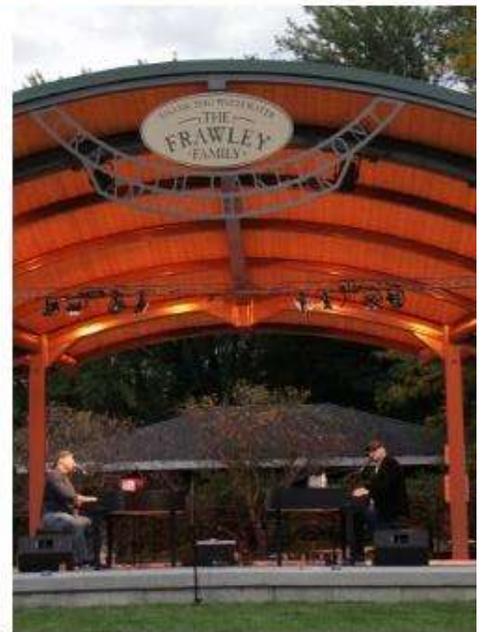
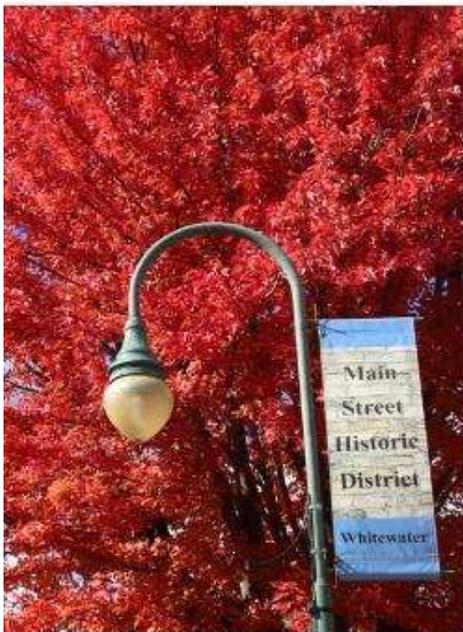




City of

WHITEWATER

2022-2023 Municipal Budget
2023 Revision



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CITY MANAGER

JOHN S. WEIDL

WHITEWATER COMMON COUNCIL

Lisa Dawsey-Smith	Council President/At Large
Carol McCormick	District 1
Lukas Schreiber	District 2
Brienne Brown	District 3
Jill Gerber	District 4
Gregory Majkrzak II	District 5
James Allen	Member At Large

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Jim Bergner	Water Superintendent
Stacey Lunsford	Library Director
Tim Reel	Wastewater Superintendent
Finance Department and City Staff	

COMMENTS & QUESTIONS

Finance Department

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of Whitewater
Wisconsin**

For the Fiscal Year Beginning

January 01, 2022**Executive Director**

We are pleased to be a third time recipient of the GFOA Distinguished Budget Award for our 2022 Operating Budget document.

The award represents a significant achievement reflecting the commitment of city staff to utilize best practices within governmental budgeting. In order to receive the budget award, the City of Whitewater had to satisfy nationally recognized guidelines for effective budget presentation. These guidelines are designed to assess how well an entity's budget serves as: a policy document, financial plan, operations guide and communications device.

Budget documents must be rated as "proficient" in all four categories, and in fourteen mandatory criteria within those categories to receive the award.

Over 1,100 municipalities were awarded the Distinguished Budget Presentation Award across the nation for the 2021 budget year, 24 of which were in Wisconsin. Whitewater is proud to be among the Wisconsin award winners for the 2020 budget year. The most recent Budget Award recipients, along with their corresponding budget documents, are posted quarterly on GFOA's website www.gfoa.org.

2023 AMMENDED BUDGET COMMENTARY

Dear City Council, City of Whitewater Staff, and Community Member(s),

Introduction to the City's 2023 Budget Document

As the second installment of the 2022 – 2023 Biennial Budget, we present two balanced municipal budgets for the 2023 fiscal year. The first version of the budget is for approval if the Fire/EMS referendum is successful. The second version of the budget is for approval if the referendum is not successful – in which case we will be reducing EMS coverage and funding Fire/EMS capital equipment with debt, as well as reducing other operating expenditures by approximately \$600,000 and creating a fee for garbage and recycling services on utility bills. These changes and the others necessary to close the funding gap in a referendum failure scenario are covered in more detail later.

This is the first time the City has presented the second year of the two-year budget that covers all aspects of operational and capital spending. For relevant history, a deep dive on the makeup of the City's sources of revenue, and an overview of projected expenditures, please see the previously published 2022 – 2023 budget document. In keeping with the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award, the City's 2022 – 2023 Budget is a policy document, financial plan, operations guide, and communications device that ultimately describes the City's strategy for performance in our service delivery. The City has received this award for the previous five budget cycles (2018 – 2023).

Each department budget and fund budget has been carefully reviewed both by staff as well as the Finance Committee prior to the completion of the budget document.

One final note before we dive into a few specific aspects of the 2023 Budget. For every dollar in taxes paid, the City collects approximately 29% or \$.29 cents on the dollar, while the Whitewater Unified School District collects \$.51 cents, and the County/Technical College combine to collect the remaining \$.29 cents. We mention this simply to point out that we are all a piece of the pie and in many ways the actions of one taxing jurisdiction have an impact on the others. At the same time, we all work together to ensure the most fundamental of services – clean water, safe neighborhoods, and access to education are provided across the entire community. This year is no different.

Primary Objectives for the City's 2023 Budget Document

1. Produce a balanced Operating Budget in compliance with State law in TWO versions: Fire/EMS Referendum Passes and Fire/EMS Referendum Fails
2. Maintain a fund balance equal to or greater than 20% of the General Fund operating budget.
3. Manage levels of capital spending to incorporate existing inflationary environment while continuing to manage debt burden over time.
4. Maintain competitive compensation and benefits offering to attract and retain high-quality staff.

Biennial Budget Considerations

Much like the second half of 2022, we will see inflationary factors influence 2023 budget numbers. Common examples include health insurance premiums, which rose 5% or \$50,000 from 2022 to 2023, and other commodities such as fuel and chemicals have experienced double digit percentage increases. With inflation over 8%, both budgets include 4% wage treatments for each position classification to attract and retain staff. Even with these considerations, compound growth in the City's budget is a paltry 1.25% over the last 15 years – demonstrating both good stewardship in the face of rising costs and the reality that providing local government services has been on a "do more with the same" for almost two decades.

The primary concern of 2023 is ensuring that we have a plan moving forward to provide the best services we can afford in either a Referendum Pass or Referendum Fail situation.

Major Differences Between Referendum Pass (RP) and Referendum Fail (RF) Budgets

As noted above, the 2023 budget is presented in two versions. Both versions seek to close the funding gap of providing a higher level of Fire/EMS services, with RP providing financial sustainability for staffing that matches call volumes (up to 17 full-time personnel, two ambulances 24/7, night and weekend Fire Coverage on-site) and a fully funded equipment replacement program without debt. RF provides for one ambulance 24/7, more reliance on paid-on-call for Fire response and would require borrowing for capital and equipment replacement. This is a marked step backwards from the services the City has been providing since June of this year. Undoubtedly, the changes required in a RF situation will increase response times, decrease our ability to handle multiple incoming calls for service, increase reliance on mutual aid from other communities, and all capital equipment will cost more than ever due to borrowing costs and rising interest rates.

Other major differences in an RF budget include solid waste and recycling services removed from the General Fund and added as a monthly charge to residents (\$15/month), deferrals of transfers for street repairs (\$37K) and equipment replacement (\$85K) and maintaining the currently vacant patrol officer position. We would also reduce the transfer made annually to support the 27th payroll that occurs every decade (\$200K expense). Adequately funded transfers for street repairs ensures we are proactively making the necessary repairs to extend the life of our infrastructure as long as possible and also ensure the greatest return on investment for dollars spent per lane mile. As previously mentioned, not funding equipment replacement up front will cost more long-term simultaneously due to increased maintenance costs of aging equipment and borrowing/interest costs of debt financing.

Similarities Between Referendum Pass (RP) and Referendum Fail (RF) Budgets

In either scenario, the City is looking to re-establish parking enforcement discipline and possibly increase fines to capture an additional \$50K in revenue and we are looking at ways to reduce the City's electricity consumption. Additionally, we have one employee on military leave and a fund balance from the unfilled Economic Development Director resulting in just over \$100K in positive surplus compared to projected expenses. Also, both scenarios propose 4% wage treatments for all employees (vs. 8.3% inflation) to recruit and retain staff as well as the elimination of funding for flower baskets downtown.

Budget Concerns for the Future

1. **Referendum Failure – 2023 Budget not a Permanent Solution.** Even with all of the changes listed above in response to a referendum fail situation, the model is not sustainable in terms of financially supporting the cuts to streets and equipment as well as reducing Fire/EMS services and other positions. In short, this is a one-year proposal in the case of referendum failure. In this scenario, we would be looking at another referendum or very serious and permanent cuts to staffing and therefore service level reductions.
2. **Limited Funding Sources for Local Operations.** The State of Wisconsin allows for a very small number of revenue streams to fund local government operations. The narrow spectrum of options means a heavy reliance on the property tax. With levy limits in place there is a need to look for alternative funding sources that more directly connect the cost of each service directly to its user, including working with legislators on more funding for services provided to the University of Whitewater.
3. **Employee Wages and Classification.** The City has a vested interest in keeping wages competitive and we are looking at a total wage and classification study sometime in the next two years.
4. **Adequate Housing Stock to Facilitate Community Growth.** The City will be working in 2023 to leverage a \$2,000,000+ fund created by the City, using Tax Increment Financing (TIF), to address housing affordability. This fund will specifically target the “missing middle” housing that ranges from \$1,000 to \$1,500 per month for housing costs.



5. **Adequate Funding for Fire, Technical Rescue & EMS.** As stated herein, without a dedicated stream of revenue to support Fire/EMS services, staffing will need to be reduced from current levels as well as other reductions to the General Fund, including reductions and/or eliminations for street repairs and equipment replacement, leaving critical positions unfilled, and creating fees for services such as garbage and recycling. Even then, this is a one-year fix. A permanent solution would require staffing reductions and permanent reductions and/or eliminations to municipal services.
6. **Creating a Sustainable Growth Model for Commercial, Industrial and Residential (Re)Development.** As demonstrated using TIF, growing the tax base of the community is one viable component of a well-rounded financial strategy to keep pace with rising costs as well as to maximize the City’s position under Levy Limits. It is imperative that the City continue to invest in its recently created TIF districts as well as implement a comprehensive Business Recruitment and Expansion Program (BRE), as studies have shown that 75% of growth can be nurtured from within the community.

We hope you find this budget to be a useful tool in understanding Whitewater’s budget process, primary objectives, and considerations in the event of either pass or fail of the Fire/EMS. Please contact us directly with any questions or concerns.

Warmest Regards,

John S. Weidl, City Manager
 Steve Hatton, Director of Finance and Administrative Services

December 2022 Update:

The November 8th referendum asking voters to approve a \$1.1 million increase in the property tax levy to fund on-site Fire and EMS staffing was successful. At their November 16, 2022 meeting, the Common Council approved the Referendum Pass version detailed throughout this document. All tables and graphics within this document labeled 2023 reflect the adopted Referendum Pass (RP) unless specifically labeled differently.

Despite the approved \$1.1 million increase to the City’s property tax levy, total tax bills declined for 93% of residential property owners due to closure of TID 4 and the return of the related increment to the tax base.

	2021 Levy 2022 Budget		2022 Levy 2023 Budget		Change from 2021 to 2022 Levy			
	Jurisdiction Levy	Mill Rate Billed	Jurisdiction Levy	Mill Rate Billed	Jurisdiction Levy	Jurisdiction Mill Rate	TID Impact	Mill Rate Billed
State	-	-	-	-	-			
County	2,391,227	3.64	2,547,180	3.11	155,953	(0.10)	(0.43)	(0.53)
Technical College	514,651	0.78	554,174	0.68	39,524	(0.01)	(0.09)	(0.11)
School	7,758,451	11.76	7,494,221	9.13	(264,230)	(1.27)	(1.36)	(2.63)
City	4,200,935	6.37	5,756,853	7.01	1,555,918	1.37	(0.72)	0.65
TIF	2,058,640	-	111,335	-	(1,947,305)	(2.61)	2.61	-
Total Levy	16,923,904	22.55	16,463,764	19.93	(460,140)	(2.62)	-	(2.62)
Assessed Value	750,563,583		826,163,828		75,600,245			



ORIGINAL BIENNIAL BUDGET MESSAGE

Dear Community Member,

It is our pleasure to present a balanced municipal operating budget for the 2022-2023 period to the Whitewater community. This is the first time the City has presented a two-year budget that covers all aspects of operational and capital spending. You'll find significant portions of the budget document have been updated to provide this new two-year perspective, while still illustrating the changes from the current and previous several years. We have switched to a two-year process in an effort to improve our planning efforts beyond the following year. We're also working to free some of the staff time dedicated to the Budget each year to work towards other goals.

Each department budget and fund budget has been carefully reviewed both by staff as well as the Finance Committee prior to the completion of the budget document. The budget also includes a listing of city-wide goals as established by the Common Council in 2017. The 2022 Operating Budget totals \$10,029,453, an increase of \$388,244 or 4.0% over the 2021 budget. Excluding growth due to Debt Service, the remainder of the operating budget grew by \$282,779 or 3.3%. The Consumer Price Index for the 12-month period ending September 30, 2021 was 5.4%.

Primary Objectives for the 2022-2023 Budget Document

- 5. Produce a balanced Operating Budget in compliance with state law.
- 6. Restore 'normal' (non-COVID) budget. 2021 General Fund Budget represented a 2.4% reduction as a defensive measure due to uncertainty over state shared revenue funding due to the impact of COVID on state revenues.
- 7. Convert budgeting tools and planning for two-year operating horizon.
- 8. Update framework used to manage levels of capital spending to accommodate an inflationary environment while continuing to manage debt burden over time.
- 9. Maintain competitive compensation and benefits offering to attract and retain high-quality staff.
- 10. Enhance the budget document to provide metrics for each department to provide a better understanding of the scope and scale of services provided and promote accountability.

Biennial Budget Considerations

This document presents budgeted amounts for all aspects of 2022 and 2023. As many of our funding sources are reliant on annual budget year cycles, we have estimated amounts for 2023 at the same level as 2022 or using conservative growth assumptions. While staff will not update and publish a revised budget document for 2023, staff will evaluate and update all revenue and expenditure values for the 2023 budget year. Any revisions will be presented to Common Council for review and approval of a Budget Amendment to establish the 2023 tax levy and appropriation of 2023 spending at a Public Hearing in November of 2022.

General Fund Overview (Revenues)

All General Fund Revenues are detailed on pages 39-40. Significant Revenue elements include:

Property Tax Levy. The 2022 Budget includes a property tax levy of \$4,200,935. Property tax is the single largest source of funding for local services representing 42% of total General Fund revenue. The City has become more reliant on property tax as State sourced revenues have declined over time.

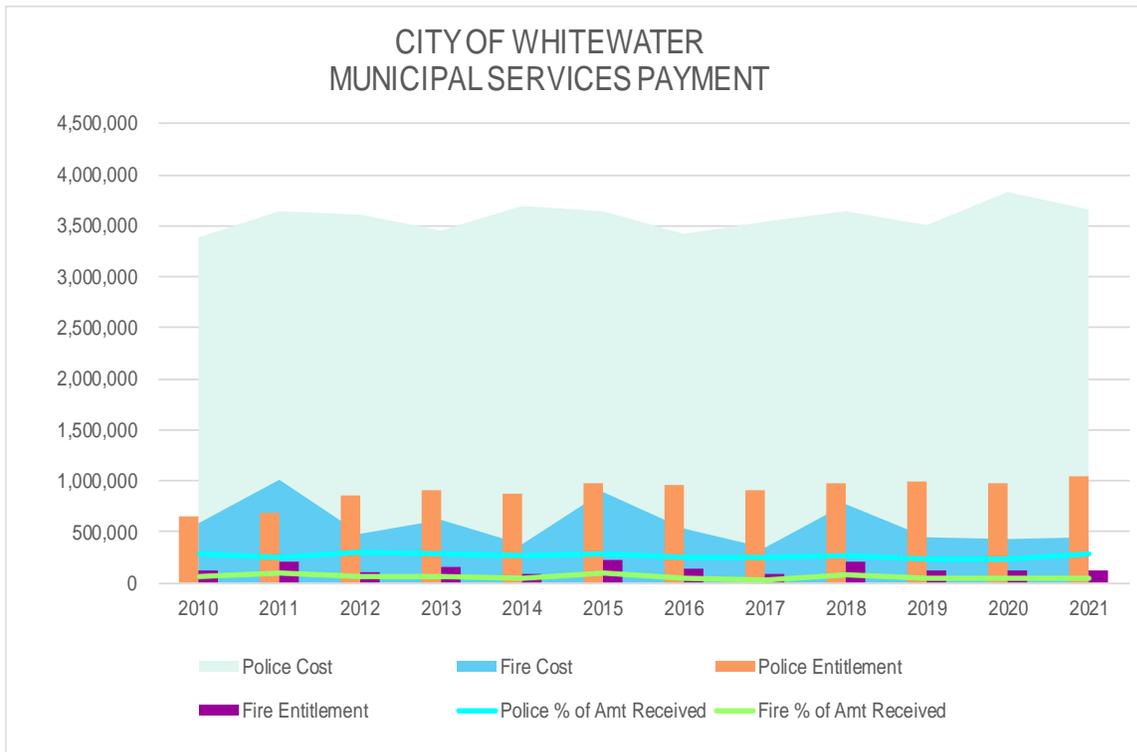
- 1. This is comprised of two parts:
 - a. **General Levy:** - This levy is the primary source of funding for City operations totaling \$3,154,970 for 2022. This is an increase of \$21,936 or 0.6% from 2021. 2023 will see another increase of \$253,239 reflecting the return of \$96 million of property value returning to the tax base after the closure of TID 4 in 2021 and the conclusion of the Affordable Housing extension in 2022
 - b. **Debt-Service Levy:** This levy provides funding for the City's annual debt service for all capital borrowings not related to Utility or Tax Increment projects. Utilities and Tax Increment Districts support the repayment of their related debt from utility billing and Tax Increment revenue and do not receive support from property taxes. The 2022 Debt Service levy totals \$1,045,965 in 2022 representing an increase of \$99,613 over 2021. The projected 2023 Debt Service levy is \$1,157,035, an increase of

\$111,070 vs. 2022. The 2023 increase is partially attributable to the planned 2022 borrowing for the 2022-2023 Capital Improvement Program.

2. **Shared Revenue.** Several State programs are collectively referred to as Shared Revenue. We receive funding under these programs due to state efforts to provide property tax relief and compensate for services provided to electric utility properties that are exempt from property taxes. These programs represent a combined 33% of our total General Fund revenue. Each September, the State Department of Revenue provides communities with an estimate of funding for these programs in the following year, pending appropriation under the State budget process.
 - a. County and Municipal Aid: expected to remain relatively unchanged at \$2,836,846.
 - b. Utility Aid: expected to total \$395,418, an increase of \$39,248 or 11.0%. This follows a 12.6% reduction budgeted in 2021.
 - c. Expenditure restraint: expected to decline to \$63,331, a decrease of \$4,481 or 6.6% from 2021.
3. **General Transportation Aids (GTA).** GTA is administered by the Wisconsin Department of Transportation (WiDOT) to defray a portion of costs incurred in constructing, maintaining, and operating roads within city limits. The GTA payment is based on a formula that includes actual local road-related spending over the past 3-6 years. WiDOT provides communities with an estimate of funding for the following year, pending appropriation under the State budget process. The 2022 GTA payment is estimated to decrease by \$15,998 to \$577,123 or 2.7% compared to 2021.
4. **Municipal Services Payment (MSP).** The MSP payment is to compensate the City for municipal services provided to facilities in Whitewater that are owned by state or federal agencies, which are exempt from property tax. The 2022 payment from the State of Wisconsin is for services provided by the City in 2020 and is estimated to be \$325,873 according to a program worksheet provided by the Department of Administration.

The estimated 2022 payment for 2020 services is \$531,000 below the amount due under terms of the program, a 62% discount. While this payment is determined by a formula administered by the Wisconsin Department of Administration, funding for the program under the state budget has been frozen since 2011. The 38% payment estimated for 2020 services represents an improvement over the 34.6% payment for 2019 services (paid in 2021). As the adopted 2021-2023 state budget did not include an increase to the amount budgeted for this program, it is unclear why the state's estimated payment to Whitewater under the program would increase.

As state-owned property represents roughly 35% of all property improvements in the City, this discounted payment concentrates the reliance on other local property owners to carry the cost of providing municipal services to these state facilities.



5. **Room Tax.** The City collects an 8% Room Tax on overnight lodging in the City. After a significant decline in 2020 room tax collections due to COVID-19, collections have recovered strongly in 2021 due to both the opening of the Fairfield Inn on the West side of town and increased overnight stays. 70% of total collections are paid to the Whitewater Tourism Council to promote local tourism as required under state statute. The remaining 30% of collections are retained by the General Fund to support municipal services.
6. **Fund Transfers into the General Fund.** The General Fund receives several transfers from other Special Revenue or Enterprise funds to compensate for central services provided to those funds i.e. Administration, accounting, payroll, planning, etc. These budgeted transfers for 2021 total \$93,042 representing a \$15,799 decline vs. 2021. The reduction reflects a slow recovery in Park and Recreation program revenues due to COVID.

General Fund Overview (Expenditures)

1. **Fund Transfers out of the General Fund.** These transfers are summarized on page 98 in the following three groups:
 - o **Special Revenue Funds:** The City maintains a number of Special Purpose funds to help support specific services, maintenance and replacement of infrastructure and equipment. Annual transfers from the General Fund provide funding for each of these Special Purpose funds. In recent years, state-imposed levy limits have curtailed transfers to these funds as revenues have been insufficient to fund both existing services and fully fund maintenance/replacement needs. The City made progress in 2019 towards restoring full funding levels to prevent accumulating unfunded/deferred maintenance issues. Transfers to these funds were reduced in both 2020 and 2021, only being able to fund a reduced amount totaling \$1,044,196 in 2022. This represents a \$59,099 or 5.4% decrease compared to 2021.
 - o **Debt Service:** A portion of each year’s General Fund budget includes transfers to support debt service principal and interest payments. The 2022 transfer for debt service will be \$1,048,348, an increase of \$105,465 or 11.2% compared to 2021.



- **Transfers to Special funds:** The General Fund also supports several public services delivered through separate organizations as well as cash funding of capital projects through financial transfers. An example includes the Whitewater Fire Department, Inc. 2022 transfers of this type total \$204,337, an increase of \$1,569 or 0.8%.

2. Employee Health Insurance. The City utilizes the Wisconsin Department of Employee Trust Funds (ETF) to deliver health insurance and retirement benefits to City employees. The ETF program permits local municipalities to choose one of the state’s Health plan offerings to efficiently deliver competitive benefits to local employees. Health insurance expense budgeted for 2022 total \$1,007,000 across the entire City organization, an increase of \$109,963 or 12.3% over 2021. This represents a combination of increased premiums and plan enrollment of 6 additional staff. The General Fund’s portion is approximately \$644,000.

The City transitioned to a High Deductible Health Plan (HDHP) offering in 2019 to generate significant premium savings to the City and staff. The City converted much of this savings into Health Reimbursement Account (HRA) funding for participating employees. The HRA program was designed to offset increased deductibles for employees and families compared to the previous traditional deductible plan. After factoring in the changes in health insurance and HRA design, the conversion to a HDHP reflected a 2019 Budget savings of \$30,995 or 3.1% assuming full utilization of HRA funds. Larger savings will be realized for HRA utilization below 100%. The 2022-2023 Budget continues this HDHP/HRA design.

3. Employee Wage Rates. The 2022 General Fund budget proposal includes a provision for wage increases equal to 2.25% of total budgeted wages. This increase will be delivered to staff under a Merit Pay program implemented in 2019. The Merit Pay program distributes this wage provision to staff as determined by individual staff performance ratings. Performance ratings that meet or exceed expectations will be awarded a wage increase in proportion to performance ratings. Unsatisfactory performance ratings will not be awarded a wage increase.

4. Worker Compensation Insurance. Our cost for worker compensation insurance is expected to decrease by \$18,219 for 2022. The cost is based on premium rates determined by the state of Wisconsin plus an adjustment for our local claims experience (Experience Modification Factor). Our local claims experience continues to improve after peaking in 2020 as outlined below.

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Experience Modification Factor	0.95	1.20	1.19	1.43	1.10	0.97

5. Contingencies. The City has traditionally included a contingency expense line item equal to 1% of the General Fund budget to provide for unplanned expenses. The 2022 and 2023 Budgets do not include a Contingency provision as the City’s policy goal of maintaining a 20% unassigned fund balance was reached with the close of 2019. Unassigned fund balance represents uncommitted savings that can be used as a cushion for unanticipated costs. Eliminating this budgeted expense will save approximately \$100,000 each year.

Additional Highlights for 2022

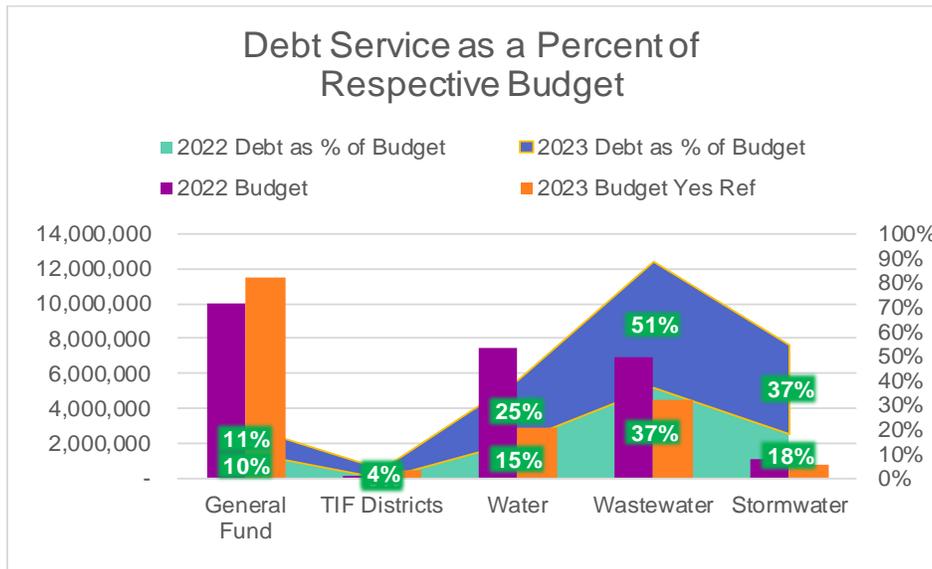
Historical trend summaries: We’ve added schedules and graphics to illustrate changes in values of Tax Levies, Tax Rates, Tax Collections, Property Assessments and Equalized Values.

Capital Improvement Plan: As part of the Long-term Financial Plan project, Staff and Common Council members together reviewed and prioritized capital project initiatives proposed by each department. Based on that review and financial limitations, many proposed project initiatives did not receive funding for the 2022-2023 Budget period. The majority of capital projects approved for 2022 relate directly to maintenance of existing municipal services plus three significant multi-generational projects. Projects submitted and approved for the 2022-2023 Budget are grouped below by payer/funding source and funding type.



22-23 Biennial CIP Budget: Approved	Debt										Grant	Cash	Total Project
	Levy	Water	Sewer	Storm-water	TID 10	TID 11	TID 12	TID 13	TID 14	Total			
Water Tower - New	0	851,866	0	0	215,250	215,250	0	648,750	648,750	2,579,866	435,134	0	3,015,000
Vanderlip Lift Station Replacement	0	0	394,496	0	0	0	0	0	1,400,000	1,794,496	1,032,704	0	2,827,200
E. Main Street Reconstruction	1,017,637	724,938	764,313	223,750	0	0	0	0	0	2,730,638	0	0	2,730,638
Lakes Drawdown Project	1,328,000	0	0	0	0	0	0	0	0	1,328,000	25,000	25,000	1,378,000
Replace Ladder 1250	700,000	0	0	0	0	0	0	0	0	700,000	0	700,000	1,400,000
Main Improvement - Well #9/RR	0	55,000	0	0	0	0	0	520,000	0	575,000	0	0	575,000
Yoder Lane Reconstruction	263,675	136,688	121,575	20,301	0	0	0	0	0	542,239	0	0	542,239
Downtown Decorative LED lights	164,000	0	0	0	0	0	200,000	0	0	364,000	0	0	364,000
Biennial St Reconstruction	90,000	90,000	90,000	90,000	0	0	0	0	0	360,000	0	0	360,000
Vehicle Garage / Material Storage	0	300,000	0	0	0	0	0	0	0	300,000	0	0	300,000
Wetwell Coating	0	0	235,000	0	0	0	0	0	0	235,000	0	40,000	275,000
Fire Hydrant Replacement	0	210,000	0	0	0	0	0	0	0	210,000	0	0	210,000
Tower Preservation/Repair	0	80,400	0	0	0	0	0	0	0	80,400	0	0	80,400
Library Expansion / Renovation	0	0	0	0	0	0	0	0	0	0	0	250,000	250,000
Remaining Projects	0	0	0	0	0	0	0	0	0	0	49,700	954,000	1,003,700
Grand Total	3,563,312	2,448,892	1,605,384	334,051	215,250	215,250	200,000	1,168,750	2,048,750	11,799,639	1,542,538	1,969,000	15,311,177

Long-term Debt Management: A significant amount of each annual budget is pre-determined by past borrowing.



The City completed a long-term financial analysis in 2018. Based on the results of that analysis, the Common Council endorsed a discipline limiting debt-funded capital spending to the principal retirement on existing debt as a policy point of reference in evaluating affordability. Additional factors used to determine affordability include compliance with General Obligation debt limits per state statute, City Policy and impact on property taxes. This long-term financial plan has been updated including a forecast through 2026. Applying these same affordability principles to 2022-2031 planning period, approved debt-funded capital spending is summarized below.



Debt-Funded CIP Approval Reference	Existing Debt @ 12/31/2021				2022-2023 Proposed Debt-Funded CIP	
	Principal Retirement	Repl. Ratio	CIP Apprvl Target	2-Yr Apprvl Target	Proposed CIP	Above / (Below) Target
Lewy	755,839	99%	748,280	1,496,561	3,563,312	2,066,751
Water	308,040	99%	304,960	609,919	2,448,892	1,838,973
Sewer	1,628,242	45%	732,709	1,465,418	1,605,384	139,966
Stormwater	132,000	99%	130,680	261,360	334,051	72,691
Lewy / Utility Rate Supported	2,824,121		1,916,629	3,833,258	7,951,639	4,118,381

Approved 2022-2023 debt-funded projects are significantly above target debt-retirement levels due to several factors:

- 1) Multi-year / multi-generational projects. There are several large projects that cannot be accommodated with a 1:1 ratio of new debt to retired debt:
 - a) Water Tower: Two of the city’s three reservoirs are more than 100 years old and beyond their useful service life. Once the new Water Tower is completed, both the Starin Park water tower and the reservoir at Fremont/Starin road will be retired from service.
 - b) Vanderlip lift station: This project flows from an engineering study and Public Works Committee recommendation to resolve a sewer force main failure at the Vanderlip lift station. This lift station is necessary to pump sewage from a lower elevation on the West side of town to an elevation that will flow to the sewage treatment plant under gravity. This project also eliminates a second lift station reducing future operating and maintenance costs.
 - c) Lakes Drawdown / Dredging project. This project began in 2020 with an estimated total cost of \$1,450,000. \$122,000 of this total was borrowed in 2020, with the remainder to be borrowed during the dredging phase of the project.
- 2) Availability of American Rescue Plan Act (ARPA) Grant funds. Under ARPA, Whitewater has been allocated \$1.5MM of grant funding for eligible projects. This budget applies these funds primarily towards the Water Tower and the Vanderlip lift station projects. These projects were chosen as they are eligible under the terms

		Item Estimate	Allocation	Balance
ARPA Use Group	Proposed Use	1,559,038	1,559,038	1,559,038
Lost Revenue	2020-2023	(1,266,973)	0	1,559,038
	Fund 450	IT Infrastructure	(63,700)	1,495,338
	Fund 450	Meeting Infrastructure	(35,000)	1,460,338
Water/Sewer Infrastructure	Water Tower	3,000,000	(427,634)	1,032,704
	Lift Station	2,800,000	(1,032,704)	0

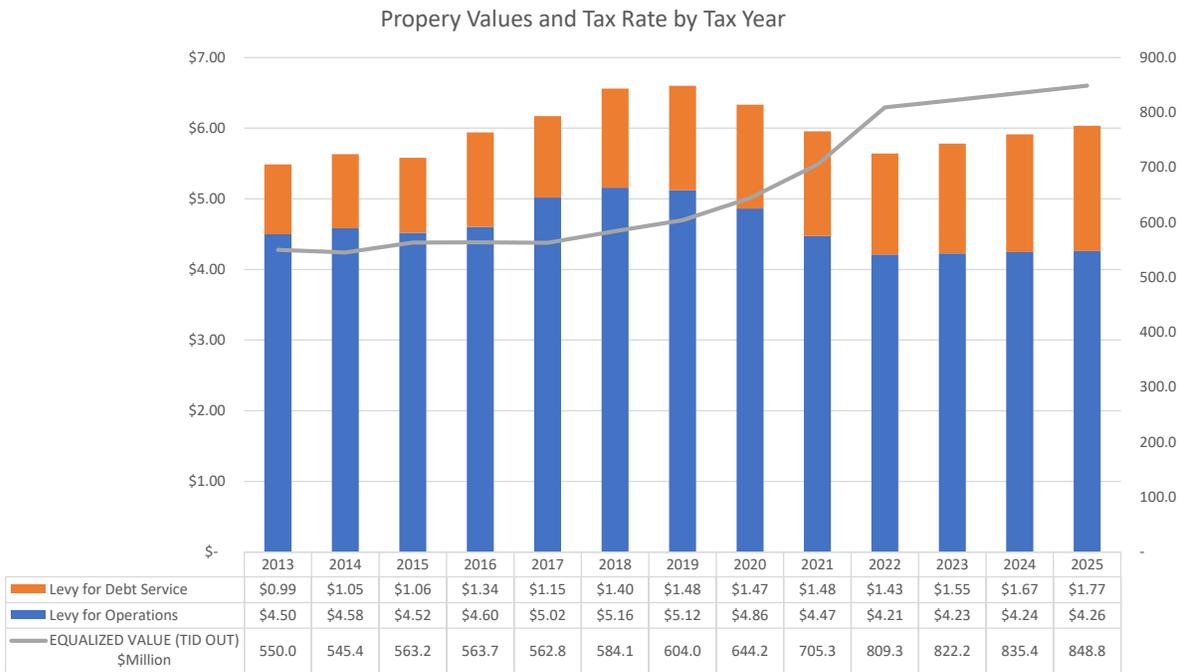
of the legislation that efficiently deliver benefits uniformly to all residents. It is important to note that these two projects would be necessary and completed in the absence of ARPA. The availability of ARPA merely helps to deliver lower utility rates than would be experienced absent the grant funding.

- 3) Growth of Property Tax Base and impact on Property Tax Levy. There are several significant developments in 2021 to lessen the burden of projects on residents.
 - a) TID Closures: In 2021, Whitewater closed TIDs 5, 6, 7, 8 and 9 that will return to the property tax base in the 2022 budget year. Whitewater also extended TID 4 for the 2022 budget year, which will also close and return to the property tax base in 2023 budget year. The return of this increment value helps to spread the cost of government more broadly than before the Tax Increment Districts were closed.
 - b) TID Creations: In 2021, Whitewater created TIDs 10, 11, 12, 13 and 14. In creating these TID, the City, County, School District, and Technical Colleges have all agreed to freeze property values in these

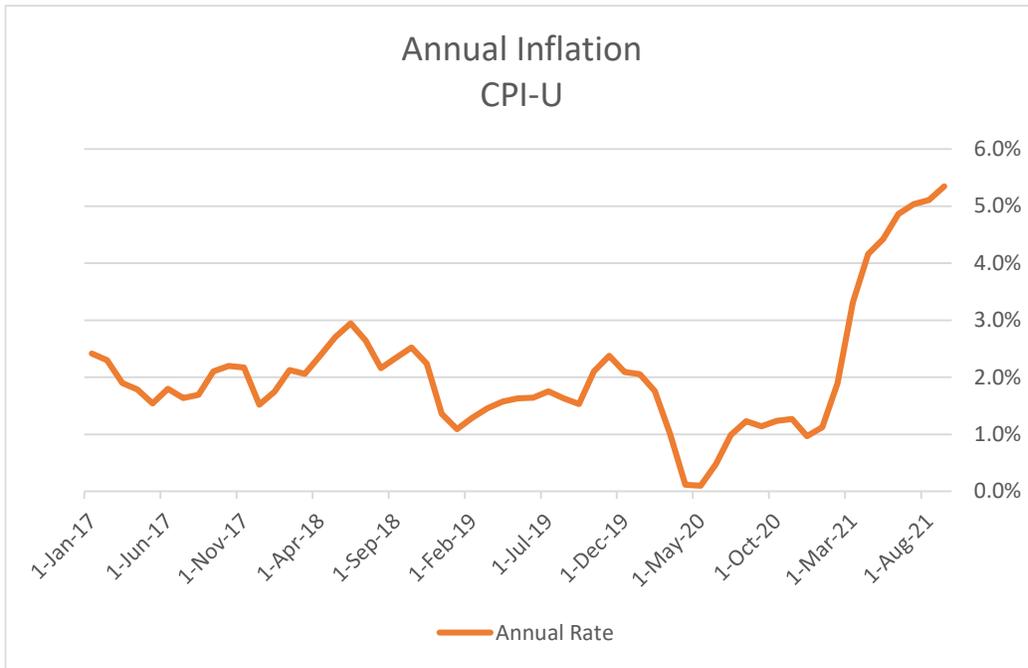


districts at 2021 levels (Base Value). All property tax revenue collected due to growth above these Base Values can be utilized to support eligible projects that foster growth. The property tax revenue on the TID increment is fully available to support project cost where absent TIDs, the city or its utilities would have to shoulder these costs independently. More simply, for each \$1 collected in TID revenue, the whole \$1 can be used to support eligible project costs vs. \$0.29 (City levy) absent the Tax Increment District.

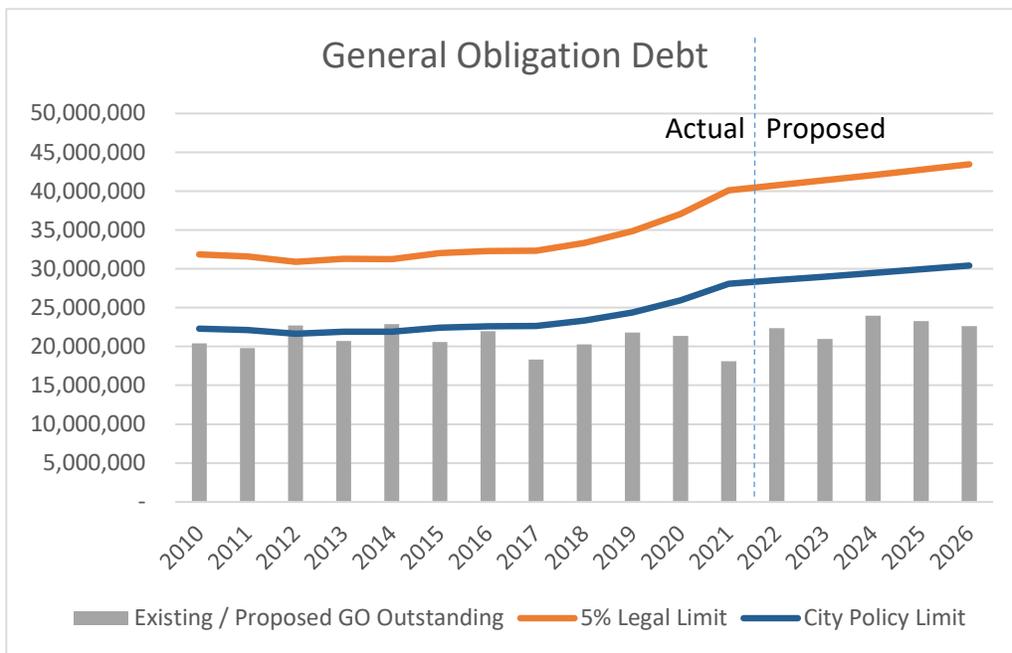
- c) Impact on Property Tax Levy: Proposed operating and Capital budgets result in lower property tax levies (per \$1,000 of property value) over the next five years when compared to that effective for the 2019 and 2020 tax years.



- 4) Inflation Expectations. Inflation has been at moderately low levels for a decade remaining below 3.0% since 2011. Inflation has grown from a 1.0% annual rate as of December 2020 to 5.4% as of September 2021. Given the unprecedented amount of stimulus money issued under CARES and ARPA legislation, publicized labor shortages, and recent change in the Federal Reserve’s posture that current levels of inflation as being no longer ‘transitory’, debt-financed capital projects will be more expensive in the future than in recent years. Increases in both the capital cost of projects due to inflation as well as increased financing costs due to rising interest rates.



- 5) **Debt Policy Maintenance:** State statute limits the amount of debt municipalities can issue to 5% of the equalized value of all property in the municipality. Whitewater city policy further restricts this level to 3.5% (70% of the State 5% limitation). The projects included for funding in the 2022-2023 Capital Improvement Plan are compliant with this policy and result in controlled debt levels.



- 6) **Fire Department Expenditures.** The proposed 2022 Capital Improvement Plan includes \$350,000 of borrowing for the future replacement of the Ladder Truck. This is in addition to \$350,000 reserved in the 2021 Budget. Borrowed proceeds will be held in Fund 210 until the Ladder Truck is purchased.

Budget Concerns for the Future

- **Limited Funding Sources for Local Operations.** The State of Wisconsin allows for a very small number of revenue streams to fund local government operations. The narrow spectrum of options means a heavy reliance on the property tax. With levy limits in place there is a need to look for alternative funding sources. City staff will recommend a comprehensive look at current funding strategies for city programs and services in 2022 with the intent to recommend alternative means of funding that more directly connect the cost of each service directly to its user.
- **Employee Wages and Classification.** While Whitewater may not be able to provide the highest wages in the region, the City has a vested interest in keeping wages competitive. Each year, a number of positions are evaluated to ensure wage range classifications are current and competitive. However, the reclassification process can create a draw on City funds when a position is reclassified in a higher pay range.
- **Adequate Housing Stock to Facilitate Community Growth.** While housing has become a nation-wide issue, providing a healthy supply of available housing stock for those seeking to live and work in Whitewater has been a challenge for many years. It is clear that future development of high-quality homes that are affordable for our current and future workforce must be, in part, facilitated by the City of Whitewater.
- **Adequate Funding for Fire, Technical Rescue & EMS.** Based on recent reports from WFD, Inc., necessary staffing changes could require up to \$657,860 in 2022 for a fully staffed/scheduled EMS. The Whitewater community has greatly benefitted from a low-cost service for decades. However, in the face of state-wide EMT shortages and increased demand for services, there is a need to establish a sustainable level of funding for these services.
- **Whitewater Aquatic and Fitness Center funding.** The Aquatic and Fitness Center is an asset to the community and unique for communities of our size. The School District and the City of Whitewater have been equal partners in sharing the operating and capital costs over time. However, a decade of no increases of funding left the facility with significant capital needs. Both the City and School District have stepped up funding to address these needs, but the accumulated deficit remains an issue for City and School District to address. With limited funding sources available for both entities, it is important to protect the value that this facility provides to area residents.
- **Referendum to Exceed the Levy Limit.** As noted elsewhere in this document, the overall levy increase allowable under state law (excluding requirements for debt repayment) is \$21,936. In a budget of over \$10M, this is wholly inadequate to address even the most modest of cost increases. Issues with competitive wages, capital investment and right-sized staffing levels cannot be addressed in the current levy-limit environment. The City of Whitewater has labored to reduce costs for many years and is running out of funding options. In light of the need for increased public safety funding and a desire to maintain current service levels moving forward, the community must consider a referendum during the 2022-23 biennium.

We hope you find this budget to be a useful tool in understanding Whitewater's use of limited resources in 2022 and 2023. Questions regarding the budget and the changes for 2022 and 2023 are welcomed at any time.

Sincerely,

Cameron Clapper, City Manager and

Steve Hatton, Director of Finance and Administrative Services



VISION STATEMENT

Building upon our rich history, we will continue to be a welcoming, safe, and dynamic community. We will embrace the cultural and educational opportunities that the presence of a thriving university and an increasingly diverse population offers.

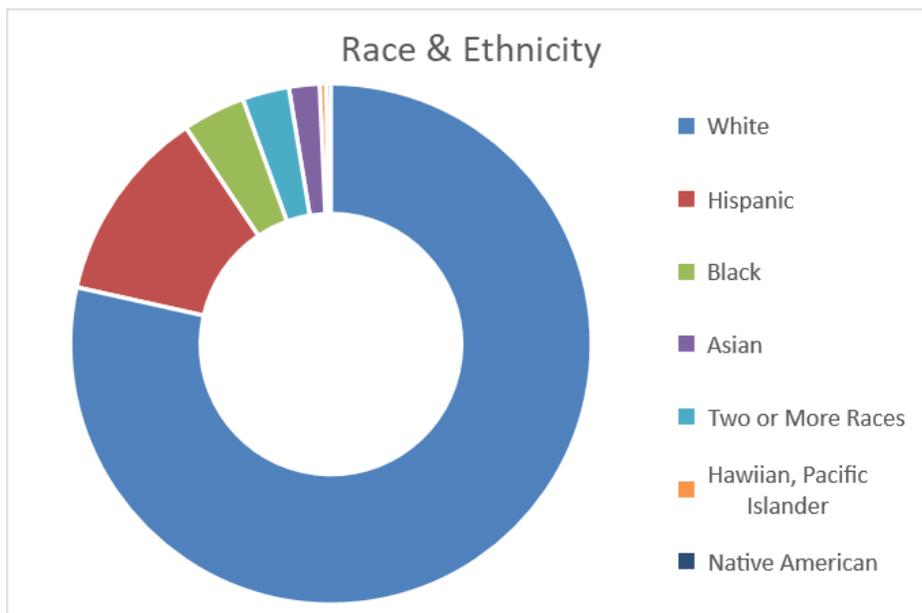
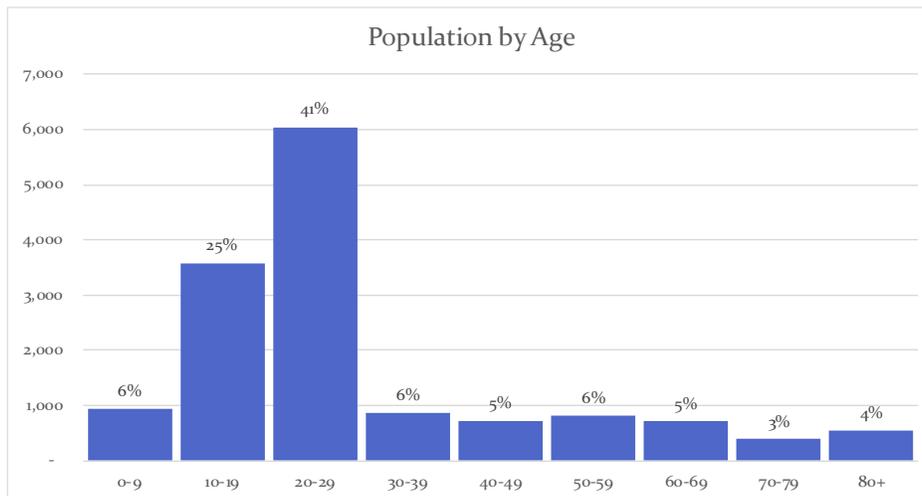
We will seek to continually improve and make Whitewater strong by fostering public trust and confidence in our government. We will encourage a community characterized by a spirit of openness and fairness that encourages individuals to participate publicly and prosper personally. We will maintain a high quality of life through careful stewardship of all of our many resources.

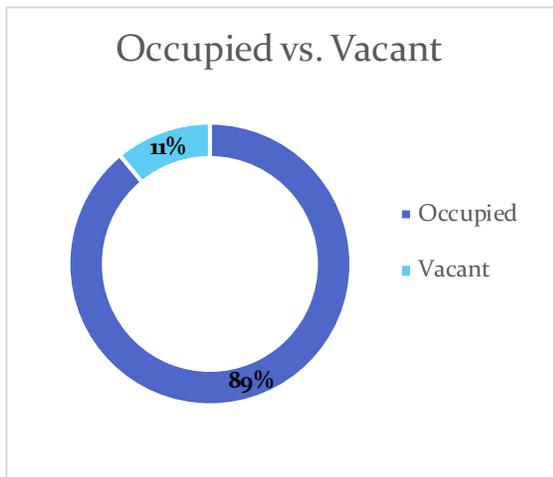
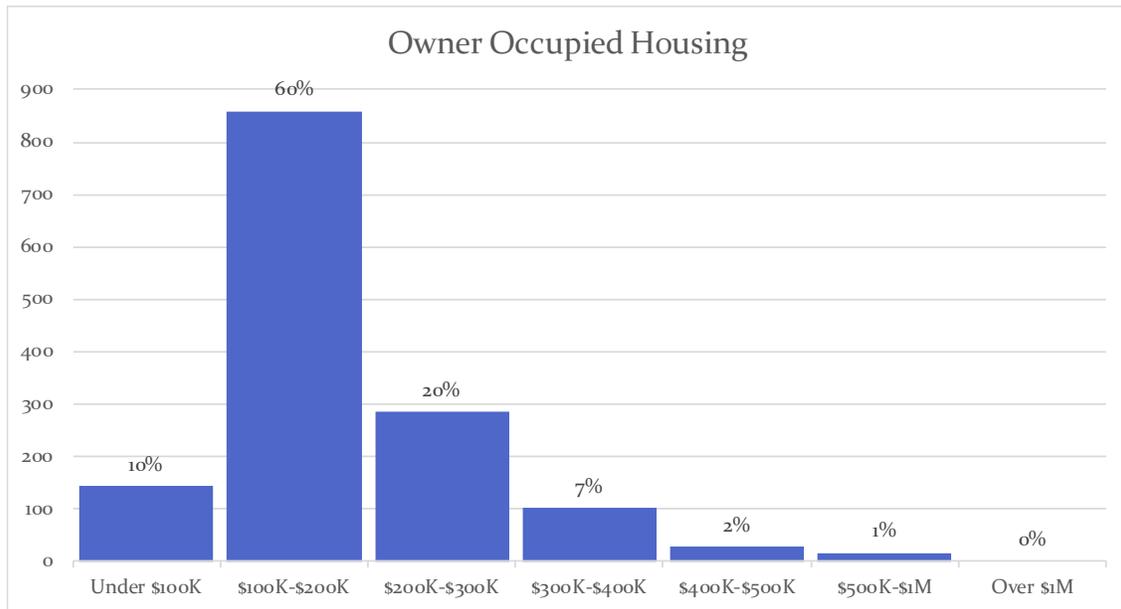
MISSION STATEMENT

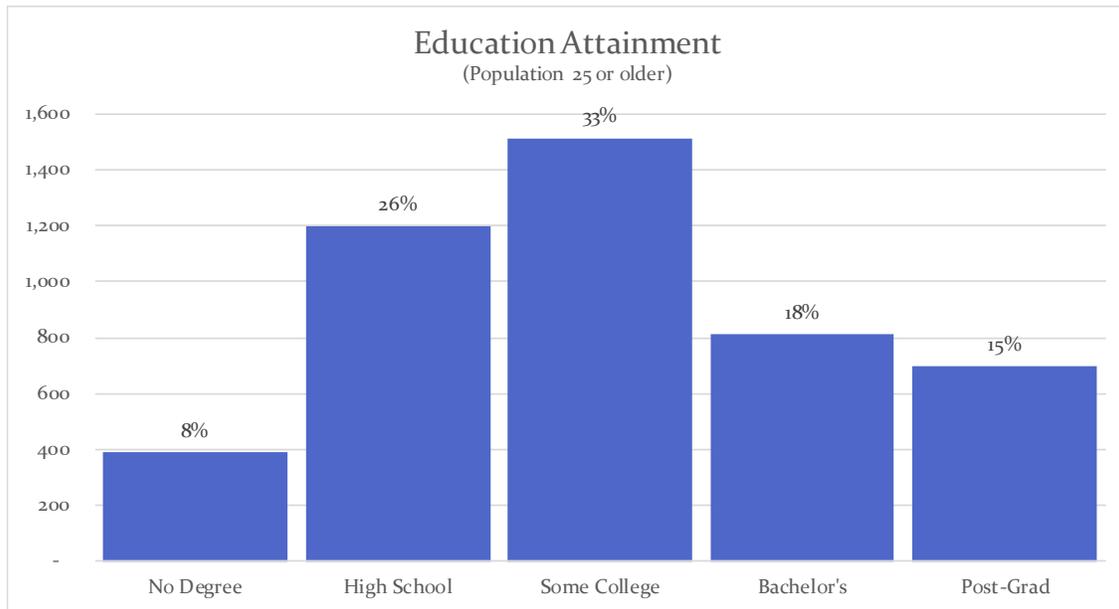
The City of Whitewater provides efficient and high-quality services which support living, learning, playing and working in an exceptional community.

LOCATION

Whitewater is a city in Jefferson and Walworth Counties in the U.S. state of Wisconsin. Located near the southern portion of the Kettle Moraine State Forest, Whitewater is the home of the University of Wisconsin–Whitewater. Most of the city lies in Walworth County.







Graphic data obtained from: <https://datausa.io/profile/geo/whitewater-wi>

EVENTS AND ACTIVITIES

The Whitewater Community hosts a number of events throughout the year including:

- City Market (Tuesday's May-October)
- Freeze Fest and Polar Plunge
- Maxwell Street Day
- 4th of July celebration
- Winter Parade
- FFA Alumni Farm Toy Show
- Minneiska Water Ski Show
- Ice Age Trail hiking
- Variety of cultural activities and events
- Dog Friendly Bark Park
- Family Fun Nights
- Concerts in the Park
- Cravath Lakefront Ampitheater Concerts & Events

SCHOOLS

Whitewater is served by the Whitewater Unified School District (WWUSD), which has five schools in the city:

- Lakeview Elementary School
 - Lincoln Elementary School
 - Washington Elementary School
 - Whitewater Middle School (WMS)
 - Whitewater High School (WHS)
- Other schools outside of the WWUSD:
- Kettle Moraine Baptist Academy
 - The University of Wisconsin, Whitewater

RELIGION

There are many places of worship located within Whitewater including:

- Anchor Bible Church
- Community of St. Patrick Catholic Church
- Congregational United Church of Christ
- First English Lutheran Church
- First United Methodist Church
- Kettle Moraine Baptist Church
- Living Word Fellowship
- St. Luke's Episcopal Church
- Whitewater Bible Church
- Whitewater Islamic Center
- Crosspointe Community Church
- Hope Ministries
- St. John's Evangelical Lutheran Church

CITY VALUES

Our City

- We value history and culture.
- We support the wise and creative use of our financial, human and natural resources.

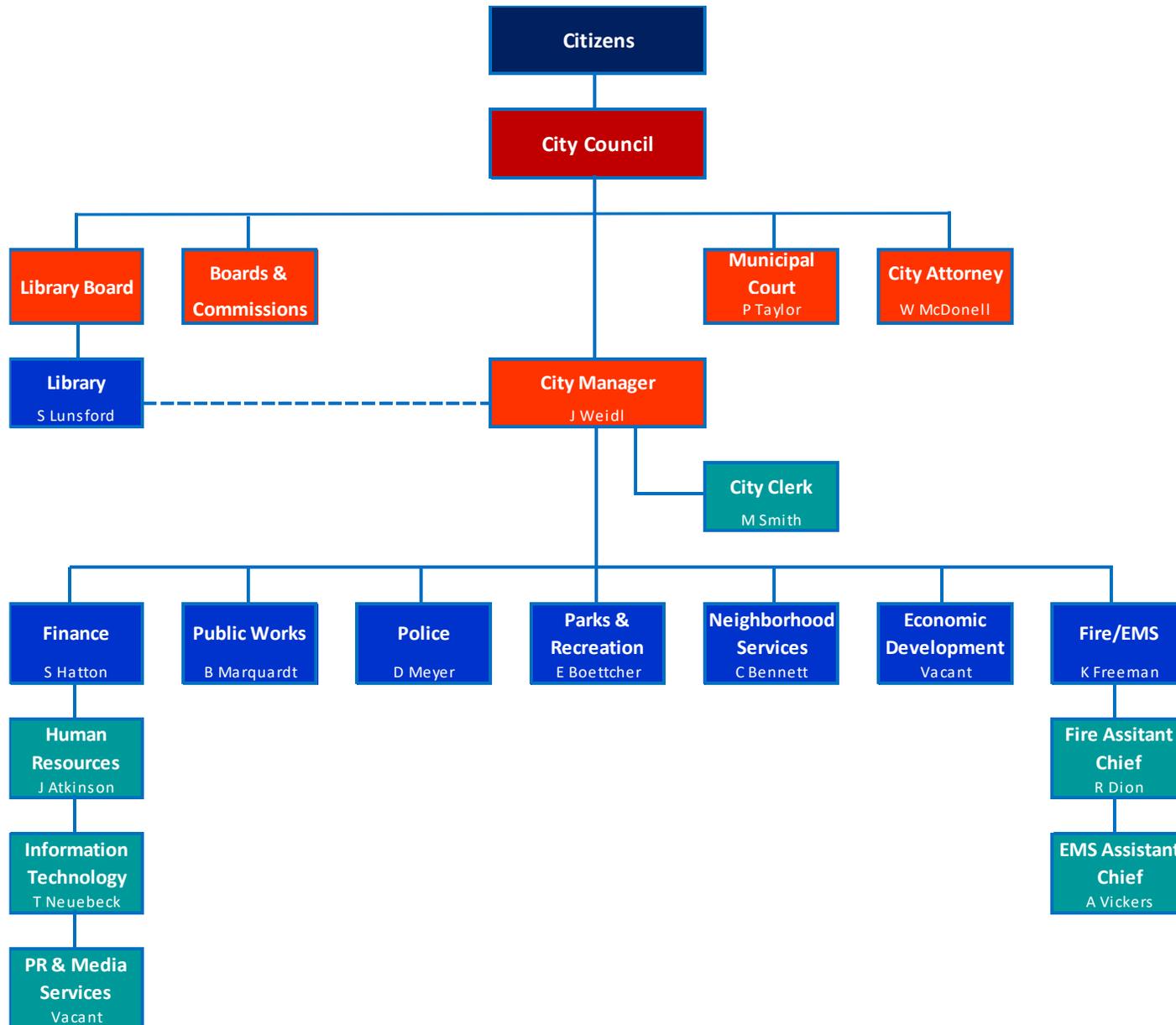
- We promote a high quality of life and place – commerce, education, housing, safe environment and sustainable growth.
- We embrace a spirit of teamwork, cooperation, collaboration, open communication and citizen involvement.
- We are a friendly, caring, diverse community.

Our Organization

- We work as a team to accomplish our mission and goals through open and honest communication, close coordination and collaboration between departments and recognition of community needs and expectations.
- We promote pride and ownership in our municipal organization and in the Whitewater community.

Each Other

- We are committed to professionalism.
- We are fully accountable to the citizens we serve and to each other.
- We are committed to the highest level of professional standards by recruiting and developing highly trained, skilled, and motivated employees.
- We are positive in our relationships and promote a positive attitude.
- We truly believe that each member of the City staff and all elected and appointed members of the Common Council, Boards and Commissions can make significant contributions.



CITY STAFF POSITION FUNCTIONS

City Council

- Elected officials to make decisions, laws, ordinances, and policies for the well-being of the City of Whitewater
- Reviews city goals, major projects and general improvements to the city
- Reviews and approves city budget to achieve overall best interest of the City

City Manager

- Directs and coordinates administration of city government in accordance with policies determined by the Common Council
- Responds to and addresses citizen's concerns and questions as a representative of the City of Whitewater
- Leadership in development of strategic plans, gathers, interprets and prepares data for studies and reports

Finance Director

- Oversees, prepares and assists in the budget preparation and execution
- Maintains data, prepares studies and reports for common council and assures state and national standard accounting procedures are maintained and updated appropriately
- Forecasts, estimates and monitors the financial condition of the City

City Clerk

- Meeting Coordinator
- Election Management
- Public/Open Records Management
- Licensing Administration
- Assessment Management
- Boards & Commission Management

Human Resources Manager

- Planning, development, implementation, management/administration and communication of all HR programs/projects.
- Staffing, employee relations, wage and salary administration, benefits, labor relations, employee services, and employee evaluation and development.

Information Technology Manager

- Develops and Maintains network programs
- Software & hardware updates
- Technical support
- IT employee training
- Achieve information system security and functionality

PR & Media Services Manager

- Maintains and updates Social Media presence and City website
- Direct contact with media to share public information
- General promotion of city and Boards/Commissions
- Facilitates operation of TV station and programming

Public Works Director

- Plans, directs and implements programs and activities for DPW
- Enforces rules, regulations and procedures
- Prepares studies, and reports about programs within streets, water and waste systems/ departments

Police Chief

- Oversee department policies and methods
- Counsel, guide and lead personnel
- Management of records, goals and objectives
- Prepare budget and attend public meetings as face of department
- Works with CSOs

Parks & Recreation Director

- Provides leadership and direction for development within department
- Collaborates with DPW for projects and events
- Promotes interest in programs and works with multiple organizations
- Prepares studies and reports for procedures and programming

Neighborhood Services Director

- Oversees planning and zoning enforcement
- Plans, manages, and updates projects.

- Works with GIS data for improvements within city
- Responds to inquiries and complaints from public about private property issues.
- Works with NSOs

Economic Development Director

- Identify, plan and implement economic development programs related to business and neighborhood improvement and downtown revitalization
- Maintains current data and works with CDA board

Fire & EMS Services Chief

- Oversee department policies and methods
- Counsel, guide and lead personnel
- Management of records, goals, and objectives
- Prepare budget and attend public meetings as face of department

Library Director

- Administers library services and operations.
- Develop and maintain library collections and programs
- Work with library board, administer budget, work as liaison to the public for items related to the library

City Attorney

- Works with City Manager and Council for legal actions and advice

Municipal Court

- Legal Principals and procedures to execute the operation of Municipal Court including citations, scheduling conferences and plea hearings

Boards & Commissions

- **Alcohol Licensing Committee-** review of alcohol license applicants.
- **Birge Fountain Committee-** preservation of the Birge Fountain and Park.
- **Board of Zoning Appeals-** hearing appeals and applications, and granting variances and exceptions to the provisions of this title.
- **Common Council-** the passage of laws, ordinances and policies and official management of the City's financial affairs.
- **Community Development Authority-** protect and promote the health, safety and morals of city residents.
- **Community Involvement and Cable TV Commission-** advising City on coordinated community outreach and engagement activities.
- **Department of Public Works Committee-** reviews operations and maintenance of water and sewer service, water quality, maintenance of vehicles, streets, facilities, parks and many public projects.
- **Disability Rights Committee-** hear grievances of any person with a disability, concerning city actions or inaction.
- **Equal Opportunities Commission-** Improve the quality of life in Whitewater by the elimination of racism and other forms of discrimination in the Whitewater community.
- **Ethics Committee-** Meet to hear and make recommendation regarding local government ethics complaints.
- **Finance Committee-** reviews the City's annual operational budget and making recommendations regarding the overall financing of city operations.
- **Landmarks Commission-** the protection, enhancement, perpetuation and use sites, formations and historical structures.
- **Library Board-** shall consist of members chosen for their fitness for public library trusteeship.
- **Parks and Recreation Board-** improving, developing and operating public parks, recreation facilities, equipment and activities.
- **Pedestrian & Bicycle Advisory Committee-** offers alternatives to driving while improving pedestrian connections and encourages both utilitarian and recreation bicycling.
- **Plan and Architectural Review Commission-** promoting development, aesthetics, preservation and stability of property values.
- **Police and Fire Commission-** provide basic protection and security in employment, promotion, and disciplinary practices.
- **Urban Forestry Committee-** Make recommendations concerning the care of all trees and shrubs planted in the city.



BUDGETED FULL-TIME EQUIVALENTS (FTE) BY DIVISION

Grand Total FTE's	Year:	2019	2020	2021	2022	2023
	FTE's:	123.1	124.4	123.8	136.3	148.3

PERSONNEL SUMMARY

Department	Position Title	2019	2020	2021	2022	2023
General Administration	City Manager	1.0	1.0	1.0	1.0	1.0
	Director of Public Works	1.0	1.0	1.0	1.0	1.0
	City Attorney	0.5	0.5	0.5	0.5	0.5
	City Clerk	1.0	1.0	1.0	1.0	1.0
	Executive Assistant	1.0	1.0	1.0	1.0	1.0
	Deputy Clerk	1.0	1.0	1.0	1.0	1.0
	HR Coordinator	1.0	1.0	1.0	1.0	1.0
	Community Development Authority (CDA) Director	1.0	1.0	1.0	1.0	1.0
	CDA Administrative Assistant	0.5	0.5	0.5	0.5	0.5
	PR & Communications Manager	1.0	1.0	1.0	1.0	1.0
	Election Workers	0.8	2.3	0.6	1.1	1.2
	Media Coordinator & Media Producers	0.8	0.8	0.8	1.2	1.2
	Municipal Judge	0.7	0.7	0.7	0.7	0.7
	Clerk of Courts	0.8	0.8	0.8	0.8	0.8
	Bailiff	0.03	0.00	0.00	0.03	0.00
Total General Administration:		11.9	13.5	11.9	12.8	12.9
Finance, Ins, Risk Mgmt	Finance & Administrative Services Director	1.0	1.0	1.0	1.0	1.0
	Comptroller	1.0	1.0	1.0	1.0	1.0
	Accounting Technician II, Utilities	1.0	1.0	1.0	1.0	1.0
	Accountant	1.0	1.0	1.0	1.0	1.0
Total Finance:		4.0	4.0	4.0	4.0	4.0
IT	Information Technology Administration	1.0	1.0	1.0	1.0	1.0
DPW- Streets/Parks/Forestry/Stormwater	St./Parks/Forestry/Stormwater Superintendent	1.0	1.0	1.0	1.0	1.0
	Full Time Staff	8.0	8.0	8.0	8.0	8.0
	Foreman	1.0	1.0	1.0	1.0	1.0
	Administrative Assistant	0.2	0.2	0.2	0.2	0.2
	Seasonal Employees	2.8	3.4	3.4	3.4	3.4
Total DPW:		13.0	13.5	13.5	13.5	13.5
Emergency Preparedness	Emergency Operations Coordinator*	1.0	1.0	1.0	1.0	1.0
	Deputy Emergency Operation Coordinator*	2.0	2.0	2.0	2.0	2.0
Total Emergency Preparedness:		3.0	3.0	3.0	3.0	3.0
Police	Police Chief	1.0	1.0	1.0	1.0	1.0
	Deputy Police Chief	1.0	1.0	1.0	1.0	1.0
	Police Captain	1.0	1.0	1.0	1.0	1.0
	Lieutenant	4.0	4.0	4.0	4.0	4.0
	Patrol Officer 48 Months	5.0	5.0	6.0	7.0	7.0
	Patrol Officer 24 Months	3.0	5.0	4.0	5.0	5.0
	Patrol Officer 12 Months	2.0	2.0	3.0	0.0	0.0
	Patrol Officer Hire	3.0	1.0	0.0	1.0	1.0
	Detective Lieutenant	1.0	1.0	1.0	1.0	1.0
	Detective	2.0	2.0	2.0	2.0	2.0
	School Resource Officer	1.0	1.0	1.0	1.0	1.0
	Support Services Manager	1.0	1.0	1.0	1.0	1.0
	Administrative Assistant II	2.5	2.5	2.5	2.5	2.5
	Communications Supervisor	1.0	1.0	1.0	1.0	1.0
	Dispatcher	6.0	6.0	6.0	6.0	6.0
	Community Services Officer	1.0	1.0	1.0	1.0	1.0
Total Police:		35.5	35.5	35.5	35.5	35.5



PERSONNEL SUMMARY

Department	Position Title	2019	2020	2021	2022	2023
Neighborhood Services	Neighborhood Service Director	1.0	1.0	1.0	1.0	1.0
	Administrative Assistant I	1.0	1.0	1.0	1.0	1.0
	GIS Technician	1.0	1.0	1.0	1.0	1.0
	GIS Intern	0.5	0.5	0.5	0.5	0.5
	Neighborhood Services Officer	1.0	1.0	0.5	1.0	1.0
	Fire Inspector/Code Enforcement	0.0	0.0	1.0	0.0	0.0
	Total Neighborhood Services:		4.5	4.5	5.0	4.5
Parks & Recreation	Parks and Recreation Director	1.0	1.0	1.0	1.0	1.0
	Recreation Program Coordinator	1.0	1.0	1.0	1.0	1.0
	Athletic Program Coordinator	1.0	1.0	1.0	1.0	1.0
	Aquatic and Fitness Programmer	1.0	1.0	1.0	1.0	1.0
	Fitness and Member Services Coordinator	1.0	1.0	1.0	1.0	1.0
	Parks Maintenance	0.3				
	Facility Maintenance	2.5	2.8	2.8	2.4	2.4
	Recreation	4.6	4.8	4.8	4.8	4.8
	Aquatic and Fitness	13.5	11.6	11.6	11.6	11.6
	Seniors	0.9	0.9	0.9	1.2	1.2
Total Parks & Recreation:		26.9	25.0	25.0	25.0	25.0
Library	Library Director	1.0	1.0	1.0	1.0	1.0
	Assistant Library Director	1.0	1.0	1.0	1.0	1.0
	Youth Educational Services Librarian	1.0	1.0	1.0	1.0	1.0
	Technical Services Specialist	1.6	1.6	1.7	1.7	1.7
	Outreach Services Specialist	1.2	1.2	1.2	0.6	0.6
	Customer Service Specialist	3.2	3.2	3.5	4.2	4.2
	Prog. and Makerspace Librarian	0.8	0.8	1.0	1.0	1.0
Total Library:		9.7	9.7	10.4	10.5	10.5
Fire / EMS	AEMT, Captain, Lieutenant	0.0	0.0	0.0	5.2	10.5
	EMS-Asst Chief	0.0	0.0	0.0	0.3	0.6
	EMT	0.0	0.0	0.0	3.1	6.2
	Fire Admin Assistant	0.0	0.0	0.0	0.5	1.0
	Fire-Chief	0.0	0.0	0.0	0.1	0.2
	Fire-Assistant Chief	0.0	0.0	0.0	0.2	0.4
	Fire Fighter	0.0	0.0	0.0	2.3	4.6
	Fire-Captain	0.0	0.0	0.0	0.1	0.2
	Fire-Lieutenant	0.0	0.0	0.0	0.1	0.2
Total Fire/EMS:	0.0	0.0	0.0	11.9	23.8	
Water	Water Utility Superintendent	1.0	1.0	1.0	1.0	1.0
	Water Operator	4.0	4.0	4.0	4.0	4.0
	Administrative Assistant	0.2	0.2	0.2	0.2	0.2
	Seasonal Employees	0.3	0.7	0.7	0.7	0.7
Total Water Utility:	5.4	5.8	5.8	5.8	5.8	
Wastewater	Wastewater Utility Superintendent	1.0	1.0	1.0	1.0	1.0
	Lab Operator	1.0	1.0	1.0	1.0	1.0
	Wastewater Operator	5.0	5.0	5.0	5.0	5.0
	Administrative Assistant	0.7	0.7	0.7	0.7	0.7
	Lab Assistant		0.5	0.5	0.5	0.5
	Seasonal Employees	0.5	0.6	0.6	0.6	0.6
Total Wastewater Utility:	8.2	8.8	8.8	8.8	8.8	
Grand Total:		123.1	124.4	123.8	136.3	148.3

Summary of changes:

- In 2020, a part-time NSO position was merged with a part-time fire inspector to make a 1 FTE Neighborhood Services position. In 2021, the City contracted with an outside provider for fire inspector services and added a part-time NSO solely for code enforcement.
- On 07-31-2022, Whitewater Fire/EMS became a City Department. 2022 FTE count is for ½ a year.

THE VALUE OF THE BUDGET

A municipal budget may not be the first thing one might reach for when desiring an enthralling read. However, the municipal budget should be seen as a document of great importance to members of a community. This is because of the impact it can have as an effective tool for governance within the community. For example, the budget is seen as a tool for effective municipal governance in at least the following four ways:

- **A Policy Tool:** The budget is seen as a policy tool because it outlines how the desires of policy makers will be carried out in the allocation of scarce resources between many different needs over the coming year.
- **An Operational Tool:** The budget reflects how departments will operate for the fiscal year.
- **A Performance Tool:** The budget can be used to establish expected levels of service and provide a public accounting of department performance in providing municipal services.
- **A Strategic Planning Tool:** The budget can be a resource for both short and long-term strategic planning by mapping the use of fiscal resources and municipal service outputs over a period of several years.

To take full advantage of the municipal budget as a resource and tool for effective governance, city staff, with guidance from the Common Council, strives each year to deliver a detailed, readable budget document that provides a clear and transparent accounting of all municipal resources.

LOCAL GOVERNMENT STRUCTURE

The City of Whitewater is a Municipal Corporation operating under the Council/Manager form of government as outlined in Chapter 64 of Wisconsin State Statutes. Like many other cities under the Home-Rule Charter of Wisconsin, Whitewater has the power to govern itself regarding local matters except where the State has specifically prohibited that power.

The Whitewater Common Council is the chief governing body for the City of Whitewater. While the City Manager in the Council/Manager form of government is typically given executive authority for the day-to-day operations of the city, the Common Council is ultimately responsible for the effective management and control of city property, finances, highways, streets, utilities, and other public service. The Common Council usually exercises its authority by providing direction to the City Manager and through the establishment of municipal policy.



The 7-member Common Council includes five aldermanic district seats and two Councilmember-at-Large seats. Council members serve two (2) year terms with odd number district seats up for election in odd years and even-numbered district seats up for election in even-numbered years. One Councilmember-at-Large seat is open each calendar year.

BASIS OF BUDGETING

The Governmental Funds (General, Special Revenue, Debt Service, and Capital Projects Funds) are budgeted and accounted for in accordance with Generally Accepted Accounting Principles (GAAP), using the current financial resources measurement focus and the modified accrual basis of accounting. The audited financial statements also use the modified accrual basis of accounting. This means revenues are recorded when they are both measurable and available, and expenditures are recorded when they are expected to draw on current spendable resources. The City considers revenues to be available if they are collected within sixty days of the end of the current fiscal period.

Proprietary and Fiduciary Funds (Enterprise, Agency Trust) are accounted for in accordance with GAAP, on an accrual basis. Revenues and expenses are recorded at the time they are earned or incurred rather than when cash is actually received or spent. In most cases, these funds are budgeted on the same basis with the following exceptions:

- Principal payments on long-term debt are applied to the outstanding liability for accounting purposes, but expended for budget purposes.
- Capital items in the enterprise fund are recorded as capital assets for accounting purposes, but are treated as expense in the budget

BUDGET OVERVIEW

The Whitewater Biennial Budget, when adopted by the Common Council, becomes the official financial plan for the City's operating departments for the coming two years. Accordingly, preparation of the budget is one of the most important administrative functions performed every two years. The information included below is designed to provide residents, elected officials and employees with an overview of the budget formulation process. Since the budgetary process involves all operating departments, the Common Council, and several advisory boards and commissions, this summary does not include every aspect of the budget formulation process. It can, however, be used as a guide in understanding how the City creates its biennial budget.

The City of Whitewater takes a collaborative approach to budget development that begins each spring when the Management Team and the Common Council review the budget timeline and the budget format. The process continues through the summer when staff and elected officials meet to discuss issues related to the coming fiscal year and consider city goals and objectives. The budget process concludes with the presentation of a proposed budget by the city manager to the public, with a section by section review of the document by the Common Council prior to a formal public hearing and adoption in November. Below is a schedule for the preparation of the budget:



1	2	3	4	5	6	7	8	9
April/May	June/July	July/August	August/September	August/September	October	October	November	After Adoption
Process Planning and Design	Goal Setting/Strategic Planning	Development of Ten-Year Capital Improvement Plan (CIP)	Departments Submit Proposed Budgets for Review	Review of Ten-Year Capital Improvement Program (CIP)	Budget presented to the Finance Committee	Refresh of the Long-Range Financial Plan Forecasts	Adoption of the Annual Budget Resolution	Amendments to the Adopted Budget
<p>The Common Council evaluates the proposed budget process schedule for the coming year and the proposed format for the document. This is an opportunity for all involved in budget process to provide input on possible changes or improvements.</p>	<p>The Common Council, department directors, and managers meet to discuss the status of goals and objectives for the current year and to establish goals for the coming years. Through this planning process, several goals for the biennial budget are identified.</p>	<p>The CIP is a planning tool for city staff and for the Common Council. Each year, the condition of the City's infrastructure, buildings and equipment need to be evaluated to ensure that service can be maintained at the highest level. Expected outlays greater than \$5,000 are reflected in the CIP and considered in the budget planning process.</p>	<p>Departments submit their proposed budgets to the City Manager and Finance Director for review. At this point in the process, budgets will include any identified output measures, goals and accomplishments, projects or equipment less than \$5,000 in cost, justification, and revenue projections. After reviewing the submitted budgets, the City Manager and Finance Director meet with Department Directors individually to discuss proposed budgets and make any necessary changes.</p>	<p>The Common Council reviews the CIP as proposed by staff and provides feedback as to the prioritization of projects for the proposed budget.</p>	<p>Once the City Manager and Finance Director complete their review of proposed department budgets and make appropriate revisions, a detailed review of all budgeted amounts is conducted with the Finance Committee. The Finance Committee then recommends a proposed budget to the Common Council once all requested changes are incorporated.</p>	<p>The Long-Range Financial Plan forecasts are refreshed based on the Proposed Budget following the review of the Finance Committee.</p>	<p>The Finance Committee recommended budget is presented to the Common Council. This proposed budget is made available for public inspection on the City's website. The adoption of the budget ordinance is a two-step process. The Common Council holds a public hearing as required by State statute. The hearing is the final opportunity to receive public budget input. Following the hearing, the budget is passed into law by the adoption of a budget ordinance. Following adoption, the final budget is made available for public viewing online as well as at the Municipal Building and the Irvin L. Young Memorial Library.</p>	<p>The biennial budget may be revised by a majority vote of the City Council by deleting, adding to or changing budgeted items. No revision to budget items shall be made which increases the total budget unless funds are available to effectuate the purpose of the revision.</p>

FINANCIAL POLICIES

These policies assist the City Council and management in preparing the budget and managing the City's fiscal affairs throughout the year. The policies are to be reviewed during the budget process, and modified as appropriate, to accommodate changing fiscal conditions, environmental challenges and City Councils policy initiatives. In addition to these Financial Policies the City has separately issued and approved comprehensive policies on Purchasing, Investments and Fixed Assets.

FINANCIAL PLANNING POLICIES**FUND BALANCE POLICY**

Fund Balance is the difference between the assets and liabilities of a governmental fund.

The Fund Balance Policy is designed to:

1. ensure adequate working capital to manage seasonal cash flows,
2. minimize need to borrow,
3. provide for unanticipated expenses, and
4. retain adequate liquidity to maintain a stable or improved credit rating in an effort to minimize cost of borrowing.

The primary reserve shall be held in the General Fund (#100). Any excess of revenues and other financing sources over expenditures and other financing uses at the end of a fiscal year will be added to the General Fund balance. Governmental fund balances will be segmented in annual reporting in conformance with generally accepted accounting principles as follows:

- Non-spendable: includes amounts that cannot be spent as they are
 - not in a spendable form or
 - legally or contractually required to be held intact.
(Examples are items not expected to convert to cash such as inventories and prepaid amounts as well as long term receivables or equity held in another fund.)
- Restricted: includes amounts constrained by:
 - External creditors, grantors, or other government units,
 - Constitutional provisions or enabling legislation.
- Committed: includes amounts constrained by:
 - Formal action of the Common Council. Such action shall occur through open meeting and require a majority vote of the Council. Commitments of fund balance, once made, can only be modified by majority vote of the Council.
- Assigned: includes amounts constrained by:
 - City intent to be used for specific purposes. The Common Council authorizes and directs the Finance Director through the City Manager to assign the fund balance, to the extent such assignment does not create a negative unassigned fund balance.
- Unassigned: any residual General Fund amount that does not fall into one of the above groups.

The City will strive to maintain a minimum reserve in Unassigned Fund Balance of 20% of current year operating expenditures for the General Fund. The definition of current year operating expenditures will mean the grand total of the General Fund Budget which includes Debt Service transfers, Revolving Fund transfers, and Capital Improvement Project transfers but excludes proceeds from bond sales, refunding of bonds issued, and loans.

Unassigned Fund Balance in excess of 20% may be used only for the funding of non-recurring expenditures. The Assigned Fund Balance shall not be included in the calculation of the 20% minimum reserve.

REVENUE POLICY

The revenue policy is designed to ensure:

1. Diversified and stable revenue sources,
2. Adequate long-term funding by using specific revenue sources to fund related programs and services
3. Funding levels to accommodate all City services and programs equitably.
 - The City will strive to maintain a diversified and stable revenue system in order to avoid short-term fluctuations in single revenue sources.
 - The City will strive to collect revenues in a timely and fair manner.
 - The City will conservatively estimate its annual line item revenues through an objective, analytical process.

- The City will establish all fees and charges at a level related to the cost of providing the services, or as adjusted for particular program goals. Periodically, the City will review the full cost of activities supported by fees and charges to identify the impact of inflation and other cost increases.
- The City will strive to balance its property tax base through support of a sound mix of residential, commercial, and industrial development.
- The City will set enterprise fund fees at a level that fully supports the total direct and indirect cost of the activity (net of any grants or similar revenues), including depreciation of capital assets and debt service, to maintain a positive cash flow and provide adequate working capital. Replacement (or bonding for replacement) of enterprise infrastructure will be paid for from accumulated (or annual) earnings of the particular fund.

DEBT POLICY

The debt policy ensures that the City's debt:

1. Does not weaken the City's financial structure; and
2. Provide limits on debt to avoid problems in servicing debt.

This policy is critical for maintaining the best possible credit rating.

- The City will use regularly occurring revenues to fund current operation costs; long term debt will not be used for operating costs.
- The City will confine long-term borrowing to capital improvements and development that have a life of more than 5 years and cannot be financed from current revenues.
- The City will pay back debt within a period not to exceed the expected life of the improvements.
- The City will not exceed 5 percent of the assessed value of taxable property for general obligation debt per state statutes. The City recognizes that bond anticipation notes are not general obligation debts per state statutes, however, it is a policy to include the bond anticipation notes when calculating the 5% debt service-borrowing limit.
- The City will maintain good communications with bond rating agencies about its financial condition and will follow a policy of full disclosure in every financial report and bond prospectus. The City will comply with Securities Exchange Commission (SEC) reporting requirements and the Municipal Securities Rulemaking Board (MSRB).
- The City will follow a policy of full disclosure on financial reports and bond prospectus.
- The City will refinance or call any debt issue when beneficial for future savings. It is recognized that General Obligation (G.O.) Debt issued to support the Capital Improvement Program (CIP) carries the full faith and credit of the City, however, the utility portion of State Shared Revenues, which is recognized in the General Fund, shall be used to offset the associated debt service and cash flow requirements of the Capital Improvements Program.

FISCAL/BUDGET POLICY**Financial Management:**

- An independent audit will be conducted annually. The City will produce annual financial statements in accordance with generally accepted accounting procedures (GAAP) as outlined by the Governmental Accounting Standards Board (GASB) required per state statute.
- The City will maintain physical assets at a level adequate to protect the City's capital investment and minimize future maintenance and replacement costs.
- One-time revenue sources shall not be utilized to fund ongoing operational expenses.
- Revenues derived through the general operations of the City shall be utilized to offset the associated operational cost.
- The utility portion of Shared Revenues shall be utilized for Capital Expenditures identified in the 10-year Capital Improvement Plan. The debt service associated with the CIP will be a component of these expenditures.

Budgeting:

- The City will project revenues on a conservative basis so that actual revenues will consistently meet or exceed budgeted revenues.
- The General Fund should be compensated by other funds for general and administrative services provided, including management, finance, personnel, and maintenance.
- The City shall have a 27th payroll every eleventh year. One tenth of the payroll shall be put aside to cover the foreseen expense.
- The City shall have an equipment revolving fund to cover rolling stock in excess of \$10,000 for the Department of Public Works/Parks.
- The City shall have an equipment revolving fund to cover rolling stock in excess of \$10,000 for the Fire/Rescue Department.
- The City shall set aside in the Sick Leave Severance Fund expected amounts to cover the anticipated payout of the future sick leave liability.
- The City shall maintain and budget annually an amount to be provided for non-recurring, unanticipated expenditure or to set aside funds to cover known contingencies with unknown cost. The level of the General Fund Contingency (Acct #100.51110.910) will not be less than 1% of the General Fund Operating Expenditures annually.
- The City will adopt a balanced budget, by fund, for all funds maintained by the City, in which total anticipated revenues must equal or exceed the budgeted expenditures for each fund. However, if this cannot be attained, the City will utilize unallocated fund reserves, which have been carried forward from prior years.
- The City will maintain a balanced budget per State Statute §65.05 Par. 1, Sub. 8.

Cash Flow:

- The City will strive to maintain a broad and diversified revenue base that will equitably distribute the burden of supporting City services and will protect the City from short-term fluctuations in any one-revenue source.
- The City will maintain timely collection systems and implement necessary enforcement strategies to collect revenues from available sources.

Tax Base:

- The City will actively support economic and industrial development recruitment and retention efforts to provide for expansion of the revenue base.

CAPITAL IMPROVEMENTS PROGRAM POLICY

Effective financial management of the City's resources require that the budgetary plans for any one fiscal year be consistent with intermediate and long-range plans. As capital acquisitions and programs usually require a consistent application of effort and funds over a span of years, a capital improvements program and budget, as well as annual revenue and expenditure operating budgets, are developed and presented to the City Council for approval and adoption.

Capital expenditures may generally be defined as those used to purchase land or equipment and/or to construct facilities or other improvements that are expected to provide services over a considerable period of time. For inclusion in the CIP, a project must cost more than \$5,000 and have a useful life of more than five years. In contrast, current or operating expenditures are generally those for an item or service that is used for a short time or require recurring funding each year at a consistent level. Moreover, capital expenditures are usually relatively large when compared with items in the annual operating budget. Capital budgeting, therefore, is based upon distinctions between expenditures that have only short-term or current benefits (operating) and those that have long-term benefits (capital).

The City's Capital Improvement Program (CIP) identifies projected capital expenditures in the next 10 years necessary to accomplish the City's long-range objectives. The CIP will be used for financial planning and for prioritization of capital needs. The first year of the City's Capital Improvement Plan is a plan of proposed capital outlays or expenditures, and the means of financing same, for the current fiscal year. As such, it is included in the operating budget of the current fiscal year and represents the first year of the Capital Improvements Plan. Years two through 10 are presented for planning purposes and each project will need to be approved in future budget years.

The City's Capital Improvement Plan is also categorized by types of capital improvements as follows: Core or Non-Core. These categorizes will be used to help differentiate needs and act as a basis for Elected Officials and staff to prioritize projects for commitment of limited resources.

- Core projects are those that are required to maintain existing basic municipal services at current levels and quality. Residents may lose a current service if project not completed. Examples include Police/Fire/Rescue equipment replacement, maintenance of public roads/property, etc.
- Non-Core projects are those that expand or enhance an existing municipal service or establish a new service. Residents will not lose a current service if project not completed. These may relate to improving quality of life vs. serving a core function of local government. Examples may include new park amenities, new or improved public facilities, enhancements to capacity, reliability or quality of existing services.

The City will prepare annually and update the Capital Improvement Plan (CIP) which will provide for the orderly maintenance, replacement, and expansion of capital needs.

The City through the CIP will identify long-range capital projects and capital improvements of all types, which will be coordinated with the annual operating budget to maintain full utilization of available revenue sources.

The City will coordinate development of the Capital Improvement budget with development of the operating budget. Future operating costs associated with new capital improvement will be projected and included in operating budget forecasts. The CIP acts as a cash flow and general fund management tool.

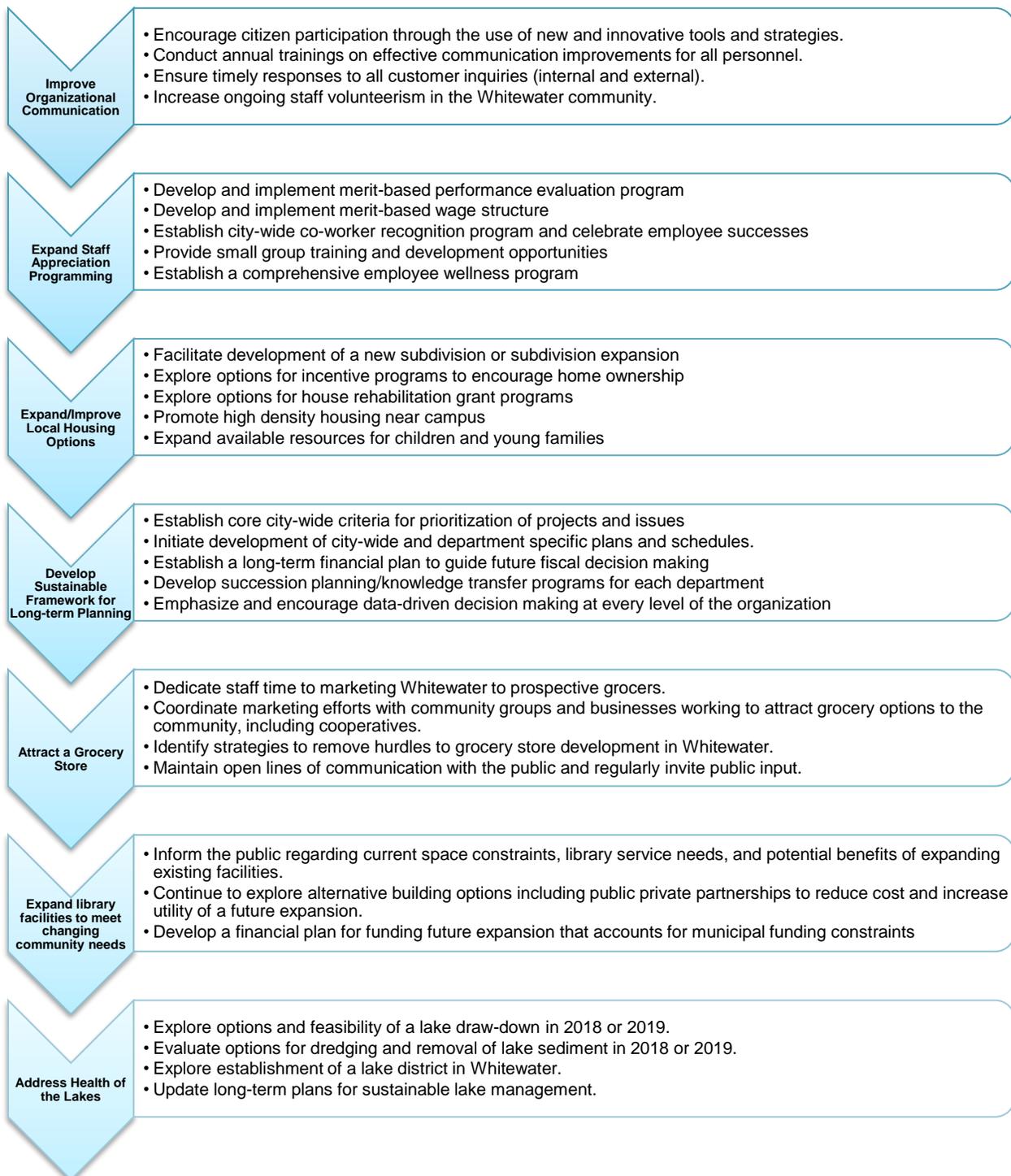
The City will use intergovernmental assistance (Federal, state, and other), to finance only those capital improvements that are consistent with the capital improvement plan and city priorities and whose operating and maintenance costs have been included in operating budget forecasts.

The City will maintain its physical assets at a level adequate to protect the City's capital investment, and to minimize future maintenance and replacement costs. The budget will provide for the adequate maintenance and the orderly replacement of capital plant and equipment from current revenues where possible.

A portion of funding for each year's CIP projects come from the utility component of the state shared revenues. This allocation represents an equity contribution towards the approved projects and reduces the balance that requires debt financing. The City's ability to support the cumulative annual debt service requirements is primary in determining each year's CIP project approval.

Strategic planning and goal setting are processes by which a community can plan for its future. Planning and setting effective goals is an excellent strategy for utilizing limited resources effectively and efficiently. The Whitewater Common Council and the City’s Management Team meet periodically for a workshop meeting to set goals for the coming year and to modify existing long-term goals.

The last Strategic Planning Workshop was held on July 11, 2017. Elected officials and staff together identified current issues facing Whitewater and established a set of goals to address those issues.



Long Term Financial Planning

The City is committed to long-term financial planning to ensure stable and sustainable public services. Accordingly, city staff and elected officials collaborate to complete the following long-term planning milestones during the budget process:

- Review existing goals and identify short and long-term goals for the coming year(s)
- Conduct an analysis of financial trends and discuss future projections
- Development of a ten-year capital improvement program
- Review of the City's capital equipment replacement funds and other sinking funds

Supporting the strategic plan developed by the city in 2017 (summarized on preceding page), the City prepared a Financial Management Plan in 2018 with the assistance of our Municipal Advisor, Ehlers, Inc. to ensure we can continue to provide quality municipal services responsibly on a sound financial footing. This plan developed a comprehensive model to forecast operating and capital needs within one model. This model is periodically updated. The 2021 update focused on the impact of the proposed CIP on property tax levy and utility rates. Detailed results are presented in two presentations:

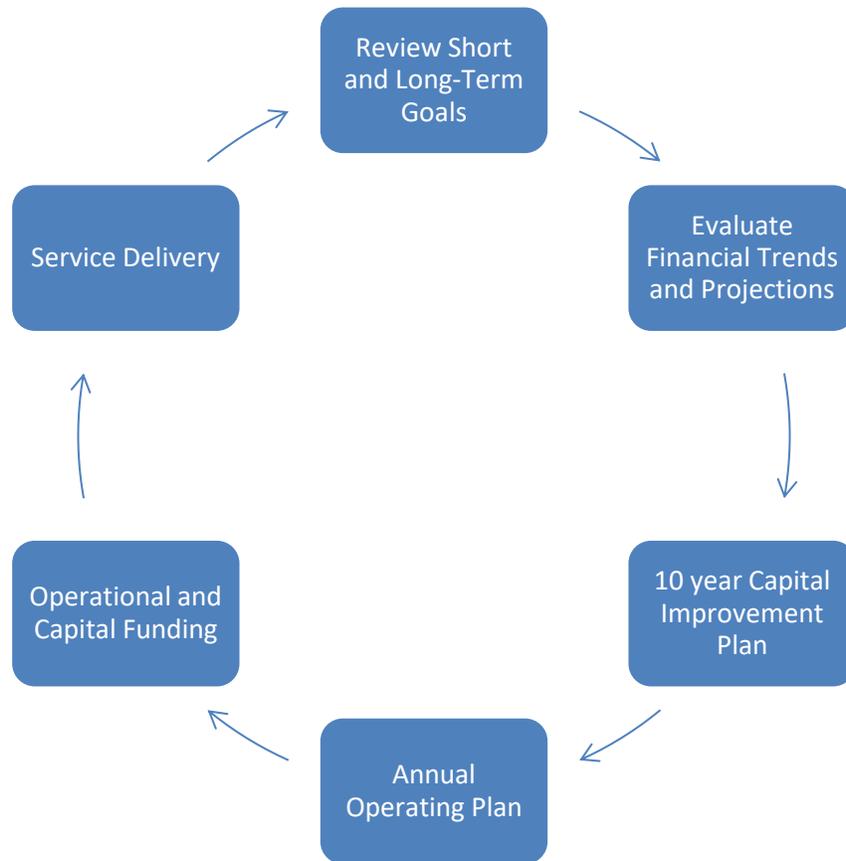
1. [2021-2026 Capital Improvement Plan Model](#)
2. [2021-2026 Utilities Long Range Cash Flow Analysis](#)

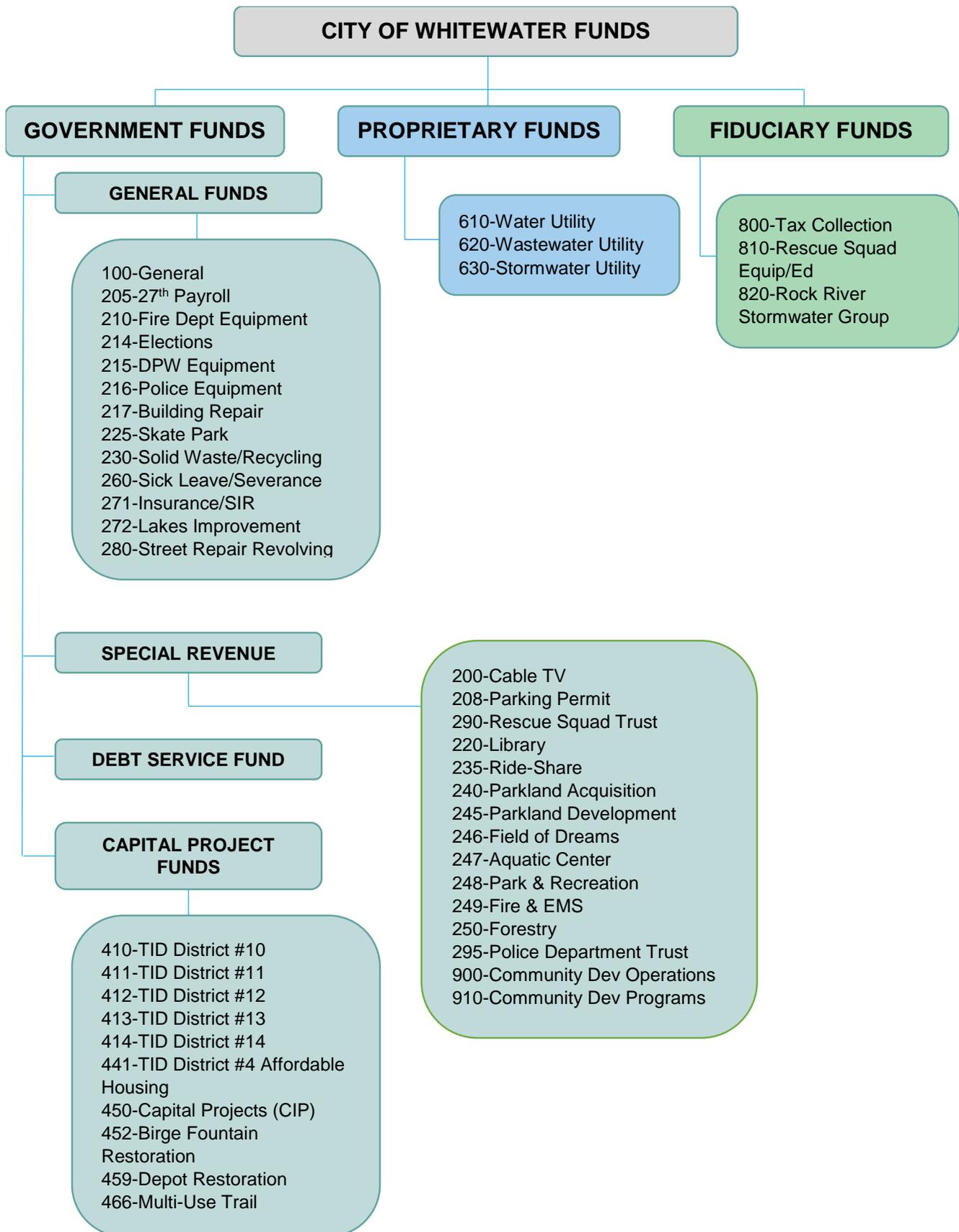
One significant change underlying these plans is the shift from a preference to use exclusively General Obligation debt to finance capital projects. Future financing will rely on Revenue debt for Utility projects and General Obligation debt for remaining projects. Additionally, the Water and Sewer utilities will jointly pledge their revenues to secure a single bond issue for their combined projects. This single pledge and single issue will enable an offering that is large enough to efficiently spread the issuance costs as well as offer investors an improved pledge that should help improve pricing compared to using separate bond issues for each utility.

- Operational Revenues and Expenditures: ([2020-2026 Financial Management Plan](#))
 - Non-levy revenue sources forecast to remain flat over next five years. This increases the City's reliance on the property tax levy to fund any budget growth to maintain a balanced budget. Current projections show annual increases in total levy from 2022 – 2026 between 2% and 8%
 - Expenditures were classified into groups based on anticipated growth rates over time. Insurance and employee benefit costs were anticipated to outpace the rate of inflation. Wages were forecast to keep pace with inflation and commodities/services were forecast to grow slower than the rate of inflation.
- Capital Spending:
 - Use of debt financing: One of the most significant draws on the annual budget are debt principal and interest payments. The burden of these payments is carried by the annual budget of the General Fund, Tax Incremental Districts, and Water, Sewer, and Stormwater utilities based on the projects paid for with the borrowed funds. These payments limit annual budget options as a significant portion of annual revenues are already committed to pay for these historical projects.
 - Constraining spending levels: A guideline was developed to limit new borrowing to the rate at which existing debt is retired. Limiting new debt-funded capital projects in this manner are intended to keep debt levels stable over time. Use of Fund Balance for capital project is limited to amounts that will not jeopardize liquidity, 20% target Unassigned Fund Balance or credit ratings.
 - Prioritization of projects: A classification system was developed to differentiate Core vs. Non-Core projects to help prioritize projects necessary to maintain existing services provided by the City before investing in new services. Each project is assigned a priority ranking by Common Council members and staff. The resulting composite rating score assists in selecting projects for funding.

- Utility rates:
 - Rate increases: A guideline was developed to favor smaller increases on a more frequent basis over large increases that occur less frequently. This stems from the past decade in which several large increases were necessary to fund treatment plant and underground reconstruction projects.
 - Rate Forecasting: A rate forecasting framework is being established to ensure rates in effect are adequate to support current operations of each utility, replacement of aging infrastructure and maintaining adequate capital reserves.

Building on our historical strengths, we will improve our ability to prioritize our resources in line with the broader community interests as well as anticipate and develop solutions as issues arise.





FUND STRUCTURE

The financial transactions of the City are reported in individual funds. Each fund includes a self-balancing set of accounts that record annual revenues, expenditures, and changes in net position. Funds are organized into three categories: governmental, proprietary, and fiduciary funds. Additionally, under GASB Statement No. 34, funds within these categories are considered major or non-major. The following major funds are budgeted:

Governmental Funds

General Fund (100)
 Special Revenue Funds (200's)
 Debt Service Fund (300)
 Capital Project Funds (400's)

Proprietary Funds

Water Utility Fund (610)
 Wastewater Utility Fund (620)
 Storm water Utility Fund (630)

A fund is considered major if it is the primary operating fund of the City and meets the following criteria:

Total assets, liabilities, revenues, or expenditures / expenses of an individual governmental or enterprise fund are at least 10% of the corresponding total for all funds of that category or type, and Total assets, liabilities, revenues, or expenditures / expenses of an individual governmental or enterprise fund are at least 5% of the corresponding total for all governmental and enterprise funds combined.

GOVERNMENTAL FUNDS

The City maintains the following governmental funds:

- **General Fund**

The General Fund (100) accounts for resources traditionally associated with the City's operations which are not required legally or by sound financial management to be accounted for in another fund including Administration, Police, Finance, Court, Neighborhood Services, Park & Recreation and Public Works.

Special Purpose Funds: Special Purpose Funds are used to set money aside periodically for the gradual repayment of a debt or replacement of a wasting asset. The City has created twelve special purpose funds to address aspects of city operations that are either irregular in value, uncertain in timing or span multiple budget cycles. The use of these funds provides stable funding and visibility to manage these aspects of city operations. For audit purposes, these special purpose funds are considered to be a discrete sub-set of the General Fund. These include 27th Payroll, Fire/EMS, Fire Dept Equipment, Elections, DPW Equipment, Police Vehicle, Building Repair, Skate Park, Solid Waste/Recycling, Sick Leave Severance, Insurance-SIR, Lakes Improvement, Street Repair.

- **Special Revenue Funds**

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes or are restricted by decision of the City Council. The City has several Special Revenue Funds. Examples are Cable Television, Library, Parkland Development, Parking Permits, Community Development Funds, Street Repair Fund, Treyton's Field of Dreams, Aquatic Center and Park & Recreation.

- **Debt Service Fund**

Debt Service Funds are used to account for the accumulation of resources and payment of bond principal and interest. The City maintains one Debt Service Fund (300) which is used to account for the accumulation of resources for the payment of all General Obligation Bonds. The Debt Service fund consists of obligations of the General Fund, TID #4 and TID #6. Financing is provided by property taxes, tax increments and PILOT payment agreements.

- **Capital Projects Funds**

Capital Project Funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds. The Capital Projects-Utility Shared Revenue Fund is used to account for improvements to City streets, curb & gutters, sidewalks, bridges, bike paths, bike lanes, parks and capital items otherwise required to provide city services. Tax Increment Financing (TIF) District Funds # 4 thru #9 is used in order to finance development within each of the TID districts.

PROPRIETARY FUNDS

The City maintains the following proprietary funds:

- **Enterprise Fund**

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the City Council is that the cost of providing these services be financed or recovered through user charges. The City maintains three enterprise funds:

- The Water Utility
- Wastewater Utility
- Stormwater Utility

Each respectively accounts for the provision of water services, wastewater services, and stormwater management to all customers within the City of Whitewater. All activities necessary to provide such services are accounted for in each fund including, but not limited to, administration, operations, billing and collection, maintenance and capital improvements.

FIDUCIARY FUNDS

The City maintains the following fiduciary funds:

- **Trust/Agency Funds**

Trust/Agency funds are used to account for assets held by the City in a trustee capacity. The City accounts for the following funds as Trust/Agency funds:

- Tax Collection (Fund 800)
- Rescue Squad Equipment/Education (Fund 810)
- Rock River Stormwater Group (Fund 820)

FUND BALANCE

(See the Fund Description section located on individual fund pages for specific fund balance uses and restrictions.)

Fund balance is the difference between assets and liabilities.

- Unassigned fund balance—amounts that are available for any purpose; these amounts are reported only in the general fund.
- Nonspendable fund balance—amounts that are not in a spendable form (such as inventory) or are required to be maintained intact (such as the corpus of an endowment fund)
- Restricted fund balance—amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation
- Committed fund balance—amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint
- Assigned fund balance—amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority too.

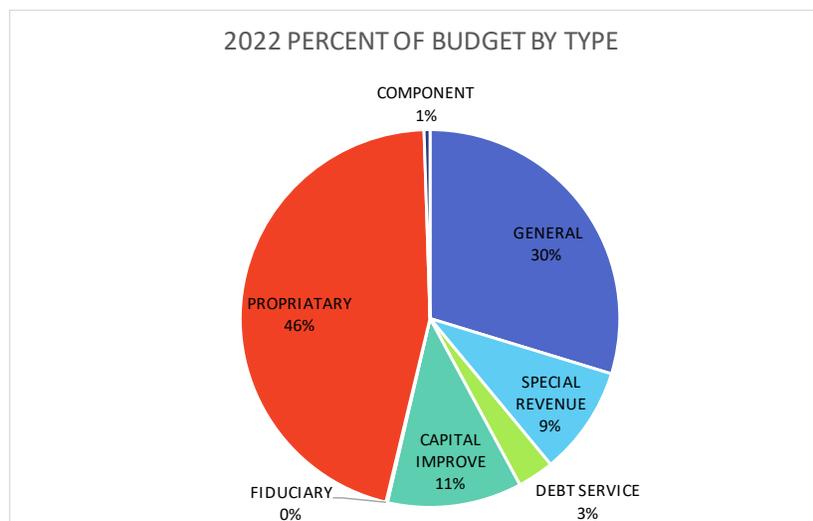


**COMBINED FINANCIAL STATEMENT
2022 BUDGET**

REVENUES	GOVERNMENTAL							
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL IMPROVE	FIDUCIARY	PROPRIETARY	COMPONENT	TOTAL
TAXES	4,469,318	-	-	2,058,640	-	-	-	6,527,958
SPECIAL ASSESSEMENTS	1,000	-	-	-	-	-	-	1,000
INTERGOVT REVENUES	4,514,205	450,001	-	921,941	-	-	-	5,886,147
LICENSES & PERMITS	104,974	-	-	-	-	-	-	104,974
FINES, FORTFEIT - PENALTIES	329,856	-	-	-	-	-	-	329,856
PUBLIC CHARGES FOR SVCS	100,635	902,841	-	-	42,000	-	-	1,045,476
MISC REVENUE	407,800	105,688	-	200	353	-	-	514,041
OTHER FINANCING SOURCES	93,042	699,544	(2,382)	880,975	1,147	-	-	1,672,326
OTHER PROPRIETARY REVENUE	-	-	-	-	-	15,423,570	-	15,423,570
COMPONENT UNIT	-	-	-	-	-	-	69,860	69,860
TRANSFERS	-	1,129,853	1,048,348	-	-	-	100,000	2,278,201
TOTAL REVENUES	10,020,828	3,287,929	1,045,966	3,861,756	43,500	15,423,570	169,860	33,853,409

EXPENDITURES	GOVERNMENTAL							
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL IMPROVE	FIDUCIARY	PROPRIETARY	COMPONENT	TOTAL
GENERAL GOVERNMENT	1,616,388	600,814	-	900	-	-	-	2,218,102
PUBLIC SAFETY	4,015,952	19,617	-	-	3,500	-	-	4,039,069
PUBLIC WORKS	1,145,525	389,000	-	-	-	-	-	1,534,525
COMMUNITY ENRICHMENT	830,403	2,278,498	-	-	-	-	-	3,108,901
NEIGHBORHOOD SVCS/PLANNIN	319,515	-	-	-	40,000	-	-	359,515
TRANSFERS	2,093,044	-	-	50,000	-	25,000	-	2,168,044
CONTINGENCIES	-	-	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	3,810,856	-	9,023,030	-	12,833,886
DEBT SERVICE	-	-	1,045,966	-	-	2,798,887	-	3,844,853
PROPRIETARY EXP	-	-	-	-	-	3,576,653	-	3,576,653
COMPONENT UNIT	-	-	-	-	-	-	169,860	169,860
TOTAL EXPENDITURES	10,020,828	3,287,929	1,045,966	3,861,756	43,500	15,423,570	169,860	33,853,409

FUND BALANCE	GOVERNMENTAL							
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL IMPROVE	FIDUCIARY	PROPRIETARY	COMPONENT	TOTAL
EST FUND BALANCE, JAN 1, 2022	2,688,073	3,311,326	6	72,672	242,231	36,824,774	7,466,317	50,605,399
EST CHANGE IN FUND BALANCE	523,793	(135,828)	(2,504)	227,014	9,316	1,577,214	(651,491)	1,547,514
EST FUND BALANCE, DEC 31, 2022	3,211,866	3,175,498	(2,498)	299,687	251,547	38,401,988	6,814,826	52,152,913



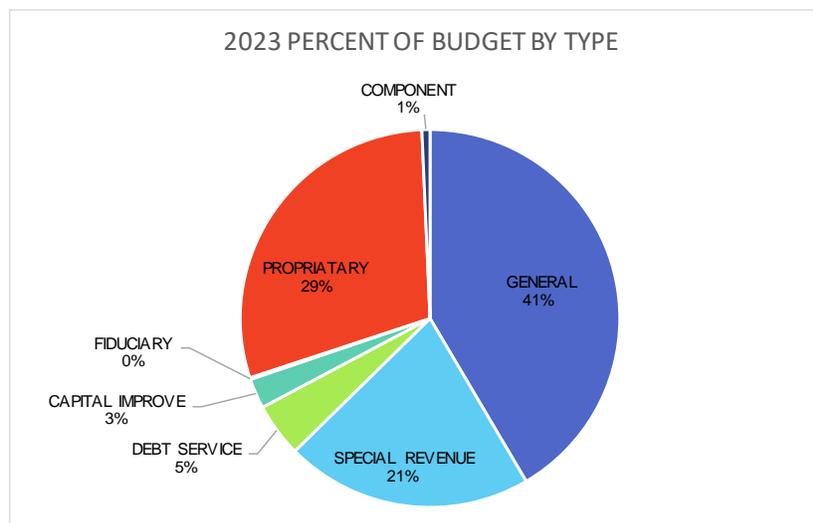


**COMBINED FINANCIAL STATEMENT
2023 BUDGET**

REVENUES	GOVERNMENTAL						PROPRIETARY	COMPONENT	TOTAL
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL IMPROVE	FIDUCIARY				
TAXES	6,000,736	-	-	-	-	-	-	-	6,000,736
SPECIAL ASSESSEMENTS	500	-	-	-	-	-	-	-	500
INTERGOVT REVENUES	4,401,936	889,276	-	-	-	-	-	-	5,291,212
LICENSES & PERMITS	73,975	-	-	-	-	-	-	-	73,975
FINES, FORFEIT - PENALTIES	335,900	-	-	-	-	-	-	-	335,900
PUBLIC CHARGES FOR SVCS	106,911	1,899,426	-	-	42,000	-	-	-	2,048,337
MISC REVENUE	510,570	41,868	-	200	353	-	-	-	552,991
OTHER FINANCING SOURCES	80,450	1,782,267	-	707,524	1,147	-	-	-	2,571,388
OTHER PROPRIETARY REVENUE	-	-	-	-	-	8,144,640	-	-	8,144,640
COMPONENT UNIT	-	-	-	-	-	-	90,745	-	90,745
TRANSFERS	-	2,993,230	1,273,691	-	-	-	-	100,000	4,366,921
TOTAL REVENUES	11,510,978	7,606,067	1,273,691	707,724	43,500	8,144,640	190,745	29,477,345	

EXPENDITURES	GOVERNMENTAL						PROPRIETARY	COMPONENT	TOTAL
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL IMPROVE	FIDUCIARY				
GENERAL GOVERNMENT	1,733,263	736,774	-	750	-	-	-	-	2,470,787
PUBLIC SAFETY	5,104,763	3,917,098	-	-	3,500	-	-	-	9,025,361
PUBLIC WORKS	1,131,535	491,000	-	-	-	-	-	-	1,622,535
COMMUNITY ENRICHMENT	558,849	2,461,195	-	-	-	-	-	-	3,020,044
NEIGHBORHOOD SVCS/PLANNING	306,784	-	-	-	40,000	-	-	-	346,784
TRANSFERS	2,675,785	-	-	344,388	-	25,000	-	-	3,045,173
CONTINGENCIES	-	-	-	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	346,000	-	946,636	-	-	1,292,636
DEBT SERVICE	-	-	1,273,691	16,586	-	3,353,060	-	-	4,643,337
PROPRIETARY EXP	-	-	-	-	-	3,819,944	-	-	3,819,944
COMPONENT UNIT	-	-	-	-	-	-	190,745	-	190,745
TOTAL EXPENDITURES	11,510,978	7,606,067	1,273,691	707,724	43,500	8,144,640	190,745	29,477,345	

FUND BALANCE	GOVERNMENTAL						PROPRIETARY	COMPONENT	TOTAL
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL IMPROVE	FIDUCIARY				
EST FUND BALANCE, JAN 1, 2023	3,211,866	1,026,677	(2,498)	1,141,657	250,400	36,955,300	6,812,547	49,395,949	
EST CHANGE IN FUND BALANCE	-	558,104	(1)	585,314	-	816,433	(63,245)	1,896,605	
EST FUND BALANCE, DEC 31, 2023	3,211,866	1,584,781	(2,499)	1,726,972	250,400	37,771,733	6,749,302	51,292,554	



BUDGET SUMMARY

FUND BALANCE



FUND BALANCE DETAIL BY FUND

Fund #	Fund Name	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGETED	2022 ESTIMATED	2023 Original BUDGETED	% CHANGE FY 23/22	2023 Revised Yes Ref	% CHANGE FY 23/22R	Type
100	GENERAL FUND	2,279,299	2,487,166	2,688,073	2,688,073	3,211,866	3,211,866	19.49%	3,211,866	19.49%	1
200	CABLE TV FUND	38,091	69,658	56,891	37,194	45,366	23,135	-37.80%	-	-100.00%	2
205	27TH PAYROLL FUND	30,772	45,776	75,784	75,789	75,789	75,794	0.01%	90,794	19.80%	1
208	PARKING PERMIT FUND	59,424	86,010	78,953	78,503	74,837	74,382	-5.25%	74,382	-5.25%	2
210	FD EQUIPMENT REVOLVING FUND	371,975	383,390	541,012	1,591,012	1,607,376	557,376	-64.97%	557,376	-64.97%	1
214	ELECTIONS	19,984	3,096	13,972	5,263	(5,743)	(893)	-116.98%	(16,947)	-422.00%	1
215	EQUIP/VEHICLE REVOLVING FUND	181,314	129,858	122,241	156,341	156,291	(77,059)	-149.29%	136,441	-12.73%	1
216	POLICE VEHICLE REVOLVING FUND	25,613	76,151	30,218	30,218	(24,347)	(46,077)	-252.48%	13,923	-53.92%	1
217	BUILDING REPAIR FUND	12,579	52,692	19,719	19,719	34,719	34,569	75.31%	34,419	74.55%	1
220	LIBRARY SPECIAL REVENUE FUND	671,719	686,859	609,146	570,448	533,518	479,380	-15.96%	427,117	-25.13%	2
225	SKATE PARK FUND	7,433	2,433	5,433	5,433	5,433	5,433	0.00%	5,433	0.00%	1
230	SOLID WASTE/RECYCLING FUND	29,371	33,762	58,984	20,413	21,566	21,686	6.23%	24,516	20.09%	1
235	RIDE-SHARE GRANT PROGRAM FUND	72,939	62,543	76,096	76,096	76,096	76,096	0.00%	76,096	0.00%	2
240	PARKLAND ACQUISITION FUND	48,689	53,169	53,169	53,169	53,169	53,169	0.00%	53,169	0.00%	2
245	PARKLAND DEVELOPMENT FUND	21,141	19,666	32,802	32,802	17,493	17,493	-46.67%	17,493	-46.67%	2
246	FIELD OF DREAMS	59,967	51,393	60,383	57,429	66,028	77,980	35.79%	66,566	15.91%	2
247	AQUATIC CENTER	(261,150)	(334,106)	(413,429)	(357,089)	(412,432)	(376,243)	5.36%	(344,796)	-3.44%	2
248	PARK & REC SPECIAL REVENUE	0	(3,123)	7,163	8,925	11,951	13,786	54.47%	10,968	22.89%	2
249	FIRE/EMS DEPARTMENT	-	-	-	-	138,730	(337,306)	NA	(56,698)	NA	2
250	FORESTRY FUND	12,350	12,367	18,895	8,395	15,798	14,798	76.28%	14,798	76.28%	2
260	SICK LEAVE SEVERANCE FUND	39,342	65,119	106,705	73,924	66,112	(7,097)	-109.60%	(18,888)	-125.55%	1
271	INSURANCE-SIR	101,975	114,527	144,627	144,627	144,627	144,627	0.00%	144,627	0.00%	1
272	LAKES IMPROVEMENT FUND	475	475	475	475	475	475	0.00%	475	0.00%	1
280	STREET REPAIR REVOLVING FD	593,106	678,416	721,785	489,935	489,785	166,949	-65.92%	137,819	-71.87%	1
290	RESCUE SQUAD-TRUST FUND	-	-	-	-	-	-	NA	-	NA	2
295	POLICE DEPARTMENT-TRUST FUND	55,554	87,625	88,356	90,421	79,991	82,056	-9.25%	101,673	12.44%	2
300	DEBT SERVICE FUND	43,298	43,298	(2,376)	6	(2,498)	(2,498)	-40136.06%	(2,499)	-40144.23%	3
410	TID DISTRICT #10 FUND	-	-	(18,660)	(18,660)	-	(25,295)	35.56%	(29,228)	56.64%	4
411	TID DISTRICT #11 FUND	-	-	(10,710)	(10,710)	-	(17,508)	63.48%	(10,507)	-1.90%	4
412	TID DISTRICT #12 FUND	-	-	(10,710)	(10,710)	-	(21,115)	97.16%	(19,892)	85.75%	4
413	TID DISTRICT #13 FUND	-	-	(10,710)	(10,710)	-	(44,338)	314.00%	(153,757)	1335.68%	4
414	TID DISTRICT #14 FUND	-	-	(10,710)	(10,710)	-	(100,016)	833.89%	(89,744)	737.97%	4
440	TID DISTRICT #4 FUND	981,972	1,094,833	-	-	-	-	NA	-	NA	4
441	TID DISTRICT #4 AFF HOUSE FUND	-	-	-	-	-	2,026,212	NA	1,976,212	NA	4
445	TID DISTRICT #5 FUND	(8,357)	4,058	-	-	-	-	NA	-	NA	4
446	TID DISTRICT #6 FUND	83,130	4,080	-	-	-	-	NA	-	NA	4
447	TID DISTRICT #7 FUND	(1,412)	(1,562)	-	-	-	-	NA	-	NA	4
448	TID DISTRICT #8 FUND	21,090	22,674	-	-	-	-	NA	-	NA	4
449	TID DISTRICT #9 FUND	3,342	3,764	-	-	-	-	NA	-	NA	4
450	CAPITAL PROJ-LSP GROSS FUND	447,760	288,576	127,296	134,171	299,687	(676,282)	-604.05%	53,887	-59.84%	4
452	BIRGE FOUNTAIN RESTORATION	(868)	492	10,515	10,515	10,232	10,232	-2.69%	9,732	-7.45%	4
459	DEPOT RESTORATION PROJECT	31,368	31,368	31,368	31,368	31,368	31,368	0.00%	31,368	0.00%	4
466	MULTI-USE TRAIL EXTENSION	-	-	-	-	-	-	NA	-	NA	4
610	WATER UTILITY FUND	9,121,029	11,112,883	11,291,871	11,291,871	10,698,029	10,227,553	-9.43%	10,587,230	-6.24%	5
620	WASTEWATER UTILITY	7,056,250	17,878,858	18,702,208	20,537,339	22,418,659	21,626,225	5.30%	22,127,068	7.74%	5
630	STORMWATER UTILITY FUND	2,311,499	4,514,764	4,556,500	4,995,564	5,285,300	5,101,522	2.12%	5,057,436	1.24%	5
810	RESCUE SQUAD EQUIP/EDUC FUND	151,047	149,067	146,184	143,037	139,533	136,386	-4.65%	136,386	-4.65%	6
820	ROCK RIVER STORMWATER GROUP	70,198	73,791	97,193	99,193	112,014	114,014	14.94%	114,014	14.94%	6
900	ECONOMIC DEVELOPMENT FUND	95,619	55,343	(1,496)	(4,014)	62,377	60,097	-1597.26%	(3,147)	-21.58%	2
910	CDA PROGRAMS FUND	8,388,601	8,309,655	7,470,331	7,470,331	6,752,449	6,752,449	-9.61%	6,752,449	-9.61%	2
920	INNOVATION CTR-OPERATIONS	61,850	53,600	(69,122)	(60,026)	(97,529)	(89,433)	48.99%	(7,076)	-88.21%	2
	GRAND TOTAL	33,329,381	48,504,464	47,496,427	50,545,374	52,194,115	49,395,949	-2.27%	51,292,554	103.75%	

Type	Fund Name	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGETED	2022 ESTIMATED	2023 Original BUDGETED	% CHANGE FY 23/22	2023 Revised Yes Ref	% CHANGE FY 23/22R
1	General Funds	3,693,239	4,072,859	4,529,028	5,301,223	5,783,950	4,087,649	-22.89%	4,321,856	-18.47%
2	Special Revenue Funds	9,324,794	9,210,658	8,068,137	8,062,585	7,417,841	6,921,841	-14.15%	7,182,993	-10.91%
3	Debt Service Fund	43,298	43,298	(2,376)	6	(2,498)	(2,498)	-40136.06%	(2,499)	-40144.23%
4	Capital Project Funds	1,558,027	1,448,285	107,680	114,555	341,287	1,183,258	932.91%	1,768,072	1443.42%
5	Proprietary Funds	18,488,778	33,506,506	34,550,580	36,824,774	38,401,988	36,955,300	0.35%	37,771,733	2.57%

BUDGET SUMMARY

FUND BALANCE



CHANGES IN FUND BALANCE GREATER THAN 10%

Fund #	Fund Title	Est 2023 Fund Balance	2023 \$ Change	2023 % Change	2022-2023 Revised Increase/Decrease Explanation	
100	GENERAL FUND	3,211,866	523,793	19.49%	Budget amendment transfers of approximately \$300,000 to other funds that need additional funding will bring the percentage to less than 10%.	1
200	CABLE TV FUND	-	(37,194)	-100.00%	Fund Balance Drawdown	2
205	27TH PAYROLL FUND	90,794	15,005	19.80%	Building Fund Balance for 2026 27th Payroll	1
210	FD EQUIPMENT REVOLVING FUND	557,376	(1,033,636)	-64.97%	Ladder Truck Purchase-Fund Balance Drawdown	1
214	ELECTIONS	(16,947)	(22,210)	-422.00%	Draw down fund balance due to Gubernatorial Election	1
215	EQUIP/VEHICLE REVOLVING FUND	136,441	(19,900)	-12.73%	Purchase of Plow Truck/Wing Mower/Skid Loader-Fund Balance Drawdown	1
216	POLICE VEHICLE REVOLVING FUND	13,923	(16,295)	-53.92%	Purchase of New Squad SUV-Fund Balance Drawdown	1
217	BUILDING REPAIR FUND	34,419	14,700	74.55%	Building Fund Balance for Capital Improvements	1
220	LIBRARY SPECIAL REVENUE FUND	427,117	(143,331)	-25.13%	General Fund Transfer stable for 4 yrs/Staffing Increases-Fund Balance Drawdown	2
230	SOLID WASTE/RECYCLING FUND	24,516	4,102	20.09%	Building Fund Balance	1
245	PARKLAND DEVELOPMENT FUND	17,493	(15,309)	-46.67%	Starin Park Pavillion-Drawdown Fund Balance	2
246	FIELD OF DREAMS	66,566	9,137	15.91%	Building Fund Balance for Capital Improvements	2
248	PARK & REC SPECIAL REVENUE	10,968	2,043	22.89%	Building Fund Balance	2
250	FORESTRY FUND	14,798	6,403	76.28%	Building Fund Balance	2
260	SICK LEAVE SEVERANCE FUND	(18,888)	(92,812)	-125.55%	Retiree payouts-Fund Balance Drawdown	1
280	STREET REPAIR REVOLVING FD	137,819	(352,115)	-71.87%	Major Street Repairs-Fund Balance Drawdown	1
295	POLICE DEPARTMENT-TRUST FUND	101,673	11,252	12.44%	Seizures and Donations-Building Fund Balance	2
300	DEBT SERVICE FUND	(2,499)	(2,505)	-40144.23%	Unbudgeted Borrowing Expenses-Negative Fund Balance	3
410	TID DISTRICT #10 FUND	(29,228)	(10,568)	56.64%	New TID Expenses-Future Increment anticipated	4
412	TID DISTRICT #12 FUND	(19,892)	(9,183)	85.75%	New TID Expenses-Future Increment anticipated	4
413	TID DISTRICT #13 FUND	(153,757)	(143,047)	1335.68%	New TID Expenses-Future Increment anticipated	4
414	TID DISTRICT #14 FUND	(89,744)	(79,034)	737.97%	New TID Expenses-Future Increment anticipated	4
450	CAPITAL PROJ-LSP GROSS FUND	53,887	(80,284)	-59.84%	Capital Purchases-Drawdown Fund Balance	4
820	ROCK RIVER STORMWATER GROU	114,014	14,821	14.94%	Building Fund Balance for Future Marketing & Public Outreach	6
900	ECONOMIC DEVELOPMENT FUND	(3,147)	866	-21.58%	Build Fund Balance	2
910	CDA PROGRAMS FUND	6,752,449	(717,882)	-9.61%	CDBG Loan Program Close Out	2
920	INNOVATION CTR-OPERATIONS	(7,076)	52,950	-88.21%	Unexpected Capital HVAC Expenditures-Drawdown Fund Balance	2

Fund Type:

- | | |
|--------------------------|--------------------------|
| 1 - General Fund | 4 - Capital Project Fund |
| 2 - Special Revenue Fund | 5 - Proprietary Fund |
| 3 - Debt Service Fund | 6 - Fiduciary Fund |



TOP 75% NON-TRANSFER REVENUE SOURCES BY FUND

Major Revenue Sources by Fund 2022

Total Non-Transfer Revenue: 34,000,448

<u>Fund 100-General Fund</u>	<u>Budget</u>	<u>% of Rev</u>	<u>Fund 620-Wastewater Utility</u>	<u>Budget</u>	<u>% of Rev</u>	<u>Fund 610-Water Utility</u>	<u>Budget</u>	<u>% of Rev</u>
Tax Levy	4,200,935		Wastewater Revenues	4,028,191		Metered Water Sales	1,731,504	
Shared Revenue	3,232,264		Misc Grant Revenue	1,032,704		Fire Protection	559,865	
Transportation Aid	578,890		Bond Proceeds	<u>3,741,084</u>		Misc Grant Revenue	1,287,000	
Municipal Svcs Aid	280,000			<u>8,801,979</u>	25.89%	Bond Proceeds	<u>3,115,876</u>	
Ordinance Violations	<u>239,560</u>						<u>6,694,244</u>	19.69%
	<u>8,531,649</u>	25.09%						

<u>Fund 450-Capital Projects</u>	<u>Budget</u>	<u>% of Rev</u>	<u>Fund 441-TID 4 Afford House</u>	<u>Budget</u>	<u>% of Rev</u>	<u>Fund 630-Stormwater Utility</u>	<u>Budget</u>	<u>% of Rev</u>
Misc Grants	779,519		Tax Levy	<u>2,058,640</u>	6.05%	Stormwater ERU Revenues	522,977	
Bond Proceeds	<u>2,863,312</u>					Bond Proceeds	<u>949,451</u>	
	<u>3,642,831</u>	10.71%					<u>1,472,428</u>	4.33%

Major Revenue Sources by Fund 2023

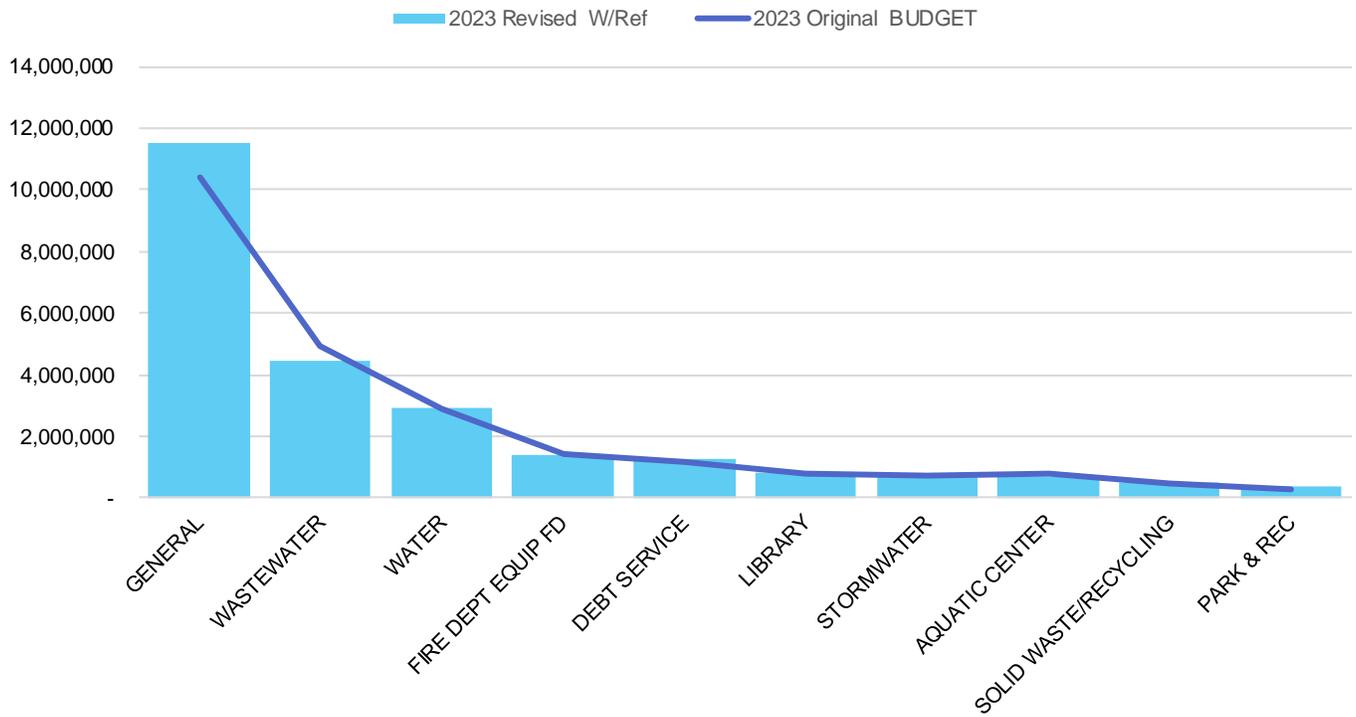
Total Non-Transfer Revenue: 21,710,927

<u>Fund 100-General Fund</u>	<u>Budget</u>	<u>% of Rev</u>	<u>Fund 620-Wastewater Utility</u>	<u>Budget</u>	<u>% of Rev</u>	<u>Fund 610-Water Utility</u>	<u>Budget</u>	<u>% of Rev</u>
Tax Levy	5,756,853		Wastewater Revenues	<u>4,068,473</u>	18.74%	Metered Water Sales	1,963,814	
Shared Revenue	3,233,085					Fire Protection	<u>634,980</u>	
Transportation Aid	572,016						<u>2,598,793</u>	11.97%
Municipal Svcs Aid	205,881							
Ordinance Violations	<u>216,600</u>							
	<u>9,984,435</u>	45.99%						

<u>Fund 249-Fire & Rescue</u>	<u>Budget</u>	<u>% of Rev</u>	<u>Fund 247-Aquatic Cener</u>	<u>Budget</u>	<u>% of Rev</u>	<u>Fund 630-Stormwater Utility</u>	<u>Budget</u>	<u>% of Rev</u>
Fire & EMS Revenue	890,365		Aquatic Center Program Rev	448,100		Stormwater ERU Revenues	<u>522,977</u>	2.41%
PMS & State 2% Payments	<u>172,689</u>		School Dist Contribution	<u>139,000</u>				
	<u>1,063,054</u>	4.90%		<u>587,100</u>	2.70%			



MAJOR REVENUE SOURCES ALL FUNDS (TRANSFER REVENUE INCLUDED)



BUDGET SUMMARY

REVENUES



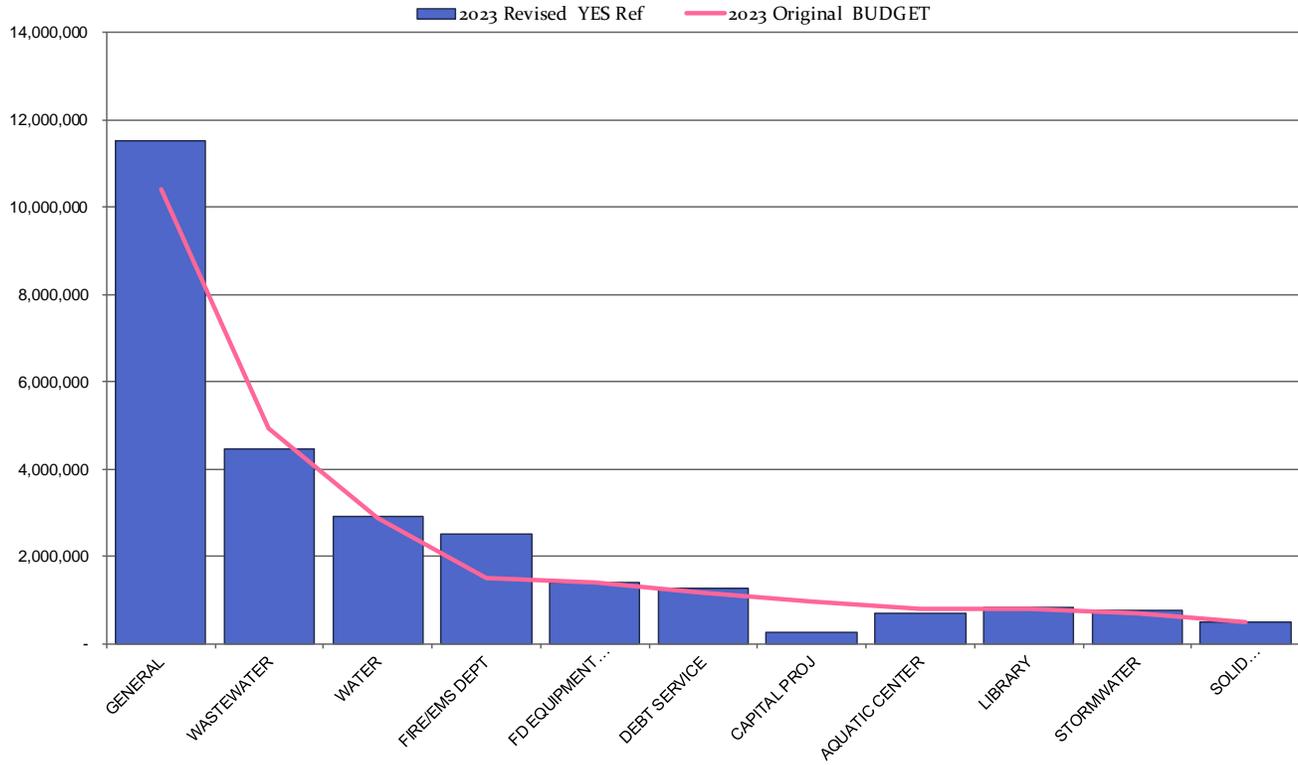
REVENUES BY FUND – ALL FUNDS

Fund #	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	% CHG BUD FY 23/22	2023 Revised YES Ref	% CHG BUD FY 23/22R	2023 Revised NO Ref	% CHG BUD FY 23o/23b	Type
100	TOTAL TAXES	4,001,419	4,104,110	4,339,875	4,469,318	4,555,737	4,839,127	8.27%	6,000,736	24.00%	4,603,981	-4.86%	1
100	TOTAL SPECIAL ASSESSMENTS	1,660	1,523	3,308	1,000	100	1,000	0.00%	500	-50.00%	500	-50.00%	1
100	TOTAL INTERGOVT REVENUES	4,667,105	4,851,368	4,589,357	4,514,205	4,569,192	4,500,706	-0.30%	4,401,936	-2.19%	4,401,936	-2.19%	1
100	TOTAL LICENSES & PERMITS	72,418	49,695	148,817	104,974	106,975	117,289	11.73%	73,975	-36.93%	73,975	-36.93%	1
100	TOTAL FINES, FORTFEIT - PENALTIES	328,694	262,214	295,355	329,856	279,529	342,225	3.75%	335,900	-1.85%	335,900	-1.85%	1
100	TOTAL PUBLIC CHARGES FOR SVCS	175,714	84,435	68,739	100,635	82,679	103,194	2.54%	106,911	3.60%	106,911	3.60%	1
100	TOTAL MISC REVENUE	639,917	501,514	462,853	407,800	541,220	411,828	0.99%	510,570	23.98%	530,173	28.74%	1
100	TOTAL OTHER FINANCING SOURCES	76,272	44,530	395,840	93,042	100,602	101,732	9.34%	80,450	-20.92%	205,653	102.15%	1
100T	GENERAL FUND	9,963,198	9,899,390	10,304,142	10,020,828	10,236,034	10,417,100	3.95%	11,510,978	10.50%	10,259,029	-1.52%	1
200	CABLE TV FUND	114,247	115,776	97,925	117,845	109,440	120,380	2.15%	134,458	11.69%	134,458	11.69%	1
205	27TH PAYROLL FUND	15,015	15,004	30,008	-	-	-	0.00%	-	0.00%	-	0.00%	2
208	PARKING PERMIT FUND	39,218	33,031	33,461	39,000	39,010	39,390	1.00%	39,390	0.00%	39,390	0.00%	1
210	FD EQUIPMENT REVOLVING FUND	235,785	11,415	263,555	-	76,304	1,400,000	100%	1,400,000	0.00%	1,525,203	8.94%	2
214	ELECTIONS	25,145	37,534	25,000	36,209	44,715	20,150	-44.35%	36,203	79.67%	36,203	79.67%	1
215	EQUIP VEHICLE REVOLVING FUND	162,562	120,727	227,010	139,000	139,000	343,500	147.12%	130,000	-62.15%	130,000	-62.15%	1
216	POLICE VEHICLE REVOLVING FUND	118,687	97,470	8,630	-	54,565	60,000	100%	-	-100.00%	-	-100.00%	1
217	BUILDING REPAIR FUND	15,000	44,318	15,000	15,000	-	15,150	1.00%	15,150	0.00%	15,150	0.00%	1
220	LIBRARY SPECIAL REVENUE FUND	739,569	732,557	761,596	770,952	811,940	786,393	2.00%	834,006	6.05%	834,006	6.05%	1
225	SKATE PARK FUND	-	-	3,000	-	-	-	0.00%	-	0.00%	-	0.00%	2
230	SOLID WASTE/RECYCLING FUND	416,310	459,872	482,213	477,824	477,824	481,281	0.72%	506,031	5.14%	506,031	5.14%	1
235	RIDE-SHARE GRANT PROGRAM FUND	213,056	181,419	152,584	206,247	177,579	206,247	0.00%	206,247	0.00%	206,247	0.00%	1
240	PARKLAND ACQUISITION FUND	-	4,480	-	-	-	-	0.00%	-	0.00%	-	0.00%	2
245	PARKLAND DEVELOPMENT FUND	2,516	896	14,497	-	41,690	-	0.00%	-	0.00%	-	0.00%	2
246	FIELD OF DREAMS	68,710	(2,312)	76,584	78,955	27,349	70,047	-11.28%	69,462	-0.84%	69,462	-0.84%	2
247	AQUATIC CENTER	776,191	430,860	504,141	722,181	666,973	808,910	12.01%	697,464	-13.78%	697,464	-13.78%	2
248	PARK & REC SPECIAL REVENUE	178,502	67,774	94,465	148,838	146,393	244,793	64.47%	364,378	48.85%	364,378	48.85%	2
249	FIRE/EMS DEPARTMENT	-	-	-	-	640,232	1,484,102	100%	2,517,098	69.60%	1,700,323	14.57%	3
250	FORESTRY FUND	278	6,292	9,418	18,000	14,347	1,000	-94.44%	1,000	0.00%	1,000	0.00%	2
260	SICK LEAVE SEVERANCE FUND	92,000	42,000	75,000	32,781	40,593	128,209	291.11%	140,000	9.20%	140,000	9.20%	2
271	INSURANCE-SIR	60,000	25,000	50,000	-	-	-	0.00%	-	0.00%	-	0.00%	1
272	LAKES IMPROVEMENT FUND	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	1
280	STREET REPAIR REVOLVING FD	117,849	290,255	269,291	232,000	232,000	360,000	55.17%	360,000	0.00%	360,000	0.00%	1
290	RESCUE SQUAD-TRUST FUND	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	2
295	POLICE DEPARTMENT-TRUST FUND	23,307	42,952	17,643	19,617	14,971	19,617	0.00%	-	-100.00%	-	-100.00%	2
300	DEBT SERVICE FUND	1,942,648	4,131,848	3,033,698	1,045,966	1,045,966	1,167,002	11.57%	1,273,691	9.14%	1,273,691	9.14%	3
410	TID DISTRICT #10 FUND	-	-	-	150	210,249	6,347	4131.33%	14,783	132.91%	14,783	132.91%	4
411	TID DISTRICT #11 FUND	-	-	-	150	289	6,510	4240.00%	19,783	203.89%	19,783	203.89%	4
412	TID DISTRICT #12 FUND	-	-	-	100,150	100,289	110,117	9.95%	121,736	10.55%	121,736	10.55%	4
413	TID DISTRICT #13 FUND	-	-	-	150	289	33,340	22126.67%	115,113	245.27%	115,113	245.27%	4
414	TID DISTRICT #14 FUND	-	-	-	150	289	89,018	59245.33%	140,309	57.62%	140,309	57.62%	4
440	TID DISTRICT #4 FUND	2,096,836	2,260,857	2,214,065	-	-	-	0.00%	-	0.00%	-	0.00%	4
441	TID DISTRICT #4 AFF HOUSE FUND	-	-	-	50,150	2,126,362	50,000	-0.30%	50,000	0.00%	-	-100.00%	4
445	TID DISTRICT #5 FUND	10,285	12,565	14,661	-	-	-	0.00%	-	0.00%	-	0.00%	4
446	TID DISTRICT #6 FUND	70,552	76,308	75,438	-	-	-	0.00%	-	0.00%	-	0.00%	4
447	TID DISTRICT #7 FUND	-	-	2,312	-	-	-	0.00%	-	0.00%	-	0.00%	4
448	TID DISTRICT #8 FUND	947	1,734	3,048	-	-	-	0.00%	-	0.00%	-	0.00%	4
449	TID DISTRICT #9 FUND	558	571	606	-	-	-	0.00%	-	0.00%	-	0.00%	4
450	CAPITAL PROJ-LSP GROSS FUND	1,471,184	687,655	116,768	3,710,856	3,122,963	976,169	-73.69%	246,000	-74.80%	246,000	-74.80%	4
452	BIRGE FOUNTAIN RESTORATION	-	2,500	10,305	500	500	500	0.00%	500	0.00%	500	0.00%	4
459	DEPOT RESTORATION PROJECT	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	4
466	MULTI-USE TRAIL EXTENSION	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	4
610	WATER UTILITY FUND	1,965,934	2,062,795	2,568,606	7,412,857	7,480,148	2,891,022	-61.00%	2,927,442	1.26%	2,927,442	1.26%	5
620	WASTEWATER UTILITY	3,788,437	3,818,214	4,160,133	6,976,848	8,079,422	4,939,945	-29.20%	4,465,858	-9.60%	4,465,858	-9.60%	5
630	STORMWATER UTILITY FUND	551,947	540,353	594,103	1,033,865	505,205	707,255	-31.59%	751,341	6.23%	751,341	6.23%	5
810	RESCUE SQUAD EQUIP/EDUC FUND	3,955	974	387	3,500	728	3,500	0.00%	3,500	0.00%	3,500	0.00%	6
820	ROCK RIVER STORMWATER GROUP	38,681	37,294	45,002	40,000	44,187	40,000	0.00%	40,000	0.00%	40,000	0.00%	6
900	ECONOMIC DEVELOPMENT FUND	179,535	100,000	100,000	169,860	167,343	173,426	2.10%	190,745	9.99%	190,745	9.99%	2
910	CDA PROGRAMS FUND	81,230	182,042	181,284	-	290,627	-	0.00%	-	0.00%	-	0.00%	2
920	INNOVATION CTR-OPERATIONS	613,565	500,660	235,505	232,980	242,153	233,980	0.43%	154,680	-33.89%	154,680	-33.89%	2
	TOTAL ALL FUNDS	26,193,439	27,073,079	26,871,087	33,853,409	37,407,965	28,434,399	-16.01%	29,477,346	3.67%	27,483,826	-3.22%	

Fund Type:

- 1 - General Fund
- 4 - Capital Project Fund
- 2 - Special Revenue Fund
- 5 - Proprietary Fund
- 3 - Debt Service Fund
- 6 - Fiduciary Fund

**MAJOR FUND BUDGETS WITH EXPENDITURES
OVER \$400,000**



BUDGET SUMMARY

EXPENDITURES



EXPENDITURES BY FUND – ALL FUNDS

Fund #	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	% CHG BUD FY 23/22	2023 Revised YES Ref	% CHG BUD FY 23o/23a	2023 Revised NO Ref	% CHG BUD FY 23o/23a	Type
100	GENERAL FUND EXPENDITURES	9,727,715	9,691,522	10,103,236	10,020,828	9,712,240	10,417,100	4.0%	11,510,978	10.5%	10,259,029	(1.5%)	1
200	CABLE TV FUND	100,777	84,209	110,692	117,845	107,163	120,380	2.2%	134,458	11.7%	134,458	11.7%	2
208	PARKING PERMIT FUND	11,555	6,445	40,518	39,000	39,000	39,390	1.0%	39,390	-	39,390	-	2
205	27TH PAY ROLL FUND	-	-	-	-	-	-	-	-	-	-	-	1
210	FD EQUIPMENT REVOLVING FUND	-	-	105,933	-	76,272	1,400,000	100%	1,400,000	-	1,525,203	8.9%	1
214	ELECTIONS	18,269	54,422	14,124	36,209	44,715	20,150	(44.4%)	36,203	79.7%	36,203	79.7%	1
215	EQUIP/VEHICLE REVOLVING FUND	80,906	172,183	234,627	139,000	139,000	343,500	147.1%	130,000	(62.2%)	130,000	(62.2%)	1
216	POLICE VEHICLE REVOLVING FUND	36,828	46,933	54,562	-	54,565	60,000	100%	-	(100.0%)	-	(100.0%)	1
217	BUILDING REPAIR FUND	12,770	4,205	47,973	15,000	-	15,150	1.0%	15,150	-	15,150	-	1
220	LIBRARY SPECIAL REVENUE FUND	730,051	717,417	839,310	770,952	811,940	786,393	2.0%	834,006	6.1%	834,006	6.1%	2
225	SKATE PARK FUND	-	5,000	-	-	-	-	-	-	-	-	-	1
230	SOLID WASTE/RECYCLING FUND	416,310	455,481	456,991	477,824	477,824	481,281	0.7%	506,031	5.1%	506,031	5.1%	1
235	RIDE-SHARE GRANT PROGRAM FUND	213,056	191,816	139,031	206,247	177,579	206,247	-	206,247	-	206,247	-	2
240	PARKLAND ACQUISITION FUND	-	-	-	-	-	-	-	-	-	-	-	2
245	PARKLAND DEVELOPMENT FUND	3,295	2,371	1,361	-	41,690	-	-	-	-	-	-	2
246	FIELD OF DREAMS	58,013	6,262	67,594	78,955	27,349	70,047	(11.3%)	69,462	(0.8%)	69,462	(0.8%)	2
247	AQUATIC CENTER	788,099	503,815	583,464	722,181	666,973	808,910	12.0%	697,464	(13.8%)	697,464	(13.8%)	2
248	PARK & REC SPECIAL REVENUE	191,617	70,897	84,179	148,838	146,393	244,793	64.5%	364,378	48.9%	364,378	48.9%	2
249	FIRE/EMS DEPARTMENT	-	-	-	-	770,800	1,484,102	100%	2,517,098	69.6%	1,700,323	14.6%	2
250	FORESTRY FUND	120	6,275	2,890	18,000	14,347	1,000	(94.4%)	1,000	-	1,000	-	2
260	SICK LEAVE SEVERANCE FUND	6,845	16,223	33,414	32,781	40,593	128,209	291.1%	140,000	9.2%	140,000	9.2%	1
271	INSURANCE-SIR	-	12,448	19,900	-	-	-	-	-	-	-	-	1
272	LAKES IMPROVEMENT FUND	-	-	-	-	-	-	-	-	-	-	-	1
280	STREET REPAIR REVOLVING FD	24,536	204,945	225,922	232,000	232,000	360,000	55.2%	360,000	-	360,000	-	1
290	RESCUE SQUAD-TRUST FUND	-	-	-	-	-	-	-	-	-	-	-	2
295	POLICE DEPARTMENT-TRUST FUND	24,295	10,882	16,911	19,617	16,014	19,617	-	-	(100.0%)	-	(100.0%)	2
300	DEBT SERVICE FUND	1,917,010	4,131,848	3,079,372	1,045,966	1,045,966	1,167,002	11.6%	1,273,691	9.1%	1,273,691	9.1%	3
410	TID DISTRICT #10 FUND	-	-	18,660	150	210,249	6,347	4,131.3%	14,783	132.9%	14,783	132.9%	4
411	TID DISTRICT #11 FUND	-	-	10,710	150	289	6,510	4,240.0%	19,783	203.9%	19,783	203.9%	4
412	TID DISTRICT #12 FUND	-	-	10,710	100,150	100,289	110,117	10.0%	121,736	10.6%	121,736	10.6%	4
413	TID DISTRICT #13 FUND	-	-	10,710	150	289	33,340	22,126.7%	115,113	245.3%	115,113	245.3%	4
414	TID DISTRICT #14 FUND	-	-	10,710	150	289	89,018	59,245.3%	140,309	57.6%	140,309	57.6%	4
440	TID DISTRICT #4 FUND	1,165,445	2,147,997	3,308,898	-	-	-	-	-	-	-	-	4
441	TID DISTRICT #4 AFF HOUSE FUND	-	-	-	50,150	50,150	50,000	(0.3%)	50,000	-	(150)	(100.3%)	4
445	TID DISTRICT #5 FUND	150	150	18,720	-	-	-	-	-	-	-	-	4
446	TID DISTRICT #6 FUND	51,088	155,358	79,519	-	-	-	-	-	-	-	-	4
447	TID DISTRICT #7 FUND	150	150	750	-	-	-	-	-	-	-	-	4
448	TID DISTRICT #8 FUND	150	150	25,722	-	-	-	-	-	-	-	-	4
449	TID DISTRICT #9 FUND	150	150	4,370	-	-	-	-	-	-	-	-	4
450	CAPITAL PROJ-LSP GROSS FUND	947,421	846,838	278,048	3,710,856	2,872,107	976,169	(73.7%)	246,000	(74.8%)	246,000	(74.8%)	4
452	BIRGE FOUNTAIN RESTORATION	362	1,140	283	500	283	500	-	500	-	500	-	4
459	DEPOT RESTORATION PROJECT	3,864	-	-	-	-	-	-	-	-	-	-	4
466	MULTI-USE TRAIL EXTENSION	-	-	-	-	-	-	-	-	-	-	-	4
610	WATER UTILITY FUND	1,889,971	2,179,729	2,341,078	7,412,857	8,369,413	2,891,022	(61.0%)	2,927,442	1.3%	2,927,442	1.3%	5
620	WASTEWATER UTILITY	3,163,644	3,415,882	3,331,776	6,976,848	5,574,689	4,939,945	(29.2%)	4,465,858	(9.6%)	4,465,858	(9.6%)	5
630	STORMWATER UTILITY FUND	456,504	522,302	552,311	1,033,865	862,398	707,255	(31.6%)	751,341	6.2%	751,341	6.2%	5
810	RESCUE SQUAD EQUIP/EDUC FUND	6,603	2,954	3,270	3,500	6,996	3,500	-	3,500	-	3,500	-	6
820	ROCK RIVER STORMWATER GROUP	30,822	33,701	21,600	40,000	50,132	40,000	-	40,000	-	40,000	-	6
900	ECONOMIC DEVELOPMENT FUND	114,976	131,914	156,864	169,860	103,470	173,426	2.1%	190,745	10.0%	190,745	10.0%	2
910	CDA PROGRAMS FUND	156,517	260,987	1,020,607	-	860,741	-	-	-	-	-	-	2
920	INNOVATION CTR-OPERATIONS	614,480	508,910	358,228	232,980	274,458	233,980	0.4%	154,680	(33.9%)	154,680	(33.9%)	2
	TOTAL	22,964,363	26,603,910	27,825,546	33,853,409	33,978,662	28,434,399	-16.01%	29,477,346	3.67%	27,483,676	-3.34%	

Fund Type:

- 1 - General Fund
- 4 - Capital Project Fund
- 2 - Special Revenue Fund
- 5 - Proprietary Fund
- 3 - Debt Service Fund
- 6 - Fiduciary Fund

BUDGET SUMMARY

TAX CALCULATION



REFERENDUM PASSES

Tax Calculation - Tax Year 2022 / Calendar Year 2023

WALWORTH COUNTY

Assessment Ratio: 0.957742290
Lottery Credit: 244.42

VALUATION

Assessed Values: 720,990,300
 Equalized Val:(no tif) 750,420,300
 Equalized Val:(w/ tif) 752,801,700
 State Credits: 1,201,619.82

LEVIES without TIF

State	-
County	2,178,618.98
Technical College	478,399.83
School	6,574,173.45
City	5,050,097.99
TIF	45,320.31
Total	14,326,610.56

LEVIES with TIF

State	-
County	2,185,532.39
Technical College	479,917.86
School	6,595,035.98
City	5,066,124.33
Total	14,326,610.56

TAX RATES

State	-
County	3.031292363
Technical College	0.665637055
School	9.147190995
City	7.026619262
Gross Tax Rate	19.870739675
Less School Credit	(1.666624114)
Net Tax Rate	18.204115561

JEFFERSON COUNTY

Assessment Ratio: 0.970561265
Lottery Credit: 244.42

VALUATION

Assessed Values: 105,173,800
 Equalized Val:(no tif) 105,020,400
 Equalized Val:(w/ tif) 108,363,900
 State Credits: 120,293.51

LEVIES without TIF

State	-
County	372,598.87
Technical College	75,774.54
School	920,047.51
City	706,755.01
TIF	66,066.67
Total	2,141,242.60

LEVIES with TIF

State	-
County	384,461.14
Technical College	78,186.94
School	949,338.74
City	729,255.78
Total	2,141,242.60

TAX RATES

State	-
County	3.655483970
Technical College	0.743407008
School	9.026380524
City	6.933816026
Gross Tax Rate	20.359087528
Less School Credit	(1.143759282)
Net Tax Rate	19.215328246

COMBINED TOTALS

826,164,100
 855,440,700
 861,165,600
 1,321,913.33

State	-
County	2,551,217.85
Technical College	554,174.37
School	7,494,220.96
City	5,756,853.00
TIF	111,386.98
Total	16,467,853.16

State	-
County	2,569,993.53
Technical College	558,104.80
School	7,544,374.72
City	5,795,380.11
Total	16,467,853.16

State	-
County	3.110754304
Technical College	0.675537463
School	9.131811368
City	7.014805061
Gross Tax Rate	19.932908196
Less School Credit	(1.600061453)
Net Tax Rate	18.332846743

TIF BREAKOUT

County	6,913.41
Technical College	1,518.03
School	20,862.53
City	16,026.34
Total	45,320.31

JEFFERSON	
County	11,862.27
Technical College	2,412.40
School	29,291.23
City	22,500.77
Total	66,066.67

TOTAL TIF	
County	18,775.68
Technical College	3,930.43
School	50,153.76
City	38,527.11
Total	111,386.98

BUDGET SUMMARY

TAX CALCULATION



REFERENDUM PASSES WALWORTH COUNTY TAX INCREMENT DISTRICT

Tax Calculation - Tax Year 2022 / Calendar Year 2023							
Taxing Jurisdiction	(A) Apportioned Levy	(B) Equalized Value (less TID Value Increment)	(C) Interim Value	(D) Equalized Value (With TID Value Increment)	(E) Amount To Be Levied	(F) E - A = Tax Increment	Taxing Jurisdiction
County	2,178,618.98	750,420,300	0.00	752,801,700	2,185,532.39	6,913.41	County
City	5,050,097.99	750,420,300	0.01	752,801,700	5,066,124.33	16,026.34	City
School District	6,574,173.45	750,420,300	0.01	752,801,700	6,595,035.98	20,862.53	School District
Technical College	478,399.83	750,420,300	0.00	752,801,700	479,917.86	1,518.03	Technical College
Total	14,281,290.25		0.02		14,326,610.56	45,320.31	Total
					Orig 23	23 w/ Referendum	23 w/o Referendum
TID Area	Increment Value Increase	Increment % Split	Increment Split Value	Total Tax Asking:	4,565,244.00	5,756,853.00	4,360,098.00
TID # 10	-	0.00000000000	-	% in Walworth Cty:	0.877232402	0.877232402	0.877232402
TID # 11	1,407,400	0.59099689258	26,784.16	Net Amt.:	4,004,779.96	5,050,097.99	3,824,819.24
TID # 12	674,800	0.28336272781	12,842.09		4,565,244.00		
TID # 13	299,200	0.12564037961	5,694.06		38,527.11		
TID # 14	-	0.00000000000	-		4,603,771.11		
	2,381,400	1.00000000000	45,320.31				

JEFFERSON COUNTY TAX INCREMENT DISTRICT

Tax Calculation - Tax Year 2022 / Calendar Year 2023							
Taxing Jurisdiction	(A) Apportioned Levy	(B) Equalized Value (less TID Value Increment)	(C) Interim Value	(D) Equalized Value (With TID Value Increment)	(E) Amount To Be Levied	(F) E - A = Tax Increment	Taxing Jurisdiction
County	372,598.87	105,020,400	0.003547871	108,363,900	384,461.14	11,862.27	County
City	706,755.01	105,020,400	0.006729693	108,363,900	729,255.78	22,500.77	City
School District	920,047.51	105,020,400	0.008760655	108,363,900	949,338.74	29,291.23	School District
Technical College	75,774.54	105,020,400	0.000721522	108,363,900	78,186.94	2,412.40	Technical College
Total	2,075,175.93		0.019759741		2,141,242.60	66,066.67	Total
					Orig 23	23 w/ Referendum	23 w/o Referendum
TID Area	Increment Value Increase	Increment % Split	Increment Split Value	Total Tax Asking:	4,565,244.00	5,756,853.00	4,360,098.00
TID # 10	227,900	0.06816210558	4,503.24	% in Jefferson Cty.:	0.122767598	0.122767598	0.122767598
TID # 14	3,115,600	0.93183789442	61,563.43	Net Amt.:	560,464.04	706,755.01	535,278.76
	0	0.00000000000	0.00				
TOTAL	3,343,500	1.00000000000	66,066.67				

BUDGET SUMMARY

TAX CALCULATION



REFERENDUM DOES NOT PASS

Tax Calculation - Tax Year 2022 / Calendar Year 2023

WALWORTH COUNTY

Assessment Ratio: 0.957742290
Lottery Credit: 244.42

VALUATION

Assessed Values: 720,990,024
 Equalized Val:(no tif) 750,420,300
 Equalized Val:(w/ tif) 752,801,700
 State Credits: 1,201,619.82

LEVIES without TIF

State	-
County	2,178,618.98
Technical College	478,399.83
School	6,574,173.45
City	3,824,819.24
TIF	41,431.97
Total	<u>13,097,443.47</u>

LEVIES with TIF

State	-
County	2,185,532.39
Technical College	479,917.86
School	6,595,035.98
City	3,836,957.24
Total	<u>13,097,443.47</u>

TAX RATES

State	-
County	3.031293523
Technical College	0.665637310
School	9.147194495
City	5.321789639
Gross Tax Rate	<u>18.165914967</u>
Less School Credit	<u>(1.666624752)</u>
Net Tax Rate	<u>16.499290215</u>

JEFFERSON COUNTY

Assessment Ratio: 0.970561265
Lottery Credit: 244.42

VALUATION

Assessed Values: 105,173,804
 Equalized Val:(no tif) 105,020,400
 Equalized Val:(w/ tif) 108,363,900
 State Credits: 120,293.51

LEVIES without TIF

State	-
County	372,598.87
Technical College	75,774.54
School	920,047.51
City	535,278.76
TIF	60,607.43
Total	<u>1,964,307.11</u>

LEVIES with TIF

State	-
County	384,461.14
Technical College	78,186.94
School	949,338.74
City	552,320.29
Total	<u>1,964,307.11</u>

TAX RATES

State	-
County	3.655483837
Technical College	0.743406981
School	9.026380196
City	5.251500563
Gross Tax Rate	<u>18.676771577</u>
Less School Credit	<u>(1.143759241)</u>
Net Tax Rate	<u>17.533012336</u>

COMBINED TOTALS

826,163,828
 855,440,700
 861,165,600
 1,321,913.33

State	-
County	2,551,217.85
Technical College	554,174.37
School	7,494,220.96
City	4,360,098.00
TIF	102,039.40
Total	<u>15,061,750.58</u>

State	-
County	2,569,993.53
Technical College	558,104.80
School	7,544,374.72
City	4,389,277.53
Total	<u>15,061,750.58</u>

TIF BREAKOUT

	WALWORTH	JEFFERSON	TOTAL TIF
County	6,913.41	11,862.27	18,775.68
Technical College	1,518.03	2,412.40	3,930.43
School	20,862.53	29,291.23	50,153.76
City	12,138.00	17,041.53	29,179.53
Total	<u>41,431.97</u>	<u>60,607.43</u>	<u>102,039.40</u>

BUDGET SUMMARY

TAX CALCULATION



REFERENDUM DOES NOT PASS WALWORTH COUNTY TAX INCREMENT DISTRICT

Tax Calculation - Tax Year 2022 / Calendar Year 2023

Taxing Jurisdiction	(A) Apportioned Levy	(B) Equalized Value (less TID Value Increment)	(C) Interim Value	(D) Equalized Value (With TID Value Increment)	(E) Amount To Be Levied	(F) E - A = Tax Increment	Taxing Jurisdiction
County	2,178,618.98	750,420,300	0.00	752,801,700	2,185,532.39	6,913.41	County
City	3,824,819.24	750,420,300	0.01	752,801,700	3,836,957.24	12,138.00	City
School District	6,574,173.45	750,420,300	0.01	752,801,700	6,595,035.98	20,862.53	School District
Technical College	478,399.83	750,420,300	0.00	752,801,700	479,917.86	1,518.03	Technical College
Total	13,056,011.50		0.02		13,097,443.47	41,431.97	Total

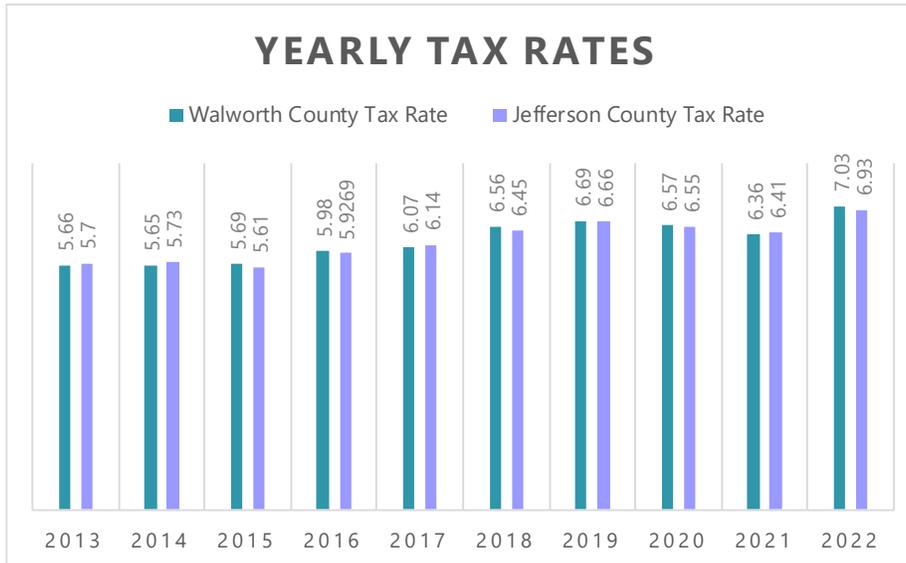
TID Area	Increment Value Increase	Increment % Split	Increment Split Value	Total Tax Asking: % in Walworth Cty Net Amt.:	Orig 23	23 w/ Referendum	23 w/o Referendum
TID # 10	-	0.00000000000	-	4,565,244.00	4,565,244.00	5,756,853.00	4,360,098.00
TID # 11	1,407,400	0.59099689258	24,486.17	0.877232402	0.877232402	0.877232402	0.877232402
TID # 12	674,800	0.28336272781	11,740.28	4,004,779.96	4,603,771.11	5,050,097.99	3,824,819.24
TID # 13	299,200	0.12564037961	5,205.53				
TID # 14	-	0.00000000000	-				
Total	2,381,400	1.00000000000	41,431.98				

JEFFERSON COUNTY TAX INCREMENT DISTRICT

Tax Calculation - Tax Year 2022 / Calendar Year 2023

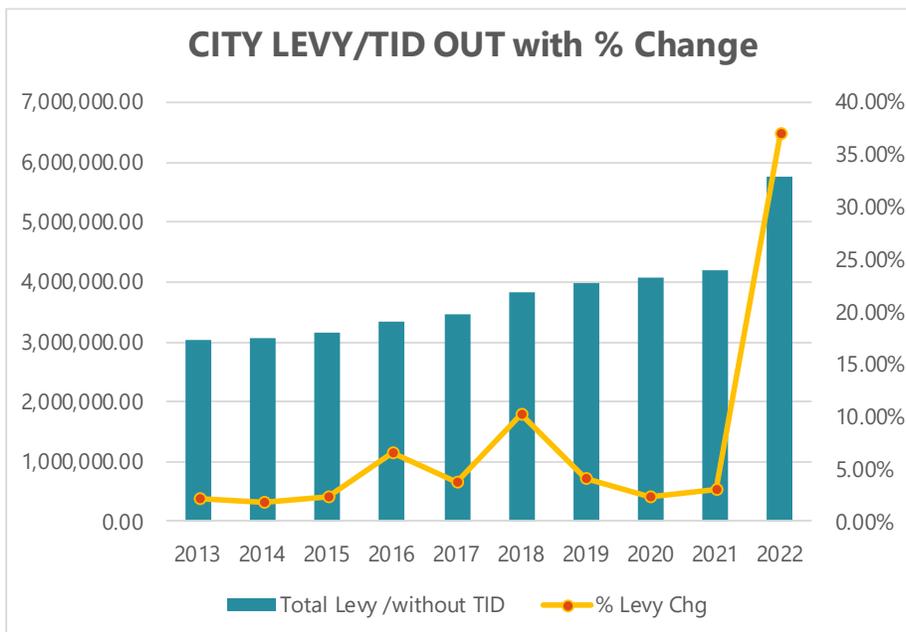
Taxing Jurisdiction	(A) Apportioned Levy	(B) Equalized Value (less TID Value Increment)	(C) Interim Value	(D) Equalized Value (With TID Value Increment)	(E) Amount To Be Levied	(F) E - A = Tax Increment	Taxing Jurisdiction
County	372,598.87	105,020,400	0.003547871	108,363,900	384,461.14	11,862.27	County
City	535,278.76	105,020,400	0.005096903	108,363,900	552,320.29	17,041.53	City
School District	920,047.51	105,020,400	0.008760655	108,363,900	949,338.74	29,291.23	School District
Technical College	75,774.54	105,020,400	0.000721522	108,363,900	78,186.94	2,412.40	Technical College
Total	1,903,699.68		0.018126951		1,964,307.11	60,607.43	Total

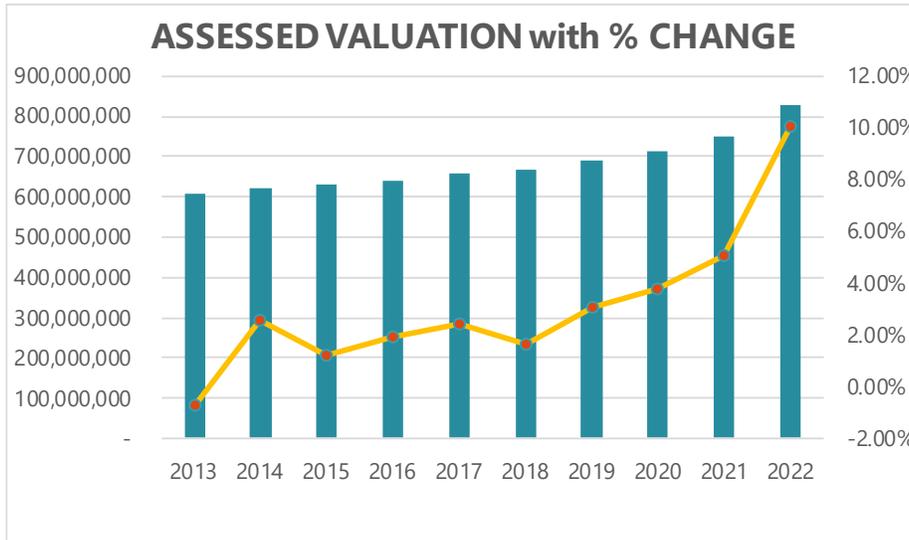
TID Area	Increment Value Increase	Increment % Split	Increment Split Value	Total Tax Asking: % in Jefferson Cty Net Amt.:	Orig 23	23 w/ Referendum	23 w/o Referendum
TID # 10	227,900	0.06816210558	4,131.13	4,565,244.00	0.00	5,756,853.00	4,360,098.00
TID # 14	3,115,600	0.93183789442	56,476.30	0.122767598	0.122767598	0.122767598	0.122767598
	0	0.00000000000	0.00	560,464.04	560,464.04	706,755.01	535,278.76
TOTAL	3,343,500	1.00000000000	60,607.43				



TAX LEVIES, RATES & COLLECTIONS

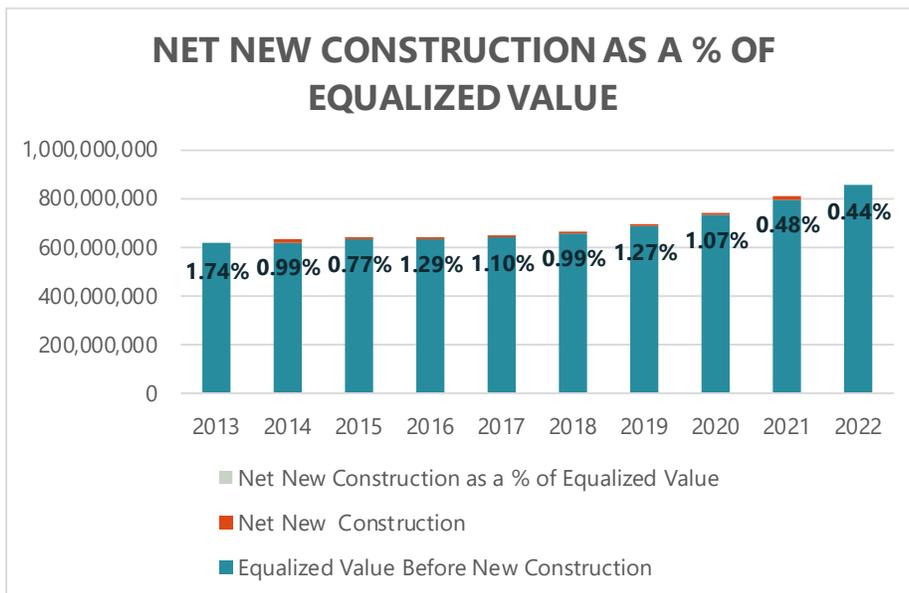
Levy Year	Collection Year	Walworth County Tax Rate	Jefferson County Tax Rate	Walworth County Levy /without TID	Jefferson County Levy /without TID	Uncollected Personal Property Taxes as of October 31 st of Each Year
2022	2023	7.03	6.93	5,050,097.99	706,755.01	7,482.82
2021	2022	6.36	6.41	3,795,413.28	405,521.33	6,716.65
2020	2021	6.57	6.55	3,700,383.48	379,002.10	5,847.09
2019	2020	6.69	6.66	3,620,773.50	365,211.50	4,854.27
2018	2019	6.56	6.45	3,487,796.80	343,506.20	2,732.54
2017	2018	6.07	6.14	3,157,414.90	316,385.10	8,752.45
2016	2017	5.98	5.93	3,043,490.94	304,129.06	14,470.05
2015	2016	5.69	5.61	2,863,408.17	280,366.83	13,080.59
2014	2015	5.65	5.73	2,792,167.00	279,567.00	11,148.34
2013	2014	5.66	5.70	2,740,631.00	276,815.00	13,700.00

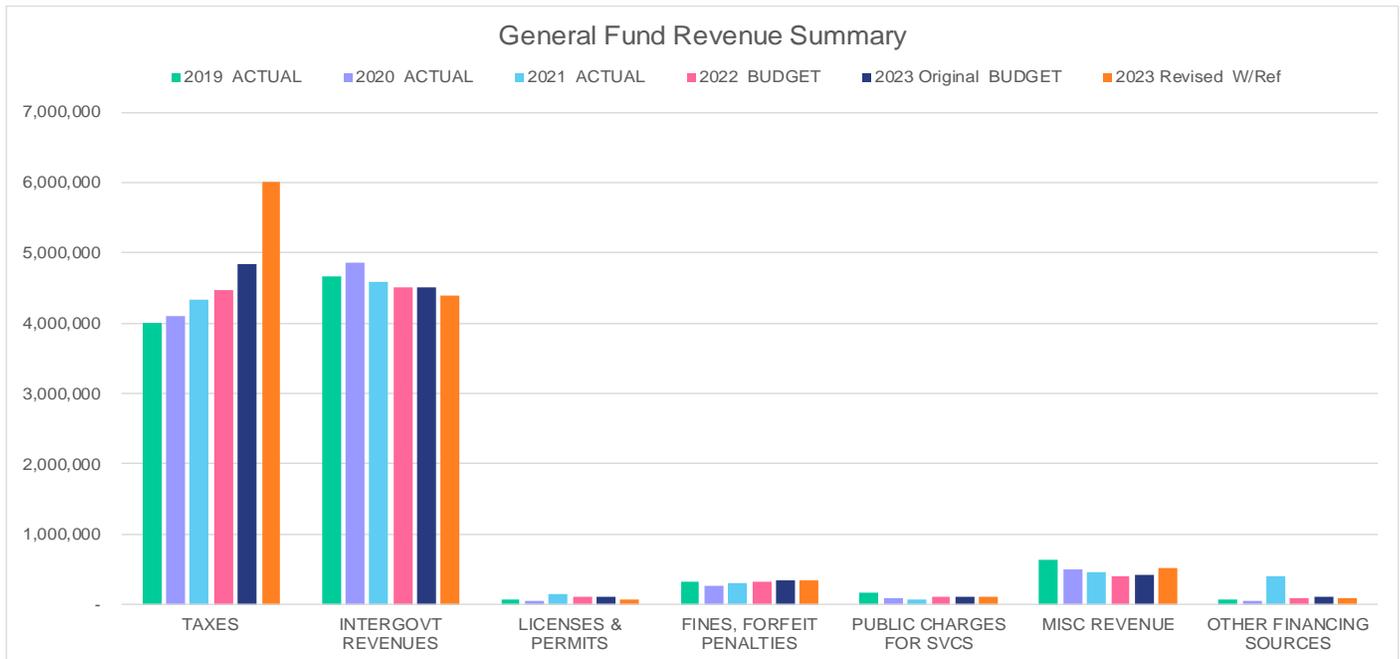




ASSESSED AND EQUALIZED VALUATIONS

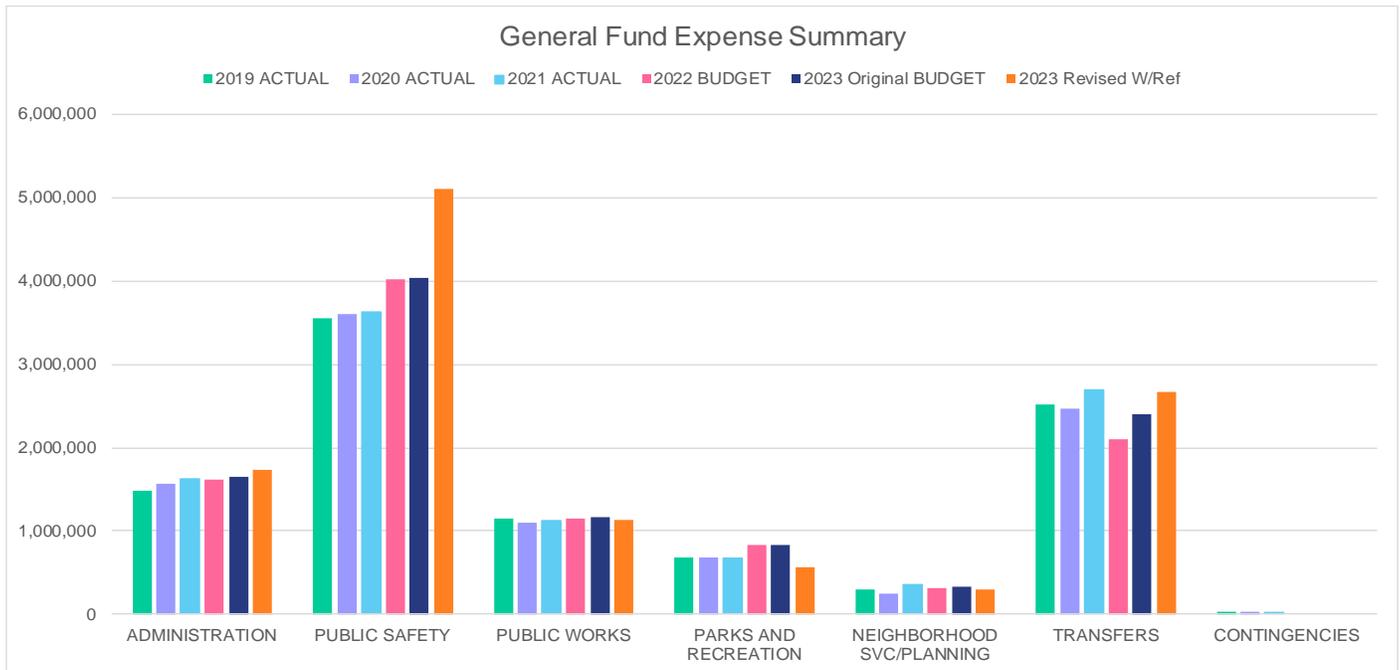
Year	Assessed Valuation	Assessed Value % Chg	Equalized Valuation (TID OUT)	Equalized Valuation (TID IN)
2021	750,563,583	5.05%	705,313,800	802,302,500
2020	714,494,599	3.81%	644,222,900	740,802,400
2019	688,302,999	3.09%	603,973,400	696,905,800
2018	667,702,000	1.63%	584,095,300	666,391,100
2017	656,989,000	2.42%	562,842,500	646,775,000
2016	641,445,500	1.89%	563,694,800	645,398,900
2015	629,532,700	1.19%	563,249,700	640,750,100
2014	622,148,100	2.59%	545,420,500	625,192,100
2013	606,440,200	-0.71%	549,875,400	625,860,800





GENERAL FUND REVENUE SUMMARY

DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
TAXES	4,001,419	4,104,110	4,339,875	4,469,318	4,555,737	4,839,127	6,000,736	4,603,981
SPECIAL ASSESSMENTS	1,660	1,523	3,308	1,000	100	1,000	500	500
INTERGOVT REVENUES	4,667,105	4,851,368	4,589,357	4,514,205	4,569,192	4,500,706	4,401,936	4,401,936
LICENSES & PERMITS	72,418	49,695	148,817	104,974	106,975	117,289	73,975	73,975
FINES, FORFEIT PENALTIES	328,694	262,214	295,355	329,856	279,529	342,225	335,900	335,900
PUBLIC CHARGES FOR SVCS	175,714	84,435	68,739	100,635	82,679	103,194	106,911	106,911
MISC REVENUE	639,917	501,514	462,853	407,800	541,220	411,828	510,570	530,173
OTHER FINANCING SOURCES	76,272	44,530	395,840	93,042	100,602	101,732	80,450	205,653
TOTAL:	9,963,198	9,899,390	10,304,142	10,020,828	10,236,034	10,417,100	11,510,978	10,259,029



GENERAL FUND EXPENSE SUMMARY

DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
ADMINISTRATION	1,486,495	1,559,643	1,628,541	1,616,388	1,686,089	1,645,617	1,733,263	1,733,263
PUBLIC SAFETY	3,550,694	3,598,921	3,624,927	4,015,952	3,774,592	4,038,850	5,104,763	4,447,148
PUBLIC WORKS	1,157,201	1,094,477	1,121,114	1,145,525	1,131,622	1,163,757	1,131,535	1,131,535
PARKS AND RECREATION	689,084	688,294	673,505	830,403	700,631	836,000	558,849	558,849
NEIGHBORHOOD SVC/PLANNING	291,143	254,116	349,565	319,515	331,016	324,911	306,784	306,784
TRANSFERS	2,520,623	2,469,144	2,688,325	2,093,044	2,088,290	2,407,965	2,675,785	2,081,451
CONTINGENCIES	32,475	26,927	17,258	0	0	0	0	0
TOTAL:	9,727,715	9,691,522	10,103,236	10,020,828	9,712,240	10,417,100	11,510,978	10,259,029

GENERAL FUND REVENUE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
TAXES									
100-4110-00	LOCAL TAX LEVY	3,012,480	3,093,547	3,133,033	3,154,970	3,154,970	3,408,209	4,499,748	3,102,993
100-4111-00	DEBT SERVICE TAX LEVY	818,822	892,438	946,352	1,045,965	1,045,965	1,157,035	1,257,105	1,257,105
100-4112-00	OMITTED PROPERTY TAXES	-	-	-	-	-	-	-	-
100-4114-00	USE VALUE PENALTY	-	224	546	500	546	500	500	500
100-4114-00	MOBILE HOME FEES	19,169	17,400	38,885	17,000	38,000	17,500	25,000	25,000
100-41210-00	ROOM TAX-GROSS AMOUNT	104,115	56,542	192,583	130,000	195,000	135,000	190,000	190,000
100-41250-00	FED GAS TAX REFUND	-	-	-	-	-	-	-	-
100-41320-00	IN LIEU-UNIV GARDEN & VW MANOR	27,250	27,513	27,733	120,233	120,606	120,233	27,733	27,733
100-41800-00	INTEREST ON TAXES	19,583	12,263	744	650	650	650	650	650
	TOTAL TAXES	4,001,419	4,099,927	4,339,875	4,469,318	4,555,737	4,839,127	6,000,736	4,603,981
SPECIAL ASSESSMENTS									
100-42010-00	INTEREST ON SP ASSESS.	79	53	53	-	-	-	-	-
100-42200-62	SEWER MAINS & LATERALS	316	316	316	-	-	-	-	-
100-42310-53	CURB & GUTTER	58	58	58	-	-	-	-	-
100-42320-53	SIDEWALKS	32	32	32	-	-	-	-	-
100-42350-53	TRAFFIC SIGNAL	-	-	-	-	-	-	-	-
100-42400-53	SNOW REMOVAL	358	641	1,675	500	-	500	500	500
100-42500-53	FAILURE TO MOW FINES	818	425	1,175	500	100	500	-	-
	TOTAL SPECIAL ASSESSMENTS	1,660	1,523	3,308	1,000	100	1,000	500	500
INTERGOVERNMENTAL REVENUES									
100-43344-00	EXPENDITURE RESTRAINT PROGM	49,224	67,958	71,382	63,331	63,331	49,503	53,306	53,306
100-43410-00	SHARED REVENUE-UTILITY	424,378	371,011	422,541	395,418	397,001	395,418	396,241	396,241
100-43420-00	SHARED REVENUE-BASE	2,836,916	2,836,916	2,836,783	2,836,846	2,836,846	2,836,846	2,836,844	2,836,844
100-43670-61	PERSONAL PROPERTY AID	-	-	-	35,656	35,656	35,656	35,656	35,656
100-43507-52	POLICE-MISC SAFETY GRANTS	5,666	7,697	6,841	500	3,360	500	500	500
100-43510-00	FEDERAL/STATE GRANTS-REIMBURSE	-	268,360	-	-	-	-	-	-
100-43530-53	TRANSPORTATION AIDS	653,541	664,597	625,414	578,890	576,591	578,890	572,016	572,016
100-43540-52	UNIVERSITY-LEASE-PARKING	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000
100-43550-52	MOU-DISPATCH SERVICE	172,271	166,561	170,491	178,963	178,963	179,292	179,292	179,292
100-43610-52	PMS-PAYMENT FOR MUNICIPAL SVCS	351,435	284,694	279,097	280,000	329,598	280,000	205,881	205,881
100-43663-52	2% FIRE DUES-ST OF WISC	27,748	27,783	29,711	29,700	32,121	29,700	-	-
100-43670-60	EXEMPT COMPUTER AID-FR STATE	5,587	5,587	5,587	5,846	5,846	5,846	5,846	5,846
100-43760-00	WEIGHTS & MEASURES RECOVERY	3,183	2,800	2,800	-	2,600	-	2,800	2,800
100-43765-00	REIMB-HIST SOC-DEPOT-EL/GAS	1,905	1,784	1,571	1,575	1,571	1,575	1,575	1,575
100-43767-52	REIMB-BADGERNET-FORT ATKINSON	2,480	2,480	2,480	2,480	2,480	2,480	2,480	2,480
100-43745-52	WUSD-JUVENILE OFFICIER	46,589	62,051	58,228	60,000	58,228	60,000	64,500	64,500
	TOTAL INTERGOVT REVENUES	4,625,923	4,815,278	4,557,924	4,514,205	4,569,192	4,500,706	4,401,936	4,401,936
LICENSES & PERMITS									
100-44110-51	LIQUOR & BEER	19,384	10,589	18,400	18,972	18,598	19,162	16,100	16,100
100-44120-51	CIGARETTE	1,500	700	1,350	1,593	1,540	1,609	1,200	1,200
100-44122-51	BEVERAGE OPERATORS	3,448	2,948	4,360	3,768	3,020	3,806	3,600	3,600
100-44200-51	MISC. LICENSES	2,637	1,725	1,725	2,529	2,089	5,109	2,000	2,000
100-44300-53	BLDG/ZONING PERMITS	27,312	17,495	94,149	56,375	55,106	65,650	34,725	34,725
100-44310-53	ELECTRICAL PERMITS	7,037	6,325	8,752	10,044	8,984	10,144	5,550	5,550
100-44320-53	PLUMBING PERMITS	6,475	4,422	12,059	6,979	9,920	7,048	5,775	5,775
100-44330-53	HVAC PERMITS	3,349	4,020	5,646	3,231	5,973	3,264	3,225	3,225
100-44340-53	STREET OPENING PERMITS	200	50	250	275	100	278	200	200
100-44350-53	SIGN PERMITS	1,065	689	1,703	1,178	952	1,189	1,200	1,200
100-44370-51	WATERFOWL PERMITS	-	20	-	-	-	-	-	-
100-44900-51	MISC PERMITS	10	713	423	30	695	30	400	400
	TOTAL LICENSES & PERMITS	72,418	49,695	148,817	104,974	106,975	117,289	73,975	73,975
FINES, FORFEITURES - PENALTIES									
100-45110-52	ORDINANCE VIOLATIONS	247,207	185,558	216,906	239,560	221,313	250,000	216,600	216,600
100-45113-52	MISC COURT RESEARCH FEE	150	120	285	100	360	125	200	200
100-45114-52	VIOLATIONS PAID-OTHER AGENCIES	-	-	-	-	300	-	-	-
100-45130-52	PARKING VIOLATIONS	68,595	62,361	64,364	73,274	52,356	75,000	115,100	115,100
100-45135-53	REFUSE/RECYCLING TOTER FINES	6,100	5,300	5,750	6,750	4,650	6,825	3,000	3,000
100-45145-53	RE-INSPECTION FINES	6,642	8,875	8,050	10,172	550	10,275	1,000	1,000
	TOTAL FINES, FORTFET - PENALTIES	328,694	262,214	295,355	329,856	279,529	342,225	335,900	335,900

GENERAL FUND REVENUE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
PUBLIC CHARGES FOR SERVICES									
100-4610-51	CLERK	61	-	-	20	-	21	-	-
100-4620-51	TREASURER	4,320	3,895	4,625	3,395	4,400	3,429	4,300	4,300
100-46210-52	POLICE-DISPATCH-MOU-UNIV	43,985	43,005	42,120	42,842	42,842	43,270	55,611	55,611
100-46220-52	FALSE ALARM FINES	2,350	450	2,550	2,717	700	2,750	1,800	1,800
100-46230-52	AMBULANCE	34,895	11,265	(8,640)	-	12,174	-	-	-
100-46240-52	CRASH CALLS	201	24	-	-	164	-	-	-
100-46310-53	DPW MISC REVENUE	50,782	18,521	13,526	26,167	5,422	26,450	27,600	27,600
100-46311-53	SALE OF MATERIALS	23	12	10	35	202	36	-	-
100-46312-51	MISC DEPT EARNINGS	2,110	277	1,435	796	100	804	1,300	1,300
100-46320-53	SAND & SALT CHARGES	11,919	700	1,433	-	1,056	-	4,700	4,700
100-46350-51	CITY PLANNER-SERVICES	717	1,695	-	804	135	825	800	800
100-46733-55	SR CITZ OFFSET	5,939	1,307	803	7,250	-	7,500	-	-
100-46736-55	ATTRACTION TICKETS	125	-	42	50	-	50	-	-
100-46743-51	FACILITY RENTALS	18,286	3,234	10,710	16,500	15,359	18,000	10,700	10,700
100-46746-55	SPECIAL EVENT FEES	-	25	125	58	125	59	100	100
	TOTAL PUBLIC CHARGES FOR SVCS	175,714	84,410	68,739	100,635	82,679	103,194	106,911	106,911
MISC. REVENUES									
100-48100-00	INTEREST INCOME	220,999	78,769	6,396	7,500	133,160	7,575	49,533	69,136
100-48200-00	LONG TERM RENTALS	4,800	4,800	4,800	4,800	4,800	4,848	4,800	4,800
100-48220-55	DEPOSITS-FORFEITED	850	-	-	-	380	-	-	-
100-48300-55	PROP SALES-AUCTION PROCEEDS	-	-	-	-	-	-	-	-
100-48410-00	WORKERS COMP-RETURN PREMIUM	20,663	-	-	-	-	-	-	-
100-48415-00	RESTITUTION-DAMAGES	534	4,417	1,121	1,000	7,690	1,010	2,000	2,000
100-48420-00	INSURANCE DIVIDEND	7,290	26,688	50,436	7,500	10,878	7,575	12,137	12,137
100-48430-00	INSURANCE-REIMBURSEMENT	540	-	-	-	-	-	-	-
100-48442-00	RADON KIT SALES	30	-	-	-	-	-	-	-
100-48520-55	DONATIONS-PARK & REC	-	-	-	-	1,500	-	-	-
100-48535-00	P CARD REBATE REVENUE	29,371	31,287	33,761	31,000	30,872	31,310	31,500	31,500
100-48545-00	DONATION-GENERAL	-	750	-	-	-	-	-	-
100-48546-55	MISC GRANT INCOME	5,000	5,000	7,000	5,000	-	5,000	53,500	53,500
100-48600-00	MISC REVENUE-NON RECURRING	9,460	10	1,262	1,000	1,940	1,010	3,600	3,600
100-48700-00	WATER UTILITY TAXES	340,380	349,794	357,531	350,000	350,000	353,500	353,500	353,500
	TOTAL MISC REVENUE	639,917	501,514	462,307	407,800	541,220	411,828	510,570	530,173
OTHER FINANCING SOURCES									
100-49260-00	TRANSFER FROM 610 WATER	7,500	7,500	8,000	8,000	8,000	8,080	8,100	8,100
100-4926100	TRANSFER FROM 620 WASTEWATER	12,000	12,000	12,000	12,000	12,000	12,500	12,500	12,500
100-49265-00	TRANSFER FROM 630 STORMWATER	7,500	7,500	8,500	8,500	8,500	8,500	8,500	8,500
100-49266-00	GIS TRANSFER-UTILITIES	7,500	10,280	12,340	14,620	15,720	14,970	15,000	15,000
100-49267-00	TRANSFER FROM 208 PARKING	2,250	2,250	35,927	35,000	35,927	35,350	35,350	35,350
100-49285-00	TRANSFER FROM 900 CDA	-	-	-	-	-	-	-	-
100-49290-00	TRANSFER IN FROM OTHER FUNDS	5,000	5,000	319,073	-	5,533	-	1,000	126,203
100-49295-00	TRANSFER FROM 248 PARK & REC	34,522	-	-	14,922	14,922	22,333	-	-
100-49300-00	FUND BALANCE APPLIED	-	-	-	-	-	(1)	-	-
	TOTAL OTHER FINANCING SOURCES	76,272	44,530	395,840	93,042	100,602	101,732	80,450	205,653
	TOTAL GEN FUND REVENUES	9,922,017	9,859,093	10,272,164	10,020,828	10,236,034	10,417,100	11,510,978	10,259,029



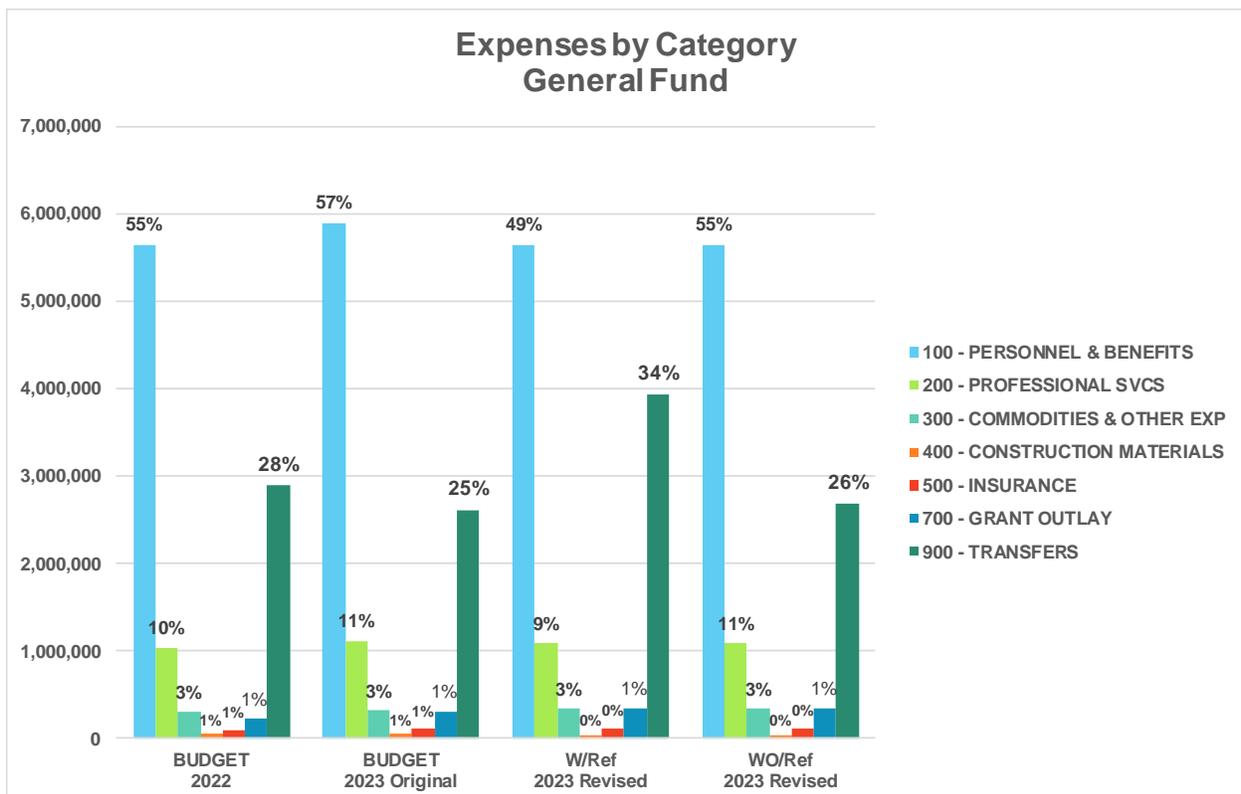
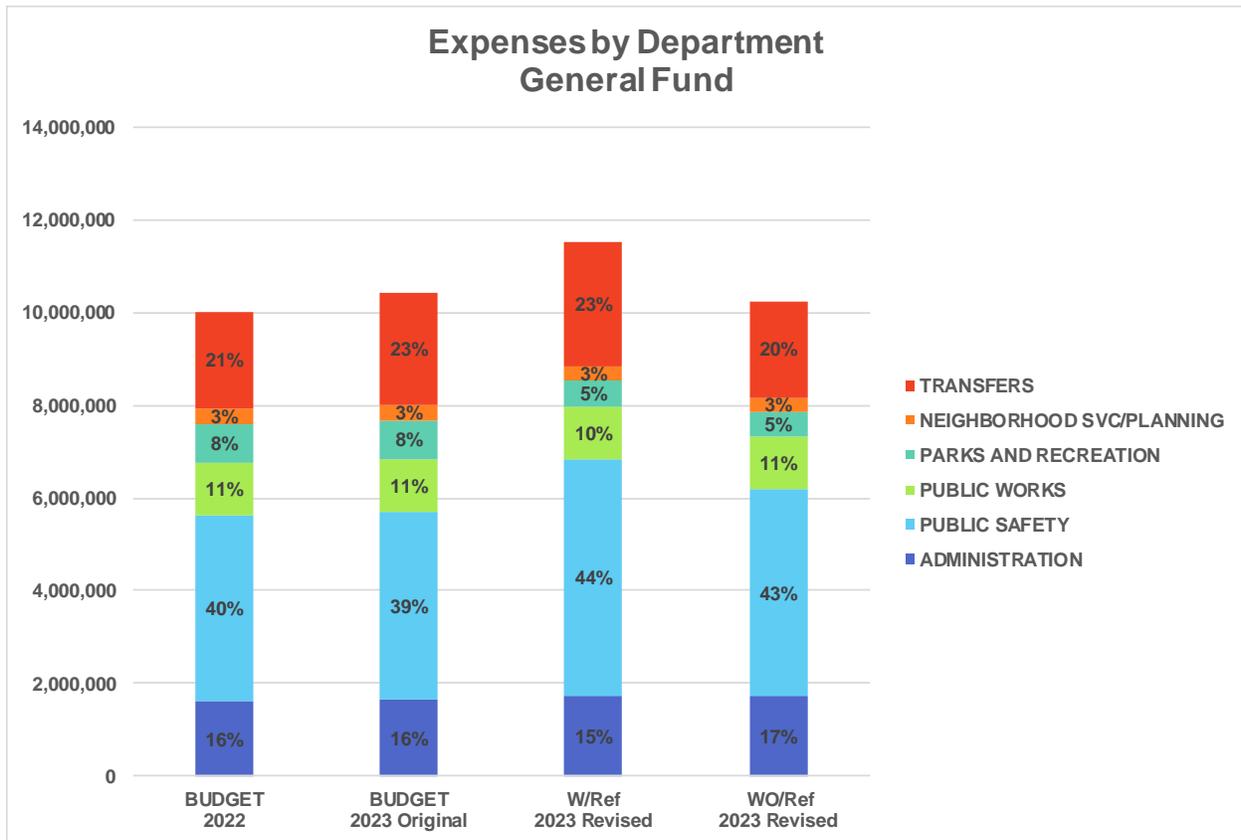
GENERAL FUND EXPENDITURE SUMMARY

SEC #	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref	#
1	ADMINISTRATION	1,486,495	1,559,643	1,628,541	1,616,388	1,686,089	1,645,617	1,733,263	1,733,263	1
2	PUBLIC SAFETY	3,550,694	3,598,921	3,624,927	4,015,952	3,774,592	4,038,850	5,104,763	4,447,148	2
3	PUBLIC WORKS	1,157,201	1,094,477	1,121,114	1,145,525	1,131,622	1,163,757	1,131,535	1,131,535	3
4	PARKS AND RECREATION	689,084	688,294	673,505	830,403	700,631	836,000	558,849	558,849	4
5	NEIGHBORHOOD SVC/PLANNING	291,143	254,116	349,565	319,515	331,016	324,911	306,784	306,784	5
6	TRANSFERS	2,520,623	2,469,144	2,688,325	2,093,044	2,088,290	2,407,965	2,675,785	2,081,451	6
7	CONTINGENCIES	32,475	26,927	17,258	0	0	-	-	-	7
	TOTAL	9,727,715	9,691,522	10,103,236	10,020,828	9,712,240	10,417,100	11,510,978	10,259,029	

SEC #	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref	#
51100	Total Legislative Support	168,368	137,138	234,884	184,090	232,427	186,297	225,511	225,511	1
51110	Total Contingencies	32,475	26,927	17,258	-	-	-	-	-	7
51200	Total Court	74,825	72,609	75,869	75,605	80,178	77,781	84,544	84,544	1
51300	Total Legal	73,167	71,277	72,504	72,177	77,792	74,162	74,591	74,591	1
51400	Total General Administration	303,635	343,224	370,144	380,224	420,532	387,159	405,948	405,948	1
51450	Total Information Technology	81,144	82,498	83,395	88,129	65,780	89,948	92,863	92,863	1
51500	Total Financial Administration	208,250	197,879	206,731	223,132	216,458	227,466	235,333	235,333	1
51540	Total Insurance/Risk Mgt.	112,599	116,260	97,278	103,707	105,745	106,818	113,147	113,147	1
51600	Total Facilities Maintenance	408,291	481,094	429,937	431,323	435,887	437,283	446,266	446,266	1
52100	Total Police Administration	564,422	642,418	669,231	674,292	700,439	687,326	726,491	726,491	2
52110	Total Police Patrol	1,823,568	1,916,943	1,877,722	2,097,042	1,925,949	2,103,316	2,078,925	2,078,925	2
52120	Total Police Investigation	453,409	328,880	378,879	469,195	418,985	469,807	434,233	434,233	2
52140	Total Comm Service Program	27,655	28,631	27,498	30,814	31,801	31,431	40,797	40,797	2
52400	Total Neighbor Svcs & Planning	291,143	254,116	349,565	319,515	331,016	324,911	306,784	306,784	5
52500	Total Emergency Preparedness	4,528	7,102	6,754	5,197	9,725	5,258	9,841	9,841	2
52600	Total Communications/Dispatch	418,224	459,233	461,006	535,577	483,858	537,876	555,861	555,861	2
53100	Total Public Works Administration	61,355	45,500	40,109	45,595	46,203	46,387	51,387	51,387	3
53230	Total Shop/Fleet Operations	173,072	155,827	170,149	168,392	192,116	170,995	174,542	174,542	3
53270	Total Parks Maintenance	242,187	251,896	207,028	282,737	219,325	287,645	279,011	279,011	4
53300	Total Street Maintenance	511,053	530,072	535,830	532,199	520,258	542,248	561,420	561,420	3
53320	Total Snow & Ice	165,624	130,637	147,570	154,659	134,164	156,904	151,704	151,704	3
53420	Total Street Lights	246,096	232,441	227,456	244,681	238,881	247,223	192,483	192,483	3
55111	Total Young Library Building	56,216	57,665	57,800	58,001	51,290	58,703	55,061	55,061	1
55200	Total Parks Administration	42,952	45,223	46,542	48,652	48,906	49,626	92,242	92,242	4
55210	Total Recreation Administration	196,858	197,349	196,989	298,535	264,408	217,505	-	-	4
55300	Total Recreation Programs	5,200	1,636	718	6,980	3,392	7,133	-	-	4
55310	Total Senior Citizen's Program	53,564	52,224	55,071	-	-	86,497	-	-	4
55320	Total Community Events	20,323	11,966	14,157	15,500	11,600	9,595	9,595	9,595	4
55330	Total Comm. Based-Coop Projects	128,000	128,000	153,000	178,000	153,000	178,000	178,000	178,000	4
59220	Total Transfers to Other Funds	1,577,250	1,401,357	1,745,442	1,044,196	1,044,196	1,250,430	1,418,180	823,845	6
59230	Total Transfer to Debt Service Fund	818,822	970,287	942,883	1,048,348	1,043,594	1,157,035	1,257,105	1,257,105	6
59240	Total Transfer to Fire Department	258,887	215,715	203,837	203,837	203,837	203,837	1,258,615	601,000	2
59240	Total Transfers to Special Funds	124,551	97,500	-	500	500	500	500	500	6
	Grand Totals	9,727,715	9,691,522	10,103,236	10,020,828	9,712,240	10,417,100	11,510,978	10,259,029	

GENERAL FUND FUNCTIONAL UNIT MATRIX

ADMINISTRATION (1)	PUBLIC SAFETY (2)	PUBLIC WORKS (3)	PARKS & REC (4)	NEIGHBORHOOD SVCS (5)
100-51100 LEGISLATIVE SUPPORT	100-52100 POLICE ADMINISTRATION	100-53100 DPW ADMINISTRATION	100-52370 PARKS MAINTENANCE	100-52400 NEIGHBORHOOD SVCS
100-51200 MUNICIPAL COURT	100-52110 POLICE PATROL	100-53230 DPW SHOP/FLEET OPERATIONS	100-55200 PARKS ADMINISTRATION	
100-51300 LEGAL	100-52120 POLICE INVESTIGATION	100-53300 STREET MAINTENANCE	100-55210 RECREATION ADMINISTRATION	TRANSFERS (6)
100-51400 GENERAL ADMINISTRATION	100-52140 COMMUNITY SVC PROGRAM	100-53320 SNOW & ICE	100-55300 RECREATION PROGRAMS	100-59220 TRANSFERS TO OTHER FUNDS
100-51450 INFORMATION TECHNOLOGY	100-52200 FIRE DEPARTMENT	100-53420 STREET LIGHTS	100-55310 SENIOR CITIZENS PROGRAMS	100-59230 TRANSFERS TO DEBT SERVICE
100-51500 FINANCIAL ADMINISTRATION	100-52300 EMS/RESCUE SERVICE		100-55320 COMMUNITY EVENTS	100-59240 TRANSFER TO SPECIAL FUNDS
100-51540 INSURANCE/RISK MGMT	100-52500 EMERGENCY PREPAREDNESS		100-55330 COMMUNITY BASED COOP PROJECTS	
100-51600 FACILITIES MAINTENANCE	100-52600 COMMUNICATIONS/DISPATCH			CONTINGENCIES (7)
100-55111 LIBRARY BUILDING MAINTENANCE				100-51110 CONTINGENCIES



DEPARTMENT/FUNCTION

GENERAL ADMINISTRATION

General Administration is responsible for oversight and administration of the day-to-day operations of city government and includes the offices of the City Manager, City Clerk, Human Resources, Municipal Court, Information Technology, Finance, and Emergency Preparedness.

CITY MANAGER

The City Manager is the Chief Executive Officer for the City and is appointed by the Common Council. The City Manager is responsible for overseeing day-to-day operations, directing the staff work, making policy recommendations to the Common Council and bringing forward strategic plans and initiatives for the future improvement and betterment of the City.

CITY CLERK

The City Clerk acts as the legal custodian of the City’s official records and is responsible for the administration of elections, legal notifications to the public, the issuance of licenses and permits, and the preparation of official minutes. The City Clerk provides administrative support to the Common Council as well as other municipal boards, commissions, and committees. The Clerk also responds to informational and records requests from the general public.

HUMAN RESOURCES

The HR Coordinator is responsible for the planning, development, implementation, management/administration and communication of all HR programs and projects and is under the direction of the Finance & Administrative Services Director. Human Resources functions include staffing, employee relations, wage and salary administration, benefits, labor relations, employee services, and employee evaluation and development.

MUNICIPAL COURT

The Municipal Court conducts a variety of court actions that are too small for county, state, district, or federal courts. The municipal court maintains exclusive jurisdiction over ordinance violations within the City of Whitewater. The court also hears cases involving traffic, parking, and other violations as outlined in Wisconsin Statutes Chapter 755 and 800.

MISSION

Provide outstanding leadership and oversight to the City of Whitewater organization, preserve the democratic process, ensure transparency and accountability related to the use of public resources and provision of municipal services.

PERSONNEL SUMMARY

	2018	2019	2020	2021	2022	2023
General Administration						
City Manager	1	1	1	1	1	1
City Clerk	1	1	1	1	1	1
Executive Assistant	1	1	1	1	1	1
Deputy Clerk	1	1	1	1	1	1
HR Coordinator	1	1	1	1	1	1
Municipal Court						
Court Clerk	.75	.75	.75	.75	.75	.75
Total General Administration	5.75	5.75	5.75	5.75	5.75	5.75

GENERAL GOVERNMENT GENERAL ADMINISTRATION



GENERAL ADMINISTRATION SUMMARY

FISCAL RESOURCES		2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 YTD-Dec	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
GENERAL ADMINISTRATION										
100	Personnel & Benefits	251,154	269,470	285,118	292,368	305,460	317,281	298,350	313,574	313,574
200	Professional Svcs	18,320	48,992	53,249	57,306	71,593	73,651	57,954	61,518	61,518
300	Commodities & Other Exp	32,395	23,400	28,885	28,550	26,542	26,500	28,836	28,836	28,836
700	Grant Outlay	1,766	1,362	2,892	2,000	3,235	3,100	2,020	2,020	2,020
800	Capital Outlay	-	-	-	-	-	-	-	-	-
51400	Total	303,635	343,224	370,144	380,224	406,830	420,532	387,159	405,948	405,948
LEGISLATIVE SUPPORT										
100	Personnel & Benefits	53,392	55,040	55,253	56,590	54,215	56,702	57,792	57,916	57,916
200	Professional Svcs	5,826	5,051	4,911	3,000	3,246	3,000	3,030	3,030	3,030
300	Commodities & Other Exp	6,567	7,170	9,915	6,500	13,285	9,225	6,565	6,565	6,565
700	Grant Outlay	102,583	69,877	164,805	118,000	153,157	163,500	118,910	158,000	158,000
51100	Total	168,368	137,138	234,884	184,090	223,902	232,427	186,297	225,511	225,511
CONTINGENCIES										
900	Transfers	32,475	26,927	17,258	-	-	-	-	-	-
51110	Total	32,475	26,927	17,258	-	-	-	-	-	-
COURT										
100	Personnel & Benefits	61,053	59,162	62,499	60,682	62,123	64,608	62,000	63,416	63,416
200	Professional Svcs	8,719	10,061	10,138	11,323	12,002	11,734	12,144	17,492	17,492
300	Commodities & Other Exp	5,053	3,386	3,232	3,600	5,531	3,836	3,636	3,636	3,636
51200	Total	74,825	72,609	75,869	75,605	79,656	80,178	77,781	84,544	84,544
LEGAL										
100	Personnel & Benefits	2,350	-	1,976	1,997	2,612	2,612	2,403	2,350	2,350
200	Professional Svcs	70,817	71,277	70,528	70,180	65,893	75,180	71,759	72,241	72,241
51300	Total	73,167	71,277	72,504	72,177	68,505	77,792	74,162	74,591	74,591
GRAND TOTAL		652,470	651,175	770,658	712,096	778,894	810,929	725,399	790,594	790,594

DEPARTMENT SERVICE METRICS

CITY MANAGER

Metric descriptions and data provided in this section is intended to aid residents, elected officials, and city employees in evaluating the effectiveness of the City Manager, City Clerk, and Human Resources functions within General Administration.

- Legislative Meetings Held & Attended:** The City Manager is responsible for maintaining relationships with state and federal legislators as well as keeping those legislators informed regarding local issues. The number of meetings held represents the number of meeting opportunities (lobby days, one-on-one visits, issue driven events) that were made available to the city manager to meeting with state or federal representatives over the course of the year. The percent of meetings attended represents the percent of meeting opportunities wherein the city manager successfully met with legislative representatives. Legislative meetings held include may include virtual meetings with state representatives as well as local government officials from municipalities throughout the state.
- Performance Reviews Completed:** The City Manager is responsible for overseeing timely completion of all employee performance reviews as well as completing a number of individual reviews. Reviews are a pivotal tool for the professional development of each individual employee. It is the objective of the City Manager to have all reviews completed early in the year so that employee wage changes or work plans can be implemented by the end of the first quarter annually

CITY MANAGER MEASURES	2018	2019	2020	YTD 2021
Legislative Meetings Held	NA	19	50	35
Legislative Meetings Attended	NA	11	45	31
Performance Reviews Completed (%)	NA	100%	93%	95%

CITY CLERK

- **Licenses/Permits Issued:** Tracks the total number of licenses and permits issued by the City Clerk for the year.
- **Public Records Requests Received/Completed:** Measures the number of documented records requests and the number of documented requests completed.
- **Total Registered Voters:** Number of residents legally registered to vote in the City of Whitewater
- **Percent Change in Registered Voters:** Measures the change in the number of registered voters per year displayed as a percentage of total registered voters.
- **Voter Turnout per Election:** Measures the number of voters turning out for elections during the course of the year. The measure is presented as an average.

CITY CLERK MEASURES	2018	2019	2020	2021	YTD 2022
Licenses					
Beverage Operators	218	236	119	163	115
Alcohol Consumption in Parks	41	32	5	25	37
Cigarette	13	17	14	14	15
Temporary Picnic Beer	7	5	1	2	4
Transient Merchant	0	5	3	4	6
Open Records Requests	9	9	13	10	6
Elections					
Number of Elections	4	2	4	2	4
Registered Voters as of Last Election	6,005	5,993	4,591	6,340	5088
% Change in registered Voters	-37.3%	-0.2%	-23.4%	38.1%	
Absentee Ballots Returned	1711	307	5,373	881	2154
Election Day Voter Registrations	2519	61	1,378	34	1631

HUMAN RESOURCES

Metrics for Human Resources center around staff dynamics of the organization and impact of changes in staffing. Values in table below are under development where blank.

- **Hires:** Total number of positions filled. Includes all City employees including seasonal and election.
- **Employee Separations:** Number of employees leaving the organization for any cause.
- **Position Recruitments:** Measures the number of permanent full-time and part-time positions recruited during the year.
- **Position Descriptions Updated:** Indicates the level of review and maintenance of the defined duties of positions within the organization. These are important as the basis for benchmarking of compensation.
- **Workers Compensation Experience Mod Factor:** This value represents the impact of worker's compensation claims on our cost of insurance. A value greater than 1.0 represents a higher than average claims experience compared to other employers.
- **Permanent Full and Part-time Employees:** This measure represents the number of people filling permanent roles (Full or Part-time) within the City organization.
- **Temporary and Seasonal Employees:** This measure represents the number of people filling permanent roles (Full or Part-time) within the City organization.

HUMAN RESOURCES MEASURES	2017	2018	2019	2020	YTD 2021
Hires	111	113	85	91	68
Employee Separations	79	24	83	79	25
Position Recruitments	40	57	42	34	12
Position Descriptions Updated	28	15	13	13	81
Workers Comp Experience Modification Factor	.95	1.2	1.19	1.43	1.1
Permanent Full/Part-time Employee Count	118	104	108	96	91
Temporary/Seasonal Employee Count	273	288	251	180	161

GOALS & OBJECTIVES

2022/2023 OUTLOOK

CITY MANAGER

- Program-Based Strategic Performance Plan. Complete an analysis of each departments programs and outputs to successfully map out each contact point between the City organization and our residents.
- Job Descriptions Migration to Laserfiche. Complete the migration of all job descriptions into the City's document repository and management system, Laserfiche. All job descriptions, like policy documents will be migrated to Laserfiche where the history of all document changes and scheduled document updates will be recorded and managed.
- Establish an annual City Gala Event. The event will be a platform for promoting and recognizing city accomplishments as well as the influential citizens responsible for making great things happen in Whitewater. This event will include all board, committee and commission members as well as presentations and information on city operations.
- Goals Completion Oversight. Oversee the successful completion of 90% or more of all department goals and objectives provided as part of the 2022-2023 budget.
- Common Council Directives. Complete all goals and directives provided by the Common Council via the City Manager Performance Review Process in 2022-2023.
- Migrate existing Departmental procedural documents to Laserfiche by 9/30/22.
- Address Public Safety Operational, Capital and Funding Needs (Fire, Rescue and EMS)
- Conduct an analysis of possible funding alternatives for municipal services, linking costs directly to users.

CITY CLERK

- Recruit and train two Chief Election Inspectors for 2022-2023.
- Host at least two Voter Registration trainings.
- Host Election Inspector training by certified trainer, inviting township poll workers.
- Recruit and train at least two poll workers to serve as Absentee Voting inspectors at care facilities / nursing homes. Recruited and trained one poll worker.
- Recruit Election Board of Canvass members.
- Migrate existing Departmental procedural documents to Laserfiche by 9/30/22.

HUMAN RESOURCES

- Ongoing education and understanding of dealing with COVID-19.
- Develop and Establish Staff Appreciation Program
- Identify Co-Worker Recognition/Job well done! (Wildcard- catching them in the act)
- Expand wellness program, engaging staff to choose healthier ways of living and working.
- Small group training opportunities: Utilize training opportunities through CVMIC, UWW and other sources, hopefully including in-person options.
- Implement ONBOARD, online orientation program for the first year of the employee's employment.
- Upgrade Performance Management System (PERFORM), utilizing the improvements brought forward by Review Team and Leadership.
- Implement "LEARN" to all staff.
- Utilize the functionality of the NEOGOV system, including Insight, OHC, Onboard, Perform and "LEARN".
- Develop and implement strategic Compensation Plan.
- Migrate existing Departmental procedural documents to Laserfiche by 9/30/22.



CITY MANAGER, CITY CLERK, & HR EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
100-51400-111	SALARIES/PERMANENT	183,199	197,823	204,175	208,200	195,857	212,885	224,045	224,045
100-51400-112	SALARIES/OVERTIME	84	935	-	-	183	-	-	-
100-51400-113	SALARIES/TEMPORARY	10	-	-	-	41,376	-	-	-
100-51400-114	WAGES/PART-TIME/PERMANENT	-	-	-	-	-	-	-	-
100-51400-117	LONGEVITY PAY	1,800	1,800	1,800	1,360	1,580	1,360	-	-
100-51400-119	EMPLOYEE SERVICE AWARDS	-	-	-	-	-	-	1,360	1,360
100-51400-150	MEDICARE TAX/CITY SHARE	2,610	2,797	2,814	3,094	2,157	3,164	3,324	3,324
100-51400-151	SOCIAL SECURITY/CITY SHARE	11,159	11,961	12,034	13,231	12,655	13,529	14,213	14,213
100-51400-152	RETIREMENT	12,074	13,446	13,854	13,621	13,314	13,621	15,328	15,328
100-51400-153	HEALTH INSURANCE	35,470	36,829	45,785	47,037	45,791	47,037	48,522	48,522
100-51400-154	HSA-HRA CONTRIBUTIONS	4,194	3,278	4,111	5,270	3,892	6,200	6,200	6,200
100-51400-155	WORKERS COMPENSATION	419	470	411	351	337	351	378	378
100-51400-156	LIFE INSURANCE	137	130	132	203	140	203	203	203
100-51400-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-	-
100-51400-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-	-
100-51400-211	PROFESSIONAL DEVELOPMENT	3,509	1,273	1,911	4,000	2,750	4,040	4,040	4,040
100-51400-217	CONTRACTUAL/PROFESSIONAL SVCS	886	1,249	2,036	6,500	27,101	6,565	6,565	6,565
100-51400-219	ASSESSOR SERVICES	9,924	42,460	45,501	42,500	39,500	42,925	42,925	42,925
100-51400-224	SOFTWARE/HARDWARE MAINTENANC	1,824	2,092	1,355	1,554	2,000	1,641	5,147	5,147
100-51400-225	TELECOM/INTERNET/COMMUNICATION	2,177	1,918	2,445	2,752	2,300	2,783	2,841	2,841
100-51400-310	OFFICE & OPERATING SUPPLIES	15,701	17,397	19,483	14,500	14,500	14,645	14,645	14,645
100-51400-315	ELECTION EXPENSES	-	-	-	-	-	-	-	-
100-51400-320	SUBSCRIPTIONS/DUES	14,637	5,458	9,241	11,000	11,000	11,110	11,110	11,110
100-51400-325	PUBLIC ED--CUSTOMER SERVICE	727	78	78	550	250	556	556	556
100-51400-330	TRAVEL EXPENSES	1,330	467	83	1,500	750	1,515	1,515	1,515
100-51400-335	MISC COMMITTEE GRANTS	-	-	-	1,000	-	1,010	1,010	1,010
100-51400-790	CELEBRATIONS/AWARDS	1,766	1,362	2,892	2,000	3,100	2,020	2,020	2,020
100-51400-810	CAPITAL EQUIPMENT	-	-	-	-	-	-	-	-
	Total General Administration	303,635	343,224	370,144	380,224	420,532	387,159	405,948	405,948

LEGISLATIVE SUPPORT EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref
100-51100-111	SALARIES/PERMANENT	18,780	20,247	20,844	21,255	21,253	21,733	22,486
100-51100-112	OVERTIME	21	234	-	-	46	-	-
100-51100-114	WAGES/PART-TIME/PERMANENT	25,382	25,350	24,825	25,200	25,428	25,767	25,200
100-51100-117	LONGEVITY PAY	200	200	200	200	208	200	200
100-51100-150	MEDICARE TAX/CITY SHARE	642	662	661	690	702	706	708
100-51100-151	SOCIAL SECURITY/CITY SHARE	2,742	2,826	2,822	2,952	2,998	3,019	3,028
100-51100-152	RETIREMENT	1,239	1,387	1,416	1,395	1,452	1,395	1,543
100-51100-153	HEALTH INSURANCE	3,891	3,887	4,129	4,365	4,197	4,365	4,141
100-51100-154	HSA-HRA CONTRIBUTIONS	374	126	250	425	319	500	500
100-51100-155	WORKERS COMPENSATION	101	107	93	78	84	78	81
100-51100-156	LIFE INSURANCE	20	14	14	29	15	29	29
100-51100-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-
100-51100-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-
100-51100-218	PROFESSIONAL SERV/CONSULTING	3,000	1,543	-	1,000	-	1,010	1,010
100-51100-295	CODIFICATION OF ORDINANCES	2,826	3,508	4,911	2,000	3,000	2,020	2,020
100-51100-310	OFFICE & OPERATING SUPPLIES	4	40	146	-	475	-	-
100-51100-315	ELECTION EXPENSES	-	-	-	-	-	-	-
100-51100-320	PUBLICATION-MINUTES	6,563	7,130	9,769	6,500	8,750	6,565	6,565
100-51100-330	TRAVEL EXPENSES	-	-	-	-	-	-	-
100-51100-710	CHAMBER OF COMMERCE GRANT	-	-	-	-	-	-	-
100-51100-715	TOURISM COMMITTEE-ROOM TAX	72,583	39,877	134,805	91,000	136,500	91,910	133,000
100-51100-720	DOWNTOWN WHITEWATER GRANT	30,000	30,000	30,000	27,000	27,000	27,000	25,000
	Total Legislative Support	168,368	137,138	234,884	184,090	232,427	186,297	225,511

CONTINGENCIES EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
100-51110-910	COST REALLOCATIONS	-	14,084	17,258	-	-	-	-	-
100-51110-911	TRANSFER IN/OUT-OTHER FUNDS	32,475	12,843	-	-	-	-	-	-
	Total Contingencies	32,475	26,927	17,258	-	-	-	-	-

LEGAL SERVICES EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
100-51300-166	BENEFITS-HRA-CITY ATTORNEY	2,350	-	1,976	1,997	2,612	2,403	2,350	2,350
100-51300-212	GENERAL CITY SERVICES	39,339	43,145	42,634	40,003	40,003	40,903	41,177	41,177
100-51300-214	MUNI COURT LEGAL SERVICES	27,655	27,709	27,894	30,177	30,177	30,856	31,064	31,064
100-51300-219	UNION ATTORNEY-PROF SERV	3,823	423	-	-	5,000	-	-	-
	Total Legal	73,167	71,277	72,504	72,177	77,792	74,162	74,591	74,591

MUNICIPAL COURT EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
100-51200-111	SALARIES/PERMANENT	53,290	51,553	53,690	51,940	55,461	53,109	54,281	54,281
100-51200-112	BALIFF WAGES & OVERTIME	1,400	1,213	2,264	2,500	2,161	2,556	2,500	2,500
100-51200-150	MEDICARE TAX/CITY SHARE	711	761	795	789	850	807	823	823
100-51200-151	SOCIAL SECURITY/CITY SHARE	3,039	3,252	3,399	3,375	3,635	3,451	3,520	3,520
100-51200-152	RETIREMENT	2,387	2,051	2,193	1,975	2,345	1,975	2,185	2,185
100-51200-153	HEALTH INSURANCE	-	98	37	-	35	-	-	-
100-51200-155	WORKERS COMPENSATION	117	126	112	92	107	92	96	96
100-51200-156	LIFE INSURANCE	108	109	9	10	14	10	10	10
100-51200-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-	-
100-51200-211	PROFESSIONAL DEVELOPMENT	20	-	-	500	129	505	505	505
100-51200-214	FINANCIAL/BONDING SERVICES	-	-	100	100	-	101	101	101
100-51200-219	OTHER PROFESSIONAL SERVICES	708	621	660	600	600	606	606	606
100-51200-224	SOFTWARE/HARDWARE MAINTENANCE	6,939	8,427	7,863	8,244	8,750	9,020	14,309	14,309
100-51200-225	TELECOM/INTERNET/COMMUNICATIONS	992	937	1,485	1,628	1,625	1,659	1,718	1,718
100-51200-293	PRISONER CONFINEMENT	60	75	30	250	630	253	253	253
100-51200-310	OFFICE & OPERATING SUPPLIES	2,874	2,626	1,947	2,000	2,000	2,020	2,020	2,020
100-51200-320	SUBSCRIPTIONS/DUES	957	760	820	1,000	1,000	1,010	1,010	1,010
100-51200-330	TRAVEL EXPENSES	1,222	-	464	600	836	606	606	606
	Total Court	74,825	72,609	75,869	75,605	80,178	77,781	84,544	84,544

DEPARTMENT SERVICE METRICS

TICKET HISTORY SUMMARY						
Type	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Traffic Tickets	974	989	1,203	1,011	676	802
OWI Tickets	118	137	165	102	82	141
Non-Traffic Tickets	1,960	1,691	1,804	1,822	1,194	1,546
Juvenile Truancy Tickets	52	39	28	51	48	56
Total Tickets	3,052	2,817	3,172	2,935	1,952	2,545
Ordinance Violations	\$289,486	\$263,815	\$298,359	\$247,206	\$185,558	\$216,906

DEPARTMENT/FUNCTION

The IT Department is responsible for planning, organizing, developing, administering network and city information technology policies, procedures, and programs. Work requires technical advice and decision making in all areas of information technology administration, including hardware/software selection and implementation, and maintenance, system upgrades/enhancements, personal computer (PC) technical support, information technology employee training programs, and managing the annual information technology budget. Support duties include responding to and resolving hardware, software and network problems; collaborating with vendors, consultants and service providers to achieve highest possible standards of information system security, integrity and functionality. Maintain effective communication, facilitates knowledge transfer, and fosters environment of development with co-workers, vendors and service providers throughout the performance of duties.

MISSION

The IT Department will provide the highest quality technology-based services, in the most cost-effective manner, to facilitate City of Whitewater services.

To meet this mission IT will:

- Provide effective technology support for all City departments.
- Promote and facilitate the effective integration of technology.
- Develop, enhance, and manage the City's enterprise networks to provide high speed, transparent, and highly functional connectivity among all information resources.
- Develop and maintain highly effective, reliable, secure, and innovative information systems to support all City functions.
- Facilitate the collection, storage, security and integrity of electronic data while ensuring appropriate access.
- Promote new uses of information technology within the City.
- Provide leadership for effective strategic and tactical planning in the use of technology
- Provide fast & reliable access to all information systems.

PERSONNEL SUMMARY

2018 2019 2020 2021 2022 2023

IT Admin

1	1	1	1	1	1
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INFORMATION TECHNOLOGY SUMMARY

FISCAL RESOURCES		2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
INFORMATION TECHNOLOGY									
100	Personnel & Benefits	74,862	76,298	78,317	80,679	64,329	82,365	85,340	85,340
200	Professional Svcs	6,282	6,200	5,078	7,450	1,451	7,583	7,523	7,523
300	Commodities & Other Exp	-	-	-	-	-	-	-	-
800	Capital Outlay	-	-	-	-	-	-	-	-
51450	Total	81,144	82,498	83,395	88,129	65,780	89,948	92,863	92,863

DEPARTMENT SERVICE METRICS

A range of metrics are being developed to gauge the scope, scale and quality of services provided by the department.

- **Service levels: 99.99% availability of all services; < 2 platform incidents per month *Local Area Network, Internet/LAN access, Phone system, Copiers/Printers*. These service levels are being met across the board. Any scheduled downtime for monthly security updates is done during “off-time”. All critical network infrastructure is running fully security patched- Network switches, routers, servers, workstations, phones, etc.**
- **Service Incidents:**
- **166 Total Work Orders processed by IT from 01/01/2022-12/19//2022**
These work orders range in length from 30 minutes to 8 hours. These do not include phone inquiries, or in-person inquiries, these are only inquiries submitted to the work order system.
- **Printer/Copier Costs: Lease and consumable costs. Report total cost, cost per user.**
 - **\$16,000/Year All Departments (Including Utilities and Library) Approx. \$129.00/Yearly per FTE**
- **Communication Costs: Copper, cable, fiber, mobile, and internet costs. Report total cost, cost per user/site served.**
 - **Internet Connectivity/Hardware- \$11,500/Year All Departments (Including Utilities and Library) Approx. \$93.00/Yearly per FTE**
 - **Telephone (VoIP, Cellular, Analog)- \$50,000/Year All Departments (Including Utilities and Library) Approx. \$403.00/Yearly per FTE**
 - **Cable TV Services- \$7,000/Year All Departments (Including Utilities and Library) Approx. \$56.00/Yearly per FTE**
- **Software License Costs: Software license costs across organization. Report total cost, cost per user served.**
 - **\$85,000/Year All Departments (Including Utilities and Library) Approx. \$685.00/Yearly per FTE**
- **Hardware Costs: Server, network, desktop, wireless, camera, storage costs. Report units, total cost, cost per user/site served.**
 - **Computers/Servers**
 - **Servers - 4 Physical Servers hosting 22 Virtual Machines**
 - **Desktops - 120 Desktops connected to the Domain/Network**
 - **Laptops - 30 Connected to the Domain/Network**
 - **WAN**
 - **Firewalls - 2 (Redundant)**
 - **LAN**
 - **Network Switches (including Wireless Point to Point) - 62**
 - **Wireless Access Points - 27**
 - **IP Cameras - 70**
 - **IP Camera Servers - 4 @ 24TB each**
 - **Storage Arrays- 3 Physical; 2 @ 44TB, 1@12TB**
 - **Telecom**
 - **IP Phones – 129**

GOALS & OBJECTIVES

2022/2023 OUTLOOK

- Migrate on-premise Exchange server to cloud and decommission all on-premise email-2022
- Redundant Firewall Replacement and Upgrade- 2022
- Replacement of Main Fiber Connection to Wiscnet- 2022
- Replacement of all Squad MDCs- 2023
- Replacement of Email Archiver- 2022
- Replacement of Two Virtual Hosts (Hosts Virtual Servers)- 2023
- Streamline all web-based requests into workflows into Laserfiche- 2023
- Replacement of Fingerprint Scanner- 2022
- Replacement of all Copiers/Contracts for Copiers- 2023
- Conduct an external Penetration test with a 3rd Party- 2023
- Implement a Security Information and Event Management (SIEM) solution- 2022
- Employee Phishing Testing/Training- 2022
- Migrate existing Departmental procedural documents to Laserfiche by 9/30/22.
- Rollout of Multifactor Authentication for both email & network access – 2023
- Creation of a hardware replacement policy – 2023

INFORMATION TECHNOLOGY EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
100-51450-111	SALARIES/PERMANENT	54,945	56,252	56,887	57,998	47,392	59,303	61,359	61,359
100-51450-150	MEDICARE TAX/CITY SHARE	768	783	792	841	196	860	890	890
100-51450-151	SOCIAL SECURITY/CITY SHARE	3,283	3,347	3,384	3,596	3,498	3,677	3,804	3,804
100-51450-152	RETIREMENT	3,587	3,774	3,828	3,770	3,228	3,770	4,172	4,172
100-51450-153	HEALTH INSURANCE	10,269	10,954	12,004	12,770	8,182	12,770	13,123	13,123
100-51450-154	HSA -HRA CONTRIBUTIONS	1,875	1,047	1,297	1,594	1,740	1,875	1,875	1,875
100-51450-155	WORKERS COMPENSATION	124	132	114	98	84	98	104	104
100-51450-156	LIFE INSURANCE	11	11	11	13	9	13	13	13
100-51450-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-	-
100-51450-211	PROFESSIONAL DEVELOPMENT	-	-	-	-	-	-	-	-
100-51450-219	OTHER PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-
100-51450-225	TELECOM/INTERNET/COMMUNICATION	1,217	-	869	-	-	-	-	-
100-51450-244	NETWORK HDW MTN	-	-	-	-	-	-	-	-
100-51450-245	NETWORK SOFTWARE MTN	(47)	-	-	-	-	-	-	-
100-51450-246	NETWORK OPERATING SUPP	5,112	6,200	4,210	7,450	1,451	7,583	7,523	7,523
100-51450-247	SOFTWARE UPGRADES	-	-	-	-	-	-	-	-
100-51450-310	OFFICE & OPERATING SUPPLIES	-	-	-	-	-	-	-	-
100-51450-810	CAPITAL EQUIPMENT	-	-	-	-	-	-	-	-
	Total Information Technology	81,144	82,498	83,395	88,129	65,780	89,948	92,863	92,863

INFORMATION TECHNOLOGY EXPENSE NOTES

Starting in 2019, IT expenses from accounts 100-51450-225, 244, 245 are allocated to the appropriate department/fund budgets.

DEPARTMENT/FUNCTION

The Finance Department is responsible for all accounting, internal auditing, and financial control for all city government activities. The department manages billing and collections for all city services including utilities and taxes. The Finance Department also handles accounts payable, payroll, fixed assets, investments, cash flow management, and borrowing needs. The development of the city's annual Operating and Capital Improvements Plan (CIP) is the responsibility of the Finance Department. An external auditor conducts an audit of all financial transactions annually to ensure the proper and ethical accounting of public funds.

MISSION

The Finance Department's mission is to efficiently and effectively plan and manage all aspects of the city's financial resources.

PERSONNEL SUMMARY

2018 2019 2020 2021 2022 2023

Director of Finance & Administrative Services
Comptroller
Accounting Technician II, Utilities
Accountant
Total Finance

1	1	1	1	1	1
1	1	1	1	1	1
1	1	1	1	1	1
1	1	1	1	1	1
4	4	4	4	4	4

The Director of Finance and Administrative Services position was created in 2017 to emphasize the financial planning needs of the City and to assume oversight of Media Services, IT, HR, and City Clerk from the City Manager. In support of this realignment, primary responsibility for accounting and financial reporting was realigned under the Comptroller position.

FINANCE, INSURANCE & RISK MANAGEMENT EXPENSE SUMMARY

FISCAL RESOURCES		2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
FINANCE									
100	Personnel & Benefits	144,850	146,279	154,307	165,701	162,728	169,169	173,412	173,412
200	Professional Svcs	43,902	37,106	36,684	40,930	37,169	41,632	45,255	45,255
300	Commodities & Other Exp	12,730	10,042	10,956	9,500	11,922	9,595	9,595	9,595
500	Insurance	2,707	1,134	887	3,000	975	3,030	3,030	3,030
600	Misc Exp	4,061	3,319	3,897	4,000	3,664	4,040	4,040	4,040
51500	Total	208,250	197,879	206,731	223,132	216,458	227,466	235,333	235,333
INSURANCE RISK MGMT									
500	Insurance	112,599	116,260	97,278	103,707	105,745	106,818	113,147	113,147
51540	Total	112,599	116,260	97,278	103,707	105,745	106,818	113,147	113,147
GRAND TOTAL		320,849	314,139	304,009	326,839	322,203	334,284	348,480	348,480

DEPARTMENT SERVICE METRICS

Several metrics have been identified to gauge the scope, scale and quality of services provided by the department.

- **Budget Enhancement:** Development/delivery of enhanced annual budget document. Measured through receipt of GFOA Distinguished Budget Award. Our objective is to methodically improve the document through incorporating feedback from each of the three reviewers each year. We also translate reviewer ratings for each criterion into a point score where: 1 = Information not present; 2 = Does not satisfy criteria; 3 = Proficient; 4 = Outstanding
 - 2018 Budget: First time submission, GFOA Award received with composite score of 3.06
 - 2019 Budget: GFOA Award received with composite score of 2.93
 - 2020 Budget: GFOA Award received with composite score of 3.10
 - 2021 Budget: GFOA Award received with composite score of 3.10
- **Accounting:** Accounting and reporting of financial resources of City and supported organizations. Measured through completion of Financial Audit with unqualified audit opinion and resolution of any concerns raised in prior year audit.
 - All Financial Audits completed in recent years have received unqualified opinions. Staff continue to improve procedures and strengthen practices as identified by auditors.
- **Debt Management:** Limit General Obligation debt levels to remain below 70% of statutory limit. Measured annually by total debt balance as percent of prior year equalized property value. Detailed under Debt Service Fund 300 on page 150.

UTILITY PAYMENTS

Year	Customers	Billed Value	Est. # of Bills Generated	% Bills Paid Electronic	Billing Adj's	Value Sent to Tax Roll	Balance @ Year End	Total Gallons Billed
2022-Nov	3,728	6,431,577	44,736	55.08%	(26,132)	32,275	Not Available	564,366,557
2021	3,709	6,722,830	44,508	55.92%	(77,826)	35,282	625,056	572,253,646
2020	3,679	6,273,880	44,148	52.86%	(35,882)	69,329	611,609	554,664,023
2019	3,677	6,153,051	44,124	49.57%	(94,678)	24,508	590,302	559,970,205
2018	3,685	5,749,714	44,220	40.39%	(178,126)	32,895	472,970	532,806,991
2017	3,660	5,737,214	43,920	45.89%	(174,704)	32,400	486,479	514,727,514
2016	3,702	5,586,714	44,424	41.33%	(177,805)	31,390	539,654	562,715,750

PROPERTY TAX BILLS

Year	Bills Sent	Total Tax (SOT)	Less Credits	Billed Value	Payments Processed	Electronic Payments	% Electronic Payments	Refunds
2021	3,623	16,923,903	1,892,707	15,031,197	12,011,558	173,919	1.45%	(13,453)
2020	3,622	16,202,438	1,749,702	14,452,737	11,438,401	160,030	1.40%	(19,244)
2019	3,627	15,821,675	1,795,242	14,026,433	10,895,449	74,845	0.69%	(2,078)
2018	3,698	15,319,127	1,750,730	13,568,397	10,572,859	82,870	0.78%	(9,355)
2017	3,761	14,720,864	1,677,209	13,043,655	10,159,000	46,718	0.46%	(18,424)
2016	3,738	14,700,403	1,565,293	13,135,110	9,981,478	75,130	0.75%	(16,329)

MISC ACCOUNTS RECEIVABLE

Year	Bills Sent	Billed Value	Payments Processed	Write-offs	Accts Sent to Tax Roll	Balance @ Year End
2021	714	820,025	778,592	(1,650)	8,806	145,616
2020	699	780,277	785,978	(1,655)	11,884	130,800
2019	833	589,804	780,930	(4,783)	22,081	46,218
2018	1,135	918,841	690,736	(7,712)	7,389	266,517
2017	1,084	789,554	911,754	(4,708)	8,246	106,400
2016	1,046	767,289	426,894	(4,319)	7,115	322,704

Provide accounts receivable and collections services for City and supported organizations. Measured by total payments processed (count and value as workload indicator).

ACCOUNTS PAYABLE

Year	# of Checks Written	Total Payments	Check Payments	Pcard Payments	Pcard Rebates
2021	1,419	21,272,397	19,956,314	1,316,083	33,761
2020	1,448	24,583,309	23,135,371	1,447,938	31,287
2019	1,520	20,127,461	18,607,883	1,519,578	29,371
2018	1,722	29,263,720	27,948,619	1,315,101	33,172
2017	1,951	30,946,584	29,581,362	1,365,222	20,909
2016	2,286	35,460,567	34,229,508	1,231,059	18,268

Provide payment services across City and supported organizations. Measured by total payments processed (count and value as workload indicator) and rebate value realized.

PAYROLL SERVICES

Year	Payments issued	Net Amount Paid	Direct Deposit %
2021	5,514	4,585,450	100.00%
2020	5,164	4,458,231	100.00%
2019	6,037	4,481,744	100.00%
2018	6,871	4,482,397	98.13%
2017	6,502	4,101,444	98.26%
2016	6,103	3,978,017	96.25%

Provide payroll services across City and supported organizations. Measured by total payments issued (count and value as workload indicator), percentage paid through direct deposit (target 100%) and errors/rework count (target zero).

INTEREST EARNINGS

APR	City Ave Yield	90 Day T-Bill	City vs 90- Day T-Bill
2021	0.08%	0.04%	0.03%
2020	0.61%	0.37%	0.25%
2019	2.26%	2.06	0.20%
2018	1.78%	1.94%	-0.16%

Improve earnings on managed cash. Measured by return above benchmark within channels permitted by Investment Policy. Average of Annualized monthly yield.

**GOALS & OBJECTIVES
2022/2023 OUTLOOK**

- Review and redevelopment of Policy Documents. (Strategic Goal: Improve Organizational Communication)
 - Establishment of policies/procedure review/revision schedule by 01/31/22
 - Coordinate migration of existing Departmental procedural documents to Laserfiche by 9/30/22
- Refinement of Operational and Capital Budgeting process. (Strategic Goal: Improve Organizational Communication)
 - Submit 2022-2023 Budget for GFOA Distinguished Budget Award Program
 - Improve composite score
- Enhancement of budget tools. (Strategic Goal: Framework for Long-term Planning)
 - Establish graphic presentation of key Budget information on city website by 8/31/22
- Create Popular Annual Financial Report and submit for GFOA Award Program. (Strategic Goal: Improve Organizational Communication)
- Development of Finance Dept. reporting metrics and data sourcing. (Strategic Goal: Improve Organizational Communication)

FINANCE EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
100-51500-111	SALARIES/PERMANENT	108,208	111,678	113,623	116,727	116,118	119,354	128,651	128,651
100-51500-112	SALARIES/OVERTIME	55	-	-	102	-	105	105	105
100-51500-117	LONGEVITY PAY	200	200	200	200	200	200	-	-
100-51500-150	MEDICARE TAX/CITY SHARE	1,538	1,618	1,594	1,697	1,661	1,735	1,902	1,902
100-51500-151	SOCIAL SECURITY/CITY SHARE	6,578	6,918	6,817	7,256	7,037	7,419	8,132	8,132
100-51500-152	RETIREMENT	7,076	7,512	7,654	7,607	7,831	7,607	8,755	8,755
100-51500-153	HEALTH INSURANCE	19,657	16,676	23,337	28,253	26,905	28,253	22,601	22,601
100-51500-154	HSA-HRA CONTRIBUTIONS	1,253	1,376	810	3,612	2,709	4,250	3,000	3,000
100-51500-155	WORKERS COMPENSATION	245	258	233	197	227	197	217	217
100-51500-156	LIFE INSURANCE	40	43	40	50	40	50	50	50
100-51500-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-	-
100-51500-210	PROFESSIONAL SERVICES	-	950	338	-	1,203	-	-	-
100-51500-211	PROFESSIONAL DEVELOPMENT	1,130	929	1,059	1,000	1,723	1,010	1,010	1,010
100-51500-214	AUDIT SERVICES	23,900	19,500	18,764	24,000	19,074	24,240	24,240	24,240
100-51500-217	CONTRACT SERVICES-125 PLAN	8,420	7,326	7,754	8,000	7,290	8,080	8,080	8,080
100-51500-224	SOFTWARE/HARDWARE MAINTENANC	9,923	7,884	7,648	6,929	6,678	7,285	10,821	10,821
100-51500-225	TELECOM/INTERNET/COMMUNICATION	529	516	1,122	1,001	1,201	1,017	1,104	1,104
100-51500-310	OFFICE & OPERATING SUPPLIES	8,967	9,263	10,807	8,000	10,422	8,080	8,080	8,080
100-51500-325	PUBLIC EDUCATION	727	78	78	750	750	758	758	758
100-51500-330	TRAVEL EXPENSES	3,036	701	71	750	750	758	758	758
100-51500-560	COLLECTION FEES/WRITE-OFFS	2,707	1,134	887	3,000	975	3,030	3,030	3,030
100-51500-650	BANK FEES/CREDIT CARD FEES	4,061	3,319	3,897	4,000	3,664	4,040	4,040	4,040
	Total Financial Administration	208,250	197,879	206,731	223,132	216,458	227,466	235,333	235,333

INSURANCE & RISK MANAGEMENT EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
100-51540-511	BUILDINGS/CONTENTS INSURANCE	41,181	40,590	45,776	48,065	49,494	49,507	48,900	48,900
100-51540-512	VEHICLES/EQUIPMENT INSURANCE	9,364	11,855	9,990	10,961	12,561	11,290	17,522	17,522
100-51540-513	LIABILITY-GENL/PUBLIC OFFICIAL	23,978	24,275	25,816	27,793	27,318	28,627	29,133	29,133
100-51540-514	POLICE PROFESSIONAL LIAB INS	12,283	12,519	13,322	14,146	13,930	14,570	14,719	14,719
100-51540-515	BOILER/EQUIP BREAKDOWN INS	793	2,022	2,374	2,742	2,443	2,824	2,873	2,873
100-51540-520	SELF-INSURRED RETENTION(SIR)	25,000	25,000	-	-	-	-	-	-
	Total Insurance/Risk Mgt.	112,599	116,260	97,278	103,707	105,745	106,818	113,147	113,147

DEPARTMENT/FUNCTION

The Emergency Operations Coordinator and Deputy Coordinators, under direction of the City Manager, ensures that the City’s emergency operations plan remains current and that all emergency operations resources remain functional and ready for use in the case of a significant emergency or disaster. In the event of an emergency, the Emergency Operations Coordinator maintains effective communications between local and state agencies to ensure the proper safety and education of Whitewater residents.

PERSONNEL SUMMARY

	2018	2019	2020	2021	2022	2023
Emergency Operations Coordinator*	1	1	1	1	1	1
Deputy Emergency Operation Coordinator*	2	2	2	2	2	2

*Not FT/PT positions, named staff on call, expensed as incurred

EMERGENCY PREPAREDNESS EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
100-52500-111	EMERGENCY PREPAREDNESS WAGES	231	-	204	519	450	530	519	519
100-52500-150	EMERG PREP MEDICARE	3	-	3	8	8	8	8	8
100-52500-151	EMERG PREP SOCIAL SECURITY	14	-	13	32	32	33	32	32
100-52500-152	EMERG PREP RETIREMENT	-	-	-	-	-	-	-	-
100-52500-155	EMERG PREP WORKERS COMP	12	-	10	16	25	16	16	16
100-52500-211	PROFESSIONAL DEVELOPMENT	-	-	-	-	-	-	-	-
100-52500-219	OTHER PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-
100-52500-224	SOFTWARE/HARDWARE MAINTENANCE	263	-	-	-	1,460	-	1,400	1,400
100-52500-225	TELECOM/INTERNET/COMMUNICATIONS	3,281	3,881	3,784	2,883	3,000	2,914	4,111	4,111
100-52500-242	REPR/MTN MACHINERY/EQUIP	-	2,198	1,798	-	4,000	-	2,000	2,000
100-52500-295	CONTRACTUAL SERVICES	-	-	-	1,239	-	1,251	1,251	1,251
100-52500-310	OFFICE & OPERATING SUPPLIES	725	1,023	943	500	750	505	505	505
100-52500-810	CAPITAL EQUIPMENT	-	-	-	-	-	-	-	-
	Total Emergency Preparedness	4,528	7,102	6,754	5,197	9,725	5,258	9,841	9,841

DEPARTMENT/FUNCTION

Streets/Parks/Forestry and Stormwater Utility is responsible for the maintenance and upkeep of all City owned streets, sidewalks, street lights, signal lights, street signage, City owned parks including all entities associated within all parks, all maintenance of City owned trees along with making sure our stormwater system is maintained and is in operation that meets or exceeds State and Federal regulations.

MISSION

To provide and maintain all aspects of the operations that this department provides to the Citizens of the City of Whitewater along with making sure all visitors to our City have a safe and enjoyable visit. We will continue to respond in a prompt, courteous and professional manner when dealing with any concern of all City residents or visitors.

PERSONNEL SUMMARY

	2018	2019	2020	2021	2022	2023
St./Parks/Forestry/Stormwater Superintendent	1	1	1	1	1	1
Foreman	-	1	1	1	1	1
Full Time Staff	9	8	8	8	8	8
Administrative Assistant (15%)	1	1	1	1	1	1
Seasonals	12	15	15	12	6	6
Total DPW	23	26	26	23	17	17

Full time staff levels have remained steady while seasonal staff levels have declined. The major concern of staffing is that there has not been any increase in full-time staff, but additional miles of streets, additional bike/walking paths, additional park lands as well as additional stormwater ponds with maintenance needs have all increased over the time frame listed.

DEPARTMENT OF PUBLIC WORKS EXPENSE SUMMARY

FISCAL RESOURCES		2019	2020	2021	2022	2022	2023 Original	2023 Revised	2023 Revised
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACT-EST	BUDGET	W/Ref	WO/Ref
PUBLIC WORKS ADMINISTRATION									
100	Personnel & Benefits	25,481	25,196	25,622	26,374	27,193	26,911	28,316	28,316
200	Professional Svcs	25,663	18,139	12,432	16,521	16,810	16,749	20,344	20,344
300	Commodities & Other Exp	10,211	2,165	2,056	2,700	2,200	2,727	2,727	2,727
53100	Total	61,355	45,500	40,109	45,595	46,203	46,387	51,387	51,387
PUBLIC WORKS SHOP/FLEET OPERATIONS									
100	Personnel & Benefits	86,986	87,877	90,626	90,900	93,955	92,728	96,280	96,280
200	Professional Svcs	20,951	19,515	21,854	19,992	22,034	20,192	20,187	20,187
300	Commodities & Other Exp	65,135	48,435	57,669	57,500	76,126	58,075	58,075	58,075
53230	Total	173,072	155,827	170,149	168,392	192,116	170,995	174,542	174,542
PUBLIC WORKS STREET MAINTENANCE									
100	Personnel & Benefits	442,679	458,921	469,444	465,114	448,372	474,420	490,028	490,028
200	Professional Svcs	19,878	21,962	18,176	20,085	19,650	20,357	23,922	23,922
300	Commodities & Other Exp	36,729	28,181	30,198	31,000	36,752	31,310	31,310	31,310
400	Construction Materials	11,768	15,491	18,013	12,000	12,000	12,120	12,120	12,120
800	Capital Outlay	-	5,517	-	4,000	3,484	4,040	4,040	4,040
53300	Total	511,053	530,072	535,830	532,199	520,258	542,248	561,420	561,420
PUBLIC WORKS STREET CLEANING/SNOW & ICE									
100	Personnel & Benefits	78,488	53,170	74,161	66,659	66,664	68,024	70,494	70,494
200	Professional Svcs	11,442	9,805	5,395	12,000	5,000	12,120	12,120	12,120
300	Commodities & Other Exp	29,159	41,697	41,229	34,000	32,500	34,340	39,090	39,090
400	Construction Materials	46,534	25,965	26,785	42,000	30,000	42,420	30,000	30,000
53320	Total	165,624	130,637	147,570	154,659	134,164	156,904	151,704	151,704
PUBLIC WORKS STREET LIGHTS									
100	Personnel & Benefits	9,084	8,204	7,891	9,181	13,887	9,368	9,748	9,748
200	Professional Svcs	224,337	218,831	214,629	222,500	220,037	224,725	174,725	174,725
300	Commodities & Other Exp	11,515	5,406	4,340	12,000	4,807	12,120	7,000	7,000
400	Construction Materials	255	-	-	-	-	-	-	-
800	Capital Outlay	905	-	595	1,000	150	1,010	1,010	1,010
53420	Total	246,096	232,441	227,456	244,681	238,881	247,223	192,483	192,483
GRAND TOTAL		1,157,201	1,094,477	1,121,114	1,145,525	1,131,622	1,163,757	1,131,535	1,131,535

DEPARTMENT SERVICE METRICS

The Department of Public Works Streets/Parks/Forestry division and the Stormwater Utility is responsible for 50.5 miles of streets (45.5 miles in Walworth County and 5.0 miles in Jefferson County) and 21 parks encompassing 242 acres. Additionally, the division is also responsible for the number of off-street bike/pedestrian paths throughout the City. Data will be collected to help identify the efforts in maintaining these facilities.

Ballfield Maintenance				
Month	Description	2020 Hrs	2021 Hrs	2022/thru Oct
	Preseason Prep	0	54.5	73
April	League Prep	0	0	31.25
	Tournament Prep	0	0	31.25
May	League Prep	8	25	45.5
	Tournament Prep	0	20.5	0
June	League Prep	32	42.5	37.5
	Tournament Prep	0	9.5	7
July	League Prep	41	14.5	11
	Tournament Prep	0	12	22.5
August	League Prep	0	0	0
	Tournament Prep	0	0	0
September	League Prep	0	0	0
	Tournament Prep	0	0	0
October	League Prep	0	0	0
	Tournament Prep	0	45.5	46
	Total Hours	<u>81</u>	<u>224</u>	<u>305</u>

Each year the Park and Rec Department hosts a number of baseball/softball tournaments at Starin Park. This measure will track the number of hours staff spent prepping for these tournaments.

Damage to City Property			
Month	2020	2021	2022/thru Oct
January	696.75	668.19	1,069.10
February	540.66	3,077.87	400.00
March	141.46	746.56	1,496.09
April	440.86	5,969.70	1,580.34
May	5,861.77	126.24	1,178.99
June	701.34	105.05	526.35
July	523.07	552.47	1,747.94
August	448.46	5,340.53	340.12
September	5,707.35	1,313.99	772.99
October	748.21	5,352.02	5,482.26
November	42.96	428.03	0
December	384.08	1,007.69	0
Total	<u>16,236.97</u>	<u>24,688.34</u>	<u>14,594.18</u>

The Streets Department is responsible to repair damage to City property. This measure illustrates the value and timing of damage incurred.

DEPARTMENT SERVICE METRICS

Annual Tree City Report

<u>Description</u>	<u>2020</u>	<u>2021</u>	<u>2022/thru Oct</u>
Trees Removed	120 (70 Ash)	92 (29 Ash)	40 (15 Ash)
Trees Treated	0	0	176
Trees Planted	132	150	250
Trees Trimmed	100	250	200
Stumps Removed	140	60	50

The City has a number of Ash trees on City owned land. This measure will track the number of Ash trees that exist, the number of Ash trees removed in the year and the number of new trees planted.

Annual Mowing Report

<u>Location</u>	<u>2020</u>	<u>2021</u>	<u>2022/thru Oct</u>
Big Brick Park	17.75	19.50	30
Brewery Hill Park	20.5	21.25	17
Clay Street Park	5.5	8.5	10.75
Cravath Lakefront Park	32	31.0	28.5
Dog Park	5.5	7.5	10.5
East Gate Park	9	7.5	14.5
Effigy Mounds Park	11	9.5	13
Meadowsweet Park	21.75	23.25	16
Mill Pond Park	4.5	5.5	8
Mill Race Park	4.5	8.75	9.5
Minneiska Park	27.5	24.0	37.5
Moraine View Park	141.5	94.0	109
Ray Trost Park	15.75	7.5	18
Skyway Park	15.75	19.5	15.5
Starin Park	367.75	277.75	308
Train Depot Park	27.75	30.75	31
Trippe Park	75	50.5	50
Turtle Mount Park	10.25	10.5	9.5
Walton Oaks Park	7.25	4.5	7.75
White Memorial Park	13.75	13.75	8.5
Armory	9.5	7.0	7.5
Public Works	6	9.0	7
Innovation Center	0	0	0
Library	19.75	22.25	13
Misc Areas	168.75	92.75	126.5
Total Hours	<u>1,038.25</u>	<u>806.0</u>	<u>895.00</u>

The City mows grass on City owned property (not park), parks and properties that are fined for not mowing. During wet weather, grass mowing is completed more frequently compared to drier weather. This measure collects the number of hours of mowing.

DEPARTMENT SERVICE METRICS

Annual Winter Report

<u>Description</u>	<u>2020</u>	<u>2021</u>	<u>2022/thru Oct</u>
Number of Events	20	18	15
Total Inches of Snowfall	40	45	22
Hours Worked	1,282.5	1,669.5	746
Tons of Salt	407	329.5	168
Tons of Sand	240.25	293	269
Gallons of Brine Made	19,680	22,280	12,795
Gallons of Brine Applied	21,650	22,275	14,095
Gallons of Calcium Chloride Used	125	1,020	100
Tons of Salt on Hand	250	250	0
Tons of Sand/Salt on Hand	250	250	0
Gallons of Brine on Hand	4,200	7,100	0
Gallons of Calcium Chloride on Hand	1,600	1,900	0

This measure includes the number of events in which crews are sent out to plow, along with the amount of hours associated with snow removal (including: pre-salting, snow removal and sanding).

Street Condition Paser Ratings

<u>Rating</u>	<u>Quality</u>	<u>2019</u>	<u>2021</u>
10	Excellent	2.78	2.29
9	Excellent	1.54	3.44
8	Good	4.36	7.79
7	Good	13.03	7.39
9	Fair	16.44	9.7
5	Fair	7.07	11.27
4	Poor	3.60	4.81
3	Poor	1.33	3.16
2	Failed	0.35	0.65
Total Miles of Streets		<u>50.5</u>	<u>50.5</u>

The City is required to self-rate our streets every two years (odd numbered years). The City uses the PASER rating system with a ranking of 1 -10 with 10 being the best. The rating takes into account the City's efforts in conducting street maintenance activities including: crack filling, sealcoating, asphalt overlay and street reconstruction.

GOALS & OBJECTIVES

2022/2023 OUTLOOK

- Develop 5 Year Street Maintenance Plan (June 2022/June 2023) – Determine streets, with associated costs, for the next five years for improvements. Projects to include reconstruction, asphalt overlay, seal coating and crack filling.
- Develop Sidewalk Replacement Program (July 2022/June 2023) – Develop a systematic approach to identify defective sidewalk throughout the City and develop a plan to replace a desired amount each year.
- Equipment Replacement Fund (August 2022/August 2023) – Continue to define a schedule to replace vehicles and equipment in the street department. Some vehicles in use are over 30 years old.
- Construction of E. Main Street and Yoder Street (Summer 2022) – Coordinate with Strand Associates in oversight of the reconstruction of E. Main Street and Yoder Street.
- Update DPW Policies (December 2022) – Working with the Superintendents of Water, Wastewater and Streets, develop or update workplace policies pertaining specifically to the three departments.
- Biennial Street Projects - Together with Superintendents and Strand, develop construction plans for street reconstruction projects in 2024. (December 2023)
- Migrate existing Departmental procedural documents to Laserfiche by 9/30/22.

DEPARTMENT OF PUBLIC WORKS ADMINISTRATION EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
100-53100-111	SALARIES/PERMANENT	18,234	18,667	18,878	19,247	19,639	19,680	20,362	20,362
100-53100-113	WAGES/TEMPORARY	-	-	-	-	-	-	-	-
100-53100-117	LONGEVITY PAY	-	-	-	-	-	-	-	-
100-53100-118	UNIFORM ALLOWANCES	832	-	-	-	-	-	-	-
100-53100-50	MEDICARE TAX/CITY SHARE	259	251	254	279	282	285	295	295
100-53100-51	SOCIAL SECURITY/CITY SHARE	1,109	1,072	1,085	1,193	1,169	1,220	1,262	1,262
100-53100-52	RETIREMENT	1,190	1,252	1,270	1,251	1,325	1,251	1,385	1,385
100-53100-53	HEALTH INSURANCE	3,333	3,428	3,611	3,961	4,256	3,961	4,496	4,496
100-53100-54	HSA-HRA CONTRIBUTIONS	475	475	475	404	475	475	475	475
100-53100-55	WORKERS COMPENSATION	43	44	38	32	36	32	34	34
100-53100-56	LIFE INSURANCE	5	8	10	6	10	6	6	6
100-53100-211	PROFESSIONAL DEVELOPMENT	1,067	129	855	1,100	1,234	1,111	1,111	1,111
100-53100-213	ENGINEERING SERVICES	21,492	14,547	8,108	12,000	11,500	12,120	12,120	12,120
100-53100-215	GIS EXPENSES/SUPPLIES/SERVICES	-	-	-	-	-	-	-	-
100-53100-224	SOFTWARE/HARDWARE MAINTENANCE	1,416	1,888	1,355	1,144	1,800	1,210	4,747	4,747
100-53100-225	TELECOM/INTERNET/COMMUNICATION	1,688	1,574	2,113	2,276	2,276	2,307	2,366	2,366
100-53100-310	OFFICE & OPERATING SUPPLIES	3,222	1,794	1,922	1,800	1,800	1,818	1,818	1,818
100-53100-320	SUBSCRIPTIONS/DUES	262	292	56	300	300	303	303	303
100-53100-321	RECRUITMENT COSTS	4,500	-	-	-	-	-	-	-
100-53100-325	PUBLIC EDUCATION	727	78	78	600	100	606	606	606
100-53100-330	TRAVEL EXPENSES	-	-	-	-	-	-	-	-
100-53100-345	SAFETY GRANT PURCHASES	1,500	-	-	-	-	-	-	-
100-53100-351	FUEL EXPENSES	-	-	-	-	-	-	-	-
	Total Public Works Administration	61,355	45,500	40,109	45,595	46,203	46,387	51,387	51,387

DEPARTMENT OF PUBLIC WORKS SHOP/FLEET OPERATIONS EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
100-53230-111	WAGES/PERMANENT	60,896	61,195	63,545	60,483	63,795	61,844	63,935	63,935
100-53230-112	WAGES/OVERTIME	-	-	-	-	95	-	-	-
100-53230-117	LONGEVITY PAY	560	560	560	830	723	830	830	830
100-53230-118	UNIFORM ALLOWANCES	3,005	1,526	(260)	68	100	68	68	68
100-53230-150	MEDICARE TAX/CITY SHARE	820	823	850	891	895	911	941	941
100-53230-151	SOCIAL SECURITY/CITY SHARE	3,506	3,518	3,633	3,812	3,826	3,897	4,026	4,026
100-53230-152	RETIREMENT	4,000	4,158	4,303	3,990	4,290	3,990	4,409	4,409
100-53230-153	HEALTH INSURANCE	9,982	11,792	15,200	16,842	16,859	16,842	17,618	17,618
100-53230-154	HSA-HRA CONTRIBUTIONS	1,326	1,290	378	2,051	1,230	2,413	2,413	2,413
100-53230-155	WORKERS COMPENSATION	2,852	2,965	2,368	1,876	2,089	1,876	1,983	1,983
100-53230-156	LIFE INSURANCE	40	50	51	59	54	59	59	59
100-53230-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-	-
100-53230-211	PROFESSIONAL DEVELOPMENT	-	-	-	-	-	-	-	-
100-53230-221	MUNICIPAL UTILITIES EXPENSES	4,340	4,562	4,642	4,500	5,579	4,545	4,545	4,545
100-53230-222	UTILITIES-NAT GAS & ELECTRIC	15,876	14,374	16,752	15,000	16,149	15,150	15,150	15,150
100-53230-225	MOBILE COMMUNICATIONS	517	470	460	492	306	497	492	492
100-53230-242	REPR/MTN VEHICLES	-	108	-	-	-	-	-	-
100-53230-295	CONTRACTUAL SERVICES	217	-	-	-	-	-	-	-
100-53230-310	OFFICE & OPERATING SUPPLIES	18,704	18,738	16,375	15,000	22,000	15,150	15,150	15,150
100-53230-352	VEHICLE REPR PARTS	22,894	19,130	23,959	25,000	35,699	25,250	25,250	25,250
100-53230-354	POLICE VEHICLE REP/MAINT	15,161	8,601	14,162	14,000	15,427	14,140	14,140	14,140
100-53230-355	BLDG MTN REPR SUPP	5,751	1,967	3,173	3,500	3,000	3,535	3,535	3,535
100-53230-365	DAMAGE CLAIM-INSURANCE	2,625	-	-	-	-	-	-	-
	Total Shop/Fleet Operations	173,072	155,827	170,149	168,392	192,116	170,995	174,542	174,542

DEPARTMENT OF PUBLIC WORKS STREET MAINTENANCE EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
100-53300-111	WAGES/PERMANENT	305,267	315,450	322,101	317,903	306,279	325,056	334,349	334,349
100-53300-112	WAGES/OVERTIME	763	155	1,116	612	767	626	646	646
100-53300-113	WAGES/TEMPORARY	164	-	235	818	-	836	818	818
100-53300-117	LONGEVITY PAY	2,240	2,240	2,240	2,490	2,460	2,490	2,490	2,490
100-53300-118	UNIFORM ALLOWANCES	6,267	7,480	8,357	8,000	7,760	8,000	6,678	6,678
100-53300-150	MEDICARE TAX/CITY SHARE	4,215	4,294	4,442	4,728	4,442	4,835	4,967	4,967
100-53300-151	SOCIAL SECURITY/CITY SHARE	18,024	18,361	18,996	20,218	18,995	20,672	21,239	21,239
100-53300-152	RETIREMENT	20,243	21,214	21,784	20,890	20,881	20,890	22,975	22,975
100-53300-153	HEALTH INSURANCE	65,650	69,322	69,845	70,580	72,395	70,580	74,919	74,919
100-53300-154	HSA-HRA CONTRIBUTIONS	5,304	5,159	8,046	8,840	4,256	10,400	10,400	10,400
100-53300-155	WORKERS COMPENSATION	14,436	15,119	12,138	9,896	9,995	9,896	10,407	10,407
100-53300-156	LIFE INSURANCE	104	126	143	140	143	140	140	140
100-53300-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-	-
100-53300-211	PROFESSIONAL DEVELOPMENT	714	880	764	500	750	505	505	505
100-53300-219	OTHER PROFESSIONAL SERVICES	250	-	-	-	-	-	-	-
100-53300-222	ELECT/TRAFFIC SIGNALS/P-LOTS	15,363	16,802	13,187	15,000	14,000	15,150	15,150	15,150
100-53300-224	SOFTWARE/HARDWARE MAINTENANCE	1,416	1,888	1,355	1,554	2,000	1,641	5,147	5,147
100-53300-225	TELECOM/INTERNET/COMMUNICATION	2,136	2,392	2,869	3,030	2,900	3,061	3,120	3,120
100-53300-310	OFFICE & OPERATING SUPPLIES	1,141	1,106	668	1,000	1,000	1,010	1,010	1,010
100-53300-351	FUEL EXPENSES	17,785	18,886	19,687	18,000	25,752	18,180	18,180	18,180
100-53300-354	TRAFFIC CONTROL SUPP	17,777	8,189	9,843	12,000	10,000	12,120	12,120	12,120
100-53300-359	OTHER REPR/MTN SUPP	26	-	-	-	-	-	-	-
100-53300-405	MATERIALS/REPAIRS	11,768	15,491	18,013	12,000	12,000	12,120	12,120	12,120
100-53300-821	BRIDGE/DAM	-	5,517	-	4,000	3,484	4,040	4,040	4,040
	Total Street Maintenance	511,053	530,072	535,830	532,199	520,258	542,248	561,420	561,420

DEPARTMENT OF PUBLIC WORKS ICE & SNOW EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
100-53320-111	WAGES/PERMANENT	45,024	29,550	42,583	40,108	40,108	41,011	42,148	42,148
100-53320-112	WAGES/OVERTIME	12,450	7,760	11,079	7,780	7,780	7,955	8,217	8,217
100-53320-113	WAGES/TEMPORARY	-	-	-	-	-	-	-	-
100-53320-117	LONGEVITY PAY	360	360	360	360	360	360	360	360
100-53320-150	MEDICARE TAX/CITY SHARE	780	494	728	704	704	720	740	740
100-53320-151	SOCIAL SECURITY/CITY SHARE	3,337	2,111	3,114	3,009	3,009	3,077	3,163	3,163
100-53320-152	RETIREMENT	3,732	2,450	3,612	3,136	3,136	3,136	3,449	3,449
100-53320-153	HEALTH INSURANCE	9,271	7,879	9,017	8,980	8,980	8,980	9,558	9,558
100-53320-154	HSA-HRA CONTRIBUTIONS	852	829	1,110	1,159	1,159	1,363	1,363	1,363
100-53320-155	WORKERS COMPENSATION	2,662	1,721	2,533	1,403	1,403	1,403	1,475	1,475
100-53320-156	LIFE INSURANCE	19	15	25	21	25	21	21	21
100-53320-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-	-
100-53320-295	EQUIP RENTAL	11,442	9,805	5,395	12,000	5,000	12,120	12,120	12,120
100-53320-351	FUEL EXPENSES	8,729	7,009	7,256	9,000	7,500	9,090	9,090	9,090
100-53320-353	SNOW EQUIP/REPR PARTS	20,430	34,688	33,973	25,000	25,000	25,250	30,000	30,000
100-53320-460	SALT & SAND	46,534	25,965	26,785	42,000	30,000	42,420	30,000	30,000
	Total Snow & Ice	165,624	130,637	147,570	154,659	134,164	156,904	151,704	151,704

DEPARTMENT OF PUBLIC WORKS STREET LIGHTS EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
100-53420-111	WAGES/PERMANENT	6,161	5,587	5,000	5,975	9,538	6,109	6,322	6,322
100-53420-112	WAGES/OVERTIME	239	336	-	175	130	179	185	185
100-53420-117	LONGEVITY PAY	40	40	40	60	52	60	60	60
100-53420-150	MEDICARE TAX/CITY SHARE	86	80	67	90	130	92	95	95
100-53420-151	SOCIAL SECURITY/CITY SHARE	369	343	287	385	555	394	407	407
100-53420-152	RETIREMENT	425	410	346	404	643	404	447	447
100-53420-153	HEALTH INSURANCE	1,364	1,020	1,610	1,689	2,353	1,689	1,780	1,780
100-53420-154	HSA-HRA CONTRIBUTIONS	95	92	375	212	185	250	250	250
100-53420-155	WORKERS COMPENSATION	303	292	163	189	295	189	200	200
100-53420-156	LIFE INSURANCE	3	4	3	3	5	3	3	3
100-53420-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-	-
100-53420-222	ELECTRICITY	224,337	218,831	214,629	222,500	220,037	224,725	174,725	174,725
100-53420-310	OFFICE & OPERATING SUPPLIES	11,515	5,406	4,340	12,000	4,807	12,120	7,000	7,000
100-53420-481	FIXTURES/APPLIANCES	255	-	-	-	-	-	-	-
100-53420-820	STREET LIGHTS	905	-	595	1,000	150	1,010	1,010	1,010
	Total Street Lights	246,096	232,441	227,456	244,681	238,881	247,223	192,483	192,483

DEPARTMENT/FUNCTION

The Administrative component of the police department provides overall management, logistical support, policy setting, and decision making relative to all aspects of the organization. The Patrol component provides for the protection of life and property through a pro-active approach to policing and public safety by uniformed patrol officers. The Investigative component of the Department provides follow-up investigation of various crimes by plain-clothes detectives. The Support Services component provides clerical and record keeping functions. The Communications component handles emergency and non-emergency radio and telephone service for the Whitewater Police Department, Whitewater Fire Department/EMS, UW-Whitewater Police Services, and the LaGrange Fire and Rescue.

MISSION

We strive to be leaders in policing for our community and models of character, honor, service, and excellence. We resolve to develop a creative problem-solving workforce dedicated to innovation and meeting the challenges of tomorrow. In times of crisis, we strive to defend public safety, maintain order, and restore a sense of personal wholeness. Our goal is to protect and serve our diverse and dynamic community with integrity, dignity, and respect.

PERSONNEL SUMMARY	2018	2019	2020	2021	2022	2023
Police Chief	1	1	1	1	1	1
Deputy Chief	-	1	1	1	1	1
Police Captain	1	1	1	1	1	1
Lieutenant	4	4	4	4	4	4
Patrol Officer 48 Months	5	5	5	6	6	6
Patrol Officer 24 Months	2	3	5	3	3	3
Patrol Officer 12 Months	3	2	2	4	4	4
Patrol Officer Hire	4	3	1	-	-	-
Detective Lieutenant	1	1	1	1	1	1
Detective	2	2	2	2	2	2
School Resource Officer	1	1	1	1	1	1
Support Services Manager	1	1	1	1	1	1
Administrative Assistant II	2.5	2.5	2.5	2.5	2.5	2.5
Communications Supervisor	1	1	1	1	1	1
Dispatcher	6.5	6	6	6	6	6
Community Services Officer	1	1	1	1	1	1
Total Police	36	35.5	35.5	35.5	35.5	35.5

**GENERAL GOVERNMENT
POLICE DEPARTMENT**



POLICE DEPARTMENT EXPENSE SUMMARY

FISCAL RESOURCES		2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
POLICE ADMINISTRATION									
100	Personnel & Benefits	525,809	601,389	631,443	638,368	645,974	650,920	686,837	686,837
200	Professional Svcs	20,736	19,105	19,016	20,713	39,324	21,043	24,290	24,290
300	Commodities & Other Exp	17,878	21,924	18,772	15,211	15,140	15,363	15,363	15,363
800	Capital Outlay	-	-	-	-	-	-	-	-
52100	Total	564,422	642,418	669,231	674,292	700,439	687,326	726,491	726,491
POLICE PATROL									
100	Personnel & Benefits	1,753,897	1,846,096	1,794,820	2,041,155	1,843,108	2,046,218	1,985,388	1,985,388
200	Professional Svcs	27,526	33,212	37,463	33,086	39,459	34,069	50,699	50,699
300	Commodities & Other Exp	41,889	37,635	45,439	22,800	43,382	23,028	42,838	42,838
800	Capital Outlay	256	-	-	-	-	-	-	-
52110	Total	1,823,568	1,916,943	1,877,722	2,097,042	1,925,949	2,103,316	2,078,925	2,078,925
POLICE INVESTIGATION									
100	Personnel & Benefits	440,196	321,944	367,410	458,657	406,784	459,032	414,889	414,889
200	Professional Svcs	5,400	709	5,069	5,615	6,278	5,671	5,671	5,671
300	Commodities & Other Exp	7,813	6,227	6,400	4,923	5,922	5,104	13,673	13,673
800	Capital Outlay	-	-	-	-	-	-	-	-
52120	Total	453,409	328,880	378,879	469,195	418,985	469,807	434,233	434,233
COMMUNICATIONS/DISPATCH									
100	Personnel & Benefits	351,022	388,288	406,774	456,807	403,323	466,072	480,392	480,392
200	Professional Svcs	64,275	69,161	53,746	77,520	79,285	70,542	74,206	74,206
300	Commodities & Other Exp	2,927	1,783	486	1,250	1,250	1,263	1,263	1,263
800	Capital Outlay	-	-	-	-	-	-	-	-
52600	Total	418,224	459,233	461,006	535,577	483,858	537,876	555,861	555,861
COMMUNITY SERVICE PROGRAM									
100	Personnel & Benefits	22,847	24,803	23,512	24,764	27,547	25,305	34,554	34,554
200	Professional Svcs	14	98	54	348	285	351	351	351
300	Commodities & Other Exp	4,793	3,730	3,932	5,702	3,968	5,774	5,892	5,892
800	Capital Outlay	-	-	-	-	-	-	-	-
52140	Total	27,655	28,631	27,498	30,814	31,801	31,431	40,797	40,797
GRAND TOTAL		3,287,278	3,376,104	3,414,336	3,806,919	3,561,030	3,829,756	3,836,306	3,836,306

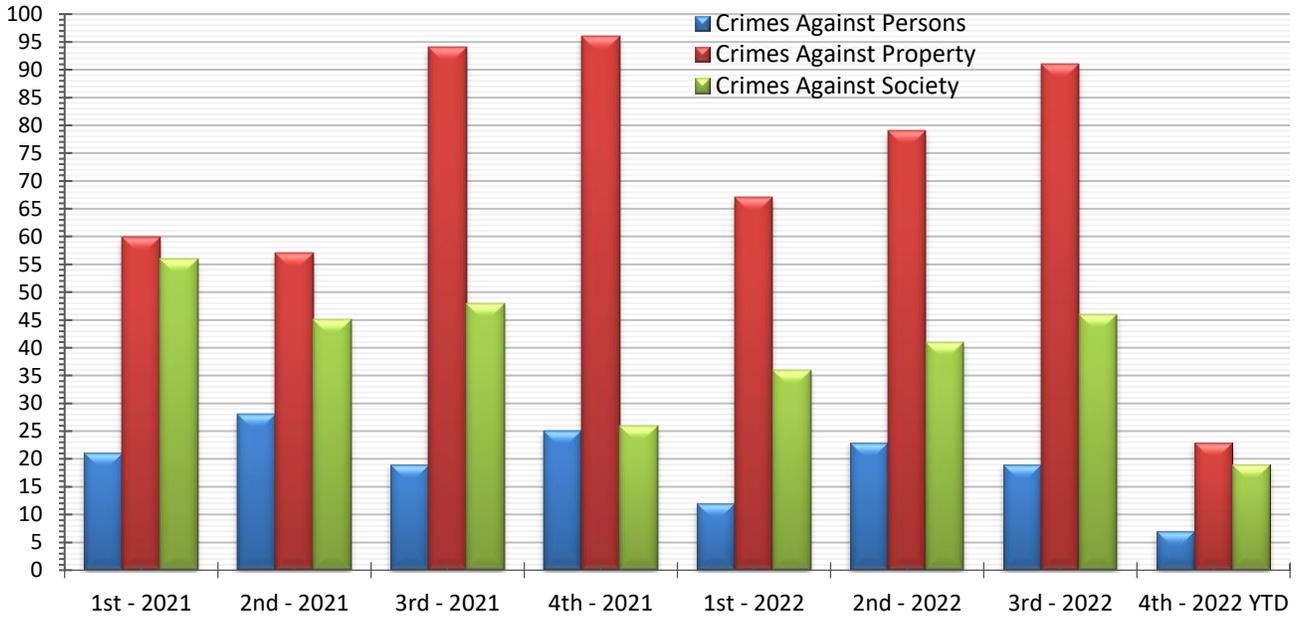
DEPARTMENT SERVICE METRICS

**Wisconsin Incident Based Reporting System (WIBRS)
Offenses by Quarter for 2021 and 2022 (YTD)**

Offense	2021					2022 (YTD)				
	1st	2nd	3rd	4th	Total	1st	2nd	3rd	4th (Oct)	Total
Crimes Against Persons	21	28	19	25	93	12	23	19	7	61
Sex Offenses	3	7	4	4	18	2	3	7	3	15
Sex Offenses - Nonforcible	-	1	-	1	2	-	1	1	-	2
Assault Offenses	18	20	15	18	71	10	19	10	4	43
Kidnapping	-	-	-	2	2	-	-	1	-	1
Crimes Against Property	60	57	94	96	307	67	79	91	23	260
Robbery	-	1	1	-	2	1	1	-	-	2
Burglary	4	4	-	2	10	2	4	4	1	11
Theft/Larceny	25	20	52	64	161	37	47	52	11	147
Motor Vehicle Theft	2	-	4	1	7	4	1	1	-	6
Stolen Property Offenses	1	1	-	-	2	2	-	1	-	3
Arson	-	-	1	1	2	-	-	-	-	0
Counterfeiting/Forgery	1	3	1	0	5	2	2	1	-	5
Fraud Offenses	10	12	8	6	36	5	6	9	3	23
Embezzlement	-	-	1	-	1	-	-	-	-	0
Extortion/Blackmail	-	-	-	-	0	-	-	1	-	1
Destruction/Vandalism	17	16	26	22	81	14	18	22	8	62
Crimes Against Society	56	45	48	26	175	36	41	46	19	142
Weapon Law Violations	4	3	1	1	9	3	4	2	2	11
Prostitution Offenses	2	-	-	-	2	-	-	-	-	0
Drug/Narcotic Offenses	49	42	46	24	161	33	34	43	17	127
Pornography	-	-	-	1	1	-	3	1	-	4
Animal Cruelty	1	-	1	-	2	-	-	-	-	0
Grand Total:	137	130	161	147	575	115	143	156	49	463

DEPARTMENT SERVICE METRICS

WIBRS Offenses by Quarter

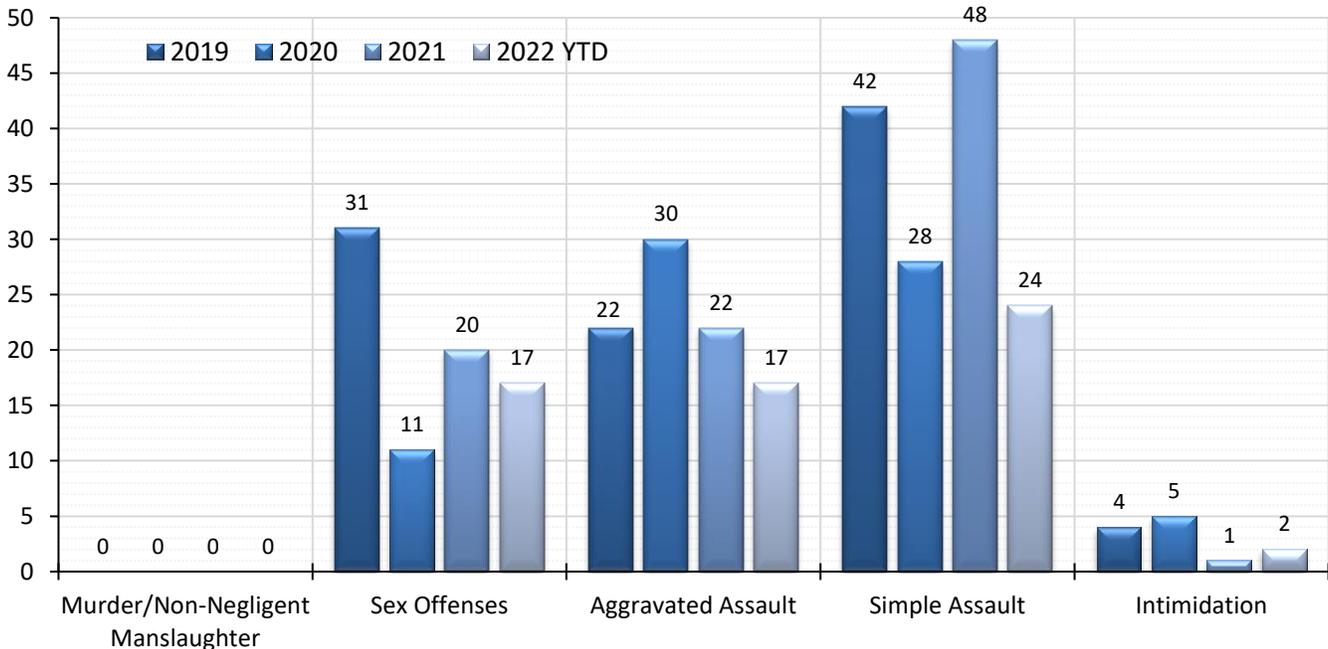


*Year to Date (through October 2022)

Offense counts are calculated based on the number of offenses for each victim (per incident) for Crimes Against Persons and the number of unique offense types (per incident) for Crimes Against Property and Crimes Against Society. For burglary and motor vehicle theft, offense counts are based on the number of premises entered and the number of vehicles stolen, respectively.

These counts are generated on the Wisconsin Department of Justice - Uniform Crime Reporting website. Counts are based on the month of the incident, rather than the month the incident was submitted. If the incident date is unknown, the report date is used. Counts are subject to change as data is updated.

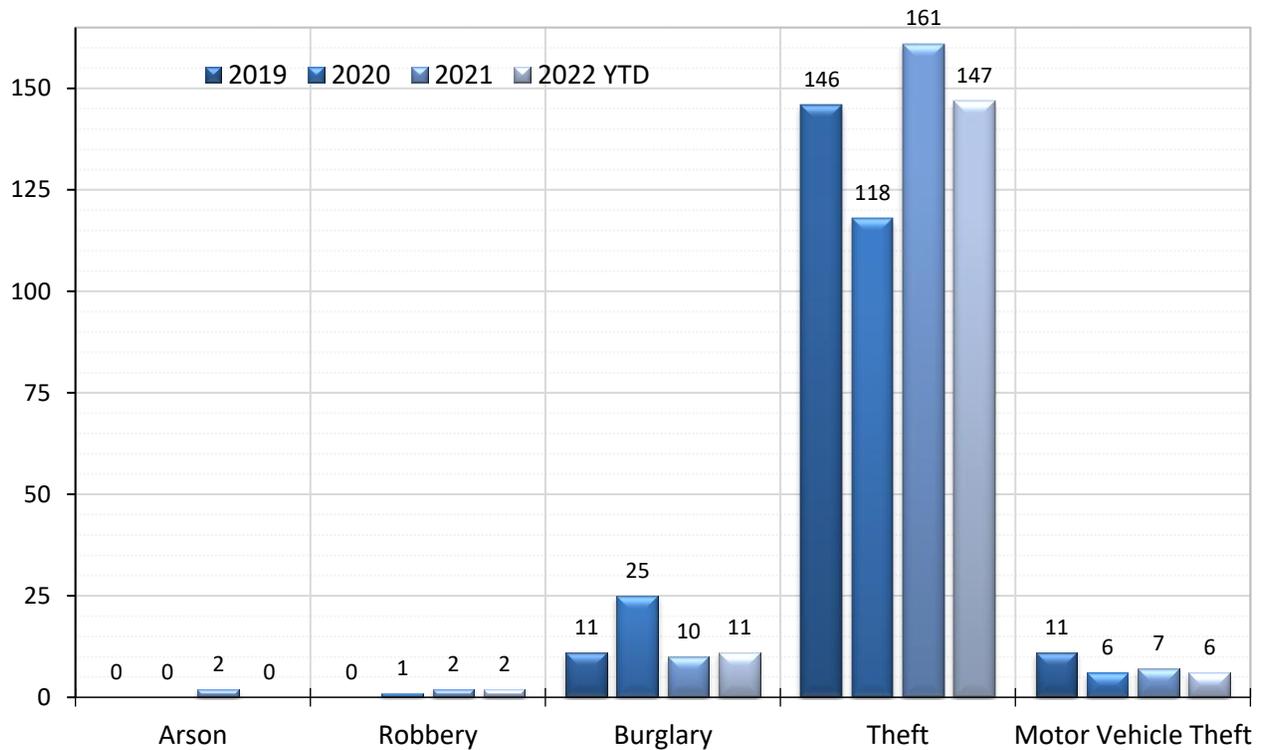
Crime Offenses Against Persons Incidents



*Year to Date (through October 2022)

DEPARTMENT SERVICE METRICS

Crime Offenses Against Property Incidents



*Year to Date (through October 2022)

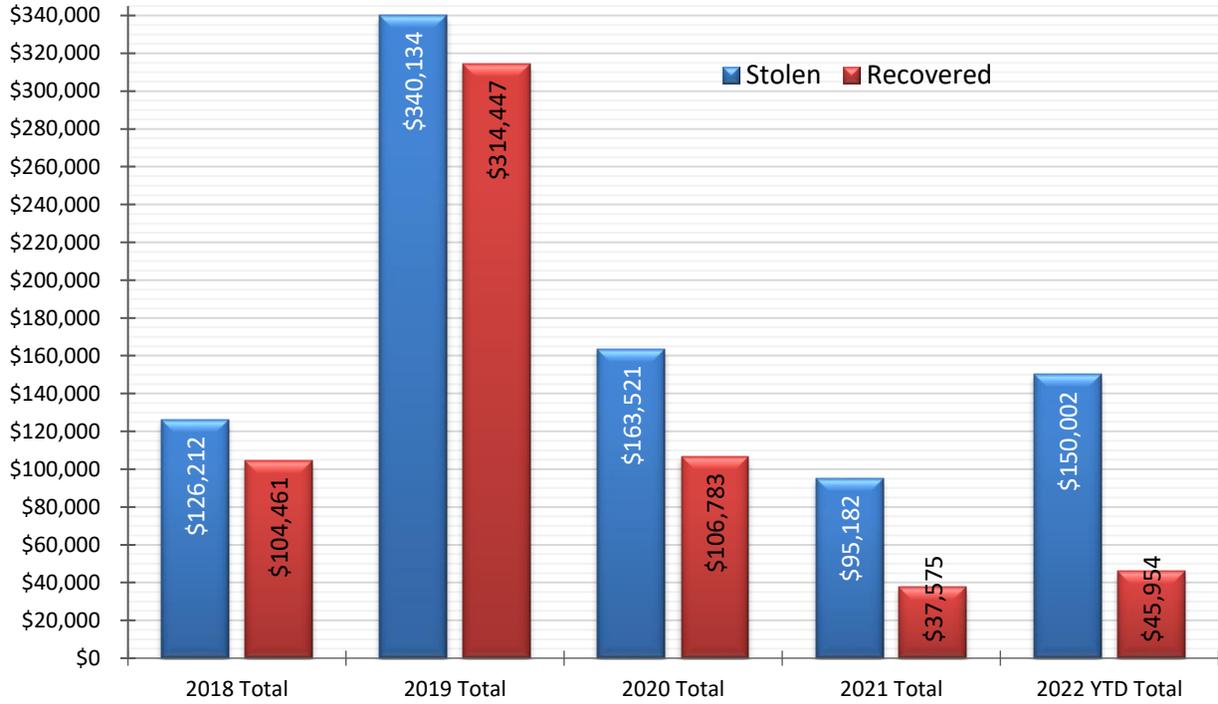
Property Stolen vs. Property Recovered

Total/Offense	Stolen	Recovered	Recovery Rate
	dollar amount	dollar amount	percentage
2018 Total	\$126,212	\$104,461	83%
2019 Total	\$340,134	\$314,447	92%
2020 Total	\$163,521	\$106,783	65%
2021 Total	\$95,182	\$37,575	39%
2022 Total (YTD)	\$150,002	\$45,954	31%

*Year to Date (through October 2022)

DEPARTMENT SERVICE METRICS

Property Stolen vs. Property Recovered



*Year to Date (through October 2022)

Incidents Involving Criminal Damage



*Year to Date (through October 2022)

DEPARTMENT SERVICE METRICS

Law Enforcement Officers Killed or Assaulted (LEOKA)

Year	2018	2019	2020	2021	2022 YTD
	# of incidents				
Officers Assaulted with Injury	3	1	5	3	0
Officers Assaulted without Injury	2	0	3	4	4
Officers Killed	0	0	0	0	0

*Year to Date (through October 2022)

2022 Monthly Breakdown of Charges

Month	Adult	Juvenile	Total
	# of charges	# of charges	# of charges
January	170	23	193
February	234	28	262
March	197	18	215
April	245	14	259
May	184	26	210
June	158	17	175
July	222	9	231
August	206	16	222
September	247	17	264
Total	1,863	168	2,031

DEPARTMENT SERVICE METRICS

Calls for Service and Activities by Year

Type of Call for Service/Activity	2020	2021	2022*
	# CFS/activities	# CFS/activities	# CFS/activities
Total WPD Calls for Service/Activity	10,893	12,478	8,946
• Officer Initiated Activities	2,228	2,805	2,119
• Officer Initiated Traffic Stops	1,893	2,213	1,433
• WPD Officer 1st Responder EMS/Fire Calls	592	588	494
• Dispatcher Handled Calls (controlled burns, equipment warnings, miscellaneous information requests)	1,817	2,130	1,465
• Noise Complaint Calls	240	200	191
• Animal (Lost and Found) Calls	251	355	253
• False Alarms Calls	61	87	83
• All other WPD Calls for Service	3,811	4,100	2,908
Dispatched EMS/Fire Calls for Service *	1,683	1,939	1,433
Dispatched UW-W Police Services Calls for Service*	3,111	3,319	3,099
Total Calls for Service Dispatched	15,687	17,736	13,478

Officer unobligated time focused on crime prevention initiatives, response to major crimes and corresponding follow-up, participation in public safety events such as National Night Out, active response training and community safety presentations.

*Year to Date (through September 2022)

Incidents by Year

Type of Incident	2020	2021	2022*
	# of persons	# of persons	# of persons
Emergency Detention/Protective Custody	28	42	36
Family Disturbances (Domestic Abuse)	70	63	35

*Year to Date (through October 2022)

DEPARTMENT SERVICE METRICS

Comparison of Charges (Adult and Juvenile) by Year by Category

Type of Charge	2018	2019	2020	2021	2022*
	# of charges				
Animal Cruelty	-	-	-	2	-
Animal Ordinance Violations	7	4	6	8	9
Arson	-	-	-	1	-
Assault (Aggravated)	11	13	18	14	16
Assault (Simple & Intimidation)	35	33	31	48	32
Bail Jumping	53	59	66	106	103
Burglary	6	4	3	2	5
Burglary Tools – Possess	1	1	-	-	-
Cause < 18 to Listen/View Sex Activity	-	2	-	4	-
Child Abuse-Physical	2	12	3	2	7
Child Neglect	-	-	5	-	7
Cigarette/Tobacco Violation	30	15	7	20	5
Contribute to Delinquency	-	2	-	-	-
Contribute to Truancy	7	4	6	9	5
Controlled Substance – Possession	152	163	112	113	81
Controlled Substance – Sale/Manufacturing	27	19	9	12	2
Court Order Violation	4	8	6	6	11
Curfew	20	15	13	18	32
Curfew – Parental Responsibility	-	3	-	2	-
Damage to Property	19	43	38	24	19
Disorderly Conduct	434	433	200	209	159
Electronic Cigarette Violation	-	-	-	-	1
Enticement or Exploitation of a Child	-	1	-	-	11
Escape	-	1	-	-	-
Expose Child to Genitals/Harmful Materials	6	2	-	-	14
Failure to Obey Officer	23	27	4	2	3
False Imprisonment	2	1	1	3	1
False Swearing	-	-	-	-	1
Fireworks - Sell/Discharge without Permit/Possess	1	-	-	1	-
Forgery and Counterfeiting	1	4	4	38	1
Fraud	7	56	5	77	9
Hazing	1	-	-	1	-
Intentional Abuse of Hazardous Substance	1	-	-	-	-
Lewd and Lascivious Behavior	1	1	-	1	-
Liquor Laws	423	327	209	397	118
Littering	5	7	3	1	1
Maintain Drug Trafficking Place	6	-	2	-	-
Manufacture / Delivery of Drug Paraphernalia	3	-	-	-	-

DEPARTMENT SERVICE METRICS

Type of Charge (continued)	2018	2019	2020	2021	2022*
	# of charges				
Motor Vehicle Theft	5	7	4	1	2
Murder & Non-Negligent Manslaughter/Attempt	1	-	-	-	-
Negligent Handling of Burning Materials	-	-	-	1	-
Negligent Operation of Motor Vehicle	-	1	-	-	-
Noise	31	30	4	14	10
Obstruct/Resist Officers	42	67	32	54	46
Operate While Under the Influence (OWI) Alcohol ***	164	97	68	83	54
Operate While Under the Influence (OWI) Drugs ***			14	10	5
Operate with Prohibited Alcohol Concentration (IBAC)	107	64	43	48	37
Park Regulations	-	3	2	-	-
Pornography / Obscene Material	-	2	1	-	36
Possession of Drug Paraphernalia	129	110	72	69	34
Prostitution (Enticement-Adult)	1	-	3	2	-
Public Intoxication ***	***	***	39	30	24
Reckless Endangering Safety	1	7	10	5	1
Registered Sex Offender Violations	2	-	1	-	1
Robbery	2	-	-	-	3
Runaway	2	-	2	-	1
Sex Offenses (Other)	1	5	2	-	12
Sexual Assault – 1 st Degree	3	5	2	4	2
Sexual Assault – 2 nd Degree	7	10	2	2	-
Sexual Assault – 3 rd Degree	2	5	6	4	3
Sexual Assault – 4 th Degree	2	2	4	2	1
Stolen Property	-	1	1	2	1
Terrorist Threats	-	-	2	-	-
Theft (Except Motor Vehicle)	27	47	40	96	150
Threat to Injury/Accuse of Crime	-	-	-	1	-
Throw/Discharge Bodily Fluid at Public Safety Worker	1	-	1	1	-
Traffic Offenses	1,201	1,009	676	802	762
Traffic Ordinance Violations	2	2	-	1	-
Trespassing	1	1	14	17	18
Truancy	28	51	48	56	46
Violation of Absolute Sobriety	***	***	3	8	7
Warrants Served – Local **	7	10	16	11	31
Warrant/Pickups for Other Agencies	111	129	67	85	79
Weapons (Conceal/Possess/Negligent Use)	4	9	24	14	10
Zoning Violations	-	1	1	1	2
Total	3,172	2,935	1,952	2,545	2,031

*Year to Date (through September 2022)

GOALS & OBJECTIVES

2022/2023 OUTLOOK

- Maintain WILEAG Accreditation Status - Annual proofs need to be gathered and the annual policy review schedule will be followed to ensure accreditation standards are being met or exceeded. - Affected City Goal: Long-Term Planning.
- Get 25% of Police Department staff (9 total) trained in the Spanish for Law Enforcement course through the online Bridges Library program. – Affected City Goal: Communication
- Network of Surveillance Cameras – Expand the strategic placement of surveillance cameras at various intersections in the city. Q4 of 2020 began with the intersection of W. Main St. and W. Whitewater St. This goal extends into 2023 and, if need be, into 2024. This will greatly enhance investigative effectiveness at the conclusion of 2023. - Affected City Goal: Communication.
- Evidence Storage Garage – Blueprints to be drafted for a secure long-term evidence storage garage. This structure will house evidence related to the most serious crimes and will ensure evidence is secure and protected for court purposes which reduces liability to the city. However, rising costs, along with and a lack of funding and overall city priority make it possible that this will extend into 2024. - Affected City Goal: Infrastructure.
- Fentanyl mitigation efforts for department staff including the purchase and installation of a fentanyl hood to be used for drug testing, as well as purchasing individual naloxone doses to be carried by officers on their person if they choose. – Affected City Goal: Long-Term Planning.
- Outfit command vehicle so that it functions as a mobile command post. – Affected City Goal: Long-Term Planning.
- Provide all City staff with Run/Hide/Fight training. – Affected City Goal: Communication
- Host an active threat tabletop training in conjunction with the UW-Whitewater Police Department and relevant City stakeholders. – Affected City Goal: Long-Term Planning.
- Continue to partner with Kiwanis to host a quarterly Cops ‘N Kids book reading event. This is a community engagement initiative for the department. (2023) Affected City Goal: Communication.

POLICE ADMINISTRATION EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
100-52100-111	SALARIES/PERMANENT	379,578	427,659	445,587	446,437	465,043	456,481	471,467	471,467
100-52100-112	WAGES/OVERTIME	253	88	390	2,045	(283)	2,091	2,100	2,100
100-52100-114	WAGES/PART-TIME/PERMANENT	18,612	18,846	20,728	21,087	14,585	21,561	19,110	19,110
100-52100-117	LONGEVITY PAY	2,000	2,500	3,000	2,500	2,600	2,500	2,000	2,000
100-52100-118	UNIFORM ALLOWANCES	1,672	2,707	150	2,100	1,924	2,121	2,100	2,100
100-52100-150	MEDICARE TAX/CITY SHARE	5,737	6,417	6,746	7,084	7,127	7,244	7,342	7,342
100-52100-151	SOCIAL SECURITY/CITY SHARE	24,533	27,439	28,845	30,291	30,473	30,973	31,395	31,395
100-52100-152	RETIREMENT	36,277	44,526	46,505	47,096	43,075	47,096	53,481	53,481
100-52100-153	HEALTH INSURANCE	45,667	58,486	62,730	65,479	69,337	65,479	79,587	79,587
100-52100-154	HSA-HRA CONTRIBUTIONS	3,057	2,366	6,961	6,375	4,777	7,500	10,000	10,000
100-52100-155	WORKERS COMPENSATION	8,313	10,253	9,685	7,738	7,233	7,738	8,119	8,119
100-52100-156	LIFE INSURANCE	109	103	116	136	85	136	136	136
100-52100-211	PROFESSIONAL DEVELOPMENT	3,393	1,414	2,972	4,000	5,735	4,040	4,040	4,040
100-52100-219	OTHER PROFESSIONAL SERVICES	7,174	3,978	3,246	4,000	20,417	4,040	4,040	4,040
100-52100-224	SOFTWARE/HARDWARE MAINTENANCE	4,199	6,037	3,649	4,830	5,265	5,080	8,241	8,241
100-52100-225	TELECOM/INTERNET/COMMUNICATION	5,970	7,416	8,994	7,882	7,882	7,882	7,969	7,969
100-52100-241	REPR/MTN VEHICLES	-	-	155	-	-	-	-	-
100-52100-242	REPR/MTN MACHINERY/EQUIP	-	260	-	-	25	-	-	-
100-52100-310	OFFICE & OPERATING SUPPLIES	13,892	18,524	15,983	12,983	13,000	13,113	13,113	13,113
100-52100-320	SUBSCRIPTIONS/DUES	1,537	2,174	1,032	1,050	1,265	1,061	1,061	1,061
100-52100-325	PUBLIC EDUCATION	727	78	78	428	75	432	432	432
100-52100-330	TRAVEL EXPENSES	1,722	1,147	1,679	750	800	758	758	758
100-52100-810	CAPITAL EQUIPMENT	-	-	-	-	-	-	-	-
	Total Police Administration	564,422	642,418	669,231	674,292	700,439	687,326	726,491	726,491

POLICE PATROL EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
100-52110-111	SALARIES/PERMANENT	1,088,646	1,184,386	1,149,197	1,270,665	1,137,185	1,270,665	1,255,357	1,255,357
100-52110-112	SALARIES/OVERTIME	151,836	118,164	121,854	140,560	156,620	140,560	147,312	147,312
100-52110-117	LONGEVITY PAY	9,000	10,000	9,500	12,820	4,500	12,820	10,820	10,820
100-52110-118	UNIFORM ALLOWANCES	21,215	28,659	1,791	16,750	33,204	16,750	16,050	16,050
100-52110-119	SHIFT DIFFERENTIAL	11,299	15,048	9,645	13,155	11,482	13,155	13,155	13,155
100-52110-150	MEDICARE TAX/CITY SHARE	18,243	19,001	19,557	21,326	19,466	21,326	21,337	21,337
100-52110-151	SOCIAL SECURITY/CITY SHARE	78,006	81,247	83,624	91,187	83,234	91,187	91,233	91,233
100-52110-152	RETIREMENT	138,995	155,956	161,932	175,637	164,636	175,637	191,013	191,013
100-52110-153	HEALTH INSURANCE	177,698	174,286	185,723	234,674	182,749	234,674	181,225	181,225
100-52110-154	HSA-HRA CONTRIBUTIONS	15,286	12,557	6,905	28,687	15,000	33,750	22,500	22,500
100-52110-155	WORKERS COMPENSATION	43,437	46,544	44,824	35,372	34,768	35,372	35,095	35,095
100-52110-156	LIFE INSURANCE	235	248	268	322	264	322	292	292
100-52110-211	PROFESSIONAL DEVELOPMENT	5,395	7,762	10,264	8,000	8,000	8,080	8,080	8,080
100-52110-219	OTHER PROFESSIONAL SERVICES	1,122	2,492	2,913	1,953	5,164	1,973	6,000	6,000
100-52110-224	SOFTWARE/HARDWARE MAINTENANCE	13,234	15,423	15,027	17,313	17,500	18,182	28,359	28,359
100-52110-225	TELECOM/INTERNET/COMMUNICATION	4,680	4,626	5,236	4,320	4,320	4,320	4,320	4,320
100-52110-241	REPR/MTN VEHICLES	181	1,622	530	-	1,250	-	1,440	1,440
100-52110-242	REPR/MTN MACHINERY/EQUIP	2,913	1,287	3,493	1,500	3,225	1,515	2,500	2,500
100-52110-310	OFFICE & OPERATING SUPPLIES	2,878	5,943	3,958	3,500	4,250	3,535	3,535	3,535
100-52110-330	TRAVEL EXPENSES	367	542	1,179	300	406	303	303	303
100-52110-351	FUEL EXPENSES	20,305	14,442	23,875	13,000	25,726	13,130	24,000	24,000
100-52110-360	DAAT/FIREARMS	18,339	16,707	16,427	6,000	13,000	6,060	15,000	15,000
100-52110-810	CAPITAL EQUIPMENT	256	-	-	-	-	-	-	-
	Total Police Patrol	1,823,568	1,916,943	1,877,722	2,097,042	1,925,949	2,103,316	2,078,925	2,078,925

POLICE INVESTIGATIONS EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
100-52120-111	SALARIES/PERMANENT	295,553	208,632	253,863	314,006	276,984	314,006	266,740	266,740
100-52120-112	SALARIES/OVERTIME	29,498	12,651	20,475	26,137	17,555	26,137	27,444	27,444
100-52120-117	LONGEVITY PAY	2,000	3,000	3,500	3,800	3,120	3,800	3,800	3,800
100-52120-118	UNIFORM ALLOWANCES	3,155	1,977	836	2,800	3,538	2,800	2,800	2,800
100-52120-119	SHIFT DIFFERENTIAL	28	353	101	465	275	465	465	465
100-52120-150	MEDICARE TAX/CITY SHARE	4,756	3,290	3,138	5,174	4,584	5,174	4,577	4,577
100-52120-151	SOCIAL SECURITY/CITY SHARE	20,338	14,066	13,418	22,122	19,601	22,122	19,570	19,570
100-52120-152	RETIREMENT	35,697	27,421	26,011	41,943	37,945	41,943	39,885	39,885
100-52120-153	HEALTH INSURANCE	34,314	37,905	36,915	31,504	34,431	31,504	39,717	39,717
100-52120-154	HSA-HRA CONTRIBUTIONS	3,745	4,700	2,613	2,125	2,169	2,500	2,500	2,500
100-52120-155	WORKERS COMPENSATION	11,065	7,919	6,515	8,522	6,515	8,522	7,331	7,331
100-52120-156	LIFE INSURANCE	46	31	27	59	68	59	59	59
100-52120-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-	-
100-52120-211	PROFESSIONAL DEVELOPMENT	3,191	55	4,027	4,000	3,598	4,040	4,040	4,040
100-52120-219	OTHER PROFESSIONAL SERVICES	2,054	543	865	1,566	1,500	1,582	1,582	1,582
100-52120-221	POLICE-SEIZURE/DRUG ENFORCE	-	-	-	-	-	-	-	-
100-52120-225	TELECOM/INTERNET/COMMUNICATION	58	110	177	49	821	49	49	49
100-52120-241	REPR/MTN VEHICLES	-	-	-	-	360	-	-	-
100-52120-295	MISC CONTRACTUAL SERVICES	97	-	-	-	-	-	-	-
100-52120-310	OFFICE & OPERATING SUPPLIES	1,020	3,120	827	2,123	2,051	2,276	7,615	7,615
100-52120-330	TRAVEL EXPENSES	245	64	679	300	500	303	303	303
100-52120-351	FUEL EXPENSES	5,962	3,043	4,895	2,000	3,372	2,020	5,250	5,250
100-52120-359	PHOTO EXPENSES	587	-	-	500	-	505	505	505
100-52120-810	CAPITAL EQUIPMENT	-	-	-	-	-	-	-	-
	Total Police Investigation	453,409	328,880	378,879	469,195	418,985	469,807	434,233	434,233

POLICE COMMUNITY SERVICES EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
100-52140-114	WAGES/PART-TIME/PERMANENT	19,807	22,053	19,735	22,360	23,242	22,863	31,200	31,200
100-52140-118	UNIFORM ALLOWANCES	621	-	1,572	-	1,719	-	-	-
100-52140-150	MEDICARE TAX/CITY SHARE	285	320	280	324	353	332	452	452
100-52140-151	SOCIAL SECURITY/CITY SHARE	1,218	1,369	1,195	1,386	1,508	1,418	1,934	1,934
100-52140-152	RETIREMENT	-	-	-	-	-	-	-	-
100-52140-155	WORKERS COMPENSATION	916	1,061	730	693	725	693	967	967
100-52140-156	LIFE INSURANCE	-	-	-	-	-	-	-	-
100-52140-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-	-
100-52140-218	ANIMAL CONTROL	14	-	-	250	-	253	253	253
100-52140-225	TELECOM/INTERNET/COMMUNICATION	-	98	54	98	285	99	99	99
100-52140-241	REPAIR/MAINT-V ECHICLES	-	-	-	-	-	-	-	-
100-52140-310	OFFICE & OPERATING SUPPLIES	17	449	330	613	-	634	752	752
100-52140-351	FUEL EXPENSES	2,112	1,256	1,816	1,200	2,322	1,212	1,212	1,212
100-52140-360	PARKING SERVICES EXPENSES	2,664	2,025	1,786	3,889	1,647	3,928	3,928	3,928
100-52140-810	CAPITAL EQUIPMENT	-	-	-	-	-	-	-	-
	Total Comm Service Program	27,655	28,631	27,498	30,814	31,801	31,431	40,797	40,797

POLICE COMMUNICATIONS & DISPATCH EXPENSE SUMMARY

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
100-52600-111	SALARIES/PERMANENT	249,955	271,678	273,371	298,468	255,330	305,184	328,906	328,906
100-52600-112	SALARIES/OVERTIME	21,999	22,463	22,757	28,516	40,168	29,158	31,421	31,421
100-52600-117	LONGEVITY PAY	2,000	2,000	1,500	2,000	1,040	2,000	1,000	1,000
100-52600-118	UNIFORM ALLOWANCES	2,765	3,700	603	3,500	3,291	3,500	3,500	3,500
100-52600-119	SHIFT DIFFERENTIAL	3,238	2,665	5,074	3,624	7,214	3,624	3,624	3,624
100-52600-150	MEDICARE TAX/CITY SHARE	3,955	4,252	4,456	5,013	4,619	5,126	5,517	5,517
100-52600-151	SOCIAL SECURITY/CITY SHARE	16,913	18,180	19,051	21,434	19,749	21,916	23,588	23,588
100-52600-152	RETIREMENT	17,923	19,754	20,728	21,790	20,463	21,790	24,995	24,995
100-52600-153	HEALTH INSURANCE	30,332	41,243	58,197	64,384	46,406	64,384	50,896	50,896
100-52600-154	HSA-HRA CONTRIBUTIONS	1,249	1,580	342	7,437	4,462	8,750	6,250	6,250
100-52600-155	WORKERS COMPENSATION	613	687	615	542	533	542	597	597
100-52600-156	LIFE INSURANCE	79	86	80	98	49	98	98	98
100-52600-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-	-
100-52600-211	PROFESSIONAL DEVELOPMENT	3,081	3,666	1,372	3,000	2,042	3,030	3,030	3,030
100-52600-219	OTHER PROFESSIONAL SERVICES	2,145	3,307	2,910	2,023	2,900	2,043	2,043	2,043
100-52600-224	SOFTWARE/HARDWARE MAINTENANCE	14,537	15,259	14,648	14,984	16,830	15,742	5,283	5,283
100-52600-225	TELECOM/INTERNET/COMMUNICATION	7,114	8,216	8,901	9,278	9,278	9,309	9,368	9,368
100-52600-242	REPR/MTN MACHINERY/EQUIP	-	-	-	-	-	-	-	-
100-52600-292	RADIO SERVICE	19,350	19,350	11,309	13,500	13,500	13,635	13,635	13,635
100-52600-295	MISC CONTRACTUAL SERVICES	18,047	19,364	14,606	34,735	34,735	26,782	40,847	40,847
100-52600-310	OFFICE & OPERATING SUPPLIES	2,927	1,519	486	1,000	1,000	1,010	1,010	1,010
100-52600-330	TRAVEL EXPENSES	-	265	-	250	250	253	253	253
100-52600-810	CAPITAL EQUIPMENT	-	-	-	-	-	-	-	-
	Total Communications/Dispatch	418,224	459,233	461,006	535,577	483,858	537,876	555,861	555,861

POLICE COMMUNICATIONS & DISPATCH NOTES

A	Communications Misc Contractual Svcs	2022	2023
	Eaton UPS System/Radicom	19,800	-
	911 maintenance contract/Mactek	5,485	5,759
	Telephone interpreter services	100	100
	Dept of Justice TIME system access fees **	9,450	9,923
	Radio/telephone recording contract	-	11,000
		<u>34,835</u>	<u>26,782</u>

** 1/3 of the BadgerNet portion of the TIME system access is paid by the City by Fort Atkinson

University Funding for Dispatch is reflected in revenues.

100-43550-52 MOU Dispatch Services = 1/3 of Communications/Dispatch Budget

DEPARTMENT/FUNCTION

The Neighborhood Services Department (NS) is responsible for land use planning / enforcement, and Geographic Information System mapping. The department also maintains oversight for fire inspections.

Land use planning/enforcement duties include:

- Oversight and enforcement of zoning and building codes.
- Issuance of building permits and oversight of building inspections.
- Maintenance of the City's Comprehensive Land Use Plan; maintenance of city-wide Geographic Information System (GIS) mapping.

Neighborhood Services coordinates these responsibilities with input and oversight from the Plan and Architectural Review Commission. Neighborhood Services also provides administrative support to the Landmarks Commission and Urban Forestry Commission and serves as the liaison to the Whitewater's Historical Society in matters concerning maintenance of buildings in the Main Street Historic District, on the National Register of Historic Places and those considered Whitewater Local Landmarks.

MISSION

The Neighborhood Services Department helps Whitewater build and grow. The department issues building and zoning permits, enforces the municipal code, maintains mapping data and engages in short- and long-term land use planning.

PERSONNEL SUMMARY

	2018	2019	2020	2021	2022	2023
Neighborhood Service Director	1	1	1	1	1	1
Administrative Assistant I	1	1	1	1	1	1
Fire Inspector/Code Enforcement	-	-	-	1	-	-
GIS Analyst formerly GIS Technician	1	1	1	1	1	1
GIS Intern	.5	.5	.5	.5	.5	.5
Neighborhood Services Officer	1	1	1	.5	1	1
Total Neighborhood Svcs	4.5	4.5	4.5	5	4.5	4.5

In 2021, the city contracted a Fire Inspector position that is paid on a per inspection basis. For part of 2021 Fire inspection duties were previously handled by a FTE position that split time equally between fire inspections and code enforcement. In 2022/2023 two half-time Neighborhood Services Officers are budgeted, equaling one FTE position. In addition, the department did not utilize a GIS Intern in 2021. We plan to utilize a GIS Intern in 2022/2023.

NEIGHBORHOOD SERVICES EXPENSE SUMMARY

FISCAL RESOURCES		2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
NEIGHBORHOOD SERVICES									
100	Personnel & Benefits	210,084	186,297	148,854	192,814	165,582	196,783	187,206	187,206
200	Professional Svcs	73,295	61,732	193,018	119,150	159,323	120,503	111,952	111,952
300	Commodities & Other Exp	7,764	6,088	7,693	7,550	6,111	7,626	7,626	7,626
52400	Total	291,143	254,116	349,565	319,515	331,016	324,911	306,784	306,784

DEPARTMENT SERVICE METRICS

RE-INSPECTION & REFUSE/RECYCLING TOTES FINES			BUILDING PERMITS & NEW HOME CONSTRUCTION		
Year	Re-inspection	Toter	Year	# of Permits	New Home Construction
2022	1,300.00	7,125.00	2022	261	36
2021	8,050.00	5,750.00	2021	342	8
2020	8,875.00	3,550.00	2020	290	8
2019	6,641.73	6,100.00	2019	289	12
2018	8,885.00	7,950.00	2018	320	13
2017	11,253.18	11,775.00	2017	302	10
2016	7,218.61	7,350.00			
2015	9,102.95	6,200.00			

Per City code 1.29.020 a re-inspection with corresponding fees will be charged weekly until the work is completed.

GOALS & OBJECTIVES

2022/2023 OUTLOOK

- Put more GIS info on city web site and encourage use of interactive zoning violation map.
- Review/edit municipal code, in concert with Vandewalle & Associates Inc. and City Attorney Wally McDonell.
- Review all forms used by NS and makes all forms available for online completion and submittal.
- Integrate zoning code data into municipal web site – include pages of commonly searched ordinances, most common violations, etc.
- Take the Planning and Architectural Review Board paperless, which might require an investment in technology.
- Utilize GIS intern in both 2022 and 2023.
- Limit the NSO program to a maximum commitment of three years per candidate, on the part of the city, and require NSOs to purchase a yet to be determined portion of their uniform.
- Bring 50 percent of all planning activities in-house and cut down on the amount Vandewalle & Associates is utilized. Metrics for tracking will need to be developed.
- Develop a comprehensive building occupancy report for CDA and 911 dispatch use.
- The Comprehensive Plan is updated every 10 years per Section 66.1001(2)(i). The last plan update was done in 2017, the next update will be done in 2027. This report will update all the background information, such as demography data and the current land use maps.
- The annual Housing Affordability Report and New Housing Fee Report is updated yearly to comply with Section 66.10014 of Wisconsin Statutes. This report is prepared by Vandewalle & Associates Inc. and the Planning staff at the City of Whitewater.
- Migrate existing Departmental procedural documents to Laserfiche by 9/30/22.

**GENERAL GOVERNMENT
NEIGHBORHOOD SERVICES**



NEIGHBORHOOD SERVICES EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
100-52400-111	SALARIES/PERMANENT	140,107	125,490	100,554	129,869	112,004	132,791	121,601	121,601
100-52400-113	PT WAGES-WEEDS & SNOW ENFORC	22,178	17,255	15,164	23,920	22,444	24,458	31,434	31,434
100-52400-117	LONGEVITY PAY	1,000	-	-	-	-	-	-	-
100-52400-118	UNIFORM ALLOWANCES	596	90	771	1,000	453	1,000	1,000	1,000
100-52400-150	MEDICARE TAX/CITY SHARE	2,078	2,323	1,754	2,349	2,160	2,402	2,373	2,373
100-52400-151	SOCIAL SECURITY/CITY SHARE	8,886	9,934	7,499	10,043	9,236	10,269	10,145	10,145
100-52400-152	RETIREMENT	8,163	9,178	6,747	7,543	7,567	7,543	8,269	8,269
100-52400-153	HEALTH INSURANCE	23,017	19,728	14,822	15,642	10,581	15,642	10,838	10,838
100-52400-154	HSA-HRA CONTRIBUTIONS	2,438	-	126	1,296	156	1,525	275	275
100-52400-155	WORKERS COMPENSATION	1,541	2,237	1,364	1,061	908	1,061	1,180	1,180
100-52400-156	LIFE INSURANCE	80	60	54	91	74	91	91	91
100-52400-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-	-
100-52400-211	PROFESSIONAL DEVELOPMENT	311	-	87	-	245	-	-	-
100-52400-212	LEGAL/CITY ATTORNEY	6,826	5,321	7,456	5,000	5,449	5,050	5,050	5,050
100-52400-215	GIS SUPPLIES	7,390	483	487	2,500	1,500	2,525	2,525	2,525
100-52400-218	WEIGHTS & MEASURES CONTRACT	3,200	2,800	2,800	3,200	2,800	3,232	3,200	3,200
100-52400-219	OTHER PROFESSIONAL SERVICES	2,034	11,148	58,308	30,000	59,068	30,300	30,300	30,300
100-52400-220	COMP PLAN REWRITE	-	-	-	-	-	-	-	-
100-52400-222	BUILDING INSPECTION SERVICES	49,195	37,717	114,174	72,750	83,986	73,478	60,956	60,956
100-52400-224	SOFTWARE/HARDWARE MAINTENAN	2,821	2,663	7,512	3,580	3,600	3,767	7,711	7,711
100-52400-225	TELECOM/INTERNET/COMMUNICATION	1,518	1,420	2,194	2,120	2,675	2,151	2,210	2,210
100-52400-292	RADIO SERVICE	-	180	-	-	-	-	-	-
100-52400-310	OFFICE & OPERATING SUPPLIES	4,858	4,590	6,097	5,000	4,330	5,050	5,050	5,050
100-52400-320	DUES/SUBSCRIPTIONS	420	381	186	400	350	404	404	404
100-52400-325	PUBLIC EDUCATION	727	78	78	450	75	455	455	455
100-52400-330	TRAVEL EXPENSES	147	-	100	200	300	202	202	202
100-52400-351	FUEL EXPENSES	1,612	1,038	1,231	1,500	1,056	1,515	1,515	1,515
	Total Neighbor Svcs & Planning	291,143	254,116	349,565	319,515	331,016	324,911	306,784	306,784

DEPARTMENT/FUNCTION

Recreation is responsible for providing a comprehensive offering of programs for all ages and abilities. Programs vary from recreational to competitive sports, to exercise wellness, to arts and culture, enrichment programs and community special events. The initiative for growth in programming comes directly from citizens requests. Administrative costs are funded by tax dollars, but direct program expenses are supported by a variety of user fees. The department staff work closely with community groups and organizations to promote, deliver, and administer a comprehensive program while attempting to not duplicate services.

MISSION

The City of Whitewater Parks and Recreation Department provides efficient and high-quality programs and services which support living, learning, playing and working in an exceptional community.

PERSONNEL SUMMARY

	2018	2019	2020	2021	2022	2023
Full Time Equivalent Positions – Administration	2.4	5	5	5	5	5
Full Time Equivalent Positions – Parks Administration	.4	-	-	-	-	-
Full Time Equivalent Positions – Parks Maintenance	4.2	.3	-	-	-	-
Full Time Equivalent Positions – Facility Maintenance	2.5	2.5	2.8	2.8	2.8	2.8
Full Time Equivalent Positions – Recreation	5.1	4.6	4.8	4.8	4.8	4.8
Full Time Equivalent Positions – Aquatic and Fitness	15	13.5	11.6	11.6	11.6	11.6
Full Time Equivalent Positions – Seniors	.9	.9	.9	.9	.9	.9

**GENERAL GOVERNMENT
PARKS & RECREATION**



**PARKS & RECREATION EXPENSE SUMMARY
(55210, 56120, 55310 MOVED TO FUND 248 PARK & REC SPECIAL REVENUE)**

FISCAL RESOURCES		2019	2020	2021	2022	2022	2023 Original	2023 Revised	2023 Revised
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACT-EST	BUDGET	W/Ref	WO/Ref
FACILITY MAINTENANCE									
100	Personnel & Benefits	152,264	153,027	161,153	167,035	154,061	170,358	176,538	176,538
200	Professional Svcs	219,268	240,485	234,796	235,588	242,828	237,938	240,208	240,208
300	Commodities & Other Exp	36,759	87,583	33,989	28,700	38,998	28,987	29,520	29,520
51600	Total	408,291	481,094	429,937	431,323	435,887	437,283	446,266	446,266
YOUNG LIBRARY BUILDING									
100	Personnel & Benefits	12,315	13,039	10,269	13,201	10,799	13,455	13,933	13,933
200	Professional Svcs	42,591	38,802	40,358	42,800	38,291	43,228	39,108	39,108
300	Commodities & Other Exp	1,310	5,823	7,173	2,000	2,200	2,020	2,020	2,020
55111	Total	56,216	57,665	57,800	58,001	51,290	58,703	55,061	55,061
PARKS ADMINISTRATION									
100	Personnel & Benefits	41,670	43,662	44,977	46,696	47,290	47,631	85,307	85,307
200	Professional Svcs	1,282	1,561	1,565	1,956	1,592	1,995	2,736	2,736
300	Commodities & Other Exp	-	-	-	-	24	-	4,199	4,199
55200	Total	42,952	45,223	46,542	48,652	48,906	49,626	92,242	92,242
PARKS MAINTENANCE									
100	Personnel & Benefits	160,332	176,457	125,365	184,737	114,562	188,665	190,031	190,031
200	Professional Svcs	60,917	53,140	57,992	75,500	82,763	76,255	66,255	66,255
300	Commodities & Other Exp	20,938	22,299	23,671	22,500	22,000	22,725	22,725	22,725
53270	Total	242,187	251,896	207,028	282,737	219,325	287,645	279,011	279,011
RECREATION ADMINISTRATION									
100	Personnel & Benefits	176,479	184,605	180,833	269,173	240,205	195,739	-	-
200	Professional Svcs	4,163	4,135	5,771	12,962	11,962	8,030	-	-
300	Commodities & Other Exp	12,328	3,615	6,544	12,300	7,141	9,595	-	-
600	Misc Exp	3,600	4,994	3,800	3,100	4,300	3,131	-	-
700	Grant Outlay	288	-	42	1,000	800	1,010	-	-
55210	Total	196,858	197,349	196,989	298,535	264,408	217,505	-	-
RECREATION PROGRAMS									
100	Personnel & Benefits	3,650	1,636	608	6,980	2,242	7,133	-	-
300	Commodities & Other Exp	1,550	-	110	-	1,150	-	-	-
600	Misc Exp	-	-	-	-	-	-	-	-
700	Grant Outlay	-	-	-	-	-	-	-	-
56120	Total	5,200	1,636	718	6,980	3,392	7,133	-	-
SENIORS PROGRAMS									
100	Personnel & Benefits	47,194	46,374	48,473	-	-	78,428	-	-
200	Professional Svcs	3,341	3,569	4,207	-	-	5,240	-	-
300	Commodities & Other Exp	3,028	2,281	2,391	-	-	2,828	-	-
55310	Total	53,564	52,224	55,071	-	-	86,497	-	-
COMMUNITY EVENTS									
700	Grant Outlay	20,323	11,966	14,157	15,500	11,600	9,595	9,595	9,595
55320	Total	20,323	11,966	14,157	15,500	11,600	9,595	9,595	9,595
COMMUNITY BASED COOP PROJECTS									
700	Grant Outlay	128,000	128,000	153,000	178,000	153,000	178,000	178,000	178,000
55330	Total	128,000	128,000	153,000	178,000	153,000	178,000	178,000	178,000
GRAND TOTAL		1,148,391	1,225,417	1,160,525	1,312,747	1,184,416	1,324,854	1,060,175	1,060,175

DEPARTMENT SERVICE METRICS

PARKS AND FACILITIES SERVICES

- Parks and recreational facility maintenance and construction
- Urban forestry planting and maintenance
- Maintenance of park areas, boulevards, and other city owned properties
- Maintenance of all playing field surfaces for youth and adult recreation programs and sports leagues
- Maintenance of the bicycle and pedestrian network
- Master planning for neighborhood and community parks
- Implementation and construction of park facilities
- Assistance to a number of community special events

PARKS & FACILITIES MEASURES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2023 Budgeted
Number of Parks	21	21	21	21	21	21
Total Acreage	239.8	239.8	239.8	239.8	239.8	239.8
Active Recreation	90.7	90.7	90.7	90.7	90.7	90.7
Passive Recreation	149.1	149.1	149.1	149.1	149.1	149.1
Bicycle & Pedestrian Network	12.39	12.39	12.39	12.39	12.39	12.39
Miles of Multi-Use Path	8.57	8.57	8.57	8.57	8.57	8.57
Miles of Bike Lanes	3.8	3.8	3.8	3.8	3.8	3.8
Facilities Maintained	11	11	11	11	11	11
Total Building Reservations	330	330	23	297	360	380

RECREATION SERVICES

- Educational programs for all ages
- Enrichment programs for youth
- Exercise and wellness programs
- Youth and adult sport leagues
- Youth and adult recreation instruction programs
- Volunteer opportunities

RECREATION MEASURES	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2023 Budgeted
Special Events Programs	12	12	3	5	10	12
Recreation Programs	64	64	12	27	60	70
Participants in Recreation Programs	645	650	120	211	450	600
Sports Programs	52	50	0	35	47	50
Participants in Sports	974	950	200	657	800	900
Older Adult Programs	70	70	25	45	65	70
Tournaments held in Starin Park	24	24	0	7	5	10
Teams attending tournaments	172	166	0	110	67	125
After School Participants Avg/mo (3 sites)	89	110	10	46	57	60
Total Programs & Events	352	354	43	147	340	350

GOALS & OBJECTIVES

2022/2023 OUTLOOK

- Research and apply for additional grant funding through the DNR Lakes Protection Grant program to continue revitalizing the lakes fishing habitat and aquatic vegetation.
- Update the Parks and Recreation Strategic plan to set up the framework of the departments planning through 2028 and beyond.
- Develop 5 year plan to address vegetation control for Cravath and Trippe Lake improvements.

FACILITY MAINTENANCE EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
100-51600-111	SALARIES/PERMANENT	106,392	108,891	108,539	111,681	101,433	114,193	118,166	118,166
100-51600-112	SALARIES/OVERTIME	-	-	-	1,632	-	1,669	1,676	1,676
100-51600-113	SALARIES/TEMPORARY	3,326	-	3,949	6,960	5,500	7,117	6,960	6,960
100-51600-114	WAGES/PART-TIME	-	-	-	-	-	-	-	-
100-51600-117	LONGEVITY PAY	820	820	820	970	931	970	970	970
100-51600-118	UNIFORM ALLOWANCES	657	546	598	137	689	137	437	437
100-51600-150	MEDICARE TAX/CITY SHARE	1,595	1,574	1,610	1,819	1,608	1,860	1,914	1,914
100-51600-151	SOCIAL SECURITY/CITY SHARE	6,818	6,728	6,885	7,778	6,874	7,953	8,183	8,183
100-51600-152	RETIREMENT	6,992	7,344	7,389	7,437	6,911	7,437	8,224	8,224
100-51600-153	HEALTH INSURANCE	18,487	19,952	24,482	22,786	24,124	22,786	23,583	23,583
100-51600-154	HSA-HRA CONTRIBUTIONS	2,327	2,229	2,672	2,274	2,675	2,675	2,675	2,675
100-51600-155	WORKERS COMPENSATION	4,788	4,870	4,132	3,475	3,238	3,475	3,663	3,663
100-51600-156	LIFE INSURANCE	63	72	77	87	79	87	87	87
100-51600-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-	-
100-51600-211	PROFESSIONAL DEVELOPMENT	69	264	600	1,000	1,000	1,010	1,010	1,010
100-51600-221	MUNICIPAL UTILITIES	14,006	14,150	16,733	16,000	13,963	16,160	16,160	16,160
100-51600-222	ELECTRICITY	86,091	82,066	85,257	84,000	90,411	84,840	84,840	84,840
100-51600-223	NATURAL GAS	22,629	19,186	28,187	25,000	30,786	25,250	25,250	25,250
100-51600-224	SOFTWARE/HARDWARE MAINTENANCE	-	35	-	-	-	-	-	-
100-51600-225	MOBILE COMMUNICATIONS	-	-	578	588	466	588	588	588
100-51600-244	HVAC-MAINTENANCE	18,133	15,685	8,936	16,000	10,000	16,160	16,160	16,160
100-51600-245	FACILITIES IMPROVEMENT	1,340	30,634	11,045	10,000	7,500	10,100	10,100	10,100
100-51600-246	JANITORIAL SERVICES	76,998	78,464	83,460	83,000	88,702	83,830	86,100	86,100
100-51600-310	OFFICE & OPERATING SUPPLIES	19,263	33,039	15,396	14,000	16,917	14,140	14,140	14,140
100-51600-351	FUEL EXPENSES	1,810	1,689	2,051	1,700	2,784	1,717	2,250	2,250
100-51600-355	REPAIRS & SUPPLIES	15,685	52,855	16,539	13,000	19,297	13,130	13,130	13,130
100-51600-365	DAMAGE CLAIM-INSURANCE	-	-	2	-	-	-	-	-
	Total Facilities Maintenance	408,291	481,094	429,937	431,323	435,887	437,283	446,266	446,266

LIBRARY FACILITY MAINTENANCE EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
100-55111-111	SALARIES/PERMANENT	8,579	9,205	7,318	9,892	7,345	10,114	10,466	10,466
100-55111-112	SALARIES/OVERTIME	-	-	-	-	-	-	-	-
100-55111-113	WAGES/TEMPORARY	-	-	-	-	905	-	-	-
100-55111-117	LONGEVITY PAY	180	180	180	30	109	30	30	30
100-55111-118	UNIFORM ALLOWANCES	-	-	-	14	-	14	14	14
100-55111-150	MEDICARE TAX/CITY SHARE	137	150	113	155	139	158	163	163
100-55111-151	SOCIAL SECURITY/CITY SHARE	586	642	485	661	595	675	696	696
100-55111-152	RETIREMENT	562	647	492	646	517	646	715	715
100-55111-153	HEALTH INSURANCE	1,413	1,310	1,331	1,231	837	1,231	1,245	1,245
100-55111-154	HSA-HRA CONTRIBUTIONS	456	444	75	64	75	75	75	75
100-55111-155	WORKERS COMPENSATION	400	459	272	307	275	307	325	325
100-55111-156	LIFE INSURANCE	3	3	2	4	2	4	4	4
100-55111-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-	-
100-55111-158	UNEMPLOYMENT COMPENSATION	-	-	-	200	-	202	202	202
100-55111-221	WATER & SEWER	3,229	2,997	3,273	2,800	3,016	2,828	2,828	2,828
100-55111-222	ELECTRICITY	13,050	11,441	10,203	14,000	10,405	14,140	11,750	11,750
100-55111-223	NATURAL GAS	4,114	3,395	5,318	4,000	5,423	4,040	4,500	4,500
100-55111-225	TELECOM/INTERNET/COMMUNICATION	-	-	-	-	-	-	-	-
100-55111-244	HVAC	1,292	1,965	1,302	-	744	-	1,250	1,250
100-55111-245	FACILITY IMPROVEMENTS	3,124	4,116	5,937	3,000	3,562	3,030	3,030	3,030
100-55111-246	JANITORIAL SERVICES	17,783	14,888	14,324	19,000	15,141	19,190	15,750	15,750
100-55111-355	REPAIR & SUPPLIES	1,310	5,823	7,173	2,000	2,200	2,020	2,020	2,020
	Total:	56,216	57,665	57,800	58,001	51,290	58,703	55,061	55,061

PARKS ADMINISTRATION EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
100-55200-111	WAGES/PERMANENT	30,832	31,449	31,808	32,429	32,424	33,159	61,019	61,019
100-55200-117	LONGEVITY PAY	-	-	-	-	-	-	300	300
100-55200-150	MEDICARE TAX/CITY SHARE	412	413	416	470	448	481	910	910
100-55200-151	SOCIAL SECURITY/CITY SHARE	1,762	1,767	1,779	2,011	1,914	2,056	3,891	3,891
100-55200-152	RETIREMENT	2,013	2,110	2,140	2,108	2,190	2,108	4,170	4,170
100-55200-153	HEALTH INSURANCE	5,574	7,017	7,773	8,762	9,248	8,762	12,866	12,866
100-55200-154	HSA-HRA CONTRIBUTIONS	1,000	823	988	850	1,000	1,000	1,250	1,250
100-55200-155	WORKERS COMPENSATION	70	74	64	55	57	55	886	886
100-55200-156	LIFE INSURANCE	8	9	9	11	10	11	15	15
100-55200-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-	-
100-55200-219	OTHER PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-
100-55200-225	TELECOM/INTERNET/COMMUNICATION	1,282	1,561	1,565	1,956	1,592	1,995	2,736	2,736
100-55200-310	OFFICE & OPERATING SUPPLIES	-	-	-	-	24	-	4,199	4,199
100-55200-330	TRAVEL EXPENSES	-	-	-	-	-	-	-	-
	Total Parks Administration	42,952	45,223	46,542	48,652	48,906	49,626	92,242	92,242

PARKS MAINTENANCE EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
100-53270-111	SALARIES/WAGES/PERMANENT	61,682	66,350	55,544	66,205	61,078	67,694	69,527	69,527
100-53270-112	WAGES/OVERTIME	147	-	112	175	831	179	185	185
100-53270-113	WAGES/TEMPORARY	58,299	69,888	38,214	80,983	21,901	82,806	80,983	80,983
100-53270-117	LONGEVITY PAY	1,000	1,000	1,000	750	910	750	750	750
100-53270-118	UNIFORM ALLOWANCES	-	-	-	83	-	83	83	83
100-53270-150	MEDICARE TAX/CITY SHARE	1,699	1,934	1,334	2,149	1,196	2,197	2,197	2,197
100-53270-151	SOCIAL SECURITY/CITY SHARE	7,265	8,269	5,704	9,188	5,112	9,395	9,395	9,395
100-53270-152	RETIREMENT	3,949	4,446	3,853	4,369	4,164	4,369	4,797	4,797
100-53270-153	HEALTH INSURANCE	16,287	15,665	13,347	14,182	14,580	14,182	15,000	15,000
100-53270-154	HSA-HRA CONTRIBUTIONS	4,436	2,356	1,957	2,030	2,075	2,388	2,388	2,388
100-53270-155	WORKERS COMPENSATION	5,530	6,505	4,261	4,568	2,669	4,568	4,671	4,671
100-53270-156	LIFE INSURANCE	40	45	39	56	47	56	56	56
100-53270-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-	-
100-53270-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-	-
100-53270-211	PROFESSIONAL DEVELOPMENT	4,206	973	1,390	3,000	500	3,030	3,030	3,030
100-53270-213	PARK/TERRACE TREE MAINT.	1,650	7,148	7,307	10,500	6,755	10,605	10,605	10,605
100-53270-221	MUNICIPAL UTILITIES	10,476	10,716	12,521	10,500	10,812	10,605	10,605	10,605
100-53270-222	ELECTRICITY	4,741	2,762	8,926	6,500	8,566	6,565	6,565	6,565
100-53270-223	NATURAL GAS	1,280	1,102	1,261	2,500	1,334	2,525	2,525	2,525
100-53270-242	REPR/MTN MACHINERY/EQUIP	9,965	3,626	7,136	7,500	7,500	7,575	7,575	7,575
100-53270-245	FACILITIES IMPROVEMENTS	1,271	2,366	88	5,000	2,500	5,050	5,050	5,050
100-53270-295	MAINTENANCE-TREES/LANDSCAPING	27,329	24,447	19,362	30,000	46,000	30,300	20,300	20,300
100-53270-310	OFFICE & OPERATING SUPPLIES	8,222	10,691	10,852	9,500	2,500	9,595	9,595	9,595
100-53270-351	FUEL EXPENSES	9,226	8,020	8,108	8,000	14,000	8,080	8,080	8,080
100-53270-359	OTHER REPR/MTN SUPP	3,491	3,589	4,712	5,000	5,500	5,050	5,050	5,050
	Total Parks Maintenance	242,187	251,896	207,028	282,737	220,530	287,645	279,011	279,011

RECREATION ADMINISTRATION EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
100-55210-111	SALARIES/PERMANENT	128,243	131,448	130,685	135,537	157,346	138,586		
100-55210-112	WAGES/OVERTIME	-	-	-	-	-	-		
100-55210-114	WAGES/PART-TIME/PERMANENT	-	-	-	-	25,928	-		
100-55210-150	MEDICARE TAX/CITY SHARE	1,834	1,817	1,795	2,035	2,753	2,081		
100-55210-151	SOCIAL SECURITY/CITY SHARE	7,841	7,769	7,674	8,701	11,772	8,897		
100-55210-152	RETIREMENT	8,370	8,819	8,694	8,810	11,347	8,810		
100-55210-153	HEALTH INSURANCE	24,080	26,562	26,717	30,588	23,505	30,588		
100-55210-154	HSA-HRA CONTRIBUTIONS	1,494	3,323	1,296	2,412	1,809	3,500		
100-55210-155	WORKERS COMPENSATION	4,599	4,846	3,948	3,252	2,906	3,252		
100-55210-156	LIFE INSURANCE	19	20	25	25	26	25		
100-55210-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-		
100-55210-211	PROFESSIONAL DEVELOPMENT	49	218	1,869	2,500	2,500	2,525		
100-55210-213	INTERN PROGRAM	-	-	-	-	-	-		
100-55210-224	SOFTWARE/HARDWARE MAINTENAN	1,416	1,888	1,355	2,814	5,119	2,963		
100-55210-225	TELECOM/INTERNET/COMMUNICATION	2,698	2,028	2,547	2,542	4,343	2,542		
100-55210-295	MISC CONTRACTUAL SERVICE	-	-	-	-	-	-		
100-55210-310	OFFICE & OPERATING SUPPLIES	903	1,859	2,345	1,500	3,250	1,515		
100-55210-320	SUBSCRIPTIONS/DUES	4,361	208	1,136	4,500	1,191	4,545		
100-55210-324	PROMOTIONS/ADS	7,010	1,548	3,062	3,000	2,700	3,030		
100-55210-330	TRAVEL EXPENSES	-	-	-	-	-	-		
100-55210-341	COMPUTER PROGRAMS	-	-	-	-	-	-		
100-55210-343	POSTAGE	55	-	-	500	-	505		
100-55210-650	USER FEE-REC DESK	3,600	4,994	3,800	3,100	4,300	3,131		
100-55210-790	VOLUNTEER TRAINING	288	-	42	1,000	800	1,010		
	Total Recreation Administration	196,858	197,349	196,989	212,816	261,596	217,505	-	-

**PARKS & RECREATION PROGRAMS EXPENSE DETAIL
(MOVED TO FUND 248 PARK & REC SPECIAL REVENUE)**

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
100-55300-113	WAGES/TEMPORARY	3,266	1,441	551	6,303	2,019	6,444		
100-55300-150	MEDICARE TAX/CITY SHARE	45	23	7	91	30	93		
100-55300-151	SOCIAL SECURITY/CITY SHARE	193	98	31	391	128	400		
100-55300-155	WORKERS COMPENSATION	146	74	18	195	64	195		
100-55300-341	PROGRAM SUPPLIES	1,550	-	110	-	1,150	-		
100-55300-347	CONTRACTUAL-MISC EXPENSE	-	-	-	-	-	-		
100-55300-790	PROGRAM ASSISTANCE	-	-	-	-	-	-		
	Total Park & Rec Special Rev	5,200	1,636	718	6,980	3,392	7,133	-	-

**PARKS & RECREATION SENIOR PROGRAMS EXPENSE DETAIL
(MOVED TO FUND 248 PARK & REC SPECIAL REVENUE)**

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
100-55310-113	WAGES/SEASONAL	-	-	-	-	-	-	-	-
100-55310-114	WAGES/PART-TIME/PERMANENT	35,807	35,649	36,269	45,984	-	47,019		
100-55310-117	LONGEVITY PAY	500	500	500	500	-	-		
100-55310-150	MEDICARE TAX/CITY SHARE	485	474	468	674	-	689		
100-55310-151	SOCIAL SECURITY/CITY SHARE	2,075	2,026	2,001	2,882	-	2,947		
100-55310-152	RETIREMENT	2,370	2,426	2,474	3,021	-	3,021		
100-55310-153	HEALTH INSURANCE	4,931	5,299	5,785	19,576	-	19,576		
100-55310-154	HSA-HRA CONTRIBUTIONS	1,025	-	972	3,750	-	3,750		
100-55310-155	WORKERS COMPENSATION	-	-	4	1,426	-	1,426		
100-55310-156	LIFE INSURANCE	-	-	-	-	-	-		
100-55310-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-		
100-55310-211	PROFESSIONAL DEVELOPMENT	930	734	1,363	1,000	-	1,010		
100-55310-224	SOFTWARE/HARDWARE MAINTENANCE	1,416	1,888	1,355	2,304	-	2,391		
100-55310-225	TELECOM/INTERNET/COMMUNICATION	996	946	1,488	1,800	-	1,839		
100-55310-310	OFFICE & OPERATING SUPPLIES	2,047	1,911	1,981	2,000	-	2,020		
100-55310-320	SUBSCRIPTIONS/DUES	530	370	410	600	-	606		
100-55310-330	TRAVEL EXPENSES	451	-	-	200	-	202		
100-55310-341	SENIOR PROGRAM EXPENSES	-	-	-	-	-	-		
	Total Senior Citizen's Program	53,564	52,224	55,071	85,719	-	86,497	-	-

PARKS & RECREATION COMMUNITY EVENTS EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
100-55320-720	4TH OF JULY CORP	9,500	-	-	-	-	-	-	-
100-55320-780	DISCOVER WHITEWATER RACE	6,000	6,000	6,000	6,000	6,000	-	-	-
100-55320-790	CELEBRATIONS/AWARDS	4,823	5,966	8,157	9,500	5,600	9,595	9,595	9,595
	Total Community Events	20,323	11,966	14,157	15,500	11,600	9,595	9,595	9,595

** Waived by 4th of July Committee as Amphitheatre eliminates need for stage rental.

PARKS & RECREATION COMMUNITY BASED COOPERATIVE PROJECTS EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
100-55330-760	AQUATIC CENTER CONTRIBUTION	78,000	78,000	103,000	128,000	103,000	128,000	128,000	128,000
100-55330-761	AQUATIC CENTER CAPITAL CONTRIB	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
	Total Comm. Based-Coop Projects	128,000	128,000	153,000	178,000	153,000	178,000	178,000	178,000

TRANSFERS TO OTHER FUNDS DETAIL EXPENSES

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
100-59220-901	TRANS TO FD 260 SICK/SEVERENCE	42,000	42,000	75,000	-	-	55,000	55,000	48,689
100-59220-903	TRANS TO FD 271 SIR	-	-	50,000	-	-	-	-	-
100-59220-913	TRANS IN/OUT-OTHER FUNDS	271,492	8,500	-	-	-	-	-	-
100-59220-914	TRANS TO FD 210 FIRE EQUIP REV	-	-	260,000	-	-	-	-	-
100-59220-916	TRANS TO FD 205 27TH PAYROLL	15,000	15,000	30,000	-	-	-	15,000	15,000
100-59220-955	TRANS TO FD 248 PARK & REC	-	-	-	-	-	-	197,795	197,795
100-59220-917	TRANS TO FD 250 FORESTRY	-	6,000	7,917	7,500	7,500	-	-	-
100-59220-918	TRANS TO FD 230 RECYCLING	372,334	427,890	450,307	406,853	406,853	449,000	476,580	-
100-59220-919	TRANS TO FD 900 ECONOMIC DEV	79,122	-	-	117,343	117,343	76,146	32,500	32,500
100-59220-925	TRANS TO FD 215 DPW EQUIP REV	85,000	85,000	170,000	-	-	85,000	85,000	-
100-59220-926	TRANS TO FD 216 PD VEHICLE REV	90,000	95,000	-	-	-	38,270	38,270	24,347
100-59220-927	TRANS TO FD 217 BLDING REPAIR	15,000	31,651	15,000	15,000	15,000	15,000	15,000	10,515
100-59220-928	TRANS TO FD 280 STREET REPAIR	112,500	182,782	192,218	-	-	37,014	8,035	-
100-59220-939	TRANS TO FD 214 ELECTIONS	25,145	37,534	25,000	27,500	27,500	25,000	25,000	25,000
100-59220-994	TRANS TO FD 235 RIDE SHARE	-	-	-	-	-	-	-	-
100-59220-998	TRANS TO FD 220 LIBRARY	469,657	470,000	470,000	470,000	470,000	470,000	470,000	470,000
	Total Transfers to Other Funds	1,577,250	1,401,357	1,745,442	1,044,196	1,044,196	1,250,430	1,418,180	823,845

TRANSFERS TO DEBT SERVICE DETAIL EXPENSES

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
100-59230-990	TRANS TO FD 300 DEBT SERVICE	818,822	970,287	942,883	1,048,348	1,043,594	1,157,035	1,257,105	1,257,105
	Total Transfer to Debt Service Fund	818,822	970,287	942,883	1,048,348	1,043,594	1,157,035	1,257,105	1,257,105

TRANSFERS TO SPECIAL FUNDS

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
100-59240-901	TRANS TO FD 249 FIRE DEPART	189,579	177,516	182,529	182,529	182,529	182,529	1,258,615	601,000
100-59240-902	TRANS TO FD 249 FIRE-ST PYMTS	69,308	38,199	21,308	21,308	21,308	21,308	-	-
100-59240-905	TRANS TO FD 920 INNOVATION CTR	27,680	-	-	-	-	-	-	-
100-59240-945	TRANS TO FD 452 BIRGE FOUNTAIN	-	2,500	-	500	500	500	500	500
100-59240-960	TRANS TO FD 450 LSP SHARED	96,871	95,000	-	-	-	-	-	-
100-59260-934	TRANS TO 620 WASTEWATER	-	-	-	-	-	-	-	-
	Total Transfers to Special Funds	383,438	313,215	203,837	204,337	204,337	204,337	1,259,115	601,500

FUND TYPE
SPECIAL PURPOSE FUND

ASSOCIATED DEPARTMENT
FINANCE

FUND DESCRIPTION

FUND 205

The 27th Payroll Fund (#205) was established to prefund the General Fund payroll expense that is incurred during years with 27 biweekly payrolls. This occurs every 11th year with the next occurring in 2026.

- **Fund Balance** is designated and will accumulate for payroll expenses necessary each 11th year.
- **Primary Funding Source** is annual transfer from the General Fund. An annual contribution of one-tenth of a bi-weekly payroll is projected to cover the full additional payroll that will occur in 2026.
- **Audit Classification:** Governmental; Non-Major.

27TH PAYROLL REVENUE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
INTERGOVERNMENTAL REVENUES									
205-43355-00	GENERAL FUND TRANSFER	15,000	15,000	30,000	-	-	-	15,000	15,000
	Total Intergovernmental Revenue	15,000	15,000	30,000	-	-	-	15,000	15,000
MISCELLANEOUS REVENUES									
205-48100-00	INTEREST INCOME	15	4	8	5	5	5	5	5
	Total Miscellaneous Revenue	15	4	8	5	5	5	5	5
OTHER FINANCING SOURCES									
205-49300-00	FUND BALANCE APPLIED	-	-	-	(5)	(5)	(5)	(15,005)	(15,005)
	Total Other Financing Sources	-	-	-	(5)	(5)	(5)	(15,005)	(15,005)
	Grand Total:	15,015	15,004	30,008	-	-	-	-	-

27TH PAYROLL EXPENSE DETAIL

	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACT-EST	BUDGET	W/Ref	WO/Ref
205-51920-913	TRANSFER OUT-OTHER FUNDS	-	-	-	-	-	-	-	-
	Total:	-							

FUND BALANCE		30,772	45,776	75,784		75,789	75,794	90,794	90,794
205-34300	Net Change-Increase/(Decrease)	15,015	15,004	30,008	-	5	5	15,000	-

The next 27th payroll occurs in 2026--(11 year cycle)

**FUND TYPE
SPECIAL PURPOSE FUND**

**ASSOCIATED DEPARTMENT
GENERAL ADMINISTRATION**

FUND DESCRIPTION

FUND 214

The Elections Fund (#214) was established in the 2017 budget year to account for election expenses and normalize the irregular annual funding needs of a varied number of elections conducted each year.

- **Fund Balance** is designated to be retained at a level necessary to fund higher election expenses in those years with more elections.
- **Primary Funding Source** is annual transfer from the General Fund.
- **Audit Classification:** Governmental; Non-Major.

ELECTIONS REVENUE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
OTHER FINANCING SOURCES									
214-43355-55	TRANSFER FROM GENERAL FUND	25,145	37,534	25,000	27,500	25,000	25,000	25,000	25,000
214-49300-51	FUND BALANCE APPLIED	-	-	-	8,709	19,715	(4,850)	11,203	11,203
	Grand Total:	25,145	37,534	25,000	36,209	44,715	20,150	36,203	36,203

ELECTIONS EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
214-51400-111	WAGES & SALARIES / PERMANENT	-	-	-	-	-	-	-	-
214-51400-113	WAGES / TEMPORARY	-	-	-	-	-	-	-	-
214-51400-116	ELECTION INSPECTORS	9,624	24,320	5,217	25,249	25,249	10,500	25,249	25,249
214-51400-150	MEDICARE TAX/CITY SHARE	72	76	3	366	366	120	366	366
214-51400-151	SOCIAL SECURITY/CITY SHARE	307	324	12	1,565	1,565	525	1,565	1,565
214-51400-155	WORKERS COMPENSATION	32	122	14	48	48	25	43	43
214-51400-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-	-
214-51400-211	PROFESSIONAL DEVELOPMENT	-	-	-	-	-	-	-	-
214-51400-217	CONTRACTUAL SERVICES	2,315	-	-	-	-	-	-	-
214-51400-225	TELECOM/INTERNET/COMMUNICATION	320	480	480	480	480	480	480	480
214-51400-310	OFFICE & OPERATING SUPPLIES	5,565	29,100	8,187	8,500	16,757	8,500	8,500	8,500
214-51400-320	SUBSCRIPTIONS/DUES	-	-	-	-	-	-	-	-
214-51400-330	TRAVEL EXPENSES	34	-	212	-	250	-	-	-
214-51400-810	CAPITAL OUTLAY	-	-	-	-	-	-	-	-
	Total:	18,269	54,422	14,124	36,209	44,715	20,150	36,203	36,203

FUND BALANCE		19,984	3,096	13,972		(5,743)	(893)	(16,947)	(16,947)
214-34300	Net Change-Increase/(Decrease)	6,876	(16,888)	10,876	-	(19,715)	4,850	(11,203)	(11,203)

FUND TYPE
SPECIAL PURPOSE FUND

ASSOCIATED DEPARTMENT
DPW

FUND DESCRIPTION

FUND 215

The Equipment Replacement Fund (#215) was established to ensure funds are available for the replacement of the public works, park maintenance, building maintenance and administration vehicles and equipment costing in excess of \$10,000.

- **Fund Balance** is designated to be retained to fund replacement of equipment and vehicles on a planned replacement schedule.
- **Primary Funding Source** is annual transfer from the General Fund, Stormwater Utility, and proceeds from sale of retired equipment
- **Audit Classification:** Governmental; Non-Major.

EQUIPMENT REPLACEMENT FUND REVENUE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
INTERGOVERNMENTAL REVENUES									
215-43355-53	FUND TRANSFERS- VARIOUS	85,000	85,000	170,000	-	-	85,000	85,000	
215-43510-53	FEDERAL/STATE GRANT-REIMBURSE	-	-	-	-	-	-	-	-
	Total Intergovernmental Rev.	85,000	85,000	170,000	-	-	85,000	85,000	-
MISCELLANEOUS REVENUES									
215-48100-53	INTEREST INCOME	1,461	355	45	100	50	150	150	150
215-48300-53	SALE OF VEHICLES/MISC REVENUE	29,602	13,872	31,965	-	-	-	-	-
215-48400-53	INSURANCE CLAIM RECOVERY	-	-	-	-	-	-	-	-
	Total Miscellaneous Revenues	31,062	14,227	32,010	100	50	150	150	150
OTHER FINANCING SOURCES									
215-49290-53	TRANSFER IN-OTHER FUNDS	46,500	21,500	25,000	25,000	25,000	25,000	25,000	25,000
215-49291-53	BOND PROCEEDS	-	-	-	148,000	148,000	-	-	-
215-49300-53	FUND BALANCE APPLIED	-	-	-	(34,100)	(34,050)	233,350	19,850	104,850
	Total Other Financing Sources	46,500	21,500	25,000	138,900	138,950	258,350	44,850	129,850
	Grand Total:	162,562	120,727	227,010	139,000	139,000	343,500	130,000	130,000

EQUIPMENT REPLACEMENT FUND EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
215-53560-810	CAPITAL EQUIPMENT	43,050	24,934	70,912	139,000	124,905	343,500	130,000	130,000
215-53560-820	ROLLING STOCK	37,856	147,249	163,715	-	14,095	-	-	-
	Total:	80,906	172,183	234,627	139,000	139,000	343,500	130,000	130,000

FUND BALANCE		181,314	129,858	122,241		156,291	(77,059)	136,441.31	51,441
215-34300	Net Change-Increase/(Decrease)	81,657	(51,456)	(7,617)	-	34,050	(233,350)	(19,850)	(104,850)

Note: Projected Fund Balance will be supported by distribution of General Fund operating surplus annually

2023 Note: 250K of Patrol Truck included in 343,500 number. Only 130 is needed in 2023. Balance of 120k due in 2024 once body builder completes outfitting in 2024

FUND TYPE
SPECIAL PURPOSE FUND

ASSOCIATED DEPARTMENT
POLICE

FUND DESCRIPTION

FUND 216

The Police Vehicle Revolving Fund (#216) was established in 2004 to account for the purchase of police marked and unmarked squad cars based on a scheduled rotation of one or two vehicles each year. Emergency vehicles are used 24/7 and must be in good working order. Older, high mileage vehicles are susceptible to more frequent breakdowns, time out of service for repairs, and are less reliable. Prior to fund 216, vehicles were reflected in the capital portion of the Police Patrol and/or Police Investigations budgets. Due to some past budget restraints, there have been years where no vehicles were purchased.

- **Fund Balance** is designated to be retained to fund the annual replacement of police vehicles.
- **Primary Funding Source** is annual transfer from the General Fund and proceeds from sales of retired vehicles.
- **Audit Classification:** Governmental; Non-Major.

POLICE VEHICLE REPLACEMENT FUND REVENUE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
INTERGOVERNMENTAL REVENUES									
216-43355-52	GENERAL FUND TRANSFER	90,000	95,000	-	-	-	38,270	38,270	24,347
	Total Intergovernmental Revenue	90,000	95,000	-	-	-	38,270	38,270	24,347
MISCELLANEOUS REVENUES									
216-48100-52	INTEREST INCOME	-	-	-	-	-	-	-	-
216-48300-52	SALE OF VECHICLES	3,687	2,470	8,630	-	-	-	-	-
	Total Miscellaneous Revenues	3,687	2,470	8,630	-	-	-	-	-
OTHER FINANCING SOURCES									
216-49290-52	TRANSFER IN-OTHER FUNDS	25,000	-	-	-	-	-	-	-
216-49300-52	FUND BALANCE APPLIED	-	-	-	-	54,565	21,730	(38,270)	(24,347)
	Total Other Financing Sources	25,000	-	-	-	54,565	21,730	(38,270)	(24,347)
	Grand Total:	118,687	97,470	8,630	-	54,565	60,000	-	-

POLICE VEHICLE REPLACEMENT FUND EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
216-52200-810	EQUIPMENT-VECHCLE	13,099	-	-	-	-	60,000	-	-
216-52200-820	ROLLING STOCK	23,729	46,933	54,562	-	54,565	-	-	-
	Total:	36,828	46,933	54,562	-	54,565	60,000	-	-

FUND BALANCE		25,613	76,151	30,218		(24,347)	(46,077)	13,923	-
216-34300	Net Change-Increase/(Decrease)	81,859	50,537	(45,932)	-	(54,565)	(21,730)	60,000	(13,923)

NOTES:

Note: The vehicles will be rotated within the city's fleet. The units they replace will be sold.

FUND TYPE
SPECIAL PURPOSE FUND

ASSOCIATED DEPARTMENT
PARKS & RECREATION

FUND DESCRIPTION

FUND 217

The Building Repair Fund (#217) was established in 2013 to fund minor repair/replacement of public facility components and contents.

- **Fund Balance** is designated to be retained until it reaches a target value of \$100,000 and any balance over this target value can be made available for transfer to the General Fund for general purposes.
- **Primary Funding Source** is annual transfer from the General Fund. Target annual funding level is \$10,000.
- **Audit Classification:** Governmental; Non-Major.

BUILDING REPAIR FUND REVENUE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
INTERGOVERNMENTAL REVENUES									
217-43355-57	GENERAL FUND TRANSFER	15,000	31,651	15,000	15,000	15,000	15,000	15,000	10,515
	Total Intergovernmental Revenues	15,000	31,651	15,000	15,000	15,000	15,000	15,000	10,515
MISCELLANEOUS REVENUES									
217-48100-57	INTEREST INCOME	-	-	-	-	-	-	-	-
217-48600-52	MISC INCOME	-	12,667	-	-	-	-	-	-
	Total Miscellaneous Revenues	-	12,667	-	-	-	-	-	-
OTHER FINANCING SOURCES									
217-49300-52	FUND BALANCE APPLIED	-	-	-	-	(15,000)	150	150	4,635
	Total Other Financing Sources	-	-	-	-	(15,000)	150	150	4,635
	Grand Total:	15,000	44,318	15,000	15,000	-	15,150	15,150	15,150

BUILDING REPAIR FUND EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
217-51600-850	FACILITY REPAIRS	12,770	4,205	47,973	15,000	-	15,150	15,150	15,150
217-51600-855	ADA REPAIRS	-	-	-	-	-	-	-	-
	Total:	12,770	4,205	47,973	15,000	-	15,150	15,150	15,150

FUND BALANCE		12,579	52,692	19,719		34,719	34,569	34,419	29,783
217-34300	Net Change-Increase/(Decrease)	2,230	40,113	(32,973)	-	15,000	(150)	(150)	(4,635)

FUND TYPE
SPECIAL PURPOSE FUND

ASSOCIATED DEPARTMENT
PARK & RECREATION

FUND DESCRIPTION

FUND 225

The Skate Park (#225) was established in 2004 to provide a funding source for the development and maintenance of the skate park.

- **Fund Balance** is designated for maintenance and/or replacement expenses for the skate park.
- **Primary Funding Source** is annual transfer from the General Fund and revenue collected from other sources including donations from Whitewater Rotary Club, Tony Hawk Fund, etc.
- **Audit Classification:** Governmental; Non-Major.

SKATE PARK FUND REVENUE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
INTERGOVERNMENTAL REVENUES									
225-43355-55	GENERAL FUND TRANSFER	-	-	-	-	-	-	-	-
	Total Intergovernmental	-	-	-	-	-	-	-	-
MISCELLANEOUS REVENUES									
225-48100-55	INTEREST INCOME	-	-	-	-	-	-	-	-
225-48415-00	RESTITUTION DAMAGES	-	-	-	-	-	-	-	-
225-48500-55	DONATIONS	-	-	3,000	-	-	-	-	-
	Total Miscellaneous Rev.	-	-	3,000	-	-	-	-	-
OTHER FINANCING SOURCES									
225-49290-55	TRANSFER IN-OTHER FUNDS	-	-	-	-	-	-	-	-
225-49300-55	FUND BALANCE APPLIED	-	-	-	-	-	-	-	-
	Total Other Financing Sources	-	-	-	-	-	-	-	-
	Grand Total:	-	-	3,000	-	-	-	-	-

SKATE PARK FUND EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
225-55321-820	CAPITAL IMPROVE-CONSTRUCTION	-	5,000	-	-	-	-	-	-
225-55321-821	DESIGN/ENGINEERING	-	-	-	-	-	-	-	-
225-55340-911	TRANSFERS OUT-OTHER FUNDS	-	-	-	-	-	-	-	-
	Total:	-	5,000	-	-	-	-	-	-

FUND BALANCE		7,433	2,433	5,433		5,433	5,433	5,433	5,433
225-34300	Net Change-Increase/(Decrease)	-	(5,000)	3,000	-	-	-	-	-

FUND TYPE
SPECIAL PURPOSE FUND

ASSOCIATED DEPARTMENT
DPW

FUND DESCRIPTION

FUND 230

The Solid Waste & Recycling Fund (#230) was established to account for the revenues and expenses related to providing solid waste / recycling collection services to residents and for ongoing Landfill monitoring.

- **Fund Balance** is designated for unanticipated costs of operating these public services.
- **Primary Funding Source** is annual transfer from the General Fund and annual grants from the state.
- **Audit Classification:** Governmental; Non-Major.

SOLID WASTE & RECYCLING REVENUE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
INTERGOVERNMENTAL REVENUES / 230-43000									
230-43355-53	GENERAL FUND TRANSFER Direct Billing for Service	384,546	427,890	450,307	406,853	408,160	449,000	476,580	476,580
230-43540-53	RECYCLING GRANT-STATE OF WIS	31,734	31,731	31,846	32,000	31,846	32,000	32,000	32,000
	Total Intergovernmental Rev.	416,280	459,621	482,153	438,853	440,006	481,000	508,580	508,580
PUBLIC CHARGES FOR SERVICE / 230-46000									
230-46422-53	TRASH REMOVAL FEES	-	200	-	200	200	200	200	200
230-46440-53	BRUSH REMOVAL FEES	30	51	60	200	200	200	200	200
	Total Public Charges - Services	30	251	60	400	400	400	400	400
OTHER FINANCING SOURCES / 230-49000									
230-49300-53	FUND BALANCE APPLIED	-	-	-	38,571	37,418	(119)	(2,949)	(2,949)
	Total Miscellaneous Revenues	-	-	-	38,571	37,418	(119)	(2,949)	(2,949)
	Grand Total:	416,310	459,872	482,213	477,824	477,824	481,281	506,031	506,031

SOLID WASTE & RECYCLING EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
230-53600-219	JOHN'S-CITY PICKUP	319,982	321,655	323,157	345,618	345,618	348,150	363,000	363,000
230-53600-220	LANDFILL CONTRACT SERVICES	12,309	17,767	9,079	6,000	6,000	6,000	6,000	6,000
230-53600-295	CONTRACT JOHN'S RECYCLE	83,292	115,982	124,677	126,126	126,126	127,050	136,950	136,950
230-53600-320	PUBLIC EDUCATION EXPENSES	-	-	-	-	-	-	-	-
230-53600-325	PUBLIC EDUCATION	727	78	78	80	80	81	81	81
	Total:	416,310	455,481	456,991	477,824	477,824	481,281	506,031	506,031

FUND BALANCE	29,371	33,762	58,984		21,566	21,686	24,516	24,516
230-34300 Net Change-Increase/(Decrease)	(0)	4,390	25,222	-	(37,418)	119	2,830	-

NOTES

1) 2022 Budgeted Rates:	2022 Rates	2022 Units	2022 Cost	2023 Rates	2023 Cost	2023 Increase	
	Refuse rate:	\$8.70	2,730	285,012	9.00	297,000	\$0.30
	Bulk collection rate:	\$1.85	2,730	60,606	2.00	66,000	\$0.15
	Recycle rate:	\$3.85	2,730	126,126	4.15	136,950	\$0.30
	Total:	\$14.40	2,720	471,744	15.15	499,950	\$0.75

2) Number of units: 2706 (2021), 2696 (Aug '20), 2674 (2019), 2661 (2018), 2626 (2017), 2616 (2016), 2571 (2015). Units are adjusted monthly. 2730 units for 2022 estimate and 2750 units for 2023

FUND TYPE
SPECIAL REVENUE

ASSOCIATED DEPARTMENT
PARK & RECREATION

FUND DESCRIPTION

FUND 240

The Parkland Acquisition Fund (#240) was established to account for revenue and expenses related to the acquisition of parkland.

- **Fund Balance** is designated to be retained for new parkland purchases.
- **Primary Funding Source** is from parkland development fees generated from new property developments.
- **Audit Classification:** Governmental, Non-Major.

PARKLAND ACQUISITION FUND REVENUE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
PUBLIC CHARGES FOR SERVICES									
240-46810-56	PARKLAND FEES	-	4,480	-	-	-	-	-	-
	Total Charges for Services	-	4,480	-	-	-	-	-	-
MISCELLANEOUS REVENUES									
240-48100-56	INTEREST INCOME	-	-	-	-	-	-	-	-
240-48510-56	DONATION-TREES	-	-	-	-	-	-	-	-
	Total Miscellaneous Rev.	-	-	-	-	-	-	-	-
OTHER FINANCING SOURCES									
240-49300-56	FUND BALANCE APPLIED	-	-	-	-	-	-	-	-
	Total Other Financing Sources	-	-	-	-	-	-	-	-
	Grand Total:	-	4,480	-	-	-	-	-	-

PARKLAND ACQUISITION FUND EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
240-56110-294	TREE & PARK EXPENSES	-	-	-	-	-	-	-	-
240-56110-820	LAND/REAL ESTATE ACQUISITION	-	-	-	-	-	-	-	-
	Total:	-	-	-	-	-	-	-	-

FUND BALANCE		48,689	53,169	53,169		53,169	53,169	53,169	53,169
240-34300	Net Change-Increase/(Decrease)	-	4,480	-	-	-	-	-	-

FUND TYPE
SPECIAL REVENUE

ASSOCIATED DEPARTMENT
PARK & RECREATION

FUND DESCRIPTION

FUND 245

The Parkland Development Fund (#245) is for the development of parkland and the expenses incurred through the addition of new playgrounds and other park amenities.

- **Fund Balance** is designated to be retained for parkland development until it reaches \$150,000. Any balance over this target value can be made available for transfer to the General Fund for general purposes.
- **Primary Funding Source** is from parkland development fees generated from new property developments.
- **Audit Classification:** Governmental, Non-Major.

PARKLAND DEVELOPMENT FUND REVENUE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
PUBLIC CHARGES FOR SERVICE									
245-46810-56	PARKLAND FEES	2,516	896	-	-	-	-	-	-
245-46816-56	PURPLE MARTIN HOUSE DONATIONS	-	-	1,691	-	100	-	-	-
245-46817-56	UFC ARBORETUM DONATIONS	-	-	4,900	-	26,056	-	-	-
	Total Charges for Service	2,516	896	6,591	-	26,156	-	-	-
MISCELLANEOUS REVENUES									
245-48100-56	INTEREST INCOME	-	-	-	-	-	-	-	-
245-48410-56	DONATION-PARK DEVELOPMENT	-	-	4,506	-	225	-	-	-
245-48420-56	DONATION-EFFEGY MOUNDS	-	-	533	-	-	-	-	-
	Total Miscellaneous Rev.	-	-	5,039	-	225	-	-	-
OTHER FINANCING SOURCES									
245-49290-56	TRANSFER IN-OTHER FUNDS	-	-	2,867	-	-	-	-	-
245-49300-56	FUND BALANCE APPLIED	-	-	-	-	15,309	-	-	-
	Total Otr Financing Sources	-	-	2,867	-	15,309	-	-	-
	Grand Total:	2,516	896	14,497	-	41,690	-	-	-

PARKLAND DEVELOPMENT FUND EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
245-56120-219	OTHER PROFESSIONAL SERVICES	-	-	-	-	357	-	-	-
245-56120-310	OFFICE & OPERATING SUPPLIES	-	-	1,361	-	18,800	-	-	-
245-56120-650	TRANSFER OUT	-	-	-	-	533	-	-	-
245-56120-822	CAPITAL OUTLAY/IMPROVEMENT	3,295	2,371	-	-	22,000	-	-	-
245-56120-830	RAY TROST NATURE PRESERVE	-	-	-	-	-	-	-	-
245-56120-840	CHINMEY SWIFT PROJECT	-	-	-	-	-	-	-	-
	Total:	3,295	2,371	1,361	-	41,690	-	-	-

FUND BALANCE		21,141	19,666	32,802		17,493	17,493	17,493	17,493
245-34300	Net Change-Increase/(Decrease)	(779)	(1,475)	13,136	-	(15,309)	-	-	-

FUND TYPE
SPECIAL REVENUE

ASSOCIATED DEPARTMENT
DPW

FUND DESCRIPTION

FUND 250

The Forestry Fund (#250) was established to maintain our forestry programs within the City, cover the cost of Ash tree treatment materials and unforeseen emergencies that may affect the trees within the City.

- **Fund Balance** is designated to be retained for forestry program stewardship within the City.
- **Primary Funding Source** is annual transfer from the General Fund and fees collected from vandalism or accidents that effect City terrace trees.
- **Audit Classification:** Governmental, Non-Major.

FORESTRY REVENUE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
INTERGOVERNMENTAL REVENUES									
250-43355-56	GENERAL FUND TRANSFER	-	6,000	7,917	7,500	7,500	-	-	-
	Total Intergovernmental Rev	-	6,000	7,917	7,500	7,500	-	-	-
PUBLIC CHARGES FOR SERVICE									
250-46810-56	PARKLAND FEES-- TREES	-	285	-	-	-	-	-	-
	Total Charges for Service	-	285	-	-	-	-	-	-
MISCELLANEOUS REVENUES									
250-48100-56	INTEREST INCOME	28	7	1	-	-	-	-	-
250-48510-56	DONATION FOR TREES	250	-	1,500	-	3,750	-	-	-
	Total Miscellaneous Rev.	278	7	1,501	-	3,750	-	-	-
OTHER FINANCING SOURCES									
250-49300-56	FUND BALANCE APPLIED	-	-	-	10,500	3,097	1,000	1,000	1,000
	Total Otr Financing Sources	-	-	-	10,500	3,097	1,000	1,000	1,000
	Grand Total:	278	6,292	9,418	18,000	14,347	1,000	1,000	1,000

FORESTRY EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
250-56130-219	PROFESSIONAL SERVICES	-	6,000	1,650	17,000	14,347	-	-	-
250-56130-294	TREE PURCHASES	120	275	1,240	1,000	-	1,000	1,000	1,000
250-56130-650	TRANSFER OUT	-	-	-	-	-	-	-	-
	Total:	120	6,275	2,890	18,000	14,347	1,000	1,000	1,000

FUND BALANCE		12,350	12,367	18,895		15,798	14,798	14,798	14,798
250-34300	Net Change-Increase/(Decrease)	158	17	6,528	-	(3,097)	(1,000)	-	-

FUND TYPE
SPECIAL PURPOSE FUND

ASSOCIATED DEPARTMENT
FINANCE

FUND DESCRIPTION

FUND 260

The Sick Leave Severance Fund (#260) was established to fund the General Fund portion of the accumulated sick leave benefit liability. This benefit pays eligible staff for their accumulated, but unused sick leave at retirement or separation. Payment is limited to the lesser of one-half of accumulated sick leave hours or 720 hours. The benefit was eliminated for new staff who join the City after June 30, 2011. Accumulated liability at 12/31/2017 is projected to be \$540,000 for 46 eligible General Fund staff members.

- **Fund Balance** is designated to be retained for funding anticipated benefit payments in the subsequent four-year period. This estimate is to be reviewed annually as part of the budget process. After 2018 transfer and depletion of current Fund Balance, an annual 30,000 transfer is expected to fund projected retirements through 2021.
- **Primary Funding Source** is annual transfer from the General Fund.
- **Audit Classification:** Governmental, Non-Major.

SICK LEAVE SEVERANCE REVENUE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
INTERGOVERNMENTAL REVENUES									
260-43355-00	GENERAL FUND TRANSFER	42,000	42,000	75,000	-	-	55,000	55,000	48,689
	Total Intergovernmental Rev.	42,000	42,000	75,000	-	-	55,000	55,000	48,689
MISCELLANEOUS REVENUES									
260-48100-00	INTEREST INCOME	-	-	-	-	-	-	-	-
	Total Misc. Revenues	-	-	-	-	-	-	-	-
OTHER FINANCING SOURCES									
260-49290-00	TRANSFER IN-OTHER FUNDS	50,000	-	-	-	-	-	-	-
260-49300-00	FUND BALANCE APPLIED	-	-	-	32,781	40,593	73,209	85,000	91,311
	Total Other Financing	-	-	-	32,781	40,593	73,209	85,000	91,311
	Grand Total:	42,000	42,000	75,000	32,781	40,593	128,209	140,000	140,000

SICK LEAVE SEVERANCE EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
260-51365-325	BENEFIT PAID	6,845	16,223	33,414	32,781	40,593	128,209	140,000	140,000
260-51365-650	TRANSFER OUT	-	-	-	-	-	-	-	-
	Total:	6,845	16,223	33,414	32,781	40,593	128,209	140,000	140,000

FUND BALANCE		39,342	65,119	106,705		66,112	(7,097)	(18,888)	(25,198.67)
260-34300	Net Change-Increase/(Decrease)	35,155	25,777	41,586	-	(40,593)	(73,209)	(11,791)	(6,311)

FUND TYPE
SPECIAL PURPOSE FUND

ASSOCIATED DEPARTMENT
FINANCE

FUND DESCRIPTION

FUND 271

The Insurance-SIR (Self Insured Retention) Fund (#271) was established in 2015 to fund exposure to loss retained by the City under its General Liability insurance policy. Under the policy terms, the City retains the first \$25,000 of loss exposure to each liability claim.

- **Fund Balance** is designated to be retained until it reaches a value of \$100,000. Once this target level is reached, annual General Fund transfers may be suspended until claim losses require replenishment.
- **Primary Funding Source** is annual transfer from the General Fund.
- **Audit Classification:** Governmental, Non-Major.

INSURANCE SIR REVENUE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
INTERGOVERNMENTAL REVENUES									
27+43355-00	GENERAL FUND TRANSFER	60,000	25,000	50,000	-	-	-	-	-
	Total Intergovernmental	60,000	25,000	50,000	-	-	-	-	-
MISCELLANEOUS REVENUES									
27+48100-00	INTEREST INCOME	-	-	-	-	-	-	-	-
	Total Miscellaneous Rev.	-	-	-	-	-	-	-	-
OTHER FINANCING SOURCES									
27+49300-00	FUND BALANCE APPLIED	-	-	-	-	-	-	-	-
	Total Other Financing Sources	-	-	-	-	-	-	-	-
	Grand Total:	60,000	25,000	50,000	-	-	-	-	-

INSURANCE SIR EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
27+5920-350	INSURANCE-CLAIMS	-	12,448	19,900	-	-	-	-	-
	Total:	-	12,448	19,900	-	-	-	-	-

FUND BALANCE		101,975	114,527	144,627		144,627	144,627	144,627	144,627
27+34300	Net Change-Increase/(Decrease)	60,000	12,552	30,100	-	-	-	-	-

FUND TYPE
SPECIAL PURPOSE FUND

ASSOCIATED DEPARTMENT
PARKS & RECREATION

FUND DESCRIPTION

FUND 272

The Lakes Improvement Fund (#272) was established in 2008 to account for income provided to help fund lake improvements to any lakes within the City.

- **Fund Balance** is designated to be retained to fund lake improvement projects. There is no stated target balance.
- **Primary Funding Source** is from donations and grants.
- **Audit Classification:** Governmental, Non-Major.

LAKES IMPROVEMENT FUND REVENUE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
MISCELLANEOUS REVENUES									
272-48100-00	INTEREST INCOME	-	-	-	-	-	-	-	-
272-48410-00	DONATIONS-LAKES IMPROVEMENTS	-	-	-	-	-	-	-	-
	Total Miscellaneous Rev.	-	-	-	-	-	-	-	-
OTHER FINANCING SOURCES									
272-49300-00	FUND BALANCE APPLIED	-	-	-	-	-	-	-	-
	Total Other Financing Sources	-	-	-	-	-	-	-	-
	Grand Total:	-	-	-	-	-	-	-	-

LAKES IMPROVEMENT FUND EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
272-51920-310	OFFICE & OPERATING SUPPLIES	-	-	-	-	-	-	-	-
272-51920-650	DONATION PURCHASES	-	-	-	-	-	-	-	-
272-51920-821	DESIGN/ENGINEERING/SURVEY	-	-	-	-	-	-	-	-
	Total:	-	-	-	-	-	-	-	-

FUND BALANCE		475	475	475		475	475	475	475
272-34300	Net Change-Increase/(Decrease)	-	-	-	-	-	-	-	-

FUND TYPE
SPECIAL PURPOSE FUND

ASSOCIATED DEPARTMENT
DPW

FUND DESCRIPTION

FUND 280

The Street Repair Revolving Fund (#280) was established to fund larger repairs and maintenance to our City streets including crack filling, some sidewalk repairs and other maintenance outside of a complete street construction project. This fund is not used for normal pothole repairs.

- **Fund Balance** is designated to be retained for funding City street repairs. There is no stated target balance.
- **Primary Funding Source** is annual transfer from the General Fund.
- **Audit Classification:** Governmental, Non-Major.

STREET REPAIR REVENUE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
INTERGOVERNMENTAL REVENUES									
280-43355-57	GENERAL FUND TRANSFER	112,500	182,782	192,218	-	-	37,014	8,035	
280-43378-57	PROJECT REIMBURSEMENT REV	-	26,172	76,812	-	-	-	-	
280-43780-57	KWIK TRIP ROAD ESCROW	-	80,000	-	-	-	-	-	
	Total Intergovernmental	112,500	288,955	269,030	-	-	37,014	8,035	-
MISCELLANEOUS REVENUES									
280-48100-57	INTEREST INCOME	5,349	1,300	261	150	-	150		
	Total Miscellaneous Rev.	5,349	1,300	261	150	-	150	-	-
OTHER FINANCING SOURCES									
280-49290-57	TRANSFER IN-OTHER FUNDS	-	-	-	-	-			
280-49300-57	FUND BALANCE APPLIED	-	-	-	231,850	232,000	322,836	351,965	360,000
	Total Other Financing Sources	-	-	-	231,850	232,000	322,836	351,965	360,000
	Grand Total:	117,849	290,255	269,291	232,000	232,000	360,000	360,000	360,000

STREET REPAIR EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
280-57500-650	TRANSFER OUT-OTHER FUNDS	-	-	-	-	-			
280-57500-805	SIDEWALK-ANNUAL	3,521	1,168	4,841	20,000	20,000	20,000	20,000	20,000
280-57500-820	ANNUAL MAJOR REPAIRS	21,015	203,777	192,445	192,000	192,000	320,000	320,000	320,000
280-57500-821	ENGINEERING	-	-	28,636	20,000	20,000	20,000	20,000	20,000
280-57500-830	CONTINGENCIES	-	-	-	-	-			
	Total:	24,536	204,945	225,922	232,000	232,000	360,000	360,000	360,000

FUND BALANCE		593,106	678,416	721,785		489,785	166,949	137,819	129,785
280-34300	Net Change-Increase/(Decrease)	93,314	85,310	43,369	-	(232,000)	(322,836)	(29,129)	(8,035)

FUND TYPE
SPECIAL REVENUE**ASSOCIATED DEPARTMENT**
POLICE**FUND DESCRIPTION****FUND 295**

The Police Trust Fund (#295) was established to account for four separate activities: Donations, Crime Prevention, Seizures and Evidence/Found Property.

- **Audit Classification:** Governmental, Non-Major.

DONATIONS

The K9 Unit was established in 2013 with a “By the Community, For the Community” initiative and funds were acquired through the K9 5K/10K Run (held 2014, 2015, and 2016), K9 t-shirt sales, coin jar donations and donations from businesses and citizens. This fund is to account for the revenue and expenses associated with the K9 Unit.

- **Fund Balance** is designated to be retained for costs associated with the establishing and maintaining a K9 Unit.
- **Primary Funding Source** is donations.

CRIME PREVENTION

Accounts for the revenue and expense of safety awareness programs and supplies including Identification kits, safety pamphlets, coloring books, etc.

- **Fund Balance** is designated to be retained for costs associated with crime prevention initiatives.
- **Primary Funding** is from Police Department sales of Wisconsin Department of Transportation vehicle registrations. Two-thirds of the convenience fee of \$10 is retained by this fund.

SEIZURES

Accounts for the revenue and expense from federal and state seizures. Approved expenditures of these funds have included an electronic fingerprinting system, undercover vehicle, surveillance camera, tactical equipment and funds for undercover drug operations.

- **Fund Balance** is restricted for uses permissible by state and federal law. Portions of state-seized funds are submitted to the Wisconsin Common School Fund. Portions of federally-seized funds are retained by the U.S. Marshals Service.
- **Primary Funding Source** is derived from federal and state seizures of cash and/or vehicles used in the commission of a felony. This funding is expected to be reduced or eliminated with future changes to federal and state seizure laws.

Evidence/FOUND PROPERTY

Accounts for seized and lost/found currency.

- **Fund Balance** is designated to be retained until the property can be returned to the rightful owner.
- **Primary Funding Source** is evidence from investigations and/or found property.

POLICE TRUST FUND REVENUE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
MISCELLANEOUS REVENUES									
295-48100-52	INTEREST INCOME	27	29	46	28	38	28	28	28
295-48200-52	SEIZURE REV-DRUG RELATED	6,579	38,203	429	8,740	500	8,740	8,740	8,740
295-48300-52	SEIZURE REV-NON DRUG RELATED	-	-	-	-	-	-	-	-
295-48400-52	CRIME PREVENTION INCOME	6,101	3,595	5,578	4,759	5,652	4,759	4,759	4,759
295-48500-52	DONATIONS-POLICE DEPARTMENT	9,446	669	9,678	6,595	-	6,595	6,595	6,595
295-48700-52	EVIDENCE/FOUND PROP INCOME	1,155	456	1,913	1,560	415	1,560	1,560	1,560
	Total Miscellaneous Rev.	23,307	42,952	17,643	21,682	6,605	21,682	21,682	21,682
OTHER FINANCING SOURCES									
295-49300-52	FUND BALANCE APPLIED	-	-	-	(2,065)	8,365	(2,065)	(21,682)	(21,682)
	Total Other Financing Sources	-	-	-	(2,065)	8,365	(2,065)	(21,682)	(21,682)
		23,307	42,952	17,643	19,617	14,971	19,617	-	-

POLICE TRUST FUND EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
295-52200-310	OFFICE & OPERATING SUPPLIES	15,399	7,385	4,859	15,482	1,440	15,482	-	-
295-52200-320	EVIDENCE/FOUND PROP EXP	-	1,324	52	445	-	445	-	-
295-52200-350	DRUG SEIZURE EXPENSES	8,897	2,173	12,000	3,690	14,574	3,690	-	-
		24,295	10,882	16,911	19,617	16,014	19,617	-	-

FUND BALANCE		55,554	87,625	88,356		79,991	82,056	101,673	101,673
295-34300	Net Change-Increase/(Decrease)	(988)	32,070	732	-	(8,365)	2,065	19,617	-



**FUND TYPE
SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT
ECONOMIC DEVELOPMENT**

FUND DESCRIPTION

FUND 900

The Economic Development Operating Fund (#900) accounts for all operating revenues and expenses necessary to maintain the Whitewater CDA office and its presence for the benefit of the community and economic development.

The office is charged with creating, coordinating, and/or executing all city community and economic development efforts. The office serves as the main contact point for business growth, retention, expansion, and community development activities. Together with the City Manager, other municipal departments, the Executive Director is instrumental in the creation of and development of Tax Incremental Districts (TID's) for the city.

- **Fund Balance.** At year-end, any remaining balance not subject to Tax Increment Finance (TIF) rules or restrictions of other revenue sources will be made available for transfer back to the General Fund.
- **Primary Funding Source** is from Tax Incremental Financing (TIF) Districts per their respective project plans with support from the City's General Fund. As increment in the TID districts grow the resulting TIF revenues are designated to be used as the primary source of funding to the community and economic development operations. The General Fund is intended to provide secondary support to ensure that the office of the Whitewater CDA is appropriately funded to fulfil its Mission to serve as the community economic development entity for the City.
- **Expenditures.** Expenditures are to be funded first by Tax Increment contributions, followed by other revenues and lastly by General Fund contributions.
- **Audit Classification:** Governmental, Component Unit.

PERSONNEL SUMMARY

	2018	2019	2020	2021	2022	2023
Director	1	1	1	1	1	1
Administrative Assistant	.4	.5	.5	.5	.5	.5

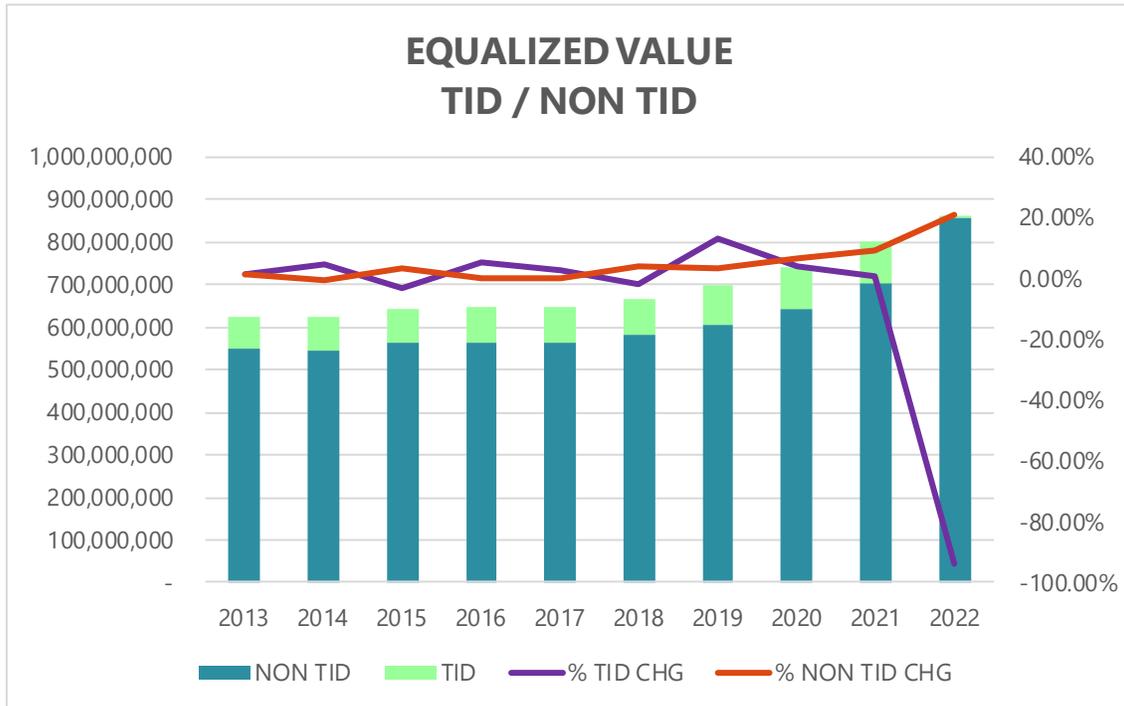
ECONOMIC DEVELOPMENT SUMMARY

FISCAL RESOURCES	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
REVENUES								
Total Revenues	179,535	100,000	100,000	169,860	103,470	173,426	190,745	190,745
Total	179,535	100,000	100,000	169,860	103,470	173,426	190,745	190,745
EXPENSES								
100 Personnel & Benefits	62,908	76,150	121,355	124,415	80,750	127,407	141,143	141,143
200 Professional Svcs	29,082	26,820	32,016	39,715	20,016	40,231	43,815	43,815
300 Commodities & Other Exp	4,927	5,943	3,493	5,730	2,704	5,787	5,787	5,787
600 Misc Exp	18,060	23,000	-	-	-	-	-	-
800 Capital Outlay	-	-	-	-	-	-	-	-
Total	114,976	131,914	156,864	169,860	103,470	173,426	190,745	190,745

FUND BALANCE	95,619	55,343	(1,496)		62,377	60,097	(3,147)	(3,147)
900-34300 Net Change-Increase/(Dec)	64,559	(40,276)	(56,839)	-	63,873	-	-	-
Fund Balance Audit Adust	-	8,363	(25)					

DEPARTMENT SERVICE METRICS

Equalized Value. Positive economic growth results in new and expanding businesses as well as new residential construction which ultimately increases the local tax base and can reduce overall property taxes for individual property owners. Equalized value can be a helpful indicator of the growth in commercial and residential development over time. Regional, state, or federal shifts outside of the community can also have an impact on equalized value.



GOALS & OBJECTIVES

2022/2023 OUTLOOK

- Empower our community through access to capital.
- Create and rehabilitate high-quality affordable housing stock.
- Expand business park footprint.
- Attract Investments.
- Encourage entrepreneurship.
- Increase tax-base.
- Engage with residents to improve community culture and social life.
- Migrate existing Departmental procedural documents to Laserfiche by 9/30/22.

ECONOMIC DEVELOPMENT FUND REVENUE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
900-48100-56	INTEREST INCOME	413	-	-	-	-	-	-	-
900-49262-56	TRANSFER-TID #4-ADMINISTRATION	75,000	75,000	75,000	-	-	-	-	-
900-49263-56	TRANSFER-TID #6-ADMINISTRATION	25,000	25,000	25,000	-	-	-	-	-
900-49265-56	TRANSFER TID #4 AFFORD HOUSING	-	-	-	50,000	50,000	50,000	50,000	50,000
900-49266-56	TRANSFER TID #11-ADMIN	-	-	-	-	-	5,000	5,000	5,000
900-49267-56	TRANSFER TID #12-ADMIN	-	-	-	-	-	5,000	5,000	5,000
900-49268-56	TRANSFER TID #13-ADMIN	-	-	-	-	-	35,000	35,000	35,000
900-49290-56	GENERAL FUND TRANSFER	79,122	-	-	117,343	117,343	76,146	32,500	32,500
900-49300-56	FUND BALANCE APPLIED	-	-	-	2,517	(63,873)	2,279	63,245	63,245
	Fund 900 - Ec Dev Income	179,535	100,000	100,000	169,860	103,470	173,426	190,745	190,745

ECONOMIC DEVELOPMENT FUND EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
900-56500-111	SALARIES	33,834	42,792	78,276	77,352	42,500	79,092	84,000	84,000
900-56500-115	WAGES/PART-TIME/PERMANENT	18,337	21,152	21,011	22,129	22,500	22,627	23,063	23,063
900-56500-151	FRINGE BENEFITS	6,393	12,206	22,068	24,934	15,750	25,687	34,080	34,080
900-56500-158	UNEMPLOYMENT COMPENSATION	4,345	-	-	-	-	-	-	-
900-56500-210	PROFESSIONAL DEVELOPMENT	2,450	935	1,776	3,500	700	3,535	3,535	3,535
900-56500-211	CONSULTANT FEES	-	-	-	-	-	-	-	-
900-56500-212	LEGAL SERVICES	5,369	2,418	10,025	12,500	375	12,625	12,625	12,625
900-56500-215	PROFESSIONAL SERVICES	5,187	5,061	2,942	2,500	2,500	2,525	2,525	2,525
900-56500-219	AUDIT FEES	-	1,000	1,000	4,000	1,000	4,040	4,040	4,040
900-56500-222	COUNTY/REGIONAL ECON DEV	8,955	9,752	9,143	9,250	9,143	9,343	9,343	9,343
900-56500-223	MARKETING	3,748	2,822	2,329	2,500	833	2,525	2,525	2,525
900-56500-224	SOFTWARE/HARDWARE MAINTENANCE	2,134	3,614	2,811	3,344	3,344	3,487	7,012	7,012
900-56500-225	TELECOM/INTERNET/COMMUNICATION	1,238	1,219	1,990	2,121	2,121	2,152	2,210	2,210
900-56500-310	OFFICE & OPERATING SUPPLIES	258	2,756	1,411	600	450	606	606	606
900-56500-311	POSTAGE	83	21	252	200	150	202	202	202
900-56500-320	DUES	345	10	1,360	1,180	-	1,192	1,192	1,192
900-56500-321	SUBSCRIPTIONS & BOOKS	503	299	-	-	-	-	-	-
900-56500-325	PUBLIC EDUCATION	-	-	78	50	40	51	51	51
900-56500-330	TRAVEL EXPENSE	2,641	104	367	3,700	1,904	3,737	3,737	3,737
900-56500-341	MISC EXPENSE	747	2,606	25	-	160	-	-	-
900-56500-371	DEPRECIATION EXPENSE	350	148	-	-	-	-	-	-
900-56500-649	TRANSFER-TO FUND 910	-	-	-	-	-	-	-	-
900-56500-650	TRANSFER-GENERAL FUND	18,060	-	-	-	-	-	-	-
900-56500-651	TRANSFER-FUND 200	-	23,000	-	-	-	-	-	-
900-56500-805	LAND/REAL ESTATE PURCHASE	-	-	-	-	-	-	-	-
	Total CDA General Expenses	114,976	131,914	156,864	169,860	103,470	173,426	190,745	190,745

FUND TYPE
SPECIAL REVENUE

ASSOCIATED DEPARTMENT
ECONOMIC DEVELOPMENT

FUND DESCRIPTION

FUND 910

The fund accounts for the revenue and expenses related to community and economic development initiatives and/or programs that are managed by the Whitewater CDA. This fund includes monies provided by State, Federal and/or local sources to promote community and economic development benefit or the entire City of Whitewater.

It is the policy of the Whitewater CDA to promote housing and community development throughout the entire City of Whitewater. The CDA is responsible for assisting initiatives and programs that:

- Provide and retain gainful employment opportunities for citizens of the City.
- Provide affordable housing in the City.
- Encourage growth of the City's tax base.
- Stimulate the flow of investment capital into the City resulting in beneficial effects upon the economy in the City.

Further, the CDA is responsible for the general economic health of the city by preventing and eliminating blight, substandard, and deteriorated areas and properties through the utilization of all means appropriate. This encourages well planned, integrated, stable, safe, and healthy neighborhoods, the provisions of healthful homes, a decent living environment, and adequate places of employment for the people of the City of Whitewater.

- **Fund Balance** is designated to fund incentives and assistance to businesses who reside with the City limits of Whitewater.
- **Primary Funding Sources** are interest payments on loans paid by borrowers and funding by State, Federal or local sources.
- **Audit Classification:** Governmental, Component Unit

This fund is not budgeted, but accounts for all revenue and expenditures.

**ECONOMIC DEVELOPMENT
FUND 910 REVENUE DETAIL**

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
910-41008-00	CDBG INT-SWEETSPOT-\$41,360	204	8	-	-	-	-	-	-
910-41013-00	CDBG INT-LEARNING DEPOT	2,053	1,795	-	-	-	-	-	-
910-41023-00	CDBG INT-BIKEWISE-\$62,600-4%	858	1,639	-	-	-	-	-	-
910-41024-00	CDBG INT-BUTTONLINK	1,367	738	-	-	-	-	-	-
910-41025-00	CDBG INT-V2 LEAGUE-\$51,560	1,615	1,167	-	-	-	-	-	-
910-41030-00	CDBG INT-MEEPER \$102,510	13,563	10,392	-	-	-	-	-	-
910-41031-00	CDBG INT-BLUE LINE \$41,460	2,864	1,469	-	-	-	-	-	-
910-41032-00	CDBG INT-BLUE LINE \$50,000	-	4,499	-	-	-	-	-	-
910-41033-00	CDBG INT-MEEPER \$82,310	-	10,974	-	-	-	-	-	-
910-43006-00	CAPCAT INT-INVENTALATOR	-	500	-	-	-	-	-	-
910-43011-00	CAPCAT INT-SCANALYTICS	8,125	-	-	-	-	-	-	-
910-43012-00	CAPCAT INT-INVENTALATOR 77500	-	500	-	-	-	-	-	-
910-43013-00	CAPCAT INT-POLCO 103500	831	-	-	-	-	-	-	-
910-43015-00	CAPCAT INT-BLUE LINE	-	4,330	-	-	-	-	-	-
910-46001-00	INT INC-ACTION-LRN DEPOT \$41K	-	-	1,527	-	-	-	-	-
910-46002-00	INT INC-ACTION-BUTTONLINK \$9K	-	-	130	-	-	-	-	-
910-46003-00	INT INC-ACTION-BIKEWISE \$23K	-	-	910	-	-	-	-	-
910-46004-00	INT INC-ACTION-MEEPER \$97K	-	-	3,663	-	-	-	-	-
910-46005-00	INT INC-ACTION-MEEPER \$82K	-	-	3,770	-	-	-	-	-
910-46006-00	INT INC-ACTION-BLUELINE \$34K	-	-	1,374	-	-	-	-	-
910-46007-00	INT INC-ACTION-BLUELINE \$45K	-	-	1,953	-	-	-	-	-
910-48100-00	INTEREST INC-TID 4 ADVANCE	-	-	142,859	-	142,859	-	-	-
910-48101-00	INTEREST INC-BUS DEV-101 127	11,110	4,540	-	-	-	-	-	-
910-48102-00	INTEREST INC-ECON DEV 101 020	10,077	3,250	-	-	-	-	-	-
910-48103-00	INTEREST INCOME-FACADE	4,034	1,155	70	-	-	-	-	-
910-48104-00	INTEREST INCOME-HOUSING	521	142	9	-	-	-	-	-
910-48105-00	INTEREST INC-ED DEV 102 023	357	102	-	-	-	-	-	-
910-48106-00	INT INC-MORAIN VIEW 101 282	65	19	-	-	-	-	-	-
910-48108-00	INTEREST INCOME-SEED FUND	904	2	2	-	-	-	-	-
910-48109-00	INTEREST INCOME-ACTION FUND	-	-	393	-	-	-	-	-
910-48601-00	MISC INCOME	-	175	3,500	-	-	-	-	-
910-48605-00	RENTAL INCOME-CROP LEASES	21,123	21,123	21,123	-	-	-	-	-
910-48680-00	ADMINISTRATION FEE--LOANS	1,560	-	-	-	-	-	-	-
910-48698-00	TRANSFER FROM FUND 900	-	-	-	-	-	-	-	-
910-48700-00	GAIN ON SALE OF LAND	-	113,525	-	-	-	-	-	-
910-49300-56	FUND BALANCE APPLIED	-	-	-	-	717,882	-	-	-
	Fund 910 - CDA Income	81,230	182,042	181,284	-	860,741	-	-	-

**ECONOMIC DEVELOPMENT
FUND 910 EXPENSE DETAIL**

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
910-56500-212	LEGAL/PROFESSIONAL/MARKETING	-	3,550	580	-	-	-	-	-
910-56500-219	PROFESSIONAL SERVICES	-	3,766	5,660	-	-	-	-	-
910-56500-295	ADMINISTRATIVE EXPENSE	1,790	1,594	3,382	-	-	-	-	-
910-56500-323	MARKETING/AD'S	2,917	-	-	-	-	-	-	-
910-56500-371	DEPRECIATION EXPENSE	121,760	121,810	126,345	-	-	-	-	-
910-56500-401	BUSINESS PARK DEVELOP EXP	-	-	-	-	-	-	-	-
910-56500-403	COM EPRISE LOANS-CDBG CLOSE	-	-	860,741	-	860,741	-	-	-
910-56500-404	HOUSING LOANS	50	-	50	-	-	-	-	-
910-56500-408	RENTAL EXPENSES	-	1,467	10,982	-	-	-	-	-
910-56500-409	MORRAINE VIEW PARK EXP.	-	-	2,867	-	-	-	-	-
910-56500-415	CDBG LOAN-LOAN LOSS ALLOWANCE	-	-	-	-	-	-	-	-
910-56500-416	CDBG HOUSE-LOAN LOSS ALLOWANCE	-	-	-	-	-	-	-	-
910-56500-417	CAP CAT-LOAN LOSS ALLOWANCE	-	113,800	-	-	-	-	-	-
910-56500-418	UDAG-LOAN LOSS ALLOWANCE	-	-	-	-	-	-	-	-
910-56500-450	CAPITAL CATALYST-SEED FD GRNTS	30,000	-	10,000	-	-	-	-	-
910-56500-525	ACTION GRANTS-BUSINESS DEV	-	15,000	-	-	-	-	-	-
910-56500-650	TRANSFER-FD 900-ADMIN	-	-	-	-	-	-	-	-
	Total CDA General Expenses	156,517	260,987	1,020,607	-	860,741	-	-	-
	Liquid-Operating Cash	634,361	461,807	628,513		486,496			
	Liquid-Restricted Cash	1,345,429	1,353,130	809,440		1,002,456			
	Non-Liquid-Fund Balance	7,043,172	6,956,525	6,660,891		5,749,993			
	FUND BALANCE	8,388,601	8,309,655	7,470,331		6,752,449	6,752,449	6,752,449	
	Net Change-Increase/(Decrease)	(75,287)	(78,946)	(839,323)		(717,882)	-	-	



**FUND TYPE
SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT
MEDIA SERVICES**

DEPARTMENT/FUNCTION

FUND 200

The Media Services (previously Cable TV) Fund (#200) accounts for revenue and expense related to providing media services to the Whitewater community. These services include programming for Whitewater Community Television Channel 990 as well as communications and public relations information for citizens delivered through the City’s social media presence, website and outside media outlets.

- **Fund Balance** is designated to be retained to fund services provided by the department. Prior to 2017, funds were transferred out to the General Fund for general purposes. Due to declining annual franchise fee revenue, these transfers have been discontinued in favor of retaining all funds within Fund 200 with a goal to establish self-sufficiency of the department.
- **Primary Funding Source** is franchise fee revenue received under a cable television Franchise Agreement with Charter Communications, paid for by local television subscribers. Operating shortfalls will be supplemented by transfers from the General Fund.
- **Audit Classification:** Governmental, Non-Major.

Services for the City of Whitewater reach customers and citizens in many ways including television, social media, the city website, and outside media outlets to provide information and updates about the City of Whitewater.

The PR & Communications Manager oversees the department. Whitewater Community TV 990 is a Public, Education and Government Access (PEG) cable television station operating on Charter Communications' Digital Channel 990 in the City of Whitewater and surrounding communities. Whitewater TV broadcasts locally-produced, television programs 365 days per year and is fully funded by franchise fees paid by local cable television subscribers.

The City of Whitewater currently uses Facebook and Twitter and Instagram to gain a social media following and share information through these outlets with regular posts and alerts.

The City also has a website containing vital information about city government, agendas and minutes for city meetings, video broadcasting of events and meetings within the city, along with contact and hiring information. Media Services oversees the updates of individual departments to the website and oversees the overall layout and upkeep.

Media Services also works directly with internal staff, citizens and local media to gather and distribute necessary information to the community.

MISSION

Media Services’ mission is to enhance and expand access to local government for Whitewater citizens, provide a medium for the Whitewater Unified School District, share update information to citizens in the fashion they desire and to provide equal access to local citizens interested in using video as an outlet for expressing their creative and intellectual freedoms. The purpose of Media Services’ is to provide informational, educational and entertaining media and knowledge reflective of the Whitewater communities’ desires and interests.

PERSONNEL SUMMARY

	2018	2019	2020	2021	2022	2023
Full Time Positions	1	1	1	1	1	1
Part Time Positions	5	5	5	5	3	3

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 200
MEDIA SERVICES**



MEDIA SERVICES REVENUE & EXPENSE, & FUND BALANCE SUMMARY

FISCAL RESOURCES		2019	2020	2021	2022	2022	2023 Original	2023 Revised	2023 Revised
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACT-EST	BUDGET	W/Ref	WO/Ref
Media Services - Revenue									
Total Revenues		114,247	115,776	97,925	117,845	109,440	120,380	134,458	134,458
51100	Total	114,247	115,776	97,925	117,845	109,440	120,380	134,458	134,458
Media Services - Expenses									
100	Personnel Services	90,895	69,544	98,881	106,661	94,177	109,026	119,539	119,539
200-300	Commodities & Other Expenditures	9,882	14,666	11,812	11,185	12,986	11,354	14,919	14,919
800-900	Capital Equip & Transfers	-	-	-	-	-	-	-	-
51100	Total	100,777	84,209	110,692	117,845	107,163	120,380	134,458	134,458
NET REVENUE OVER EXPENSES		13,469	31,567	(12,767)	-	2,277	-	-	-
FUND BALANCE		38,091	69,658	56,891	56,891	45,366	23,135	-	-
200-34300	Net Change-Increase/(Decrease)	13,469	31,567	18,800		(11,525)	(22,231)	(23,135)	-

DEPARTMENT SERVICE METRICS

The service and deliverables within the Media Services Department reaches many platforms including television, website, social media and outside media outlets.

WEBSITE MEASURES			SOCIAL MEDIA MEASURES				
Description	2020	YTD 2021	Social Media	Measure	2019	2020	YTD 2021
Visits	114,004	97,146	FB-City	Followers	1,956	2,207	2,401
Page Views	219,444	192,416	FB-Police Dept	Followers	3,876	4,434	5,042
Top Page Visit- 1 Pay Bills Online	10,208	7,589	FB-Park & Rec	Followers	1,161	1,397	1,527
Top Page Visit- 2 COVID 19	9,376	4,597	FB-Library	Followers	1,302	1,175	1,223
Top Page Visit- 3 Police	6,191	3,256	FB-Dementia	Followers	122	149	163
Top Page Visit- 4	Voting	Water Util	Twitter	Followers	218	239	249
	3,090	2,219	Twitter	Tweets	153	235	1,175
Top Page Visit- 5	C Council	Forms	Instagram	Followers	339	539	733
	2,875	2,171	Instagram	Posts	69	194	274
Top Page Visit- 6	Press Rel	WAFC	Polco	Users	508	558	754
	2,627	2,042	FB=Facebook				

TV CHANNEL HOURS FILMED			
Type	2019	2020	YTD 2021
Public	218.3	795.75	832
Government	420.8	522.25	397.5
Educational	370.8	103.5	91.75
Total	1,009.9	1,421.50	1,321.25

GOALS & OBJECTIVES

2022/2023 OUTLOOK

- New role of Media Coordinator to begin in Jan 2022- a plan will be created for the next two years for filming, editing, archiving, scheduling, programming, hiring, training volunteers and new hires, creating possible new programs including working with school district AV team and local organizations. Will adapt to changes, requests and needs in 2023 as needed.
- Hire the necessary staff after summer of 2022 due to exit of current staff due to graduation. Additional hires in 2023 as needed.
- Continue posts and growth of followers on social media accounts Facebook, Twitter and Instagram.
- Work with IT to build upon the new infrastructure to broadcast for television and live streaming. A programmer is planned to be implemented in 2022. Media Coordinator to update this daily as needed.
- Review plans for PSA's (about local services and consider sponsorships from local businesses and organizations to generate revenue).
- Continue to add information to the website including forms, images and documents.
- Website Redesign with CivicPlus in 2022 and run for the next 4 years.
- Continue initiatives to grow interest in Commissions and Boards with Community Involvement & Cable TV Commission.
- Research has begun on internal communications plan for the organization and effort to work on the creation of this document will continue in 2022. Work with City Manager to complete.
- Migrate existing Departmental procedural documents to Laserfiche by 9/30/22.

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 200
MEDIA SERVICES**



MEDIA SERVICES REVENUE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
INTERGOVERNMENTAL REVENUES									
200-43355-55	TRANSFER FROM OTHER FUNDS	-	23,000	-	-	-	-	-	-
	Total Intergovernmental	-	23,000	-	-	-	-	-	-
CHARGES FOR SERVICES									
200-44900-55	CABLE FRANCHISE FEES	92,870	82,979	79,717	80,000	79,717	80,000	80,000	80,000
200-46312-55	MISC DEPT EARNINGS	20,384	25	50	-	50	-	-	-
200-46314-55	ST OF WISC-VIDEO SVC PROV AID	-	9,531	18,119	18,119	18,119	18,119	18,119	18,119
	Total Charges for Services	113,254	92,535	97,886	98,119	97,886	98,119	98,119	98,119
MISCELLANEOUS REVENUES									
200-48100-55	INTEREST INCOME	993	241	40	30	30	30	30	30
200-48600-55	MISC REVENUE-SPONSORSHIP	-	-	-	-	-	-	-	-
	Total Miscellaneous Rev	993	241	40	30	30	30	30	30
OTHER FINANCING SOURCES									
200-49300-55	FUND BALANCE APPLIED	-	-	-	19,696	11,525	22,231	36,309	36,309
	Total Other Financing	-	-	-	19,696	11,525	22,231	36,309	36,309
		114,247	115,776	97,925	117,845	109,440	120,380	134,458	134,458

MEDIA SERVICES EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
200-55110-111	SALARIES/PERMANENT	75,289	58,736	83,457	89,548	78,070	91,563	94,733	94,733
200-55110-150	MEDICARE TAX/CITY SHARE	1,157	893	1,253	1,368	1,182	1,399	1,443	1,443
200-55110-151	SOCIAL SECURITY/CITY SHARE	4,947	3,817	5,358	5,850	5,054	5,981	6,171	6,171
200-55110-152	RETIREMENT	3,643	2,499	3,810	5,122	3,823	5,122	5,979	5,979
200-55110-153	HEALTH INSURANCE	4,814	2,266	4,833	4,800	5,836	4,800	9,793	9,793
200-55110-154	HSA-HRA CONTRIBUTIONS	-	-	-	(188)	-	-	1,250	1,250
200-55110-155	WORKERS COMPENSATION	1,038	1,203	161	151	203	151	160	160
200-55110-156	LIFE INSURANCE	8	8	9	10	10	10	10	10
200-55110-158	UNEMPLOYMENT COMPENSATION	-	122	-	-	-	-	-	-
200-55110-211	PROFESSIONAL DEVELOPMENT	30	290	150	300	80	303	303	303
200-55110-212	PROFESSIONAL SERVICES	94	392	2,580	300	98	303	303	303
200-55110-218	CABLE TV SERVICE & EXPENSES	1,863	1,862	1,713	1,475	1,425	1,475	1,475	1,475
200-55110-224	SOFTWARE/HARDWARE MAINTENANC	1,416	4,917	1,355	1,574	2,373	1,661	5,167	5,167
200-55110-225	TELECOM/INTERNET/COMMUNICATION	1,925	2,253	2,745	2,985	2,985	3,016	3,075	3,075
200-55110-310	OFFICE & OPERATING SUPPLIES	2,838	3,177	1,740	3,000	1,039	3,030	3,030	3,030
200-55110-320	SUBSCRIPTIONS/DUES	1,186	1,128	656	250	4,675	253	253	253
200-55110-324	PROMOTIONS/ADS	17	26	598	500	10	505	505	505
200-55110-330	TRAVEL EXPENSES	-	-	-	-	-	-	-	-
200-55110-342	PRINTING	-	400	-	400	-	404	404	404
200-55110-343	POSTAGE	512	220	275	400	300	404	404	404
200-55110-359	REPAIR/MAINTENANCE EXP	-	-	-	-	-	-	-	-
200-55110-810	CAPITAL EQUIPMENT	-	-	-	-	-	-	-	-
200-55110-913	TRANSFER IN/OUT-OTHER FUNDS	-	-	-	-	-	-	-	-
	Total:	100,777	84,209	110,692	117,845	107,163	120,380	134,458	134,458

**FUND TYPE
SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT
FINANCE**

FUND DESCRIPTION

FUND 208

The Parking Permit Fund (#208) was established in the early 2000's to account for the revenues and expenses from the sale of parking permits for use of designated public parking areas and provide primary funding for operation and maintenance of public parking facilities.

- **Fund Balance** is to be retained until it reaches a target value of \$120,000. Any accumulated balance is designated for parking lot maintenance, permit sale, and surface replacement expenses. Any balance over this target value can be made available for transfer to the General Fund for general purposes. Prior to 2018, annual transfers were made to the General Fund for general use. These transfers have been discontinued in favor of retaining funds deemed adequate to establish self-sufficiency of public parking activity.
- **Primary Funding Source** is revenue from the sale of public parking permits.
- **Audit Classification:** Governmental, Non-Major.

PARKING PERMITS REVENUE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
LICENSES & PERMITS									
208-44125-51	PARKING PERMITS	33,230	29,285	28,740	34,000	30,105	34,340	34,340	34,340
208-44150-52	HONOR BOX REVENUES	5,390	3,600	4,697	4,500	4,764	4,545	4,545	4,545
	Total Intergovernmental Rev.	38,620	32,885	33,437	38,500	34,869	38,885	38,885	38,885
MISCELLANEOUS REVENUES									
208-48100-52	INTEREST INCOME	598	145	24	50	25	50	50	50
	Total Miscellaneous Revenues	598	145	24	50	25	50	50	50
OTHER FINANCING SOURCES									
208-49300-52	FUND BALANCE APPLIED	-	-	-	450	4,116	455	455	455
	Total Other Financing Sources	-	-	-	450	4,116	455	455	455
	Grand Total:	39,218	33,031	33,461	39,000	39,010	39,390	39,390	39,390

PARKING PERMITS EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
208-51920-650	PARKING PERMIT EXPENSES	4,916	4,195	4,591	4,000	4,000	4,040	4,040	4,040
208-51920-680	PARKING LOT MAINT/REPAIR	4,390	-	-	-	-	-	-	-
208-51920-913	TRANSFER IN/OUT-OTHER FUNDS	2,250	2,250	35,927	35,000	35,000	35,350	35,350	35,350
	Total:	11,555	6,445	40,518	39,000	39,000	39,390	39,390	39,390

FUND BALANCE		59,424	86,010	78,953		74,837	74,382	74,382	74,382
208-34300	Net Change-Increase/(Decrease)	27,663	26,586	(7,057)	-	(4,116)	(455)	-	-

**FUND TYPE
SPECIAL PURPOSE FUND**

**ASSOCIATED DEPARTMENT
FINANCE**

FUND DESCRIPTION

FUND 210

The Fire/Rescue Equipment Fund (#210) is used to accumulate the funding needed to replace Fire and Rescue vehicles used within the City on a scheduled basis. Although the volunteer fire department formally organized itself as a separate organization in 2016, it continues to offer Fire and Emergency services to the City on a contract basis. The City continues to provide equipment for these services, but retains ownership of the equipment.

- **Fund Balance** is designated to be retained to fund replacement of equipment and vehicles on a planned replacement schedule.
- **Primary Funding Source** is from the General Fund transfers and debt issuance.
- **Audit Classification:** Governmental, Non-Major.

FIRE/RESCUE EQUIPMENT REVENUE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
INTERGOVERNMENTAL REVENUES									
210-43355-52	GENERAL FUND TRANSFER	-	-	260,000	-	-	-	-	-
	Total Intergovernmental Rev.	-	-	260,000	-	-	-	-	-
MISCELLANEOUS REVENUES									
210-48100-52	INTEREST INCOME	1,160	282	46	-	30	-	-	-
210-48300-52	SALE OF VEHICLES	-	-	3,509	-	44,448	-	-	-
210-48400-52	GRANT INCOME	-	-	-	-	12,195	-	-	-
210-48600-52	MISC. INCOME	-	-	-	-	1,762	-	-	-
210-48610-52	REBATE-EQUIPMENT/ROLLING STOCK	-	-	-	-	-	-	-	-
	Total Miscellaneous Revenues	1,160	282	3,555	-	58,435	-	-	-
OTHER FINANCING SOURCES									
210-49290-52	TRANSFER IN-OTHER FUNDS	50,000	-	-	-	-	350,000	350,000	350,000
210-49291-52	LOAN PROCEEDS	184,625	11,133	-	1,050,000	1,065,000	-	-	-
210-49292-52	PREMIUM ON DEBT	-	-	-	-	19,233	-	-	-
210-49300-52	FUND BALANCE APPLIED	-	-	-	(1,050,000)	(1,066,364)	1,050,000	1,050,000	1,175,203
	Total Other Financing Sources	234,625	11,133	-	-	17,869	1,400,000	1,400,000	1,525,203
	Grand Total:	235,785	11,415	263,555	-	76,304	1,400,000	1,400,000	1,525,203

FIRE/RESCUE EQUIPMENT EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
210-52200-670	BOND ISSUE EXPENSES	-	-	-	-	13,820	-	-	-
	Transfer to Other Funds	-	-	-	-	-	-	-	125,203
210-52200-810	EQUIPMENT FOR VEHICLES	-	-	105,933	-	8,109	-	-	-
210-52200-820	ROLLING STOCK	-	-	-	-	54,344	1,400,000	1,400,000	1,400,000
	Total:	-	-	105,933	-	76,272	1,400,000	1,400,000	1,525,203

FUND BALANCE	371,975	383,390	541,012	1,607,376	557,376	557,376	432,173
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**FUND TYPE
SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT
PARK & RECREATION**

DEPARTMENT/FUNCTION

FUND 220

The Library Special Revenue Fund (#220) was established to account for the revenue and expense associated with providing a local public library. Library services include a collection of print books, graphic novels, print magazines, DVDs, Blu-rays, music CDs, books on compact disc and in Playaway digital format, downloadable digital books, audiobooks, magazines, videos and videogames, materials in Spanish, and a Library of Things: GPS devices for geocaching, Adventure Packs (Ice Age Trail, telescope and Guide to the Night Sky, etc.), mobile hotspots, outdoor games, memory kits for those living with dementia or other memory impairments. The library also has 16 laptop computers for public use of the Internet and other software applications.

- **Fund Balance** is designated to be retained for funding of the Library’s operational and capital needs under the direction of the Library Board.
- **Primary Funding Source** is from four major sources including the City of Whitewater and the Counties of Jefferson, Walworth, and Rock.
- **Audit Classification:** Governmental, Non-Major.

The Irvin L. Young Memorial Library is open to serve the community 61 hours per week, Monday through Thursday, 9:00 a.m.-8:30 p.m.; Friday, 9:00 a.m.-5:30 p.m.; and Saturday, 9:00 a.m.-3:00 p.m.

The library is governed by a seven-member board of trustees appointed by the City Council to staggered three-year terms. One member of the board is a City Council member and one is appointed as a representative of the Whitewater Unified School District by the district superintendent.

MISSION

We will have the space and the stuff to do the things that you want.

PERSONNEL SUMMARY

	2018	2019	2020	2021	2022	2023
Library Director	1	1	1	1	1	1
Assistant Library Director	1	1	1	1	1	1
Youth Educational Services Lib.	1	1	1	1	1	1
Technical Services Specialist	1.6	1.6	1.6	1.6	1.6	1.6
Outreach Services Specialist	1.2	1.2	1.2	.58	.58	.58
Customer Service Specialist	3.2	3.2	3.2	3.2	3.2	3.2
Customer Service Associate	.5	-	-	-	-	-
Consortium Services Asst	-	-	-	-	-	-
Prog. and Makerspace Librarian	.8	.8	.8	1	1	1
Summer Intern	.5	-	-	-	-	-
Individuals	16	13	13	13	13	13
Total Library Staff (FTEs)	10.7	9.7	9.7	9.38	9.38	9.38

We eliminated one of the Outreach Services Specialist positions following the retirement of an employee. We replaced the position with an additional Customer Service Specialist to alleviate the staff shortage at the front desk created by the elimination of the five temporary positions over the last two years and made the Programming and Makerspace Librarian position full-time.

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 220
LIBRARY**



Informational Only: Library Board solely controls this budget based on outside revenue sources.

LIBRARY REVENUE SUMMARY

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
INTERGOVERNMENTAL REVENUES									
220-43720-55	CONTRACT REVENUE	216,703	218,100	233,020	211,755	211,755	211,755	229,305	229,305
	Total Intergovernmental Rev.	216,703	218,100	233,020	211,755	211,755	211,755	229,305	229,305
FINES & FORFEITURES									
220-45300-55	FINE REVENUE	8,423	2,349	-	-	-	-	-	-
220-45310-55	LOST MATERIAL FINE	2,873	3,819	2,691	3,300	3,400	3,300	3,300	3,300
220-45320-55	SALES-SUMMER LIBRARY PROGRAM	132	60	-	100	-	100	100	100
220-45330-55	COPY MACHINE REVENUE	4,656	2,246	2,913	2,500	2,500	2,500	2,500	2,500
	Total Public Charges - Services	16,085	8,474	5,604	5,900	5,900	5,900	5,900	5,900
MISCELLANEOUS REVENUES									
220-48100-55	INTEREST INCOME	706	172	28	250	28	250	250	250
220-48105-55	LIBRARY BOARD INTEREST INCOME	1,418	2,962	554	3,000	1,992	3,000	3,000	3,000
220-48210-55	RENTAL INC-HOUSE-414&414/A	6,000	8,600	12,700	12,600	12,700	12,600	-	-
220-48260-55	RENTAL-HOUSE-413 W. CENTER	9,900	4,000	9,600	9,600	9,600	9,600	-	-
220-48500-55	DONATIONS	18,684	19,888	23,361	18,650	24,000	18,650	18,650	18,650
220-48600-55	MISC REVENUE	417	363	6,729	500	336	500	500	500
	Total Miscellaneous Revenues	37,125	35,984	52,973	44,600	48,657	44,600	22,400	22,400
OTHER FINANCING SOURCES									
220-49290-55	TRANSFER IN-GENERAL FUND	469,657	470,000	470,000	470,000	470,000	470,000	470,000	470,000
220-49300-55	FUND BALANCE APPLIED	-	-	-	38,697	75,628	54,138	106,401	106,401
	Total Other Financing Sources	469,657	470,000	470,000	508,697	545,628	524,138	576,401	576,401
	220 - Library Special Rev	739,569	732,557	761,596	770,952	811,940	786,393	834,006	834,006

LIBRARY EXPENSE SUMMARY

	FISCAL RESOURCES	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
LIBRARY-SPECIAL FUND									
100	Personnel & Benefits	574,810	580,515	613,960	659,621	654,464	673,886	717,934	717,934
200	Professional Svcs	31,249	30,398	32,079	30,543	31,905	30,911	35,744	35,744
300	Commodities & Other Exp	108,281	100,015	102,597	77,788	80,810	78,566	77,298	77,298
500	Library Board	(35)	1,445	85,953	-	41,760	-	-	-
800	Capital Outlay	15,745	5,044	4,721	3,000	3,000	3,030	3,030	3,030
	Total	730,051	717,417	839,310	770,952	811,940	786,393	834,006	834,006
YOUNG LIBRARY BUILDING-GENERAL FUND									
100	Personnel & Benefits	12,315	13,039	10,269	13,201	10,799	13,455	13,933	13,933
200	Professional Svcs	42,591	38,802	40,358	42,800	38,291	43,228	39,108	39,108
300	Commodities & Other Exp	1,310	5,823	7,173	2,000	2,200	2,020	2,020	2,020
55111	Total	56,216	57,665	57,800	58,001	51,290	58,703	55,061	55,061
	GRAND TOTAL:	673,834	775,082	897,109	828,954	863,229	845,096	889,067	889,067

FUND BALANCE		671,719	686,859	609,146		533,518	479,380	427,117	427,117
220-34300	Net Change-Increase/(Decrease)	9,518	15,141	(77,713)	-	(75,628)	(54,138)	(52,263)	-

DEPARTMENT SERVICE METRICS

Performance Measures

Description	2017	2018	2019	2020	2021	2022 Projected*
Circulation-Adult	94,649	89,357	91,112	64,442	56,512	51,696
Circulation-Children	36,209	30,556	30,999	15,860	19,305	26,532
Circulation-Digital	9,411	12,285	13,882	15,947	16,966	14,316
Circulation-Total	134,216	134,216	122,111	96,249	92,783	92,554
Library Visits	69,932	68,667	66,771	28,002	33,653	39,930
Registered Borrowers	7,045	7,533	6,712	5,790	4,856	5,078
Program Attendance	2,955	3,322	2,308	590	956	3,444
Items Added	4,911	5,353	4,327	3,914	3,645	2,640
Items Withdrawn	8,414	5,563	11,142	8,288	9,964	7,032
Computer Usage	6,838	N/A	4,706	N/A	N/A	2,106
Reference Questions	755	909	922	695	785	1,860

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 220
LIBRARY**



**GOALS & OBJECTIVES
2022/2023 GOALS**

- Raise the necessary funds for the library expansion project by August 31, 2023.
- Complete a RFID tagging project on all library materials to be in alignment with library system and state goals.
- Complete a 360° review of the changing needs of the library (print vs digital expenditures, staffing, workflow) and update the library's budget.

LIBRARY EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
220-55110-111	WAGES/PERMANENT	227,658	232,515	272,718	278,143	270,156	284,401	299,536	299,536
220-55110-113	WAGES/TEMPORARY	1,054	-	-	-	-	-	-	-
220-55110-114	WAGES/PART-TIME	213,857	200,089	175,219	194,521	186,888	198,898	203,274	203,274
220-55110-117	LONGEVITY	2,500	2,000	2,000	2,000	2,000	2,000	2,000	2,000
220-55110-120	EMPLOYEE BENEFITS	129,741	145,910	164,023	184,957	195,420	188,587	213,125	213,125
220-55110-211	PROFESSIONAL DEVELOPMENT	741	522	164	-	365	-	-	-
220-55110-218	PROFESSIONAL SERV/CONSULTING	18,617	19,216	21,222	18,133	19,000	18,314	19,583	19,583
220-55110-224	SOFTWARE/HARDWARE MAINTENANCE	1,416	1,888	1,355	1,554	2,000	1,641	5,147	5,147
220-55110-225	TELECOM/INTERNET/COMMUNICATION	7,267	5,934	6,393	7,540	7,540	7,606	7,665	7,665
220-55110-227	RENTAL EXPENSES	3,208	2,767	2,945	3,316	3,000	3,349	3,349	3,349
220-55110-249	MISC REPR/MTN SERVICE	-	71	-	-	-	-	-	-
220-55110-310	OFFICE SUPPLIES	14,971	13,904	13,097	12,000	15,000	12,120	12,120	12,120
220-55110-313	POSTAGE	413	110	108	150	800	152	152	152
220-55110-319	MATERIAL RECOVERY	537	618	398	300	548	303	303	303
220-55110-320	SUBSCRIPTIONS/DUES	1,000	450	981	660	660	667	667	667
220-55110-321	LIBRARY BOOKS-ADULT	35,107	34,531	40,304	28,000	28,000	28,280	23,924	23,924
220-55110-322	LIBRARY BOOKS-REFERENCE	543	330	-	-	-	-	-	-
220-55110-323	LIBRARY BOOKS-JUVENILE	15,019	8,834	10,600	5,000	5,302	5,050	5,050	5,050
220-55110-324	LIBRARY PERIODICALS-ADULT	6,701	6,706	6,523	751	5,000	759	3,928	3,928
220-55110-325	LIBRARY PERIODICALS-JUVENILE	380	-	-	-	75	-	-	-
220-55110-326	AUDIO/VISUAL LIBRARY-ADULT	12,705	20,850	10,052	10,000	10,000	10,100	10,100	10,100
220-55110-327	AUDIO/VISUAL LIBRARY-JUVENIL	4,922	3,056	5,956	2,500	2,500	2,525	2,525	2,525
220-55110-328	MACHINE READABLE-ADULT	4,260	1,761	2,722	2,727	2,727	2,754	2,674	2,674
220-55110-330	TRAVEL EXPENSES	2,562	243	15	2,000	500	2,020	2,020	2,020
220-55110-331	PROMOTIONS/ADS-PUBLIC ED	968	148	255	1,000	250	1,010	1,010	1,010
220-55110-341	PROGRAM SUPPLIES-ADULT	3,938	6,639	6,066	6,000	2,000	6,060	6,060	6,060
220-55110-342	PROGRAM SUPPLIES-JUVENILE	2,871	1,517	4,600	6,000	6,000	6,060	6,060	6,060
220-55110-343	MISC SUPPLIES-ADULT	917	100	362	100	1,100	101	101	101
220-55110-344	MISC SUPPLIES-JUVENILE	-	-	-	-	-	-	-	-
220-55110-346	SPECIAL PROGRAMING-SUMMER	146	101	19	100	-	101	100	100
220-55110-348	SALES TAX EXPENSE	160	117	144	-	153	-	-	-
220-55110-350	CONTINGENCIES	161	1	395	500	196	505	505	505
220-55110-500	LIBRARY BOARD CHECKING	4,710	675	85,911	-	-	-	-	-
220-55110-510	LIBR BD-MM-BUILDING CKS	-	-	42	-	-	-	-	-
220-55110-515	MM BOARD CHECKING	(4,745)	770	-	-	41,760	-	-	-
220-55110-810	CAPITAL EQUIPMENT	15,745	5,044	4,721	3,000	3,000	3,030	3,030	3,030
	Total:	730,051	717,417	839,310	770,952	811,940	786,393	834,006	834,006

**FUND TYPE
SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT
FINANCE**

FUND DESCRIPTION

FUND 235

The Ride Share Fund (#235) is used to account for the revenue and expenses related to the shared ride taxi program offered in the City. The Federal and State departments of transportation provide financial support to small communities where fare revenue is not sufficient to maintain public transport options for residents. The City outsources the operation of this service, but provides vehicles and operational funding to maintain the service. Brown Cab Service is the current provider of the service, which will be re-bid in 2018 for 2019 service.

- **Fund Balance** is designated for annual operating budget and vehicle replacement.
- **Primary Funding Source** is Federal/State grants, fare revenue and General Fund transfers.
- **Audit Classification:** Governmental, Non-Major.

RIDE SHARE GRANT REVENUE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
INTERGOVERNMENTAL REVENUES									
235-43510-51	FEDERAL GRANTS	-	120,029	67,359	121,022	121,022	121,022	121,022	121,022
235-43540-51	RIDE-SHARE GRANTS	187,160	49,890	85,225	85,225	56,557	85,225	85,225	85,225
	Total Intergovernmental	187,160	169,919	152,584	206,247	177,579	206,247	206,247	206,247
MISCELLANEOUS REVENUES									
235-48100-51	INTEREST INCOME	-	-	-	-	-	-	-	-
235-48300-51	SALE OF VEHCLES	-	11,500	-	-	-	-	-	-
	Total Miscellaneous Rev.	-	11,500	-	-	-	-	-	-
OTHER FINANCING SOURCES									
235-49290-51	TRANSFERS IN/GENERAL FUND	25,896	-	-	-	-	-	-	-
235-49300-51	FUND BALANCE APPLIED	-	-	-	-	-	-	-	-
	Total Other Financing Sources	25,896	-	-	-	-	-	-	-
	Grand Total:	213,056	181,419	152,584	206,247	177,579	206,247	206,247	206,247

RIDE SHARE GRANT EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
RIDE-SHARE PAYMENTS									
235-51350-214	AUDIT SERVICES	123	-	-	-	-	-	-	-
235-51350-295	RIDE SHARE-CITY COST	176,682	153,688	139,031	206,247	177,579	206,247	206,247	206,247
235-51350-310	OFFICE & OPERATING SUPPLIES	75	-	-	-	-	-	-	-
235-51350-860	CAPITAL PURCHASES	36,176	38,129	-	-	-	-	-	-
	Total:	213,056	191,816	139,031	206,247	177,579	206,247	206,247	206,247

FUND BALANCE		72,939	62,543	76,096		76,096	76,096	76,096	76,096
235-34300	Net Change-Increase/(Decrease)	0	(10,397)	13,553	-	-	-	-	-

**FUND TYPE
SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT
PARK & RECREATION**

FUND DESCRIPTION

FUND 246

The Field of Dreams Fund (#246) was established in 2014 to fund the Treyton's Field of Dreams Project. Revenues generated by the programming of this facility are used to fund the facility and its operation.

- **Fund Balance** is designated for annual operating and capital costs including replacement of the facility turf every 10-15 years. Turf replacement is estimated to cost \$65,000. Any balance over this target value can be made available for transfer to the General Fund for general purposes.
- **Primary Funding Source** is in conjunction with The Treyton Kilar Field Endowment fund which is administered by 1st Citizens State Bank (John Erickson) and is housed under the Whitewater Community Foundation.
- **Audit Classification:** Governmental, Non-Major.

TREYTON'S FIELD OF DREAMS FUND REVENUE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
MISC REVENUE									
246-48100-55	INTEREST INCOME	-	-	-	-	-	-	-	-
246-48525-55	REC BUSINESS SPONSORSHIP	500	-	400	-	-	-	-	-
246-48610-55	MISC FIELD OF DREAMS REVENUE	-	-	-	-	-	-	-	-
	Total:	500	-	400	-	-	-	-	-
OTHER FINANCIAL SOURCES									
246-49250-55	TOURNAMENT ENTRY FEES	41,590	(2,312)	48,592	50,000	23,491	52,500	45,000	45,000
246-49251-55	TFOD CONCESSION REVENUE	26,620	-	27,492	26,000	9,352	29,500	25,000	25,000
246-49252-55	FIELD OF DREAMS RENTAL	-	-	100	-	150	-	-	-
246-49300-55	FUND BALANCE APPLIED	-	-	-	2,955	(5,644)	(11,953)	(538)	(538)
	Total:	68,210	(2,312)	76,184	78,955	27,349	70,047	69,462	69,462
	Grand Total:	68,710	(2,312)	76,584	78,955	27,349	70,047	69,462	69,462

TREYTON'S FIELD OF DREAMS FUND EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
246-55110-114	WAGES/PART-TIME/PERMANENT	30,044	-	32,605	30,659	10,784	31,348	30,659	30,659
246-55110-150	MEDICARE TAX/CITY SHARE	436	-	455	445	23	455	445	445
246-55110-151	SOCIAL SECURITY/CITY SHARE	1,863	-	1,944	1,901	97	1,944	1,901	1,901
246-55110-155	WORKERS COMPENSATION	1,402	-	1,600	951	49	951	951	951
246-55110-212	PROFESSIONAL SERVICES	-	-	2,059	3,000	450	3,030	3,030	3,030
246-55110-320	SUBSCRIPTIONS/DUES	-	-	-	-	-	-	-	-
246-55110-324	PROMOTIONS/ADS	-	-	-	-	-	-	-	-
246-55110-330	TRAVEL EXPENSES	-	-	-	-	150	-	-	-
246-55110-310	OFFICE & OPERATING SUPPLIES	5,017	398	4,692	5,000	100	5,050	5,208	5,208
246-55110-346	CONCESSION SUPPLY EXPENSE	14,086	438	15,574	20,000	5,538	20,200	20,200	20,200
246-55110-350	FIELD & BUILDING MAINT/REPAIRS	165	426	3,666	2,000	5,159	2,020	2,020	2,020
246-55110-810	CAPIAL IMPROVEMENTS	-	-	-	10,000	-	-	-	-
246-55110-913	TRANSFER TO OTHER FUNDS	5,000	5,000	5,000	5,000	5,000	5,050	5,050	5,050
	Total:	58,013	6,262	67,594	78,955	27,349	70,047	69,462	69,462

FUND BALANCE		59,967	51,393	60,383		66,028	77,980	66,566	66,566
246-34300	Net Change-Increase/(Decrease)	10,697	(8,574)	8,990	-	5,644	11,953	(11,415)	-

DEPARTMENT SERVICE METRICS

SERVICE	2017	2018	2019	2020	2021	2022	2023 Budgeted
Tournaments Held	8	10	10	0	7	5	10
Teams Hosted	153	175	166	0	142	65	140
Players Registered	1,683- 1,836	1,925- 2,100	1,826- 1,992	0	1,700- 1,860	1100- 1350	1700- 1900
Communities Represented	49	70	62	0	36	24	50

GOALS & OBJECTIVES

2022/2023 OUTLOOK

- Review and revise concessions operations to allow for consistency between WAFC and Treyton Field of Dreams concession programs that will allow sharing of staff and concession products.
- Adjustment of team fees and concession pricing to increase revenue streams to cover increasing staffing and product costs
- Develop consistent field turf maintenance plan to streamline turf maintenance for staff.
- Migrate existing Departmental procedural documents to Laserfiche by 9/30/22.

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 247
AQUATIC CENTER**



**FUND TYPE
SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT
PARK & RECREATION**

FUND DESCRIPTION

FUND 247

The Aquatic Center Fund (#247) was established in 2016 for the operation of the Whitewater Aquatic and Fitness Center (WAFC). The WAFC facility is located on the Whitewater High School Campus and is a partnership between the City of Whitewater and the Whitewater School District governed by the Parks and Recreation Advisory Board (Park Board). The City and School district each contribute financially to the facility for the benefit of the community. The City assumed responsibility to operate the facility on July 1, 2016.

- **Fund Balance** is designated to be retained for funding of the facility's operational and capital needs under the direction of the Park Board.
- **Primary Funding Source** is program fees with annual operating and capital contributions from the City of Whitewater and the Whitewater Unified School District.
- **Audit Classification:** Governmental, Non-Major.

AQUATIC CENTER FUND OPERATING REVENUE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
AQUATIC CTR-MEMBERSHIPS									
247-41000-55	FAMILY MEMBERSHIP REVENUE	164,738	74,490	81,205	131,790	190,000	160,000	200,000	200,000
247-41100-55	MONTHLY EFT REVENUE	77,540	12,532	1,181	62,032	5,669	90,000	8,000	8,000
247-41200-55	YOUTH MEMBERSHIP REVENUE	650	87	-	520	-	-	-	-
247-41250-55	ADULT MEMBERSHIP REVENUE	1,145	25,183	60,182	916	699	8,000	1,000	1,000
247-41300-55	SENIOR MEMBERSHIP REVENUE	4,622	90	432	3,698	180	1,000	1,000	1,000
247-41350-55	SILVER SNEAKERS MEMBERSHIP	25,225	5,656	10,470	20,180	12,189	20,000	20,000	20,000
247-41400-55	COUPLE MEMBERSHIP REVENUE	-	-	-	-	-	-	-	-
247-41500-55	COLLEGE STUDENT MEMBERSHIPS	1,866	519	-	1,493	-	-	-	-
	Total:	275,786	118,558	153,470	220,629	208,736	279,000	230,000	230,000
AQUATIC CTR-PASSES									
247-42000-55	ADULT DAY PASSES	70,814	14,712	19,860	56,651	39,425	70,000	70,000	70,000
247-42100-55	YOUTH DAY PASSES	39,860	8,388	4,630	31,888	16,152	38,000	38,000	38,000
247-42200-55	SENIOR DAY PASSES	-	-	-	-	-	-	-	-
247-42300-55	GROUP RATES	11,440	1,624	4,837	9,152	11,012	14,000	14,000	14,000
	Total:	122,115	24,723	29,327	97,692	66,589	122,000	122,000	122,000
AQUATIC CTR-CLASSES									
247-43000-55	SWIM LESSONS	18,316	3,170	4,738	18,000	13,500	21,000	21,000	21,000
247-43100-55	SUMMER SCHOOL SWIM LESSONS	-	-	(942)	-	-	-	-	-
247-43200-55	LAND FITNESS CLASSES	8,236	5,487	4,271	4,000	7,635	5,000	5,000	5,000
247-43300-55	WATER CLASSES	2,178	418	2,376	2,500	1,175	3,000	3,000	3,000
247-43350-55	MERMAID CLASSES	-	-	-	-	-	-	-	-
	Total:	28,731	9,074	10,443	24,500	22,311	29,000	29,000	29,000
AQUATIC CTR-RENTALS									
247-44000-55	MEETING ROOM RENTALS	2,735	479	1,507	6,500	1,991	7,000	7,000	7,000
247-44050-55	OFFICE SPACE RENTALS	-	-	3,000	-	-	-	-	-
247-44100-55	WHITewater SCHOOL DIST RENTAL	1,070	182	-	1,200	1,075	1,200	1,200	1,200
247-44105-55	J HAWKS RENTALS	3,511	457	1,030	1,000	583	1,000	1,000	1,000
247-44200-55	BIRTHDAY PARTIES	18,219	7,141	111	19,000	136	20,000	20,000	20,000
	Total:	25,536	8,259	5,648	27,700	3,785	29,200	29,200	29,200

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 247
AQUATIC CENTER**



AQUATIC CENTER FUND OPERATING REVENUE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
AQUATIC CTR-OTHER INCOME									
247-45000-55	LIFE GUARD REIMB WHS	-	-	-	-	-	-	-	-
247-45050-55	DONATIONS	4,216	-	200	5,000	-	6,400	6,400	6,400
247-45100-55	GIFT CERTIFICATES	-	-	-	-	-	-	-	-
247-45400-55	CONCESSIONS STAND	56,441	13,214	10,669	54,000	19,749	56,000	25,000	25,000
247-45500-55	PRO-SHOP INCOME	5,614	930	277	4,000	463	4,500	4,500	4,500
247-45505-55	MISC INCOME-ONE TIME REV	125	-	-	-	2,500	-	-	-
247-45600-55	GIFT CARDS/CERTIFICATES	1,627	102	607	1,500	336	2,000	2,000	2,000
	Total:	68,022	14,246	11,753	64,500	23,048	68,900	37,900	37,900
AQUATIC CTR-OTHER FIN SOURCES									
247-49275-55	TRANSFER IN	-	-	-	-	-	-	-	-
247-49280-55	WUSD CONTRIBUTION	78,000	78,000	90,500	115,500	115,500	89,000	89,000	89,000
247-49290-55	GENERAL FUND TRANSFER	78,000	78,000	103,000	128,000	128,000	128,000	128,000	128,000
	Total:	156,000	156,000	193,500	243,500	243,500	217,000	217,000	217,000
	Total Operating Revenue:	676,191	330,860	404,141	678,521	567,970	745,100	665,100	665,100

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 247
AQUATIC CENTER**



AQUATIC CENTER FUND OPERATING EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised BUDGET	2023 Revised BUDGET
WAC- MANAGEMENT									
247-55100-111	SALARIES/PERMANENT	86,208	56,833	68,535	86,008	84,631	87,943	96,970	96,970
247-55100-112	WAGES/OVERTIME	-	-	-	-	-	-	-	-
247-55100-150	MEDICARE TAX/CITY SHARE	1,269	897	1,040	1,352	1,258	1,382	1,476	1,476
247-55100-151	SOCIAL SECURITY/CITY SHARE	5,427	3,835	4,446	5,779	5,381	5,909	6,310	6,310
247-55100-152	RETIREMENT	5,628	3,898	4,436	5,591	5,381	5,591	6,594	6,594
247-55100-153	HEALTH INSURANCE	20,053	8,775	4,851	7,200	12,113	7,200	11,933	11,933
247-55100-154	HSA- HRA CONTRIBUTIONS	877	186	-	-	-	-	1,250	1,250
247-55100-155	WORKERS COMPENSATION	80	103	552	2,667	1,054	2,667	3,007	3,007
247-55100-156	LIFE INSURANCE	53	15	-	-	5	-	-	-
247-55100-158	UNEMPLOYMENT COMPENSATION	-	9,620	316	-	-	-	-	-
247-55100-211	PROFESSIONAL DEVELOPMENT	-	-	2,023	-	1,162	-	-	-
	Total:	119,595	84,161	86,199	108,596	110,986	110,691	127,539	127,539
WAC-FRONT DESK									
247-55150-113	WAGES/TEMPORARY	61,980	48,534	64,883	58,356	84,423	59,669	61,952	61,952
247-55150-150	MEDICARE TAX/CITY SHARE	894	707	929	846	1,255	865	898	898
247-55150-151	SOCIAL SECURITY/CITY SHARE	3,823	3,023	3,973	3,618	5,161	3,699	3,841	3,841
247-55150-155	WORKERS COMPENSATION	2,873	2,327	2,448	1,810	2,384	1,810	1,921	1,921
247-55150-158	UNEMPLOYMENT COMPENSATION	-	8,439	1,101	-	-	-	-	-
	Total:	69,569	63,030	73,334	64,630	93,223	66,043	68,612	68,612
WAC-FITNESS									
247-55200-113	WAGES/TEMPORARY	-	-	-	-	-	-	-	-
247-55200-114	WAGES/PART-TIME/PERMANENT	73,678	29,039	32,460	43,988	42,555	44,978	25,700	25,700
247-55200-150	MEDICARE TAX/CITY SHARE	1,065	444	462	638	603	652	373	373
247-55200-151	SOCIAL SECURITY/CITY SHARE	4,553	1,898	1,975	2,727	2,579	2,789	1,593	1,593
247-55200-155	WORKERS COMPENSATION	3,402	1,457	1,032	1,364	1,299	1,364	797	797
247-55200-158	UNEMPLOYMENT COMPENSATION	-	805	-	-	-	-	-	-
	Total:	82,698	33,643	35,928	48,717	47,036	49,783	28,463	28,463
WAC-AQUATIC									
247-55300-113	WAGES/TEMPORARY	-	-	-	-	-	-	-	-
247-55300-114	WAGES/PART-TIME/PERMANENT	166,119	87,635	102,510	170,202	103,573	174,032	181,396	181,396
247-55300-150	MEDICARE TAX/CITY SHARE	2,399	1,306	1,490	2,468	1,489	2,523	2,630	2,630
247-55300-151	SOCIAL SECURITY/CITY SHARE	10,259	5,585	6,369	10,553	6,367	10,790	11,247	11,247
247-55300-152	RETIREMENT	16	-	-	-	1,020	-	-	-
247-55300-153	HEALTH INSURANCE	121	-	-	-	-	-	-	-
247-55300-155	WORKERS COMPENSATION	7,671	4,333	3,979	5,278	3,183	5,278	5,625	5,625
247-55300-158	UNEMPLOYMENT COMPENSATION	63	1,772	107	-	-	-	-	-
	Total:	186,648	100,630	114,456	188,500	115,632	192,623	200,897	200,897
WAC-MAINTENANCE									
247-55400-111	SALARIES/PERMANENT	-	-	3,381	-	12,785	-	-	-
247-55400-150	MEDICARE TAX/CITY SHARE	-	-	45	-	182	-	-	-
247-55400-151	SOCIAL SECURITY/CITY SHARE	-	-	192	-	780	-	-	-
247-55400-152	RETIREMENT	-	-	209	-	817	-	-	-
247-55400-155	WORKERS COMPENSATION	-	-	37	-	392	-	-	-
247-55400-156	LIFE INSURANCE	-	-	0	-	4	-	-	-
247-55400-250	CONTRACTED SERVICES	2,608	-	-	-	-	-	-	-
	Total:	2,608	-	3,865	-	14,960	-	-	-

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 247
AQUATIC CENTER**



AQUATIC CENTER FUND OPERATING EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
WAC-ADMIN EXPENSES									
247-55500-220	INSURANCE	-	-	-	-	-	-	-	-
247-55500-224	SOFTWARE/HARDWARE MAINTENANCE	1,416	1,888	1,355	4,719	4,257	4,939	8,445	8,445
247-55500-225	TELECOM/INTERNET/COMMUNICATION	3,926	3,847	4,087	4,668	4,251	4,707	4,766	4,766
247-55500-246	CLEANING & SUPPLIES	1,875	172	26	2,000	7,362	2,020	5,500	5,500
247-55500-310	FITNESS & OPERATING SUPPLIES	1,315	1,834	3,843	2,200	1,444	2,222	2,000	2,000
247-55500-312	SUPPLIES-CHECKS	-	-	-	-	-	-	-	-
247-55500-320	CHAMBER DUES & EXPENSES	-	-	-	-	275	-	275	275
247-55500-650	CREDIT CARD PROCESSING FEES	168	33	44	150	57	152	152	152
247-55500-652	BANK CHARGES	-	8	7	-	10	-	10	10
247-55500-654	PERMITS & FEES	2,459	1,035	1,005	2,500	1,100	2,525	1,050	1,050
247-55500-656	MEMBER KEY TAGS	885	295	885	1,000	1,386	1,010	1,100	1,100
	Total:	12,042	9,112	11,251	17,238	20,142	17,575	23,298	23,298
WAC-POOL EXPENSES									
247-55600-310	OFFICE & OPERATING SUPPLIES	719	409	109	-	1,410	-	250	250
247-55600-342	WSI CLASS EXPENSE	176	-	-	-	634	-	100	100
247-55600-344	LIFEGUARD CLASS EXPENSE	1,455	114	1,663	1,000	1,595	1,010	1,500	1,500
247-55600-346	GENERAL POOL MAINTENANCE	16,299	10,515	12,963	16,000	10,671	16,160	14,000	14,000
247-55600-348	POOL EQUIPMENT	4,196	667	8,676	5,000	4,167	5,050	5,050	5,050
247-55600-350	POOL CHEMICALS	18,000	16,598	18,840	18,000	16,500	18,180	18,180	18,180
	Total:	40,845	28,303	42,250	40,000	34,977	40,400	39,080	39,080
WAC-UTILITIES/HVAC									
247-55700-221	WATER/SEWER UTILITIES	28,559	26,230	22,613	28,000	22,252	28,280	28,280	28,280
247-55700-222	ELECTRIC UTILITIES	81,211	64,186	74,473	80,000	75,295	80,800	80,800	80,800
247-55700-223	NATURAL GAS	49,287	41,264	68,776	55,000	61,428	55,550	60,000	60,000
247-55700-244	HVAC SUPPLIES	4,772	2,055	7,790	3,500	9,500	3,535	3,535	3,535
247-55700-355	REPAIR/MAINT SUPPLIES	1,944	4,384	2,400	2,500	7,500	2,525	2,525	2,525
	Total:	165,773	138,119	176,052	169,000	175,975	170,690	175,140	175,140
WAC-OTHER EXPENSES									
247-55800-310	OFFICE & OPERATING SUPPLIES	11,352	10,222	17,483	10,000	18,269	10,100	10,100	10,100
247-55800-324	MARKETING	5,375	1,342	5,463	8,000	2,144	8,080	8,080	8,080
247-55800-341	JANITORIAL/CLEANING SUPPLIES	-	409	535	500	1,055	505	505	505
247-55800-342	CONCESSION SUPPLIES	40,327	7,914	6,203	40,000	11,725	40,400	15,000	15,000
247-55800-344	LAND FITNESS SPECIAL EVENTS	742	-	-	-	194	-	-	-
247-55800-346	PRO-SHOP INVENTORY	2,053	250	456	2,000	654	2,020	750	750
247-55800-600	SALES TAX EXPENSE	522	539	-	-	-	-	-	-
247-55800-913	GENERAL FUND TRANSFER	-	-	-	-	-	-	-	-
	Total:	60,371	20,676	30,140	60,500	34,042	61,105	34,435	34,435
	Total Operating Expenses:	740,148	477,675	573,474	697,181	646,973	708,910	697,464	697,464
	Total Operating Revenue:	676,191	330,860	404,141	678,521	567,970	745,100	665,100	665,100
	Total Operating Expenses:	740,148	477,675	573,474	697,181	646,973	708,910	697,464	697,464
	Total Operating Net:	(63,957)	(146,815)	(169,333)	(18,660)	(79,004)	36,190	(32,364)	(32,364)

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 247
AQUATIC CENTER**



AQUATIC CENTER FUND CAPITAL REVENUE & EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
247-49285-55	WUSD CAPITAL IMPROVE CONT	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
247-49295-55	GENERAL FUND CAP IMPROVE CONT	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
	Total Capital Revenue:	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000

CAPITAL EXPENSES

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
247-55800-810	CAPITAL EQUIPMENT	3,255	2,881	9,990	-	20,000	-	-	-
247-55800-820	CAPITAL IMPROVEMENTS	44,696	23,259	-	25,000	-	100,000	-	-
	Total Capital Expenses:	47,951	26,140	9,990	25,000	20,000	100,000	-	-

	Total Capital Revenue:	100,000							
	Total Capital Expenses:	47,951	26,140	9,990	25,000	20,000	100,000	-	-
	Total Capital Net:	52,049	73,860	90,010	75,000	80,000	-	100,000	100,000

247-49300-55	FUND BALANCE APPLIED	-	-	-	(56,340)	(996)	(36,190)	(67,636)	(67,636)
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	Total WAFC Facility Net:	(11,909)	(72,956)	(79,323)	-	-	-	-	-
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FUND BALANCE		(261,150)	(334,106)	(413,429)		(412,432)	(376,243)	(344,796)	(344,796)
247-34300	Net Change-Increase/(Decrease)	(11,909)	(72,956)	(79,323)	56,340	996	36,190	31,447	-

DEPARTMENT SERVICE METRICS

The Whitewater Aquatic and fitness center provides the City and School district use of the aquatic and fitness facility. The facility primary intended to serve the recreational and programmatic need of the general public. It also provides for the High School's curricular and extracurricular activities.

AQUATIC CENTER	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2023 Budgeted
Active Memberships (Monthly average)	1,637	1,826	1,898	1,524	1,679	1,800	2,100
Primary Memberships (Monthly average)	580	713	765	686	743	800	900
Daily Swim Passes	14,299	13,767	14,161	NA	NA	8,200	14,000
Swim Lesson Programs	221	232	214	0	30	160	90
Jay Hawks Swim Meets	NA	2	3	2	2	2	2
Birthday Parties	84	118	112	0	20	10	100
Aqua Zumba	NA	NA	NA	NA	1	1	1
Arthritis Motion	NA	4	8	8	8	8	8
Dash & Splash	NA	0	6	6	2	2	2
Deep Water Cardio	NA	2	2	2	0	2	2
Rusty Hinges	NA	2	2	2	NA	NA	NA
Water Movement	NA	0	2	NA	3	3	3
Water Warriors-Water Running	NA	NA	NA	NA	1	1	1
FITNESS CENTER – times offered per week	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2023 Budgeted
Barre Fitness Class	NA	3	2	1	1	1	1
Boot Camp	NA	2	5	1	1	NA	2
Cycling Class	NA	3	8	4	7	8	8
EMom	NA	NA	NA	1	1	1	1
Kick Boxing	NA	NA	NA	NA	1	1	1
HITT with Yoga	NA	NA	NA	NA	1	1	1
Pilates	NA	3	2	1	1	1	1
Pound Fitness	NA	2	NA	NA	NA	1	1
Senior Fitness	NA	2	2	NA	NA	2	2
Step Mix	NA	2	2	1	2	2	2
Strong	NA	NA	NA	2	NA	2	1
Suspension	NA	2	2	2	2	2	2
Tabata	NA	NA	NA	1	1	1	1
Yoga	NA	4	4	3	3	4	5
Zumba (all types)	NA	5	5	1	2	2	2
Personal Trainers	NA	1	2	2	1	2	2

GOALS & OBJECTIVES

2022/2023 OUTLOOK

- Continue to review staffing and facility schedules to identify cost saving measures to allow us to reduce expenses while maintaining quality service.
- Develop and revise 5-year CIP planning to account for additional needs for possible exterior needs.
- Develop system to allow for afterhours use of facility to remain competitive with industry standards and generate additional revenue stream while reducing staffing costs.
- Migrate existing Departmental procedural documents to Laserfiche by 9/30/22.

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 248
PARK & REC SPECIAL REV**



**FUND TYPE
SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT
PARKS & RECREATION**

FUND DESCRIPTION

FUND 248

The Parks & Recreation Special Revenues Fund (#248) was established in 2015 to track revenues and expenditures specific to recreational programs offered by the department. This fund helps pay for staffing and other program related expenses. The fund has now absorbed (account 55210,56120 and 55310) in order to show the total cost of recreation programs and services provided to the community.

- **Fund Balance** is designated to be retained for program use as needed.
- **Primary Funding Source** is generated from various Parks & Recreation Program Fees with secondary support from the General Fund as necessary. The stated goal of this fund is to be self-sufficient.
- **Audit Classification:** Governmental, Non-Major.

PARK & REC SPECIAL REVENUE FUND REVENUE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
PUBLIC CHARGES FOR SERVICE									
248-43355-53	GENERAL FUND TRANSFER	-	8,500	-	-	-	-	197,795	197,795
248-46310-55	SENIORS PROGRAM REVENUE	-	-	-	-	23,520	86,078	-	-
248-46732-55	AFTER SCHOOL PROG REVENUE	77,293	25,736	38,722	75,000	48,000	78,000	78,000	78,000
248-46733-55	SUMMER CAMP	17,244	7,600	6,106	14,000	15,563	15,000	15,000	15,000
248-46734-55	DANCE REVENUE	5,253	1,192	379	5,000	373	5,000	5,000	5,000
248-46735-55	SPORTS CAMP	-	-	-	-	-	750	750	750
248-46736-55	INSTRUCTION REVENUE	4,737	2,965	3,741	4,000	3,837	4,500	4,500	4,500
248-46737-55	CLUB BASKETBALL REVENUE	6,140	860	7,086	6,000	7,840	6,000	6,000	6,000
248-46738-55	SPORTS REVENUE	47,910	9,353	6,011	10,000	3,270	12,000	12,000	12,000
248-46739-55	SWL BASKETBALL LEAGUE	11,240	10,045	-	-	-	-	-	-
248-46740-55	CONTRACTUAL GYMNASTICS	2,063	(221)	760	4,000	1,499	4,000	4,000	4,000
248-46743-55	WYFL FOOTBALL REVENUE	-	-	9,829	10,000	7,128	10,500	10,500	10,500
248-46744-55	YOUTH FOOTBALL	-	-	1,867	2,000	1,748	2,000	2,000	2,000
248-46745-55	YOUTH TENNIS	-	-	1,123	1,200	605	1,200	1,200	1,200
248-46746-55	ADULT TENNIS	-	-	329	300	35	1,200	1,200	1,200
248-46747-55	TEE BALL & ROOKIE BALL	-	-	1,744	2,200	1,743	2,400	2,400	2,400
248-46748-55	YOUTH BASEBALL & SOFTBALL	-	-	8,095	8,500	10,514	9,000	9,000	9,000
248-46749-55	ADULT SOFTBALL	-	-	1,420	1,600	726	1,600	1,600	1,600
248-46750-55	YOUTH VOLLEYBALL	-	-	862	1,200	-	1,600	1,600	1,600
248-46751-55	START SMART SPORTS	-	-	1,481	1,200	1,636	1,400	1,400	1,400
248-46752-55	YOUTH BASKETBALL	-	-	-	1,400	-	1,400	1,400	1,400
	Total Public Charges for Service	171,880	66,031	89,557	147,600	128,036	243,628	355,345	355,345
SPONSORSHIP & DONATIONS									
248-48100-55	INTEREST INCOME	-	-	-	-	-	-	-	-
248-48525-55	REC BUSINESS SPONSORSHIP	2,400	1,000	2,700	3,000	10,900	3,000	3,000	3,000
248-48600-55	MISC REVENUE-SPONSORSHIP	-	-	-	-	-	-	-	-
248-48611-55	SENIORS FUNDRAISING REVENUE	-	-	-	-	8,118	-	-	-
248-48612-55	SENIORS VAN FUNDRAISING REV	-	-	-	-	-	-	-	-
248-48613-55	SENIORS DFCI FUNDRAISING REV	-	-	-	-	515	-	-	-
	Total Sponsorships & Donations	2,400	1,000	2,700	3,000	19,533	3,000	3,000	3,000
TOURNAMENT & CONCESSION OPERATION									
248-49250-55	TOURNAMENT ENTRY FEES	-	-	-	-	-	-	-	-
248-49251-55	CONCESSIONS REVENUE	-	-	-	-	-	-	-	-
248-49253-55	MISC REVENUE	4,222	744	2,208	-	3,612	-	-	-
248-49295-55	TRANSFER FROM FUND 246	-	-	-	-	-	-	5,050	5,050
248-49300-55	FUND BALANCE APPLIED	-	-	-	(1,762)	(4,789)	(1,835)	983	983
	Total Tourm & Concession Ops	4,222	744	2,208	(1,762)	(1,177)	(1,835)	6,033	6,033
	248 - Park & Rec Spec Rev	178,502	67,774	94,465	148,838	146,393	244,793	364,378	364,378

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 248
PARK & REC SPECIAL REV**



PARK & REC SPECIAL REVENUE FUND EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
PARK & REC PROGRAMS									
248-55110-111	SALARIES/PERMANENT	-	-	-	-	-	-	146,452	146,452
248-55110-112	WAGES/OVERTIME	-	-	-	-	-	-	-	-
248-55110-114	WAGES/PART-TIME/PERMANENT	80,123	40,814	49,483	85,763	67,374	87,693	92,066	92,066
248-55110-117	LONGEVITY PAY	-	-	-	-	-	-	700	700
248-55110-150	MEDICARE TAX/CITY SHARE	1,163	589	700	1,244	987	1,272	3,552	3,552
248-55110-151	SOCIAL SECURITY/CITY SHARE	4,974	2,519	2,993	5,317	4,221	5,437	15,189	15,189
248-55110-152	RETIREMENT	-	-	-	-	1	3,021	10,006	10,006
248-55110-153	HEALTH INSURANCE	-	-	-	-	-	19,576	21,084	21,084
248-55110-154	HSA-HRA CONTRIBUTIONS	-	-	-	-	-	3,750	2,000	2,000
248-55110-155	WORKERS COMPENSATION	3,738	1,951	1,610	2,659	2,110	2,659	6,390	6,390
248-55110-156	LIFE INSURANCE	-	-	-	-	-	-	21	21
248-55110-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	-	-
248-55110-158	UNEMPLOYMENT COMPENSATION	182	6,124	75	128	-	129	-	-
248-55110-160	125 PLAN CONTRIBUTION-CITY	-	-	-	-	-	-	-	-
248-55110-211	PROFESSIONAL DEVELOPMENT	2,128	500	1,103	1,000	794	1,010	3,535	3,535
248-55110-225	TELECOM/INTERNET/COMMUNICATION	16	-	-	-	156	-	1,860	1,860
248-55110-310	OFFICE & OPERATING SUPPLIES	1,586	670	824	1,500	2,194	1,515	1,515	1,515
248-55110-320	SUBSCRIPTIONS/DUES	988	120	1,164	1,000	1,715	1,010	5,555	5,555
248-55110-324	PROMOTIONS/ADS	283	797	1,945	280	1,328	283	3,313	3,313
248-55110-330	TRAVEL EXPENSES	121	-	-	-	-	-	202	202
248-55110-342	PROGRAM SUPPLIES	270	-	-	-	46	-	-	-
248-55110-343	POSTAGE	-	-	-	-	-	-	505	505
248-55110-345	VOLUNTEER EXPENSES	12	158	177	-	362	-	1,010	1,010
248-55110-346	CONCESSION SUPPLIES	-	-	-	-	1,040	-	-	-
248-55110-400	TEE & ROOKIE BALL-SUPPLIES	1,362	368	771	1,100	820	1,111	1,111	1,111
248-55110-405	BASKETBALL-SUPPLIES	948	-	1,084	-	925	-	-	-
248-55110-410	CLUB BASKETBALL-SUPPLIES	21,928	4,132	-	8,000	-	8,080	8,080	8,080
248-55110-411	SWL CLUB BASKETBALL-SUPPLIES	6,765	3,851	-	-	-	-	-	-
248-55110-412	WYFL FOOTBALL-SUPPLIES	5,513	-	9,829	5,000	-	5,050	5,050	5,050
248-55110-415	GOLF INSTRUCTION-SUPPLIES	-	-	-	-	-	-	-	-
248-55110-417	VOLLEYBALL-SUPPLIES	665	-	585	600	-	606	606	606
248-55110-425	YOUTH BASE & SOFTBALL-SUPPLIES	6,703	4,576	5,198	5,000	6,594	5,050	5,050	5,050
248-55110-430	START SMART SPORTS-SUPPLIES	485	-	816	500	103	505	505	505
248-55110-435	FLAG FOOTBALL-SUPPLIES	1,853	235	1,036	1,800	1,450	1,818	1,818	1,818
248-55110-445	ADULT SOFTBALL-SUPPLIES	206	-	60	200	-	202	202	202
248-55110-450	DANCE-SUPPLIES	465	-	-	400	-	404	404	404
248-55110-455	TAE KWON DO-SUPPLIES	-	-	57	24	261	24	24	24
248-55110-460	GYMNASTICS-SUPPLIES	310	-	-	300	-	303	303	303
248-55110-470	SUMMER CAMP-SUPPLIES	2,463	616	287	1,000	1,430	1,010	1,010	1,010
248-55110-475	AFTER SCHOOL-SUPPLIES	10,627	2,877	3,186	10,000	4,661	10,100	10,100	10,100
248-55110-476	SUMMER SPORTS CAMP SUPPLIES	84	-	-	300	-	303	303	303
248-55110-485	TENNIS-SUPPLIES	1,136	-	1,194	800	522	808	808	808
248-55110-913	GENERAL FUND TRANSFER	34,522	-	-	14,922	14,922	22,332	-	-
	Total:	191,617	70,897	84,179	148,838	114,016	185,062	350,330	350,330

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 248
PARK & REC SPECIAL REV**



PARK & REC SPECIAL REVENUE FUND EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
SENIORS									
248-5516-114	WAGES/PART-TIME/PERMANENT	-	-	-	-	11,155	47,019		
248-5516-150	MEDICARE TAX/CITY SHARE	-	-	-	-	123	674		
248-5516-151	SOCIAL SECURITY/CITY SHARE	-	-	-	-	525	2,882		
248-5516-155	WORKERS COMPENSATION	-	-	-	-	65	1,426		
248-5516-211	PROFESSIONAL DEVELOPMENT	-	-	-	-	590	1,000	1,010	1,010
248-5516-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	-	-	1,031	2,304	6,999	6,999
248-5516-225	TELECOM/INTERNET/COMMUNICATION	-	-	-	-	258	1,800	1,898	1,898
248-5516-310	OFFICE & OPERATING SUPPLIES	-	-	-	-	613	2,020	3,535	3,535
248-5516-320	SUBSCRIPTIONS/DUES	-	-	-	-	215	606	606	606
248-5516-342	PROGRAMMING EXPENSE	-	-	-	-	15,946			
248-5516-400	MEMBERSHIP EXPENSE	-	-	-	-	1,856			
	Total:	-	-	-	-	32,377	59,731	14,048	14,048
	Total:	191,617	70,897	84,179	148,838	146,393	244,793	364,378	364,378

FUND BALANCE		0	(3,123)	7,163		11,951	13,786	10,968	10,968
248-34300	Net Change-Increase/(Decrease)	(13,116)	(3,123)	10,285	-	4,789	1,835	(2,818)	-

**FUND TYPE
SPECIAL REVENUE**

ASSOCIATED DEPARTMENT

FUND DESCRIPTION

FUND 249

Fund 249 was established on July 30, 2022 to account for the provision of Fire and Emergency Medical Services to the City and neighboring Townships. Prior to July 30, 2022, Fire and EMS services had been contracted through WFD, Inc., a third-party non-profit organization with a 150-year tradition of volunteer service.

All revenues and expenditures related to Fire and EMS services are accounted within Fund 249. A budgeted annual transfer from Fund 249 to Fund 210 provides for future Fire/EMS capital replacement needs and to segregate capital planning from operational needs..

- **Fund Balance** is designated to be retained for Fire/EMS purposes. Surplus fund balance may be transferred to the Fire/EMS Capital Equipment Fund 210 with approval of the Common Council.
- **Primary Funding Source** City of Whitewater General Fund transfer, Township contract billings, insurance/patient billing for services, and grants.
- **Audit Classification:** Governmental, Major.

FIRE & EMS REVENUE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
FIRE & RESCUE REVENUES									
249-48100-52	INTEREST INCOME	-	-	-	-	-	5,000	-	-
249-48350-52	TOWNSHIP CONTRACT REVENUE	-	-	-	-	-	180,000	242,765	242,765
249-48355-52	GENERAL FUND TRANSFER	-	-	-	-	182,529	182,529	1,258,615	601,000
249-48500-52	2% FIRE DUES	-	-	-	-	32,121	16,000	52,698	52,698
249-48505-52	PMS-UNIVERSITY SERVICES	-	-	-	-	17,035	35,000	119,991	119,991
249-48507-52	RESCUE CALL REVENUE	-	-	-	-	636,845	520,809	612,500	612,500
249-48508-52	FIRE CALL REVENUE	-	-	-	-	32,000	28,728	35,100	35,100
249-48602-52	MISC REVENUE	-	-	-	-	1,500	-	-	-
249-48603-52	UNIFORM REIMBURSEMENTS	-	-	-	-	-	-	-	-
249-48604-52	ST OF WISC EMS AID	-	-	-	-	-	-	-	-
249-48620-52	GRANT REVENUE	-	-	-	-	7,500	-	-	-
249-48310-52	DONATIONS	-	-	-	-	-	40,000	-	-
	Total:	-	-	-	-	909,530	1,008,066	2,321,669	1,664,054
FIRE & RESCUE OTHER FIN SOURCES									
249-49300-52	FUND BALANCE APPLIED	-	-	-	-	(269,298)	476,036	195,429	36,269
	Total:	-	-	-	-	(269,298)	476,036	195,429	36,269
	Grand Total:	-	-	-	-	640,232	1,484,102	2,517,098	1,700,323

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 249
FIRE & EMS SPECIAL REV**



FIRE & EMS EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
EMS Division Expenses									
249-52270-113	ON CALL WAGES	-	-	-	-	264,923	175,000	242,332	73,800
249-52270-114	PAID ON PREMISE	-	-	-	-	12,409	500,000	553,578	420,992
249-52270-115	STIPENDS	-	-	-	-	21,096	-	118,568	118,568
249-52270-125	ON CALL/POP/STIPEND BENEFITS	-	-	-	-	55,510	96,144	274,546	212,224
249-52270-153	HEALTH INSURANCE	-	-	-	-	16,448	-	-	-
249-52270-155	WORKERS COMPENSATION	-	-	-	-	58	-	-	-
249-52270-156	LIFE INSURANCE	-	-	-	-	2	-	-	-
249-52270-211	PROFESSIONAL DEVELOPMENT	-	-	-	-	2,410	20,000	20,000	20,000
249-52270-212	TRAVEL EXPENSES	-	-	-	-	250	-	-	-
249-52270-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	-	-	1,661	207	4,932	4,932
249-52270-225	INTERNET/COMMUNICATION	-	-	-	-	851	1,680	2,974	2,974
249-52270-241	REPR/MTN VEHICLES	-	-	-	-	7,346	20,000	24,000	24,000
249-52270-242	EMS EQUIP REPAIRS/CONTRACTS	-	-	-	-	319	5,000	10,000	10,000
249-52270-251	VEHICLE SERVICE CONTRACTS	-	-	-	-	-	-	-	-
249-52270-252	EQUIPMENT SERVICE CONTRACTS	-	-	-	-	-	10,000	10,000	10,000
249-52270-253	UNIFORMS	-	-	-	-	-	-	5,000	5,000
249-52270-310	OFFICE & OPERATING SUPPLIES	-	-	-	-	5,198	5,000	5,000	5,000
249-52270-320	SUBSCRIPTIONS & DUES	-	-	-	-	1,000	2,400	2,000	2,000
249-52270-342	MEDICAL SUPPLIES	-	-	-	-	35,000	40,000	40,000	40,000
249-52270-343	PARAMEDIC INTERCEPT EXPENSE	-	-	-	-	1,213	10,000	6,000	6,000
249-52270-345	BILLING EXPENSE	-	-	-	-	17,675	38,000	38,000	38,000
249-52270-351	FUEL EXPENSES	-	-	-	-	8,615	9,000	12,000	12,000
249-52270-810	CAPITAL EQUIPMENT	-	-	-	-	-	25,000	7,500	7,500
249-52270-820	CAPITAL IMPROVEMENTS	-	-	-	-	-	-	-	-
	Total:	-	-	-	-	451,983	957,431	1,376,429	1,012,990

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 249
FIRE & EMS SPECIAL REV**



FIRE & EMS EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
Fire Division Expenses									
249-52280-113	ON CALL WAGES	-	-	-	-	122,362	145,000	339,047	302,557
249-52280-125	ON CALL BENEFITS	-	-	-	-	35,195	20,653	52,288	44,635
249-52280-153	HEALTH INSURANCE	-	-	-	-	3,089	20,653	52,288	44,635
249-52280-155	WORKERS COMPENSATION	-	-	-	-	9,032	12,655	-	-
249-52280-156	LIFE INSURANCE	-	-	-	-	0	-	-	-
249-52280-211	PROFESSIONAL DEVELOPMENT	-	-	-	-	12,000	12,000	12,000	12,000
249-52280-212	TRAVEL EXPENSES	-	-	-	-	-	-	-	-
249-52280-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	-	-	6,431	207	4,932	4,932
249-52280-225	INTERNET/COMMUNICATION	-	-	-	-	1,014	2,004	3,193	3,193
249-52280-241	REPR/MTN VEHICLES	-	-	-	-	32,500	55,000	55,000	55,000
249-52280-242	EQUIPMENT REPAIRS	-	-	-	-	15,000	18,000	18,000	18,000
249-52280-251	VEHICLE SERVICE CONTRACTS	-	-	-	-	-	-	-	-
249-52280-252	EQUIPMENT SERVICE CONTRACTS	-	-	-	-	1,250	-	-	-
249-52280-253	UNIFORMS	-	-	-	-	141	-	5,000	5,000
249-52280-310	OFFICE & OPERATING SUPPLIES	-	-	-	-	6,000	7,500	10,000	10,000
249-52280-345	BILLING EXPENSE	-	-	-	-	391	800	800	800
249-52280-350	MISC EXPENSE	-	-	-	-	-	2,906	-	-
249-52280-351	FUEL EXPENSES	-	-	-	-	4,113	6,300	6,300	6,300
249-52280-810	CAPITAL EQUIPMENT	-	-	-	-	5,082	45,000	45,000	20,000
249-52280-820	CAPITAL IMPROVEMENTS	-	-	-	-	-	-	-	-
	Total:	-	-	-	-	253,600	348,677	603,848	527,052
Administrative Expenses									
249-52290-120	ADMIN ASSISTANT	-	-	-	-	-	47,000	53,866	47,376
249-52290-125	ADMIN ASSISTANT BENEFITS	-	-	-	-	-	6,694	19,955	34,906
249-52290-220	INSURANCE PREMIUM EXPENSE	-	-	-	-	9,867	61,800	41,500	41,500
249-52290-221	INSURANCE CLAIMS EXPENSE	-	-	-	-	2,500	2,500	2,500	2,500
249-52290-245	BUILDING REPR/MTN	-	-	-	-	1,500	1,500	1,500	1,500
249-52290-310	OFFICE & OPERATING SUPPLIES	-	-	-	-	-	2,500	2,500	2,500
249-52290-325	TRAINING & MEETING EXPENSES	-	-	-	-	-	5,000	5,000	5,000
249-52290-400	PUBLIC EDUCATION	-	-	-	-	33,350	5,000	2,500	2,500
249-52290-770	PROFESSIONAL SERVICES	-	-	-	-	7,500	15,000	12,500	12,500
249-52290-780	MARKETING	-	-	-	-	500	20,000	1,500	1,500
249-52290-781	CREDIT CARD PROCESSING EXPENSE	-	-	-	-	-	1,000	1,000	1,000
249-52290-785	TRANSFER TO FUND 210	-	-	-	-	-	-	385,000	-
249-52290-790	EMPLOYEE CELEBRATIONS	-	-	-	-	10,000	10,000	7,500	7,500
	Total:	-	-	-	-	65,217	177,994	536,820	160,282
	Grand Total:	-	-	-	-	770,800	1,484,102	2,517,098	1,700,323
FUND BALANCE		1,773,077	2,017,940	2,274,820		138,730	(337,306)	(56,698)	102,461
249-34300	Net Change-Increase/(Decrease)	-	244,864	256,880	-	138,730	(476,036)	280,608	159,160

**FUND TYPE
CAPITAL PROJECT**

**ASSOCIATED DEPARTMENT
DPW**

FUND DESCRIPTION

FUND 452

The Birge Fountain Restoration Fund (#452) was established to account for donations and expenses related to restoration and maintenance of the Birge Fountain.

- **Fund Balance** remaining after completion of the restoration project is designated to fund repairs and maintenance of the fountain.
- **Primary Funding Source** is public donations and interest income.
- **Audit Classification:** Governmental, Non-Major.

BIRGE FOUNTAIN RESTORATION REVENUE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
452-43355-57	GENERAL FUND TRANSFER	-	2,500	-	500	-	500	-	-
452-48100-57	INTEREST INCOME	-	-	-	-	-	-	-	-
452-48400-57	INS. CLAIMS RECOVERY	-	-	-	-	-	-	-	-
452-48500-57	DONATIONS	-	-	10,305	-	-	-	-	-
452-49300-57	FUND BALANCE APPLIED	-	-	-	-	283	-	500	500
	Total:	-	2,500	10,305	500	283	500	500	500

BIRGE FOUNTAIN RESTORATION EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
452-57500-820	RESTORATION OF FOUNTAIN	362	1,140	283	500	283	500	500	500
	Total:	362	1,140	283	500	283	500	500	500

FUND BALANCE		(868)	492	10,515		10,232	10,232	9,732	9,732
452-34300	Net Change-Increase/(Decrease)	(362)	1,360	10,022	-	(283)	-	(500)	-

**FUND TYPE
CAPITAL PROJECT**

**ASSOCIATED DEPARTMENT
DPW**

FUND DESCRIPTION

FUND 459

The Depot Restoration Fund (#459) supports an agreement between the City of Whitewater and Whitewater Historical Society to fund the costs for Restoration and improvements of the Depot and surrounding buildings. These shared costs are to be split 50/50 between the two organizations. The two organizations work together to identify areas of restoration and plan accordingly to fund those projects.

- **Fund Balance** Any accumulated balance is designated for facility upgrades.
- **Primary Funding Source** is Public donations and transfers from General Fund.
- **Audit Classification:** Governmental, Non-Major.

DEPOT RESTORATION REVENUE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
INTERGOVERNMENTAL REVENUES									
459-43355-57	TRANSFER IN-OTHER FUNDS	-	-	-	-	-	-	-	-
459-43510-57	FEDERAL/STATE GRANT	-	-	-	-	-	-	-	-
	Total Intergovernmental	-	-	-	-	-	-	-	-
MISCELLANEOUS REVENUES									
459-48100-57	INTEREST INCOME	-	-	-	-	-	-	-	-
459-48545-57	DONATIONS	-	-	-	-	-	-	-	-
	Total Miscellaneous Rev.	-	-	-	-	-	-	-	-
OTHER FINANCING SOURCES									
459-49300-57	FUND BALANCE APPLIED	-	-	-	-	-	-	-	-
	Total Other Financing Sources	-	-	-	-	-	-	-	-
	Grand Total:	-	-	-	-	-	-	-	-

DEPOT RESTORATION EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
459-57500-212	ADMIN/LEGAL	-	-	-	-	-	-	-	-
459-57500-650	TRANSFER OUT	-	-	-	-	-	-	-	-
459-57500-820	CONSTRUCTION	3,864	-	-	-	-	-	-	-
459-57500-821	DESIGN/ENGINEERING	-	-	-	-	-	-	-	-
459-57500-822	CONSTRUCTION ADMINISTRATION	-	-	-	-	-	-	-	-
459-57500-830	CONTINGENCIES	-	-	-	-	-	-	-	-
	Total:	3,864	-	-	-	-	-	-	-

FUND BALANCE		31,368	31,368	31,368		31,368	31,368	31,368	31,368
459-34300	Net Change-Increase/(Decrease)	(3,864)	-	-	-	-	-	-	-

**FUND TYPE
AGENCY**

**ASSOCIATED DEPARTMENT
FINANCE**

FUND DESCRIPTION

FUND 810

The Rescue Squad Equipment & Education (#810) was established to account for receipt and use of donated funds held in trust by the City for the purpose of a municipal hospital in the City of Whitewater. A court order in 1989 determined that a municipal hospital was 'impossible and impractical' and that these funds could be used to benefit the Whitewater Rescue Squad as a close-alternative to a municipal hospital benefiting the community by:

- A. Purchasing technologically advanced equipment for lifesaving purposes' and
- B. Providing 'education, for Whitewater Rescue Squad members and Whitewater citizenry'.
- **Fund Balance** is held in trust to fund expenses limited to the above court guidance. While general education of the public by the Rescue Squad is permissible, Rescue Squad member training is further limited to 'advanced training such that they can become certified to use further advanced techniques and medical equipment which is now available to such specially trained individuals.
- **Primary Funding Source** is from a bequest and subsequent donations to the Rescue Squad.
- **Audit Classification:** Fiduciary, Non-Major.

RESCUE SQUAD EQUIPMENT & EDUCATION FUND REVENUE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
MISCELLANEOUS REVENUES									
810-48100-52	INTEREST INCOME	2,883	706	119	85	460	85	85	85
810-48500-52	DONATIONS	-	-	-	-	-	-	-	-
810-48605-52	RENTAL INCOME-CROP LEASES	1,072	268	268	268	268	268	268	268
	Total Miscellaneous Revenues	3,955	974	387	353	728	353	353	353
OTHER FINANCING SOURCES									
810-49300-52	FUND BALANCE APPLIED	-	-	-	3,147	6,652	3,147	3,147	3,147
	Total Other Financing Sources	-	-	-	3,147	6,652	3,147	3,147	3,147
	Grand Total:	3,955	974	387	3,500	7,380	3,500	3,500	3,500

RESCUE SQUAD EQUIPMENT & EDUCATION FUND REVENUE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
810-52280-211	TRAINING-EMT-ADVANCED	5,443	2,954	3,270	3,500	3,204	3,500	3,500	3,500
810-52280-810	LIFE SAVING EQUIPMENT OUTLAY	1,160	-	-	-	3,792	-	-	-
	Total:	6,603	2,954	3,270	3,500	6,996	3,500	3,500	3,500

FUND BALANCE		151,047	149,067	146,184		139,533	136,386	136,386	136,386
810-34300	Net Change-Increase/(Decrease)	(2,649)	(1,980)	(2,883)	-	(6,652)	(3,147)	-	-

There is no detail for the Life Saving Equipment Outlay. Major purchases are approved on an "as needed" basis and are approved by the city council &/or the fire chief or rescue captain. The fund is a Trust Fund.

**FUND TYPE
AGENCY**

**ASSOCIATED DEPARTMENT
NEIGHBORHOOD SERVICES**

FUND DESCRIPTION

FUND 820

The Rock River Stormwater Group (RRSG) Fund (#820) was established in 2008 to account for the revenue and expenses related to this group and is separate from the City budget. It is detailed here as the City provides accounting support and serves as custodian for these funds. Wisconsin DNR MS4 permits require a public education and outreach program. Member communities in the Rock River basin found that collaborating was much more time and cost effective than attempting to administer this outreach program individually. The RRSG member communities include Waupun, Beaver Dam, Jefferson, Fort Atkinson, Whitewater, UW-Whitewater, Milton, Janesville, City of Beloit and Town of Beloit. These member communities pay annual dues based on permit requirements which are based on population. Membership dues for Whitewater totaled \$5,000 in 2018. The RRSG typically hires a consultant to assist in administering the program which currently includes outreach on social media, in newspapers, at community festivals and at local schools. Training for member communities is also conducted by professional firms.

- **Fund Balance** is designated for program expenses.
- **Primary Funding Sources** is member community dues, currently totaling \$37,000 annually. Occasional grant program funds are also obtained.
- **Audit Classification:** Fiduciary, Non-Major.

ROCK RIVER STORMWATER GROUP FUND REVENUE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
PUBLIC CHARGES FOR SVCS									
820-46600-52	MEMBERSHIP DUES	37,040	37,000	44,900	42,000	44,900	42,000	42,000	42,000
820-46620-52	DNR GRANT INCOME	-	-	-	-	-	-	-	-
	Total Public Chgs for Svcs	37,040	37,000	44,900	42,000	44,900	42,000	42,000	42,000
MISCELLANEOUS REVENUES									
820-48100-52	INTEREST INCOME	1,641	294	102	-	187	-	-	-
	Total Miscellaneous Rev.	1,641	294	102	-	187	-	-	-
OTHER FINANCING SOURCES									
820-49290-00	TRANSFER IN	-	-	-	-	-	-	-	-
820-49300-52	FUND BALANCE APPLIED	-	-	-	(2,000)	(14,821)	(2,000)	(2,000)	(2,000)
	Total Other Financing Sources	-	-	-	(2,000)	(14,821)	(2,000)	(2,000)	(2,000)
	Grand Total:	38,681	37,294	45,002	40,000	30,266	40,000	40,000	40,000

ROCK RIVER STORMWATER GROUP FUND EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
820-52200-29	PROFESSIONAL SERVICES	30,811	33,701	21,600	40,000	50,132	40,000	40,000	40,000
820-52200-30	OFFICE & OPERATING SUPPLIES	11	-	-	-	-	-	-	-
820-52290-820	CAPITAL IMPROVEMENTS	-	-	-	-	-	-	-	-
	Total:	30,822	33,701	21,600	40,000	50,132	40,000	40,000	40,000

FUND BALANCE		70,198	73,791	97,193		112,014	114,014	114,014	114,014
820-34300	Net Change-Increase/(Decrease)	7,859	3,594	23,402	-	14,821	2,000	-	-

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 920
INNOVATION CENTER**



**FUND TYPE
SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT
ECONOMIC DEVELOPMENT**

FUND DESCRIPTION

FUND 920

The Innovation Center Operations Fund (#920) was established to account for revenues and expenses related to the operation of the Innovation Center, a part of the Whitewater University Technology Park (WUTP). WUTP is a joint venture between the City of Whitewater and the University of Wisconsin-Whitewater whose mission is to create and foster durable businesses and jobs through a close alignment of UW-Whitewater's research and educational competencies and the resources of the City of Whitewater. WUTP serves as a foundation for a diversified and robust regional economy through the attraction of new residents, utilization of UW-Whitewater faculty, staff and student expertise and the retention of alumni talent.

- **Fund Balance** is to be retained and be available in future years to meet any shortfalls in revenues or unexpected expenses.
- **Primary Funding Sources** is rental income from leased space in the Innovation Center supplemented by contributions from UW-Whitewater and the City of Whitewater.
- **Audit Classification:** Governmental, Component Unit.

INNOVATION CENTER OPERATIONS FUND REVENUE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
MISCELLANEOUS REVENUES									
920-48410-56	INT. INCOME--DROULLARD MEM	181	44	7	56	5	56	56	56
920-48500-56	DONATIONS-BENEVITY IMPACT FD	25	-	-	-	-	-	-	-
920-48620-56	FACILITY RENTAL REVENUE	1,081	-	700	-	-	-	-	-
920-48622-56	RENT-ADVA SEC INC	-	-	875	2,100	2,100	2,100	2,100	2,100
920-48623-56	RENT-HEATHERLYN ASSIST LVG	-	-	150	-	1,500	-	1,800	1,800
920-48627-56	RENT-REPLIPART LLC	600	-	-	-	-	-	-	-
920-48629-56	RENT-REALITY BLU	-	875	1,575	-	-	-	-	-
920-48630-56	RENT-TESCH GLOBAL	3,600	3,000	-	-	-	-	-	-
920-48631-56	RENT-CESA #2	84,000	84,000	86,750	87,000	87,000	87,000	87,000	87,000
920-48632-56	RENT-JEDI	11,328	11,328	11,328	11,500	11,328	11,500	11,759	11,759
920-48633-56	RENT-BLACKTHORNE CAPITAL LLC	27,120	23,340	23,340	23,340	23,340	23,340	23,923	23,923
920-48636-56	RENT-I-BUTTON	42,898	44,700	44,700	44,700	44,700	44,700	45,817	45,817
920-48639-56	RENT-MEEPER	1,400	1,800	1,650	1,800	-	1,800	-	-
920-48640-56	RENT-REIMER SYSTEMS	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800
920-48642-56	RENT-RECREATIONAL RENTALZ	1,732	-	-	-	-	-	-	-
920-48644-56	RENT-EXTENDED CARE	1,800	1,200	-	-	-	-	-	-
920-48646-56	RENT-CROWDS.IO-UWW	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800
920-48649-56	RENT-DE GRAFF & ASSOCIATES	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800
920-48652-56	RENT-AZ TECH/GAVITO	1,800	1,050	-	-	-	-	-	-
920-48653-56	RENT-SCANALYTICS	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800
920-48654-56	RENT- FINE FOOD CULTURE	1,200	1,100	500	-	-	-	-	-
920-48655-56	RENT- EARL T HUMPHREY	1,200	1,100	-	-	-	-	-	-
920-48661-56	RENT-BLUE LINE BATTERIES	16,500	9,900	9,900	9,900	9,900	9,900	9,900	9,900
920-48662-56	RENT-KALIBER IMAGING	400	-	-	-	-	-	-	-
920-48663-56	RENT-ITOPIA SOFTWARE	450	1,650	-	-	-	-	-	-
920-48664-56	RENT-GENEVA SUPPLY	10,320	5,160	-	-	-	-	-	-
920-48665-56	RENT-LAKEHOUSELIFESTYLE.COM	1,200	100	-	-	-	-	-	-
920-48666-56	RENT-MINERAL ARMOR	-	1,200	1,800	1,800	1,800	1,800	1,800	1,800
920-48669-56	RENT-IBUTTONLINK LAB	1,125	-	-	-	-	-	-	-
920-48670-56	RENT-CLASSMUNITY	900	-	-	-	-	-	-	-
920-48672-56	RENT-IRON FORGE DEVEL LLC	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800
920-48673-56	RENT-KREATIVE SOLUTIONS	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800
920-48674-56	RENT-WHITEWATER GROCERY COOP	5,480	1,840	-	-	-	-	-	-
920-48675-56	RENT-SCOT INSCORE	150	1,200	-	-	-	-	-	-
920-48676-56	RENT-VARSITY IMAGE	150	1,800	450	-	-	-	-	-
920-48677-56	RENT-ROOFMARKETPLACE	-	1,650	1,800	1,800	1,800	1,800	1,800	1,800

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 920
INNOVATION CENTER**



INNOVATION CENTER OPERATIONS FUND REVENUE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
920-48678-56	RENT-WINNING WAYS TRAINING	-	1,650	600	-	-	-	-	-
920-48679-56	RENT-LONG WALK MEDIA	-	900	-	-	-	-	-	-
920-48680-56	RENT-NYLEN & PARTNERS	-	1,650	1,800	1,800	1,800	1,800	1,800	1,800
920-48681-56	RENT-SAFEPRO TECH	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200
920-48682-56	RENT-ALPHA PROGRAMMERS	-	350	2,100	2,100	2,100	2,100	2,100	2,100
920-48683-56	RENT-PAQUETTE CENTER	-	-	33,480	33,480	33,480	33,480	34,317	34,317
920-48684-56	RENT-US FORESTRY SVC	-	-	-	8,700	7,250	8,700	8,961	8,961
920-48685-56	RENT-SIMPLE FILL SOLUTIONS INC	-	-	-	-	1,050	-	-	-
920-48686-56	RENT-SUMMERSSET MARINE	-	-	-	-	700	-	-	-
	Total Miscellaneous Revenues	228,640	214,587	235,505	242,076	241,853	242,076	245,133	245,133
OTHER FINANCING SOURCES									
920-49200-56	IN-KIND CITY / INSURANCE	5,618	-	-	-	-	-	-	-
920-49202-56	IN-KIND CITY / FINANCE/ADMIN	12,756	12,756	-	-	-	-	-	-
920-49205-56	IN-KIND CITY / GROUNDS-DPW	12,756	12,756	-	-	-	-	-	-
920-49215-56	IN-KIND CITY / BUILDING MAINT	12,756	12,756	-	-	-	-	-	-
920-49300-56	FUND BALANCE APPLIED	-	-	-	(9,096)	28,407	(8,096)	(90,453)	(90,453)
920-49305-56	TRANSFER FROM FUND 100	27,680	-	-	-	-	-	-	-
920-49410-56	IN-KIND UNIV / MANAGER SUPPORT	313,358	247,805	-	-	-	-	-	-
	Total Other Financing Sources	384,924	286,073	-	(9,096)	28,407	(8,096)	(90,453)	(90,453)
	Grand Total:	613,565	500,660	235,505	232,980	270,259	233,980	154,680	154,680

INNOVATION CENTER OPERATIONS FUND EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
920-56500-212	LEGAL SERVICES	-	120	-	-	-	-	-	-
920-56500-215	PROFESSIONAL SERVICES	1,079	-	-	600	-	600	800	800
920-56500-221	UTILITIES-CITY -H2O/SEWER/STORM	6,353	5,631	5,701	7,200	6,000	7,200	7,380	7,380
920-56500-222	ELECTRIC UTILITIES	61,168	50,425	60,407	63,500	62,000	63,500	65,000	65,000
920-56500-225	TELECOM/INTERNET/COMMUNICATION	2,583	2,903	2,700	2,700	2,700	2,500	2,700	2,700
920-56500-226	MEDIA-MONTHLY	1,671	552	963	1,080	1,193	1,080	1,000	1,000
920-56500-243	CONTRACT-PREVENTIVE MAINT	4,593	3,202	3,254	5,500	5,000	5,500	5,500	5,500
920-56500-245	BUILDING MAINTENANCE	9,599	4,558	3,399	10,000	10,000	10,000	10,000	10,000
920-56500-246	JANITORIAL SERVICES	14,397	15,908	18,192	20,000	21,005	20,000	20,000	20,000
920-56500-250	BLDG MAINT SUPPLIES	11,252	22,953	6,953	9,600	10,691	9,600	12,000	12,000
920-56500-294	GROUNDS MAINTENANCE/SNOW/ICE	24,269	13,812	10,330	12,000	10,550	12,000	16,500	16,500
920-56500-310	OFFICE & OPERATING SUPPLIES	1,776	1,482	978	1,200	6,378	1,200	1,200	1,200
920-56500-311	POSTAGE	78	76	64	100	-	100	100	100
920-56500-323	MARKETING EXPENSES	14,642	8,014	9,066	7,000	5,891	7,000	10,000	10,000
920-56500-330	TRAVEL EXPENSE	360	-	-	-	-	-	-	-
920-56500-341	MISC EXPENSE	10,916	702	168	-	-	1,200	2,500	2,500
920-56500-500	IN-KIND INS EXPENSE-BLDG	5,618	-	-	-	-	-	-	-
920-56500-502	IN-KIND EXP CITY / FIN-ADMIN	12,756	12,756	-	-	-	-	-	-
920-56500-505	IN-KIND EXP CITY / GROUNDS-DPW	12,756	12,756	-	-	-	-	-	-
920-56500-515	IN-KIND EXP CITY / BLD MAINT	12,756	12,756	-	-	-	-	-	-
920-56500-520	IN-KIND EXP UNIV / MANAGE SVCS	313,358	247,805	-	-	-	-	-	-
920-56500-650	TRANSFER-PILOT-TID#4	92,500	92,500	92,500	92,500	92,500	92,500	-	-
920-56500-820	CAPITAL OUTLAY/REPAIR	-	-	143,552	-	40,550	-	-	-
	Total:	614,480	508,910	358,228	232,980	274,458	233,980	154,680	154,680

FUND BALANCE	61,850	53,600	(69,122)		(97,529)	(89,433)	(7,076)	(7,076)
Net Change-Increase/(Decrease)	(916)	(8,250)	(122,722)	-	(28,407)	8,096	82,357	-

DEBT SERVICE FUNDS

**FUND 300
REVENUES & EXPENDITURES**



**FUND TYPE
DEBT SERVICE**

**ASSOCIATED DEPARTMENT
FINANCE**

FUND DESCRIPTION

FUND 300

The Debt Service (#300) was established to account for the annual debt service requirements supported by the General Fund.

- **Fund Balance** is used to fund annual debt repayments.
- **Primary Funding Source** is annual transfer from the General Fund as well as property tax levied by the City and Tax incremental districts (TIDs) within the City. Debt service payments are funded by the areas within the City that generated the debt and utilized the debt proceeds; i.e. Debt incurred by TIDs for development are funded through TID property tax collections, while the City's property tax levy and general revenues support the City's capital projects.
- **Audit Classification:** Governmental, Major.

DEBT SERVICE FUND REVENUE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
300-4110-00	LOCAL PROPERTY TAXES	818,822	929,607	942,883	1,045,965	1,045,965	1,157,035	1,257,105	1,257,105
300-48100-00	INTEREST INCOME	-	-	-	-	-	-	-	-
300-49120-00	BOND PROCEEDS	-	987,307	-	-	-	-	-	-
300-49240-00	TIF TRANSFER-DEBT SERVICE	1,116,233	2,167,925	2,090,936	-	-	9,967	16,586	16,586
300-49250-00	BAB REBATE REVENUE	7,594	6,329	(121)	-	(121)	-	-	-
300-49290-00	TRANSFER FROM GENERAL FUND	-	40,680	-	2,384	-	-	-	-
300-49300-00	FUND BALANCE APPLIED	-	-	-	(2,382)	122	-	0	-
	Total Revenue	1,942,648	4,131,848	3,033,698	1,045,966	1,045,966	1,167,002	1,273,691	1,273,691

DEBT SERVICE FUND EXPENSE DETAIL

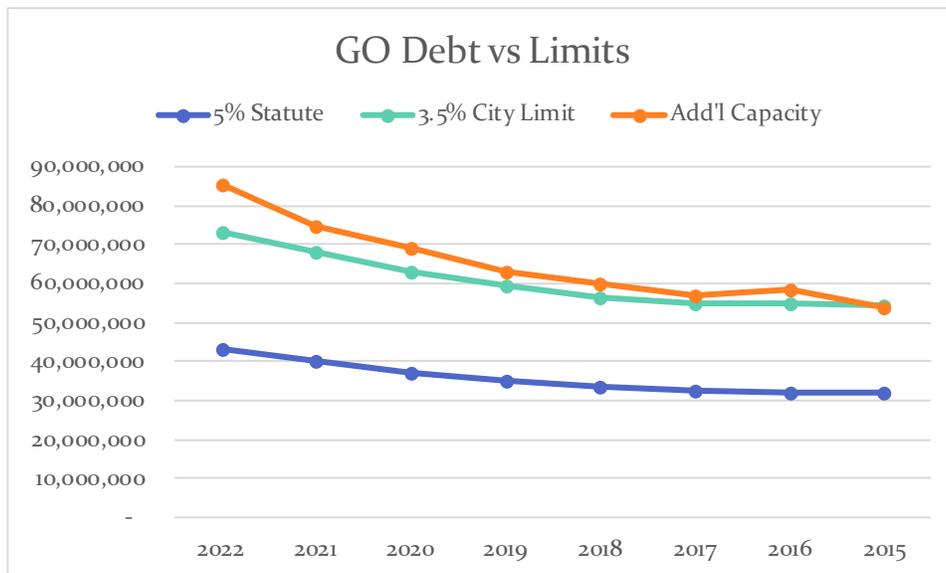
	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
300-58000-500	DEBT INTEREST EXPENSE	-	-	310,543	250,728	250,728	342,002	461,016	461,016
300-58000-668	2010-TAXABLE-BAB-TID #4	317,630	314,028	2,060,000	-	-	-	-	-
300-58000-671	2010 GO BAB-2.110M-870K GF-P&I	97,923	505,185	-	-	-	-	-	-
300-58000-672	2010 GO BAB-2.110M-290K TID 6	25,938	130,208	-	-	-	-	-	-
300-58000-673	2010 GO BAB-2.110M-950K TID #4	42,390	992,390	-	-	-	-	-	-
300-58000-675	2010 GO REF 5M-4.105M TID #4	730,275	731,300	-	-	-	-	-	-
300-58000-677	2012 GO 5.475M-GF P & I	358,050	357,850	270,000	275,000	275,000	280,000	280,000	280,000
300-58000-678	2014 GO 4.28M-2.645M GF	193,840	191,740	145,000	150,000	150,000	150,000	150,000	150,000
300-58000-681	2017 GO 1ST CIT. 1435K AMBUL	30,875	30,875	29,398	30,112	30,112	-	-	-
300-58000-682	2017 GO PREMIER. 1435K AMBUL	30,853	30,853	29,382	30,126	30,126	-	-	-
300-58000-683	2018A GO CORP BOND-6.54M-P&I	86,738	151,738	65,000	60,000	60,000	120,000	120,000	120,000
300-58000-684	2019 GO NOTES 1.15 & 2.25M	-	675,594	87,675	87,675	87,675	87,675	87,675	87,675
300-58000-685	2020 GO CORP 5.195M-1.45M GF	-	-	80,000	160,000	160,000	170,000	170,000	170,000
300-58000-686	2022 GO CORP PURP BD 5.13M GF	-	-	-	-	-	10,000	-	-
300-58000-689	2022 GO .205M TID 12	-	-	-	-	-	5,000	5,000	5,000
300-58000-900	BOND ISSUE EXPENSES	2,500	20,089	2,373	2,325	2,325	2,325	-	-
300-58000-911	TRANSFERS IN/OUT OTHER FDS	-	-	-	-	-	-	-	-
	Total Debt Service	1,917,010	4,131,848	3,079,372	1,045,966	1,045,966	1,167,002	1,273,691	1,273,691

FUND BALANCE		43,298	43,298	(2,376)		(2,498)	(2,498)	(2,499)	(2,499)
300-34300	Net Change-Increase/(Decrease)	25,638	-	(45,674)	-	-	-	(0)	(0)

Debt is issued to fund Capital Projects. Bonds are issued for eligible long-lived projects specified by state statute and typically amortized over a twenty year period. Projects that are not bond-eligible are financed through notes or direct borrowings over terms tied to their useful lives. General Obligation debt is the preferred type of debt utilized as the lowest interest cost option available. Revenue debt is normally used for Utility projects only when attractive rates are available, typically through state or federal government loan programs.

DEBT CAPACITY

Wisconsin State Statute restricts the amount of debt municipalities may incur to 5% of the Equalized Value of the taxable property within their borders. In 2022, the total Equalized value of property in Whitewater was \$861,165,600 an increase of \$58,863,100 from 2021 values. This permits the City to incur \$43,058,280 of General Obligation debt. The City's actual unpaid General Obligation Debt as of 12/31/2022 totals \$18,098,889 or 42% of the maximum permitted by law. To preserve financial flexibility and a strong credit profile, the City has established guidelines to further limit debt levels to 70% of the legal limit (equates to 3.5% of Equalized Value). Under this more restrictive Guideline, the City retains approximately \$12,041,908 of additional debt capacity as of 12/31/2022.



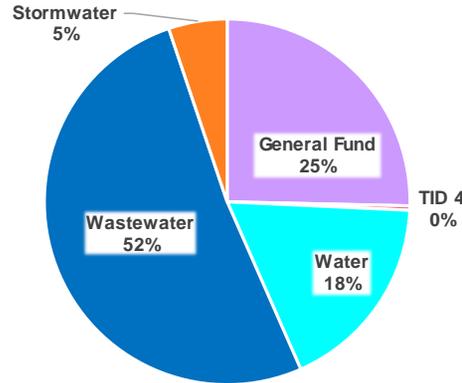
Year	Equalized Value/with TIF	Change in Equalized Value	5% Statute Debt Limit	GO Debt Principal	% of Debt @ 5% Limit	3.50% City Policy Debt Limit	Additional Capacity per Policy
2022	861,165,600	58,863,100	43,058,280	18,098,888	42%	30,140,796	12,041,908
2021	802,302,500	61,500,100	40,115,125	21,350,847	53%	28,080,588	6,729,741
2020	740,802,400	43,896,600	37,040,120	19,654,888	53%	25,928,084	6,273,196
2019	696,905,800	30,514,700	34,845,290	20,486,188	59%	24,391,703	3,905,515
2018	666,391,100	19,616,100	33,319,555	20,032,370	60%	23,323,689	3,291,319
2017	646,775,000	1,376,100	32,338,750	20,455,200	63%	22,637,125	2,181,925
2016	645,398,900	4,648,800	32,269,945	19,214,083	60%	22,588,962	3,374,879
2015	640,750,100	14,889,300	32,037,505	22,850,000	71%	22,426,254	(423,746)

Agency	GO (General Obligation)	Water Revenue	Sewer Revenue
Moody's	A1	A1	A1
S&P	A1	NA	NA



DEBT ACROSS ALL FUNDS (PRINCIPAL)

TOTAL DEBT SERVICE PRINCIPAL

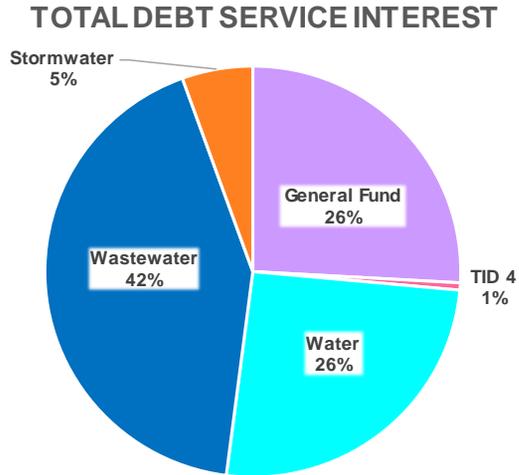


DEBT SERVICE PRINCIPAL / PAYMENTS BY YEAR

YEAR	General Fund	TID 12	Water			Wastewater			Stormwater	Total Debt		
	GO	GO	GO	Revenue	Total	GO	Revenue	Total	GO	GO	Revenue	Grand Total
2022	792,913	-	221,300	750,000	971,300	169,200	1,930,456	2,099,656	135,000	1,318,413	2,680,456	3,998,869
2023	807,675	5,000	221,300	125,000	346,300	174,200	1,428,807	1,603,007	175,000	1,383,175	1,553,807	2,936,982
2024	914,050	10,000	241,300	220,000	461,300	174,200	1,552,793	1,726,993	180,000	1,519,550	1,772,793	3,292,343
2025	892,750	10,000	241,300	170,000	411,300	177,500	1,547,427	1,724,927	185,000	1,506,550	1,717,427	3,223,977
2026	867,750	10,000	246,300	175,000	421,300	187,500	1,572,725	1,760,225	185,000	1,496,550	1,747,725	3,244,275
2027	892,750	10,000	256,300	145,000	401,300	192,500	1,558,701	1,751,201	190,000	1,541,550	1,703,701	3,245,251
2028	882,750	10,000	256,300	130,000	386,300	197,500	1,540,372	1,737,872	200,000	1,546,550	1,670,372	3,216,922
2029	897,750	10,000	256,300	150,000	406,300	202,500	1,572,753	1,775,253	205,000	1,571,550	1,722,753	3,294,303
2030	885,000	10,000	195,000	170,000	365,000	170,000	1,460,066	1,630,066	140,000	1,400,000	1,630,066	3,030,066
2031	895,000	10,000	195,000	195,000	390,000	180,000	1,493,218	1,673,218	140,000	1,420,000	1,688,218	3,108,218
2032	540,000	10,000	200,000	190,000	390,000	185,000	1,526,495	1,711,495	110,000	1,045,000	1,716,495	2,761,495
2033	540,000	10,000	205,000	210,000	415,000	185,000	1,564,876	1,749,876	110,000	1,050,000	1,774,876	2,824,876
2034	555,000	10,000	205,000	225,000	430,000	190,000	1,608,854	1,798,854	110,000	1,070,000	1,833,854	2,903,854
2035	550,000	10,000	210,000	245,000	455,000	190,000	1,633,440	1,823,440	120,000	1,080,000	1,878,440	2,958,440
2036	550,000	10,000	210,000	275,000	485,000	195,000	205,000	400,000	120,000	1,085,000	480,000	1,565,000
2037	540,000	10,000	220,000	295,000	515,000	195,000	215,000	410,000	120,000	1,085,000	510,000	1,595,000
2038	330,000	15,000	100,000	310,000	410,000	105,000	225,000	330,000	70,000	620,000	535,000	1,155,000
2039	335,000	15,000	105,000	330,000	435,000	110,000	230,000	340,000	75,000	640,000	560,000	1,200,000
2040	295,000	15,000	60,000	345,000	405,000	60,000	240,000	300,000	75,000	505,000	585,000	1,090,000
2041	270,000	15,000	-	355,000	355,000	-	245,000	245,000	60,000	345,000	600,000	945,000
2042	-	-	-	365,000	365,000	-	250,000	250,000	-	-	615,000	615,000
Total:	13,233,388	205,000	3,845,400	5,375,000	9,220,400	3,240,100	23,600,985	26,841,085	2,705,000	23,228,888	28,975,985	52,204,873



DEBT ACROSS ALL FUNDS (INTEREST)



DEBT SERVICE INTEREST / PAYMENTS BY YEAR

YEAR	General Fund	TID 12	Water			Wastewater			Stormwater	Total Interest on Debt		
	GO	GO	GO	Revenue	Total	GO	Revenue	Total	GO	GO	Revenue	GrandTotal
2022	250,681		106,332	19,014	125,346	86,332	414,222	500,554	50,865	494,211	433,236	927,447
2023	449,430	11,586	99,353	281,821	381,174	81,078	594,301	675,380	101,499	742,947	876,122	1,619,069
2024	338,409	6,600	92,267	192,594	284,860	75,550	494,475	570,025	73,795	586,620	687,069	1,273,689
2025	313,727	6,200	84,337	182,844	267,181	69,954	454,884	524,838	68,008	542,225	637,728	1,179,953
2026	293,214	5,800	76,367	174,219	250,586	64,333	415,622	479,954	62,008	501,722	589,841	1,091,563
2027	270,459	5,400	68,168	166,219	234,387	58,189	376,923	435,112	55,880	458,096	543,142	1,001,238
2028	246,004	5,000	61,613	159,344	220,957	53,324	339,898	393,222	50,090	416,031	499,241	915,272
2029	220,658	4,600	54,989	152,344	207,333	48,384	303,404	351,788	43,915	372,546	455,748	828,294
2030	188,758	4,200	48,260	144,344	192,604	43,273	267,774	311,047	37,290	321,780	412,118	733,898
2031	158,345	3,800	43,048	135,219	178,266	38,823	232,950	271,773	32,490	276,505	368,169	644,674
2032	129,233	3,450	37,835	125,594	163,429	34,160	196,761	230,921	27,940	232,618	322,355	554,973
2033	113,033	3,150	32,410	116,644	149,054	29,335	160,007	189,342	24,615	202,543	276,651	479,193
2034	96,570	2,850	26,935	107,944	134,879	24,460	123,025	147,485	21,290	172,105	230,969	403,074
2035	79,933	2,550	21,410	98,544	119,954	19,535	85,229	104,764	17,890	141,318	183,772	325,090
2036	63,533	2,250	15,835	88,144	103,979	14,560	62,125	76,685	14,253	110,430	150,269	260,699
2037	47,120	1,950	10,260	76,744	87,004	9,535	53,725	63,260	10,565	79,430	130,469	209,899
2038	30,945	1,575	4,360	64,644	69,004	4,510	44,925	49,435	6,990	48,380	109,569	157,949
2039	21,520	1,125	2,310	51,638	53,948	2,360	35,681	38,041	4,965	32,280	87,319	119,599
2040	12,435	675	630	37,716	38,346	630	25,988	26,618	2,858	17,228	63,703	80,931
2041	4,050	225	-	23,056	23,056	-	15,831	15,831	900	5,175	38,888	44,063
2042	-	-	-	7,756	7,756	-	5,313	5,313	-	-	13,069	13,069
Total:	3,328,055	72,986	886,719	2,406,382	3,293,101	758,323	4,703,064	5,461,387	708,104	5,754,188	7,109,446	12,863,633

DEBT SERVICE FUNDS

**FUND 300
SUMMARY**



DEBT ACROSS ALL FUNDS (Total P & I)

TOTAL P&I DEBT SERVICE PAYMENTS BY YEAR

YEAR	General Fund	TID 12	Water			Wastewater			Stormwater	Total Debt Svc		
	GO	GO	GO	Revenue	Total	GO	Revenue	Total	GO	GO	Revenue	GrandTotal
2022	1,043,594	-	327,632	769,014	1,096,646	255,532	2,344,679	2,600,211	185,865	1,812,624	3,113,692	4,926,316
2023	1,257,105	16,586	320,653	406,821	727,474	255,278	2,023,109	2,278,387	276,499	2,126,122	2,429,930	4,556,051
2024	1,252,459	16,600	333,567	412,594	746,160	249,750	2,047,268	2,297,018	253,795	2,106,170	2,459,862	4,566,032
2025	1,206,477	16,200	325,637	352,844	678,481	247,454	2,002,311	2,249,765	253,008	2,048,775	2,355,155	4,403,930
2026	1,160,964	15,800	322,667	349,219	671,886	251,833	1,988,347	2,240,179	247,008	1,998,272	2,337,566	4,335,838
2027	1,163,209	15,400	324,468	311,219	635,687	250,689	1,935,625	2,186,314	245,880	1,999,646	2,246,844	4,246,489
2028	1,128,754	15,000	317,913	289,344	607,257	250,824	1,880,270	2,131,094	250,090	1,962,581	2,169,614	4,132,195
2029	1,118,408	14,600	311,289	302,344	613,633	250,884	1,876,157	2,127,040	248,915	1,944,096	2,178,500	4,122,597
2030	1,073,758	14,200	243,260	314,344	557,604	213,273	1,727,840	1,941,113	177,290	1,721,780	2,042,184	3,763,964
2031	1,053,345	13,800	238,048	330,219	568,266	218,823	1,726,168	1,944,991	172,490	1,696,505	2,056,387	3,752,892
2032	669,233	13,450	237,835	315,594	553,429	219,160	1,723,256	1,942,416	137,940	1,277,618	2,038,850	3,316,468
2033	653,033	13,150	237,410	326,644	564,054	214,335	1,724,883	1,939,218	134,615	1,252,543	2,051,527	3,304,070
2034	651,570	12,850	231,935	332,944	564,879	214,460	1,731,879	1,946,339	131,290	1,242,105	2,064,823	3,306,928
2035	629,933	12,550	231,410	343,544	574,954	209,535	1,718,668	1,928,203	137,890	1,221,318	2,062,212	3,283,530
2036	613,533	12,250	225,835	363,144	588,979	209,560	267,125	476,685	134,253	1,195,430	630,269	1,825,699
2037	587,120	11,950	230,260	371,744	602,004	204,535	268,725	473,260	130,565	1,164,430	640,469	1,804,899
2038	360,945	16,575	104,360	374,644	479,004	109,510	269,925	379,435	76,990	668,380	644,569	1,312,949
2039	356,520	16,125	107,310	381,638	488,948	112,360	265,681	378,041	79,965	672,280	647,319	1,319,599
2040	307,435	15,675	60,630	382,716	443,346	60,630	265,988	326,618	77,858	522,228	648,703	1,170,931
2041	274,050	15,225	-	378,056	378,056	-	260,831	260,831	60,900	350,175	638,888	989,063
2042	-	-	-	372,756	372,756	-	255,313	255,313	-	-	628,069	628,069
Total:	16,561,443	277,986	4,732,119	7,781,382	12,513,501	3,998,423	28,304,048	32,302,472	3,413,104	28,983,076	36,085,430	65,068,506

DEBT SERVICE FUNDS

FUND 300 SUMMARY



2022 DEBT SCHEDULE

Year	Loan Name	Org Date	DNR #	Fund	Orig Issue	Fund Portion	Payor	Rate	GL Account Numbers		January		February		March		April		May		June		July		August		September		October		November		December		Total P&I								
									Principal	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest		Prin	Interest	Prin	Interest				
2010	Clean Water Fund		4558-03	Sewer	2,218,197	2,218,197	WI Env Imp Fund	2.91%	620.62810.610	620.62810.620									155,645.95	20,073.81											17,806.17				193,528.93								
2011	Water Revenue		CALLED	Water	940,000	940,000	Associated	3.44%	610.61950.610	610.61950.620									375,000.00	9,151.12														384,151.12									
2012	Clean Water Fund		4558-04	Sewer	633,078	633,078	WI Env Imp Fund	2.40%	620.62810.610	620.62810.620									31,924.88	4,272.35											3,889.26				40,086.49								
2012	GO Corp Purp Bonds	05/17/2012		General Fund	5,475,000	5,020,000	Associated	2.58%	300.58000.677	300.58000.677				40,737.50													275,000.00	40,737.50						356,475.00									
2012	GO Corp Purp Bonds	05/17/2012		Stormwater	5,475,000	455,000	Associated	2.58%	630.63300.610	630.63300.610				3,945.00													30,000.00	3,945.00						37,890.00									
2012	Water Sys Rev Bonds	05/17/2012	CALLED	Water	855,000	855,000	Associated	2.46%	610.61950.610	610.61950.620									375,000.00	9,862.50														384,862.50									
2012	Sewer Sys Rev Bonds	05/17/2012	CALLED	Sewer	1,485,000	1,485,000	Associated	2.30%	620.62810.610	620.62810.620									645,000.00	8,944.08														653,944.09									
2014	GO Corp Purp Bonds	06/10/2014		General Fund	4,280,000	2,645,000	Associated	2.36%	300.58000.678	300.58000.678				23,302.50													150,000.00	23,302.50						196,605.00									
2014	GO Corp Purp Bonds	06/10/2014		Water	4,280,000	505,000	Associated	2.36%	610.61950.610	610.61950.620				3,768.75													35,000.00	3,768.75						42,537.50									
2014	GO Corp Purp Bonds	06/10/2014		Sewer	4,280,000	225,000	Associated	2.36%	620.62810.610	620.62810.620				1,571.25													15,000.00	1,571.25						16,142.50									
2014	GO Corp Purp Bonds	06/10/2014		Stormwater	4,280,000	905,000	Associated	2.36%	630.63300.610	630.63300.610				6,667.50													60,000.00	6,667.50						73,335.00									
2017	GO Bond-Premier Bk	PAID OFF		General Fund	143,500	143,500	Premier Bk	2.46%	300.58000.681	300.58000.681			30,125.90	721.50																				30,847.40									
2017	GO Bond-1st Citizens	PAID OFF		General Fund	143,500	143,500	1st Citizens	2.45%	300.58000.682	300.58000.682			30,112.12	721.13																					30,833.25								
2017	Clean Water Fund		4558-02	Sewer	21,605,138	21,605,138	WI Env Imp Fund	2.28%	620.62810.610	620.62810.620									1,097,885.44	185,380.77														1,457,119.18									
2018	GO Corp Purp Bonds	04/11/2018		General Fund	6,540,000	2,535,000	Ehlers	2.49%	300.58000.683	300.58000.683				41,093.75													60,000.00	41,093.75						142,187.50									
2018	GO Corp Purp Bonds	04/11/2018		Water	6,540,000	1,850,000	Ehlers	2.49%	610.61950.610	610.61950.620				29,925.00													80,000.00	29,925.00						139,850.00									
2018	GO Corp Purp Bonds	04/11/2018		Sewer	6,540,000	1,355,000	Ehlers	2.49%	620.62810.610	620.62810.620				23,306.25													60,000.00	23,306.25						106,612.50									
2018	GO Corp Purp Bonds	04/11/2018		Stormwater	6,540,000	800,000	Ehlers	2.49%	630.63300.610	630.63300.610				12,782.50													35,000.00	12,782.50						60,525.00									
2019	GO Corp Purp Notes	07/23/2019		General Fund	1,150,000	703,500	1st Citizens	2.49%	300.58000.684	300.58000.684			6,629.51										87,675.00	6,521.42										100,825.93									
2019	GO Corp Purp Notes	07/23/2019		Water	1,150,000	313,000	1st Citizens	2.49%	610.61950.610	610.61950.620			3,143.10										31,300.00	3,091.86										37,534.96									
2019	GO Corp Purp Notes	07/23/2019		Sewer	1,150,000	133,500	1st Citizens	2.49%	620.62810.610	620.62810.620			1,319.25										14,200.00	1,297.74										16,816.99									
2020	GO Corp Purp Notes	07/23/2019		General Fund	5,195,000	1,450,000	Ehlers	2.00%	300.58000.685	300.58000.685													160,000.00	13,710.00										185,820.00									
2020	GO Corp Purp Notes	07/23/2019		Water	5,195,000	1,730,000	Ehlers	2.00%	610.61950.610	610.61950.620													75,000.00	16,730.00										15,980.00									
2020	GO Corp Purp Notes	07/23/2019		Sewer	5,195,000	1,795,000	Ehlers	2.00%	620.62810.610	620.62810.620													80,000.00	17,380.00										16,580.00									
2020	GO Corp Purp Notes	07/23/2019		Stormwater	5,195,000	220,000	Ehlers	2.00%	630.63300.610	630.63300.610													10,000.00	2,107.50										2,007.50									
Grand Total											-	11,091.86	60,238.02	1,442.63	-	187,080.00	-	-	-	2,680,456.27	237,684.64	325,000.00	49,927.50	133,175.00	10,911.02	-	-	800,000.00	187,080.00	-	-	-	195,551.40	-	46,677.50	4,926,315.84	Total Prin						
General Fund & TIDs											-	6,629.51	60,238.02	1,442.63	-	105,133.75	-	-	-	750,000.00	19,013.62	160,000.00	13,710.00	87,675.00	6,521.42	-	-	485,000.00	105,133.75	-	-	-	12,110.00	-	-	792,913.02	250,681.06						
Water											-	3,143.10	-	-	-	33,693.75	-	-	-	750,000.00	19,013.62	75,000.00	16,730.00	31,300.00	3,091.86	-	-	115,000.00	33,693.75	-	-	-	15,980.00	-	-	971,300.00	125,346.08						
Sewer											-	1,319.25	-	-	-	24,677.50	-	-	-	1,500,456.27	218,671.02	80,000.00	17,380.00	14,200.00	1,297.74	-	-	75,000.00	24,677.50	-	-	-	16,580.00	-	-	2,068,656.27	520,554.41						
Stormwater											-	-	-	-	-	23,376.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000.00	2,107.50	-	-	-	125,000.00	23,376.00	-	-	-	2,007.50	135,000.00	50,865.00

DEBT SERVICE FUND

**FUND 300
AMORTIZATION SCHEDULES**



GENERAL FUND DEBT SERVICE

GENERAL TAX LEVY				GENERAL TAX LEVY				GENERAL TAX LEVY				GENERAL TAX LEVY			
2018 GO Corp Bond Series 2018A				2019 GO Corp Note-10 Year				2020 GO Bond				2022 GO Bond			
Original Issue: 6,540,000				Original Issue: \$1,150,000 ; Int 2.49%				Original Issue: \$5,195,000; Int 2%				Original Issue: \$5,130,000			
General Fund Portion: \$2,535,000				General Fund Portion: \$703,500				General Fund Portion: \$1,450,000				General Fund Portion: \$3,916,511			
Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total
3/1/2022		41,093.75	41,093.75	01/23/2022		6,629.51	6,629.51	06/01/2022	160,000.00	13,710.00	173,710.00				0.00
9/1/2022	60,000.00	41,093.75	101,093.75	07/23/2022	87,675.00	6,521.42	94,196.42	12/01/2022		12,110.00	12,110.00				0.00
3/1/2023		39,593.75	39,593.75	01/23/2023		5,528.99	5,528.99	06/01/2023	170,000.00	12,110.00	182,110.00	06/01/2023		152,612.50	152,612.50
9/1/2023	120,000.00	39,593.75	159,593.75	07/23/2023	87,675.00	5,438.84	93,113.84	12/01/2023		10,410.00	10,410.00	12/01/2023		65,250.00	65,250.00
3/1/2024		36,593.75	36,593.75	01/23/2024		4,428.46	4,428.46	06/01/2024	170,000.00	10,410.00	180,410.00	06/01/2024	125,000.00	65,250.00	190,250.00
9/1/2024	110,000.00	36,593.75	146,593.75	07/23/2024	64,050.00	4,380.33	68,430.33	12/01/2024		8,710.00	8,710.00	12/01/2024		62,750.00	62,750.00
3/1/2025		33,843.75	33,843.75	01/23/2025		3,624.48	3,624.48	06/01/2025	175,000.00	8,710.00	183,710.00	06/01/2025	80,000.00	62,750.00	142,750.00
9/1/2025		33,843.75	33,843.75	07/23/2025	57,750.00	3,565.39	61,315.39	12/01/2025		6,960.00	6,960.00	12/01/2025		61,150.00	61,150.00
3/1/2026		33,843.75	33,843.75	01/23/2026		2,899.59	2,899.59	06/01/2026	40,000.00	6,960.00	46,960.00	06/01/2026	85,000.00	61,150.00	146,150.00
9/1/2026		33,843.75	33,843.75	07/23/2026	57,750.00	2,852.31	60,602.31	12/01/2026		6,560.00	6,560.00	12/01/2026		59,450.00	59,450.00
3/1/2027		33,843.75	33,843.75	01/23/2027		2,174.69	2,174.69	06/01/2027	40,000.00	6,560.00	46,560.00	06/01/2027	90,000.00	59,450.00	149,450.00
9/1/2027		33,843.75	33,843.75	07/23/2027	57,750.00	2,139.23	59,889.23	12/01/2027		6,160.00	6,160.00	12/01/2027		57,650.00	57,650.00
3/1/2028		33,843.75	33,843.75	01/23/2028		1,449.79	1,449.79	06/01/2028	40,000.00	6,160.00	46,160.00	06/01/2028	100,000.00	57,650.00	157,650.00
9/1/2028	210,000.00	33,843.75	243,843.75	07/23/2028	57,750.00	1,434.04	59,184.04	12/01/2028		5,760.00	5,760.00	12/01/2028		55,650.00	55,650.00
3/1/2029		30,693.75	30,693.75	01/23/2029		724.90	724.90	06/01/2029	45,000.00	5,760.00	50,760.00	06/01/2029	100,000.00	55,650.00	155,650.00
9/1/2029	210,000.00	30,693.75	240,693.75	07/23/2029	57,750.00	713.08	58,463.08	12/01/2029		5,310.00	5,310.00	12/01/2029		53,650.00	53,650.00
3/1/2030		27,543.75	27,543.75					06/01/2030	45,000.00	5,310.00	50,310.00	06/01/2030	295,000.00	53,650.00	348,650.00
9/1/2030	210,000.00	27,543.75	237,543.75					12/01/2030		4,860.00	4,860.00	12/01/2030		47,750.00	47,750.00
3/1/2031		24,131.25	24,131.25					06/01/2031	45,000.00	4,860.00	49,860.00	06/01/2031	295,000.00	47,750.00	342,750.00
9/1/2031	210,000.00	24,131.25	234,131.25					12/01/2031		4,410.00	4,410.00	12/01/2031		41,850.00	41,850.00
3/1/2032		20,718.75	20,718.75					06/01/2032	45,000.00	4,410.00	49,410.00	06/01/2032	285,000.00	41,850.00	326,850.00
9/1/2032	210,000.00	20,718.75	230,718.75					12/01/2032		3,960.00	3,960.00	12/01/2032		37,575.00	37,575.00
3/1/2033		17,306.25	17,306.25					06/01/2033	45,000.00	3,960.00	48,960.00	06/01/2033	280,000.00	37,575.00	317,575.00
9/1/2033	215,000.00	17,306.25	232,306.25					12/01/2033		3,510.00	3,510.00	12/01/2033		33,375.00	33,375.00
3/1/2034		13,812.50	13,812.50					06/01/2034	55,000.00	3,510.00	58,510.00	06/01/2034	285,000.00	33,375.00	318,375.00
9/1/2034	215,000.00	13,812.50	228,812.50					12/01/2034		2,960.00	2,960.00	12/01/2034		29,100.00	29,100.00
3/1/2035		10,318.75	10,318.75					06/01/2035	55,000.00	2,960.00	57,960.00	06/01/2035	285,000.00	29,100.00	314,100.00
9/1/2035	210,000.00	10,318.75	220,318.75					12/01/2035		2,410.00	2,410.00	12/01/2035		24,825.00	24,825.00
3/1/2036		6,906.25	6,906.25					06/01/2036	55,000.00	2,410.00	57,410.00	06/01/2036	280,000.00	24,825.00	304,825.00
9/1/2036	215,000.00	6,906.25	221,906.25					12/01/2036		1,860.00	1,860.00	12/01/2036		20,625.00	20,625.00
3/1/2037		3,412.50	3,412.50					06/01/2037	55,000.00	1,860.00	56,860.00	06/01/2037	275,000.00	20,625.00	295,625.00
9/1/2037	210,000.00	3,412.50	213,412.50					12/01/2037		1,310.00	1,310.00	12/01/2037		16,500.00	16,500.00
								06/01/2038	55,000.00	1,310.00	56,310.00	06/01/2038	275,000.00	16,500.00	291,500.00
								12/01/2038		760.00	760.00	12/01/2038		12,375.00	12,375.00
								06/01/2039	55,000.00	760.00	55,760.00	06/01/2039	280,000.00	12,375.00	292,375.00
								12/01/2039		210.00	210.00	12/01/2039		8,175.00	8,175.00
								06/01/2040	20,000.00	210.00	20,210.00	06/01/2040	275,000.00	8,175.00	283,175.00
												11/30/2040		4,050.00	4,050.00
												06/01/2041	270,000.00	4,050.00	274,050.00
Total	2,405,000.00	815,000.00	3,220,000.00	Total	528,150.00	54,505.05	582,655.05	Total	1,370,000.00	190,170.00	1,560,170.00	Total	3,960,000.00	1,536,112.50	5,496,112.50

DEBT SERVICE FUNDS

**FUND 300
AMORTIZATION SCHEDULES**



GENERAL FUND DEBT SERVICE

Debt Service Requirement			
Year	Principal	Interest	Total
2022	792,913.02	250,681.06	1,043,594.08
2023	807,675.00	449,430.33	1,257,105.33
2024	914,050.00	338,408.79	1,252,458.79
2025	892,750.00	313,727.37	1,206,477.37
2026	867,750.00	293,214.40	1,160,964.40
2027	892,750.00	270,458.92	1,163,208.92
2028	882,750.00	246,003.83	1,128,753.83
2029	897,750.00	220,657.98	1,118,407.98
2030	885,000.00	188,757.50	1,073,757.50
2031	895,000.00	158,345.00	1,053,345.00
2032	540,000.00	129,232.50	669,232.50
2033	540,000.00	113,032.50	653,032.50
2034	555,000.00	96,570.00	651,570.00
2035	550,000.00	79,932.50	629,932.50
2036	550,000.00	63,532.50	613,532.50
2037	540,000.00	47,120.00	587,120.00
2038	330,000.00	30,945.00	360,945.00
2039	335,000.00	21,520.00	356,520.00
2040	295,000.00	12,435.00	307,435.00
2041	270,000.00	4,050.00	274,050.00
Total	13,233,388.02	3,328,055.18	16,561,443.20

DEBT SERVICE FUNDS

**FUND 300
AMORTIZATION SCHEDULES**



TID #12 DEBT SERVICE

TID # 12				Debt Service Requirement			
2022 GO Bond							
Original Issue: \$5,130,000							
TID #12 Portion: \$205,000							
Due Date	Principal	Interest	Total	Year	Principal	Interest	Total
			0.00				
			0.00	2022	0.00	0.00	0.00
06/01/2023	5,000.00	8,186.11	13,186.11				
12/01/2023		3,400.00	3,400.00	2023	5,000.00	11,586.11	16,586.11
06/01/2024	10,000.00	3,400.00	13,400.00				
12/01/2024		3,200.00	3,200.00	2024	10,000.00	6,600.00	16,600.00
06/01/2025	10,000.00	3,200.00	13,200.00				
12/01/2025		3,000.00	3,000.00	2025	10,000.00	6,200.00	16,200.00
06/01/2026	10,000.00	3,000.00	13,000.00				
12/01/2026		2,800.00	2,800.00	2026	10,000.00	5,800.00	15,800.00
06/01/2027	10,000.00	2,800.00	12,800.00				
12/01/2027		2,600.00	2,600.00	2027	10,000.00	5,400.00	15,400.00
06/01/2028	10,000.00	2,600.00	12,600.00				
12/01/2028		2,400.00	2,400.00	2028	10,000.00	5,000.00	15,000.00
06/01/2029	10,000.00	2,400.00	12,400.00				
12/01/2029		2,200.00	2,200.00	2029	10,000.00	4,600.00	14,600.00
06/01/2030	10,000.00	2,200.00	12,200.00				
12/01/2030		2,000.00	2,000.00	2030	10,000.00	4,200.00	14,200.00
06/01/2031	10,000.00	2,000.00	12,000.00				
12/01/2031		1,800.00	1,800.00	2031	10,000.00	3,800.00	13,800.00
06/01/2032	10,000.00	1,800.00	11,800.00				
12/01/2032		1,650.00	1,650.00	2032	10,000.00	3,450.00	13,450.00
06/01/2033	10,000.00	1,650.00	11,650.00				
12/01/2033		1,500.00	1,500.00	2033	10,000.00	3,150.00	13,150.00
06/01/2034	10,000.00	1,500.00	11,500.00				
12/01/2034		1,350.00	1,350.00	2034	10,000.00	2,850.00	12,850.00
06/01/2035	10,000.00	1,350.00	11,350.00				
12/01/2035		1,200.00	1,200.00	2035	10,000.00	2,550.00	12,550.00
06/01/2036	10,000.00	1,200.00	11,200.00				
12/01/2036		1,050.00	1,050.00	2036	10,000.00	2,250.00	12,250.00
06/01/2037	10,000.00	1,050.00	11,050.00				
12/01/2037		900.00	900.00	2037	10,000.00	1,950.00	11,950.00
06/01/2038	15,000.00	900.00	15,900.00				
12/01/2038		675.00	675.00	2038	15,000.00	1,575.00	16,575.00
06/01/2039	15,000.00	675.00	15,675.00				
12/01/2039		450.00	450.00	2039	15,000.00	1,125.00	16,125.00
06/01/2040	15,000.00	450.00	15,450.00				
11/30/2040		225.00	225.00	2040	15,000.00	675.00	15,675.00
06/01/2041	15,000.00	225.00	15,225.00				
			0.00	2041	15,000.00	225.00	15,225.00
Total	205,000.00	72,986.11	277,986.11	Total	205,000.00	72,986.11	277,986.11

DEBT SERVICE FUNDS

**FUND 300
AMORTIZATION SCHEDULES**



WATER UTILITY DEBT SERVICE

WATER 2019 GO Corp Note Series-10 Year Original Issue: 1,150,000 ; Int 2.49% Water Portion: \$313,000				WATER 2020 GO Bond Original Issue: \$5,195,000; Int 2% Water Portion: \$1,730,000				WATER 2022 Revenue Bond Original Issue: \$8,190,000 Water Portion: \$2,130,000				WATER 2022 Revenue Bond Original Issue: \$8,190,000 TID 10 Portion: \$240,000			
Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total
1/23/2022		3,143.10	3,143.10	6/1/2022	75,000.00	16,730.00	91,730.00			0.00	0.00				0.00
7/23/2022	31,300.00	3,091.86	34,391.86	12/1/2022		15,980.00	15,980.00			0.00	0.00				0.00
1/23/2023		2,750.22	2,750.22	6/1/2023	75,000.00	15,980.00	90,980.00	5/1/2023	125,000.00	84,189.58	209,189.58	5/1/2023		9,386.08	9,386.08
7/23/2023	31,300.00	2,705.37	34,005.37	12/1/2023		15,230.00	15,230.00	11/1/2023		43,937.50	43,937.50	11/1/2023		5,246.88	5,246.88
1/23/2024		2,357.33	2,357.33	6/1/2024	80,000.00	15,230.00	95,230.00	5/1/2024	150,000.00	43,937.50	193,937.50	5/1/2024		5,246.88	5,246.88
7/23/2024	31,300.00	2,331.70	33,631.70	12/1/2024		14,430.00	14,430.00	11/1/2024		40,187.50	40,187.50	11/1/2024		5,246.88	5,246.88
1/23/2025		1,964.44	1,964.44	6/1/2025	80,000.00	14,430.00	94,430.00	5/1/2025	100,000.00	40,187.50	140,187.50	5/1/2025		5,246.88	5,246.88
7/23/2025	31,300.00	1,932.41	33,232.41	12/1/2025		13,630.00	13,630.00	11/1/2025		37,687.50	37,687.50	11/1/2025		5,246.88	5,246.88
1/23/2026		1,571.55	1,571.55	6/1/2026	80,000.00	13,630.00	93,630.00	5/1/2026	80,000.00	37,687.50	117,687.50	5/1/2026	10,000.00	5,246.88	15,246.88
7/23/2026	31,300.00	1,545.93	32,845.93	12/1/2026		12,830.00	12,830.00	11/1/2026		35,687.50	35,687.50	11/1/2026		4,996.88	4,996.88
1/23/2027		1,178.66	1,178.66	6/1/2027	85,000.00	12,830.00	97,830.00	5/1/2027	45,000.00	35,687.50	80,687.50	5/1/2027	10,000.00	4,996.88	14,996.88
7/23/2027	31,300.00	1,159.45	32,459.45	12/1/2027		11,980.00	11,980.00	11/1/2027		34,562.50	34,562.50	11/1/2027		4,746.88	4,746.88
1/23/2028		785.78	785.78	6/1/2028	85,000.00	11,980.00	96,980.00	5/1/2028	25,000.00	34,562.50	59,562.50	5/1/2028	10,000.00	4,746.88	14,746.88
7/23/2028	31,300.00	777.23	32,077.23	12/1/2028		11,130.00	11,130.00	11/1/2028		33,937.50	33,937.50	11/1/2028		4,496.88	4,496.88
1/23/2029		392.89	392.89	6/1/2029	85,000.00	11,130.00	96,130.00	5/1/2029	45,000.00	33,937.50	78,937.50	5/1/2029	10,000.00	4,496.88	14,496.88
7/23/2029	31,300.00	386.50	31,686.50	12/1/2029		10,280.00	10,280.00	11/1/2029		32,812.50	32,812.50	11/1/2029		4,246.88	4,246.88
				6/1/2030	90,000.00	10,280.00	100,280.00	5/1/2030	55,000.00	32,812.50	87,812.50	5/1/2030	10,000.00	4,246.88	14,246.88
				12/1/2030		9,380.00	9,380.00	11/1/2030		31,437.50	31,437.50	11/1/2030		3,996.88	3,996.88
				6/1/2031	90,000.00	9,380.00	99,380.00	5/1/2031	80,000.00	31,437.50	111,437.50	5/1/2031	10,000.00	3,996.88	13,996.88
				12/1/2031		8,480.00	8,480.00	11/1/2031		29,437.50	29,437.50	11/1/2031		3,746.88	3,746.88
				6/1/2032	90,000.00	8,480.00	98,480.00	5/1/2032	60,000.00	29,437.50	89,437.50	5/1/2032	15,000.00	3,746.88	18,746.88
				12/1/2032		7,580.00	7,580.00	11/1/2032		27,937.50	27,937.50	11/1/2032		3,371.88	3,371.88
				6/1/2033	95,000.00	7,580.00	102,580.00	5/1/2033	80,000.00	27,937.50	107,937.50	5/1/2033	15,000.00	3,371.88	18,371.88
				12/1/2033		6,630.00	6,630.00	11/1/2033		26,337.50	26,337.50	11/1/2033		3,071.88	3,071.88
				6/1/2034	95,000.00	6,630.00	101,630.00	5/1/2034	85,000.00	26,337.50	111,337.50	5/1/2034	15,000.00	3,071.88	18,071.88
				12/1/2034		5,680.00	5,680.00	11/1/2034		24,637.50	24,637.50	11/1/2034		2,771.88	2,771.88
				6/1/2035	100,000.00	5,680.00	105,680.00	5/1/2035	100,000.00	24,637.50	124,637.50	5/1/2035	15,000.00	2,771.88	17,771.88
				12/1/2035		4,680.00	4,680.00	11/1/2035		22,637.50	22,637.50	11/1/2035		2,471.88	2,471.88
				6/1/2036	100,000.00	4,680.00	104,680.00	5/1/2036	130,000.00	22,637.50	152,637.50	5/1/2036	15,000.00	2,471.88	17,471.88
				12/1/2036		3,680.00	3,680.00	11/1/2036		20,037.50	20,037.50	11/1/2036		2,171.88	2,171.88
				6/1/2037	100,000.00	3,680.00	103,680.00	5/1/2037	140,000.00	20,037.50	160,037.50	5/1/2037	15,000.00	2,171.88	17,171.88
				12/1/2037		2,680.00	2,680.00	11/1/2037		17,237.50	17,237.50	11/1/2037		1,871.88	1,871.88
				6/1/2038	100,000.00	2,680.00	102,680.00	5/1/2038	155,000.00	17,237.50	172,237.50	5/1/2038	15,000.00	1,871.88	16,871.88
				12/1/2038		1,680.00	1,680.00	11/1/2038		14,137.50	14,137.50	11/1/2038		1,571.88	1,571.88
				6/1/2039	105,000.00	1,680.00	106,680.00	5/1/2039	165,000.00	14,137.50	179,137.50	5/1/2039	15,000.00	1,571.88	16,571.88
				12/1/2039		630.00	630.00	11/1/2039		10,734.38	10,734.38	11/1/2039		1,262.50	1,262.50
				6/2/2038	60,000.00	630.00	60,630.00	5/1/2040	165,000.00	10,734.38	175,734.38	5/1/2040	20,000.00	1,262.50	21,262.50
						0.00	0.00	11/1/2040		7,331.25	7,331.25	11/1/2040		850.00	850.00
								5/1/2041	170,000.00	7,331.25	177,331.25	5/1/2041	20,000.00	850.00	20,850.00
								11/1/2041		3,718.75	3,718.75	11/1/2041		425.00	425.00
								5/1/2042	175,000.00	3,718.75	178,718.75	5/1/2042	20,000.00	425.00	20,425.00
Total	250,400.00	28,074.42	278,474.42	Total	1,670,000.00	329,910.00	1,999,910.00	Total	2,130,000.00	1,073,058.34	3,203,058.34	Total	240,000.00	133,011.24	373,011.24

DEBT SERVICE FUNDS

**FUND 300
AMORTIZATION SCHEDULES**



WATER UTILITY DEBT SERVICE

WATER				WATER				WATER				Total Debt Service Requirement			
2022 Revenue Bond				2022 Revenue Bond				2022 Revenue Bond							
Original Issue: \$8,190,000				Original Issue: \$8,190,000				Original Issue: \$8,190,000							
TID 11 Portion: \$240,000				TID 13 Portion: \$1,295,000				TID 14 Portion: \$720,000							
Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	0.00	Principal	Interest	Total	Year	Principal	Interest	Total
			0.00				0.00				0.00				
			0.00				0.00				0.00				
5/1/2023		9,386.08	9,386.08	5/1/2023		51,290.80	51,290.80	5/1/2023		28,521.60	28,521.60	2022	971,300.00	125,346.08	1,096,646.08
11/1/2023		5,246.88	5,246.88	11/1/2023		28,671.88	28,671.88	11/1/2023		15,943.75	15,943.75	2023	346,300.00	381,174.12	727,474.12
5/1/2024		5,246.88	5,246.88	5/1/2024	45,000.00	28,671.88	73,671.88	5/1/2024	25,000.00	15,943.75	40,943.75	2024	461,300.00	284,860.31	746,160.31
11/1/2024		5,246.88	5,246.88	11/1/2024		27,546.88	27,546.88	11/1/2024		15,318.75	15,318.75	2025	411,300.00	267,180.63	678,480.63
5/1/2025		5,246.88	5,246.88	5/1/2025	45,000.00	27,546.88	72,546.88	5/1/2025	25,000.00	15,318.75	40,318.75	2026	421,300.00	250,586.26	671,886.26
11/1/2025		5,246.88	5,246.88	11/1/2025		26,421.88	26,421.88	11/1/2025		14,693.75	14,693.75	2027	401,300.00	234,386.89	635,686.89
5/1/2026	10,000.00	5,246.88	15,246.88	5/1/2026	50,000.00	26,421.88	76,421.88	5/1/2026	25,000.00	14,693.75	39,693.75	2028	386,300.00	220,956.79	607,256.79
11/1/2026		4,996.88	4,996.88	11/1/2026		25,171.88	25,171.88	11/1/2026		14,068.75	14,068.75	2029	406,300.00	207,333.17	613,633.17
5/1/2027	10,000.00	4,996.88	14,996.88	5/1/2027	50,000.00	25,171.88	75,171.88	5/1/2027	30,000.00	14,068.75	44,068.75	2030	365,000.00	192,603.78	557,603.78
11/1/2027		4,746.88	4,746.88	11/1/2027		23,921.88	23,921.88	11/1/2027		13,318.75	13,318.75	2031	390,000.00	178,266.28	568,266.28
5/1/2028	10,000.00	4,746.88	14,746.88	5/1/2028	55,000.00	23,921.88	78,921.88	5/1/2028	30,000.00	13,318.75	43,318.75	2032	390,000.00	163,428.78	553,428.78
11/1/2028		4,496.88	4,496.88	11/1/2028		22,546.88	22,546.88	11/1/2028		12,568.75	12,568.75	2033	415,000.00	149,053.78	564,053.78
5/1/2029	10,000.00	4,496.88	14,496.88	5/1/2029	55,000.00	22,546.88	77,546.88	5/1/2029	30,000.00	12,568.75	42,568.75	2034	430,000.00	134,878.78	564,878.78
11/1/2029		4,246.88	4,246.88	11/1/2029		21,171.88	21,171.88	11/1/2029		11,818.75	11,818.75	2035	455,000.00	119,953.78	574,953.78
5/1/2030	10,000.00	4,246.88	14,246.88	5/1/2030	60,000.00	21,171.88	81,171.88	5/1/2030	35,000.00	11,818.75	46,818.75	2036	485,000.00	103,978.78	588,978.78
11/1/2030		3,996.88	3,996.88	11/1/2030		19,671.88	19,671.88	11/1/2030		10,943.75	10,943.75	2037	515,000.00	87,003.78	602,003.78
5/1/2031	10,000.00	3,996.88	13,996.88	5/1/2031	60,000.00	19,671.88	79,671.88	5/1/2031	35,000.00	10,943.75	45,943.75	2038	410,000.00	69,003.78	479,003.78
11/1/2031		3,746.88	3,746.88	11/1/2031		18,171.88	18,171.88	11/1/2031		10,068.75	10,068.75	2039	435,000.00	53,947.52	488,947.52
5/1/2032	15,000.00	3,746.88	18,746.88	5/1/2032	65,000.00	18,171.88	83,171.88	5/1/2032	35,000.00	10,068.75	45,068.75	2040	405,000.00	38,345.63	443,345.63
11/1/2032		3,371.88	3,371.88	11/1/2032		16,546.88	16,546.88	11/1/2032		9,193.75	9,193.75	2041	355,000.00	23,056.25	378,056.25
5/1/2033	15,000.00	3,371.88	18,371.88	5/1/2033	65,000.00	16,546.88	81,546.88	5/1/2033	35,000.00	9,193.75	44,193.75	2042	365,000.00	7,756.25	372,756.25
11/1/2033		3,071.88	3,071.88	11/1/2033		15,246.88	15,246.88	11/1/2033		8,493.75	8,493.75	Total	9,220,400.00	3,293,101.42	12,513,501.42
5/1/2034	15,000.00	3,071.88	18,071.88	5/1/2034	70,000.00	15,246.88	85,246.88	5/1/2034	40,000.00	8,493.75	48,493.75				
11/1/2034		2,771.88	2,771.88	11/1/2034		13,846.88	13,846.88	11/1/2034		7,693.75	7,693.75				
5/1/2035	15,000.00	2,771.88	17,771.88	5/1/2035	75,000.00	13,846.88	88,846.88	5/1/2035	40,000.00	7,693.75	47,693.75				
11/1/2035		2,471.88	2,471.88	11/1/2035		12,346.88	12,346.88	11/1/2035		6,893.75	6,893.75				
5/1/2036	15,000.00	2,471.88	17,471.88	5/1/2036	75,000.00	12,346.88	87,346.88	5/1/2036	40,000.00	6,893.75	46,893.75				
11/1/2036		2,171.88	2,171.88	11/1/2036		10,846.88	10,846.88	11/1/2036		6,093.75	6,093.75				
5/1/2037	15,000.00	2,171.88	17,171.88	5/1/2037	80,000.00	10,846.88	90,846.88	5/1/2037	45,000.00	6,093.75	51,093.75				
11/1/2037		1,871.88	1,871.88	11/1/2037		9,246.88	9,246.88	11/1/2037		5,193.75	5,193.75				
5/1/2038	15,000.00	1,871.88	16,871.88	5/1/2038	80,000.00	9,246.88	89,246.88	5/1/2038	45,000.00	5,193.75	50,193.75				
11/1/2038		1,571.88	1,571.88	11/1/2038		7,646.88	7,646.88	11/1/2038		4,293.75	4,293.75				
5/1/2039	15,000.00	1,571.88	16,571.88	5/1/2039	85,000.00	7,646.88	92,646.88	5/1/2039	50,000.00	4,293.75	54,293.75				
11/1/2039		1,262.50	1,262.50	11/1/2039		5,893.75	5,893.75	11/1/2039		3,262.50	3,262.50				
5/1/2040	20,000.00	1,262.50	21,262.50	5/1/2040	90,000.00	5,893.75	95,893.75	5/1/2040	50,000.00	3,262.50	53,262.50				
11/1/2040		850.00	850.00	11/1/2040		4,037.50	4,037.50	11/1/2040		2,231.25	2,231.25				
5/1/2041	20,000.00	850.00	20,850.00	5/1/2041	95,000.00	4,037.50	99,037.50	5/1/2041	50,000.00	2,231.25	52,231.25				
11/1/2041		425.00	425.00	11/1/2041		2,018.75	2,018.75	11/1/2041		1,168.75	1,168.75				
5/1/2042	20,000.00	425.00	20,425.00	5/1/2042	95,000.00	2,018.75	97,018.75	5/1/2042	55,000.00	1,168.75	56,168.75				
Total	240,000.00	133,011.24	373,011.24	Total	1,295,000.00	673,240.96	1,968,240.96	Total	720,000.00	375,046.60	1,095,046.60	Total	9,220,400.00	3,293,101.42	12,513,501.42

DEBT SERVICE FUNDS

**FUND 300
AMORTIZATION SCHEDULES**



WASTEWATER UTILITY DEBT SERVICE

SEWER				SEWER				SEWER				SEWER			
2017 Clean Water #4558-02 Source Of Funding: Sewer Original Issue: 21,605,138; Int 2.1%				2018 GO Corp Bond Series 2018A Original Issue: 6,540,000 ; Int %				2019 GO Corp Note Series-10 Year Original Issue: 1,150,000 ; Int 2.49%				2020 GO Bond Original Issue: \$5,195,000; Int 2%			
Sewer Portion: \$21,605,138				Sewer Portion: \$1,355,000 C'26				Sewer Portion: \$133,500				Sewer Portion: \$1,795,000 C'27			
Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total
5/1/2022	1,097,885.44	185,380.77	1,283,266.21	3/1/2022		23,306.25	23,306.25	1/23/2022		1,319.25	1,319.25	6/1/2022	80,000.00	17,380.00	97,380.00
11/1/2022		173,852.97	173,852.97	9/1/2022	60,000.00	23,306.25	83,306.25	7/23/2022	14,200.00	1,297.74	15,497.74	12/1/2022		16,580.00	16,580.00
5/1/2023	1,120,941.04	173,852.97	1,294,794.01	3/1/2023		21,806.25	21,806.25	1/23/2023		1,141.01	1,141.01	6/1/2023	80,000.00	16,580.00	96,580.00
11/1/2023		162,083.09	162,083.09	9/1/2023	65,000.00	21,806.25	86,806.25	7/23/2023	14,200.00	1,122.40	15,322.40	12/1/2023		15,780.00	15,780.00
5/1/2024	1,144,480.80	162,083.09	1,306,563.89	3/1/2024		20,181.25	20,181.25	1/23/2024		962.76	962.76	6/1/2024	80,000.00	15,780.00	95,780.00
11/1/2024		150,066.04	150,066.04	9/1/2024	65,000.00	20,181.25	85,181.25	7/23/2024	14,200.00	952.30	15,152.30	12/1/2024		14,980.00	14,980.00
5/1/2025	1,168,514.90	150,066.04	1,318,580.94	3/1/2025		18,556.25	18,556.25	1/23/2025		784.52	784.52	6/1/2025	85,000.00	14,980.00	99,980.00
11/1/2025		137,796.63	137,796.63	9/1/2025	65,000.00	18,556.25	83,556.25	7/23/2025	12,500.00	771.73	13,271.73	12/1/2025		14,130.00	14,130.00
5/1/2026	1,193,053.70	137,796.63	1,330,850.33	3/1/2026		16,931.25	16,931.25	1/23/2026		627.62	627.62	6/1/2026	85,000.00	14,130.00	99,130.00
11/1/2026		125,269.57	125,269.57	9/1/2026	75,000.00	16,931.25	91,931.25	7/23/2026	12,500.00	617.38	13,117.38	12/1/2026		13,280.00	13,280.00
5/1/2027	1,218,107.84	125,269.57	1,343,377.41	3/1/2027		15,056.25	15,056.25	1/23/2027		470.71	470.71	6/1/2027	85,000.00	13,280.00	98,280.00
11/1/2027		112,479.44	112,479.44	9/1/2027	80,000.00	15,056.25	95,056.25	7/23/2027	12,500.00	463.04	12,963.04	12/1/2027		12,430.00	12,430.00
5/1/2028	1,243,688.10	112,479.44	1,356,167.54	3/1/2028		13,856.25	13,856.25	1/23/2028		313.81	313.81	6/1/2028	90,000.00	12,430.00	102,430.00
11/1/2028		99,420.71	99,420.71	9/1/2028	80,000.00	13,856.25	93,856.25	7/23/2028	12,500.00	310.40	12,810.40	12/1/2028		11,530.00	11,530.00
5/1/2029	1,269,805.55	99,420.71	1,369,226.26	3/1/2029		12,656.25	12,656.25	1/23/2029		156.90	156.90	6/1/2029	90,000.00	11,530.00	101,530.00
11/1/2029		86,087.76	86,087.76	9/1/2029	80,000.00	12,656.25	92,656.25	7/23/2029	12,500.00	154.35	12,654.35	12/1/2029		10,630.00	10,630.00
5/1/2030	1,296,471.47	86,087.76	1,382,559.23	3/1/2030		11,456.25	11,456.25					6/1/2030	90,000.00	10,630.00	100,630.00
11/1/2030		72,474.80	72,474.80	9/1/2030	80,000.00	11,456.25	91,456.25					12/1/2030		9,730.00	9,730.00
5/1/2031	1,323,697.37	72,474.80	1,396,172.17	3/1/2031		10,156.25	10,156.25					6/1/2031	95,000.00	9,730.00	104,730.00
11/1/2031		58,575.98	58,575.98	9/1/2031	85,000.00	10,156.25	95,156.25					12/1/2031		8,780.00	8,780.00
5/1/2032	1,351,495.01	58,575.98	1,410,070.99	3/1/2032		8,775.00	8,775.00					6/1/2032	95,000.00	8,780.00	103,780.00
11/1/2032		44,385.28	44,385.28	9/1/2032	90,000.00	8,775.00	98,775.00					12/1/2032		7,830.00	7,830.00
5/1/2033	1,379,876.41	44,385.28	1,424,261.69	3/1/2033		7,312.50	7,312.50					6/1/2033	95,000.00	7,830.00	102,830.00
11/1/2033		29,896.58	29,896.58	9/1/2033	90,000.00	7,312.50	97,312.50					12/1/2033		6,880.00	6,880.00
5/1/2034	1,408,853.81	29,896.58	1,438,750.39	3/1/2034		5,850.00	5,850.00					6/1/2034	100,000.00	6,880.00	106,880.00
11/1/2034		15,103.62	15,103.62	9/1/2034	90,000.00	5,850.00	95,850.00					12/1/2034		5,880.00	5,880.00
5/1/2035	1,438,439.74	15,103.62	1,453,543.36	3/1/2035		4,387.50	4,387.50					6/1/2035	100,000.00	5,880.00	105,880.00
				9/1/2035	90,000.00	4,387.50	94,387.50					12/1/2035		4,880.00	4,880.00
				3/1/2036		2,925.00	2,925.00					6/1/2036	105,000.00	4,880.00	109,880.00
				9/1/2036	90,000.00	2,925.00	92,925.00					12/1/2036		3,830.00	3,830.00
				3/1/2037		1,462.50	1,462.50					6/1/2037	105,000.00	3,830.00	108,830.00
				9/1/2037	90,000.00	1,462.50	91,462.50					12/1/2037		2,780.00	2,780.00
												6/1/2038	105,000.00	2,780.00	107,780.00
												12/1/2038		1,730.00	1,730.00
												6/1/2037	110,000.00	1,730.00	111,730.00
												12/1/2037		630.00	630.00
												6/2/2038	60,000.00	630.00	60,630.00
															0.00
Total	17,655,311.18	2,720,365.73	20,375,676.91	Total	1,275,000.00	389,350.00	1,664,350.00	Total	105,100.00	11,465.92	116,565.92	Total	1,735,000.00	341,960.00	2,076,960.00

DEBT SERVICE FUNDS

**FUND 300
AMORTIZATION SCHEDULES**



WASTEWATER UTILITY DEBT SERVICE

SEWER				SEWER				Debt Service Requirement			
2022 Revenue Bond				2022 Revenue Bond				SEWER			
Original Issue: \$8,190,000				Original Issue: \$8,190,000							
Sewer Portion: \$2,015,000				TID 14 Portion: \$1,550,000							
Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Year	Principal	Interest	Total
		0.00	0.00			0.00	0.00	2022	2,099,656.27	500,554.41	2,600,210.68
5/1/2023	115,000.00	80,097.50	195,097.50	5/1/2023		61,381.25	61,381.25				
11/1/2023		41,900.00	41,900.00	11/1/2023		34,312.50	34,312.50	2023	1,603,007.36	675,379.72	2,278,387.08
5/1/2024	160,000.00	41,900.00	201,900.00	5/1/2024	50,000.00	34,312.50	84,312.50				
11/1/2024		37,900.00	37,900.00	11/1/2024		33,062.50	33,062.50	2024	1,726,992.81	570,025.28	2,297,018.09
5/1/2025	120,000.00	37,900.00	157,900.00	5/1/2025	55,000.00	33,062.50	88,062.50				
11/1/2025		34,900.00	34,900.00	11/1/2025		31,687.50	31,687.50	2025	1,724,927.06	524,837.93	2,249,764.99
5/1/2026	110,000.00	34,900.00	144,900.00	5/1/2026	60,000.00	31,687.50	91,687.50				
11/1/2026		32,150.00	32,150.00	11/1/2026		30,187.50	30,187.50	2026	1,760,224.88	479,954.49	2,240,179.37
5/1/2027	65,000.00	32,150.00	97,150.00	5/1/2027	60,000.00	30,187.50	90,187.50				
11/1/2027		30,525.00	30,525.00	11/1/2027		28,687.50	28,687.50	2027	1,751,201.43	435,112.10	2,186,313.53
5/1/2028	10,000.00	30,525.00	40,525.00	5/1/2028	65,000.00	28,687.50	93,687.50				
11/1/2028		30,275.00	30,275.00	11/1/2028		27,062.50	27,062.50	2028	1,737,872.15	393,221.83	2,131,093.98
5/1/2029	10,000.00	30,275.00	40,275.00	5/1/2029	65,000.00	27,062.50	92,062.50				
11/1/2029		30,025.00	30,025.00	11/1/2029		25,437.50	25,437.50	2029	1,775,252.89	351,787.53	2,127,040.42
5/1/2030	55,000.00	30,025.00	85,025.00	5/1/2030	70,000.00	25,437.50	95,437.50				
11/1/2030		28,650.00	28,650.00	11/1/2030		23,687.50	23,687.50	2030	1,630,066.28	311,046.70	1,941,112.98
5/1/2031	55,000.00	28,650.00	83,650.00	5/1/2031	75,000.00	23,687.50	98,687.50				
11/1/2031		27,275.00	27,275.00	11/1/2031		21,812.50	21,812.50	2031	1,673,218.45	271,772.55	1,944,991.00
5/1/2032	95,000.00	27,275.00	122,275.00	5/1/2032	80,000.00	21,812.50	101,812.50				
11/1/2032		24,900.00	24,900.00	11/1/2032		19,812.50	19,812.50	2032	1,711,495.01	230,921.27	1,942,416.28
5/1/2033	105,000.00	24,900.00	129,900.00	5/1/2033	80,000.00	19,812.50	99,812.50				
11/1/2033		22,800.00	22,800.00	11/1/2033		18,212.50	18,212.50	2033	1,749,876.41	189,341.87	1,939,218.28
5/1/2034	115,000.00	22,800.00	137,800.00	5/1/2034	85,000.00	18,212.50	103,212.50				
11/1/2034		20,500.00	20,500.00	11/1/2034		16,512.50	16,512.50	2034	1,798,853.81	147,485.20	1,946,339.01
5/1/2035	110,000.00	20,500.00	130,500.00	5/1/2035	85,000.00	16,512.50	101,512.50				
11/1/2035		18,300.00	18,300.00	11/1/2035		14,812.50	14,812.50	2035	1,823,439.74	104,763.62	1,928,203.36
5/1/2036	115,000.00	18,300.00	133,300.00	5/1/2036	90,000.00	14,812.50	104,812.50				
11/1/2036		16,000.00	16,000.00	11/1/2036		13,012.50	13,012.50	2036	400,000.00	76,685.00	476,685.00
5/1/2037	120,000.00	16,000.00	136,000.00	5/1/2037	95,000.00	13,012.50	108,012.50				
11/1/2037		13,600.00	13,600.00	11/1/2037		11,112.50	11,112.50	2037	410,000.00	63,260.00	473,260.00
5/1/2038	125,000.00	13,600.00	138,600.00	5/1/2038	100,000.00	11,112.50	111,112.50				
11/1/2038		11,100.00	11,100.00	11/1/2038		9,112.50	9,112.50	2038	330,000.00	49,435.00	379,435.00
5/1/2039	125,000.00	11,100.00	136,100.00	5/1/2039	105,000.00	9,112.50	114,112.50				
11/1/2039		8,521.88	8,521.88	11/1/2039		6,946.88	6,946.88	2039	340,000.00	38,041.26	378,041.26
5/1/2040	135,000.00	8,521.88	143,521.88	5/1/2040	105,000.00	6,946.88	111,946.88				
11/1/2040		5,737.50	5,737.50	11/1/2040		4,781.25	4,781.25	2040	300,000.00	26,617.51	326,617.51
5/1/2041	135,000.00	5,737.50	140,737.50	5/1/2041	110,000.00	4,781.25	114,781.25				
11/1/2041		2,868.75	2,868.75	11/1/2041		2,443.75	2,443.75	2041	245,000.00	15,831.25	260,831.25
5/1/2042	135,000.00	2,868.75	137,868.75	5/1/2042	115,000.00	2,443.75	117,443.75				
								2042	250,000.00	5,312.50	255,312.50
Total	2,015,000.00	955,953.76	2,970,953.76	Total	1,550,000.00	806,775.01	2,356,775.01	Total	26,841,084.55	5,461,386.99	32,302,471.54

DEBT SERVICE FUNDS

**FUND 300
AMORTIZATION SCHEDULES**



STORMWATER UTILITY DEBT SERVICE

STORMWATER 2012 G.O. Refunding (5/17/12)				STORMWATER 2014 GO Bonds (6/10/14)				STORMWATER 2018 GO Corp Bond Series 2018A				STORMWATER 2020 GO Bond			
Original Issue: \$5,475,000; Int 2.5788%				Original Issue: 4,280,000; Int 2.36% (TIC)				Original Issue: 6,540,000				Original Issue: 6,540,000			
Stormwater Fund Portion: \$455,000				Stormwater Fund Portion: \$905,000				Stormwater Portion: \$800,000				Stormwater Portion: \$220,000			
Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total
03/01/2022		3,945.00	3,945.00	03/01/2022		6,667.50	6,667.50	03/01/2022		12,762.50	12,762.50	06/01/2022	10,000.00	2,107.50	12,107.50
09/01/2022	30,000.00	3,945.00	33,945.00	09/01/2022	60,000.00	6,667.50	66,667.50	09/01/2022	35,000.00	12,762.50	47,762.50	12/01/2022		2,007.50	2,007.50
03/01/2023		3,607.50	3,607.50	03/01/2023		6,067.50	6,067.50	03/01/2023		11,887.50	11,887.50	06/01/2023	10,000.00	2,007.50	12,007.50
09/01/2023	30,000.00	3,607.50	33,607.50	09/01/2023	60,000.00	6,067.50	66,067.50	09/01/2023	35,000.00	11,887.50	46,887.50	12/01/2023		1,907.50	1,907.50
03/01/2024		3,270.00	3,270.00	03/01/2024		5,407.50	5,407.50	03/01/2024		11,012.50	11,012.50	06/01/2024	10,000.00	1,907.50	11,907.50
09/01/2024	30,000.00	3,270.00	33,270.00	09/01/2024	65,000.00	5,407.50	70,407.50	09/01/2024	35,000.00	11,012.50	46,012.50	12/01/2024		1,807.50	1,807.50
03/01/2025		2,932.50	2,932.50	03/01/2025		4,676.25	4,676.25	03/01/2025		10,137.50	10,137.50	06/01/2025	10,000.00	1,807.50	11,807.50
09/01/2025	30,000.00	2,932.50	32,932.50	09/01/2025	65,000.00	4,676.25	69,676.25	09/01/2025	35,000.00	10,137.50	45,137.50	12/01/2025		1,707.50	1,707.50
03/01/2026		2,587.50	2,587.50	03/01/2026		3,896.25	3,896.25	03/01/2026		9,262.50	9,262.50	06/01/2026	10,000.00	1,707.50	11,707.50
09/01/2026	30,000.00	2,587.50	32,587.50	09/01/2026	65,000.00	3,896.25	68,896.25	09/01/2026	35,000.00	9,262.50	44,262.50	12/01/2026		1,607.50	1,607.50
03/01/2027		2,227.50	2,227.50	03/01/2027		3,067.50	3,067.50	03/01/2027		8,387.50	8,387.50	06/01/2027	10,000.00	1,607.50	11,607.50
09/01/2027	30,000.00	2,227.50	32,227.50	09/01/2027	70,000.00	3,067.50	73,067.50	09/01/2027	35,000.00	8,387.50	43,387.50	12/01/2027		1,507.50	1,507.50
03/01/2028		1,852.50	1,852.50	03/01/2028		2,122.50	2,122.50	03/01/2028		7,862.50	7,862.50	06/01/2028	10,000.00	1,507.50	11,507.50
09/01/2028	30,000.00	1,852.50	31,852.50	09/01/2028	70,000.00	2,122.50	72,122.50	09/01/2028	40,000.00	7,862.50	47,862.50	12/01/2028		1,407.50	1,407.50
03/01/2029		1,462.50	1,462.50	03/01/2029		1,125.00	1,125.00	03/01/2029		7,262.50	7,262.50	06/01/2029	10,000.00	1,407.50	11,407.50
09/01/2029	30,000.00	1,462.50	31,462.50	09/01/2029	75,000.00	1,125.00	76,125.00	09/01/2029	40,000.00	7,262.50	47,262.50	12/01/2029		1,307.50	1,307.50
03/01/2030		975.00	975.00					03/01/2030		6,662.50	6,662.50	06/01/2030	10,000.00	1,307.50	11,307.50
09/01/2030	30,000.00	975.00	30,975.00					09/01/2030	50,000.00	6,662.50	56,662.50	12/01/2030		1,207.50	1,207.50
03/01/2031		487.50	487.50					03/01/2031		5,850.00	5,850.00	06/01/2031	10,000.00	1,207.50	11,207.50
09/01/2031	30,000.00	487.50	30,487.50					09/01/2031	50,000.00	5,850.00	55,850.00	12/01/2031		1,107.50	1,107.50
								03/01/2032		5,037.50	5,037.50	06/01/2032	10,000.00	1,107.50	11,107.50
								09/01/2032	50,000.00	5,037.50	55,037.50	12/01/2032		1,007.50	1,007.50
								03/01/2033		4,225.00	4,225.00	06/01/2033	10,000.00	1,007.50	11,007.50
								09/01/2033	50,000.00	4,225.00	54,225.00	12/01/2033		907.50	907.50
								03/01/2034		3,412.50	3,412.50	06/01/2034	10,000.00	907.50	10,907.50
								09/01/2034	50,000.00	3,412.50	53,412.50	12/01/2034		807.50	807.50
								03/01/2035		2,600.00	2,600.00	06/01/2035	10,000.00	807.50	10,807.50
								09/01/2035	55,000.00	2,600.00	57,600.00	12/01/2035		707.50	707.50
								03/01/2036		1,706.25	1,706.25	06/01/2036	10,000.00	707.50	10,707.50
								09/01/2036	55,000.00	1,706.25	56,706.25	12/01/2036		607.50	607.50
								03/01/2037		812.50	812.50	06/01/2037	15,000.00	607.50	15,607.50
								09/01/2037	50,000.00	812.50	50,812.50	12/01/2037		457.50	457.50
												06/01/2038	15,000.00	457.50	15,457.50
												12/01/2038		307.50	307.50
												06/01/2039	15,000.00	307.50	15,307.50
												12/01/2039		157.50	157.50
												06/01/2040	15,000.00	157.50	15,157.50
															0.00
Total	300,000.00	46,695.00	346,695.00	Total	530,000.00	66,060.00	596,060.00	Total	700,000.00	217,762.50	917,762.50	Total	210,000.00	43,177.50	253,177.50

DEBT SERVICE FUNDS

**FUND 300
AMORTIZATION SCHEDULES**



STORMWATER UTILITY DEBT SERVICE

STORMWATER 2022 GO Bond				Debt Service Requirement			
Original Issue: \$5,130,000				STORMWATER UTILITY			
Stormwater Portion: \$949,451							
Due Date	Principal	Interest	Total	Year	Principal	Interest	Total
				2022	135,000.00	50,865.00	185,865.00
06/01/2023	40,000.00	38,708.61	78,708.61				
12/01/2023		15,750.00	15,750.00	2023	175,000.00	101,498.61	276,498.61
06/01/2024	40,000.00	15,750.00	55,750.00				
12/01/2024		14,950.00	14,950.00	2024	180,000.00	73,795.00	253,795.00
06/01/2025	45,000.00	14,950.00	59,950.00				
12/01/2025		14,050.00	14,050.00	2025	185,000.00	68,007.50	253,007.50
06/01/2026	45,000.00	14,050.00	59,050.00				
12/01/2026		13,150.00	13,150.00	2026	185,000.00	62,007.50	247,007.50
06/01/2027	45,000.00	13,150.00	58,150.00				
12/01/2027		12,250.00	12,250.00	2027	190,000.00	55,880.00	245,880.00
06/01/2028	50,000.00	12,250.00	62,250.00				
12/01/2028		11,250.00	11,250.00	2028	200,000.00	50,090.00	250,090.00
06/01/2029	50,000.00	11,250.00	61,250.00				
12/01/2029		10,250.00	10,250.00	2029	205,000.00	43,915.00	248,915.00
06/01/2030	50,000.00	10,250.00	60,250.00				
12/01/2030		9,250.00	9,250.00	2030	140,000.00	37,290.00	177,290.00
06/01/2031	50,000.00	9,250.00	59,250.00				
12/01/2031		8,250.00	8,250.00	2031	140,000.00	32,490.00	172,490.00
06/01/2032	50,000.00	8,250.00	58,250.00				
12/01/2032		7,500.00	7,500.00	2032	110,000.00	27,940.00	137,940.00
06/01/2033	50,000.00	7,500.00	57,500.00				
12/01/2033		6,750.00	6,750.00	2033	110,000.00	24,615.00	134,615.00
06/01/2034	50,000.00	6,750.00	56,750.00				
12/01/2034		6,000.00	6,000.00	2034	110,000.00	21,290.00	131,290.00
06/01/2035	55,000.00	6,000.00	61,000.00				
12/01/2035		5,175.00	5,175.00	2035	120,000.00	17,890.00	137,890.00
06/01/2036	55,000.00	5,175.00	60,175.00				
12/01/2036		4,350.00	4,350.00	2036	120,000.00	14,252.50	134,252.50
06/01/2037	55,000.00	4,350.00	59,350.00				
12/01/2037		3,525.00	3,525.00	2037	120,000.00	10,565.00	130,565.00
06/01/2038	55,000.00	3,525.00	58,525.00				
12/01/2038		2,700.00	2,700.00	2038	70,000.00	6,990.00	76,990.00
06/01/2039	60,000.00	2,700.00	62,700.00				
12/01/2039		1,800.00	1,800.00	2039	75,000.00	4,965.00	79,965.00
05/31/2040	60,000.00	1,800.00	61,800.00				
11/30/2040		900.00	900.00	2040	75,000.00	2,857.50	77,857.50
05/31/2041	60,000.00	900.00	60,900.00				
11/30/2041				2041	60,000.00	900.00	60,900.00
Total	965,000.00	334,408.61	1,299,408.61	Total	2,705,000.00	708,103.61	3,413,103.61

**FUND TYPE
CAPITAL PROJECT**

**ASSOCIATED DEPARTMENT
FINANCE**

FUND DESCRIPTION

FUND 450

The Capital Projects Fund (#450) is used to provide visibility to funding and expenses related to discrete capital projects in the City. Historically, the City has earmarked Utility Shared Revenue payments the City receives by virtue of having a local power generating facility to fund these projects. These payments have declined over time as the facility depreciates increasing the reliance on other sources of funding including debt.

- **Fund Balance** represents funding allocated to specific projects listed.
- **Primary Funding Source** is annual transfers from the General Fund and debt issuance.
- **Audit Classification:** Governmental, Major.

CAPITAL PROJECT FUND REVENUE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
INTERGOVERNMENTAL REVENUES									
450-43355-57	GENERAL FUND TRANSFER	151,132	95,000	-	-	-	-	-	-
450-43510-57	FEDERAL/STATE GRANT	-	-	69,358	-	-	-	-	-
450-43536-57	ARPA FUNDS	-	-	22,371	779,519	76,329	-	-	-
450-43540-57	CONSTRUCTION REIMBURSEMENT	47,317	25,500	-	-	-	-	-	-
450-43541-57	MISC INCOME, INSUR PROCEEDS	-	-	14,661	74,700	-	-	-	-
	Total	198,449	120,500	106,390	854,219	76,329	-	-	-
MISCELLANEOUS REVENUES									
450-48100-57	INTEREST INCOME	9,235	1,188	377	200	14,886	200	200	200
450-48500-57	DONATIONS	-	50,000	10,000	-	3,700	-	-	-
450-48550-57	DEVELOPER CONTRIBUTION	-	-	-	-	-	-	-	-
	Total Misc Revenues	9,235	51,188	10,377	200	18,586	200	200	200
OTHER FINANCING SOURCES									
450-49120-57	BOND PROCEEDS	1,263,500	513,867	-	2,863,312	3,045,800	-	-	-
450-49122-57	PREMIUM ON DEBT	-	2,100	-	-	58,577	-	-	-
450-49290-57	TRANSFER IN-OTHER FUNDS	-	-	-	-	-	-	-	-
450-49300-57	FUND BALANCE APPLIED	-	-	-	(6,875)	(172,391)	975,969	245,800	245,800
	Total Other Financing	1,263,500	515,967	-	2,856,437	2,931,986	975,969	245,800	245,800
	Fund 450 - Capital Projects	1,471,184	687,655	116,768	3,710,856	3,026,900	976,169	246,000	246,000

CAPITAL PROJECTS FUND EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
IT CAPITAL OUTLAY									
450-52000-887	IT SOFTWARE REPLACEMENT	-	-	-	10,000	10,000	-	-	-
450-52000-888	IT HARDWARE REPLACEMENT	-	-	-	9,700	9,700	10,000	10,000	10,000
	Total:	-	-	-	19,700	19,700	10,000	10,000	10,000
DPW CAPITAL OUTLAY									
450-54000-803	3110-02-21 STH 59-ROW ACQ	-	-	-	-	-	-	-	-
450-54000-805	DPW FACILITY STUDY 2020	-	8,982	998	-	998	-	-	-
450-54000-828	STREET LIGHT REPLACEMENT	73,996	5,810	5,810	82,000	82,000	82,000	82,000	82,000
450-54000-832	FRANKLIN/ANN RECONSTRUCTION	(41,142)	-	-	-	-	-	-	-
450-54000-836	CLAY ST. RECONSTRUCTION	135,228	177,450	48,915	-	36,000	-	-	-
450-54000-879	DANN / ESTERLY ST-ENG/CONST	10,379	-	-	-	-	-	-	-
450-54000-880	3110-06-00/70/71 MIL-NEWCOMB	120,898	65,379	6,330	-	269	-	-	-
450-54000-898	GEORGE ST CONSTRUCTION	-	-	-	-	-	-	-	-
450-54000-899	YODER LANE RECONSTRUCTION	-	-	9,228	263,675	263,675	-	-	-
450-54000-900	E MAIN ST RECONSTRUCTION	-	-	32,819	1,017,637	1,017,637	-	-	-
450-54000-901	TRAFFIC SIGNAL IMPROVEMENT	-	-	42,020	-	-	-	-	-
450-54000-903	YODER LANE RECONSTRUCTION	-	-	-	263,675	-	-	-	-
450-54000-904	BIENNIAL STREET RECONSTRUCTION	-	-	-	-	-	90,000	90,000	90,000
	Total:	299,359	257,621	146,120	1,626,987	1,400,579	172,000	172,000	172,000
PD ADMIN CAPITAL OUTLAY									
450-55000-810	POLICE PORTABLE EQUIPMENT	-	-	4,975	6,000	6,000	14,000	14,000	14,000
450-55000-817	POLICE FACILITY IMPROVEMENTS	-	-	-	-	-	-	-	-
450-55000-818	POLICE EVIDENCE GARAGE	-	-	-	-	-	-	-	-
450-55000-819	DUTY WEAPONS-POLICE	-	-	-	-	-	-	-	-
450-55000-866	PORTABLE RADIOS-RADICOM	-	-	-	-	-	-	-	-
	Total:	-	-	4,975	6,000	6,000	14,000	14,000	14,000
PD DISPATCH CAPITAL OUTLAY									
450-55300-823	SOLACOM-911 SYSTEM	48,409	-	-	-	-	-	-	-
450-55300-887	COMM CTR-911 SYSTEM	-	292,567	-	-	-	-	-	-
	Total:	48,409	292,567	-	-	-	-	-	-
MISC DEPT CAPITAL OUTLAY									
450-57500-850	TRANSFER OUT-OTHER FUNDS	184,625	-	-	730,169	-	730,169	-	-
450-57500-870	BOND ISSUE EXPENSES	-	5,470	-	-	37,567	-	-	-
450-57500-890	ELECTION MACHINES	-	-	-	-	-	-	-	-
450-57500-806	ADA COMPLIANCE	-	-	-	-	-	-	-	-
450-57500-870	EMERGENCY MGMT CAPITAL EQUIP	69,432	-	22,892	-	20,066	-	-	-
	Total:	254,057	5,470	22,892	730,169	57,633	730,169	-	-
FACILITIES CAPITAL OUTLAY									
450-58000-812	PARKING LOT IMPVTS	-	-	-	-	-	-	-	-
450-58000-813	OLD MILL DAM REPAIR	123,618	-	-	-	-	-	-	-
450-58000-820	STARIN PARK CMNTY BLDG IMP	9,037	-	-	-	-	-	-	-
450-58000-830	LIBRARY BUILDING IMPVTS	-	-	-	-	-	-	-	-
450-58000-879	AVINGLON ACCESS CONTROL	13,465	-	-	-	-	-	-	-
	Total:	146,119	-	-	-	-	-	-	-
PARKS CAPITAL OUTLAY									
450-58100-808	BIKE PATHS-TOTAL-2016	-	-	(319)	-	-	-	-	-
450-58100-828	AMPHITHEATER-DESIGN/CONSTRUCT	150,177	249,111	8,584	-	-	-	-	-
450-58100-829	FEASIBILITY-DREDGING-LAKES	31,380	42,069	78,399	1,328,000	1,370,799	50,000	50,000	50,000
	Total:	181,557	291,180	86,664	1,328,000	1,370,799	50,000	50,000	50,000
PARKS CAPITAL OUTLAY									
450-58200-800	COUNCIL ROOM TECH UPDATES	-	-	17,396	-	17,396	-	-	-
	Total:	-	-	17,396	-	17,396	-	-	-
	Grand Total:	929,501	846,838	278,048	3,710,856	2,872,107	976,169	246,000	246,000
FUND BALANCE		447,760	288,576	127,296		299,687	(676,282)	53,887	53,887
	Net Change-Increase/(Decrease)	541,683	(159,183)	(161,281)	-	172,391	(975,969)	730,169	-

ASSOCIATED DEPARTMENT

FUND TYPE
CAPITAL PROJECT

COMMUNITY ECONOMIC DEVELOPMENT

FUND DESCRIPTION

FUND 440

TID District #4 Fund (#440) was first created in 1990 to continue expansion of the Business Park which was created and expanded through TID #1 and TID #2. The specific purpose of TID #4, as stated at the time it was created was to finance construction of streets and utilities and to provide incentives necessary for industrial recruitment and growth. TIDs allow the creating municipality to capture all of the taxes (City, County and Schools) on the increased value (known as “increment”) created after adoption of the TID and use it for expenses outlined in the TID plan, such as payment for infrastructure costs, development incentives, marketing and administration of the TID. TID #4 has been amended twice. In 2010 it was declared “distressed” under the provisions of WI Act 310 because projected development had not occurred sufficient to pay off expenses of the TID by its required closing date of September 18, 2017. The “distressed” designation allowed the City to keep the TID open until 2027 or until TID obligations are paid in full, whichever occurs first.

- **Fund Balance** is permanently retained by the TID to be used to pay for eligible expenses in the TID as authorized by the TID plan.
- **Primary Funding Source** is property tax payments collected on the increased valuation of land and building improvements as a result of development in the TID.
- **Audit Classification:** Governmental, Major.

TID 4 REVENUE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
TAXES									
440-41110-57	PROPERTY TAX INCREMENT	1,819,613	2,028,041	2,028,288	-	-			
440-41320-57	PILOT/DEVELOPER'S AGREEMENTS	72,341	18,750	-	-	-			
440-41322-57	PILOT-INNOVATION CTR-FD 920	92,500	92,500	92,500	-	-			
	Total Taxes	1,984,454	2,139,291	2,120,788	-	-	-	-	-
INTERGOVERNMENTAL REVENUES									
440-43581-57	WI PERSONAL PROPERTY TAX AID	14,919	27,844	40,911	-	-			
440-43600-57	BAB-INT-REIMB-FED-US TREASURY	57,584	53,843	12,488	-	-			
440-43660-57	EXEMPT COMPUTER AID-FR STATE	39,878	39,878	39,878	-	-			
	Total Intergovernmental Rev	112,381	121,566	93,277	-	-	-	-	-
OTHER FINANCING SOURCES									
440-49300-57	FUND BALANCE APPLIED	-	-	-	-	-			
	Total Other Financing Sources	-	-	-	-	-	-	-	-
	Fund 440 - TID District #4	2,096,836	2,260,857	2,214,065	-	-	-	-	-

TID 4 EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
440-57663-212	LEGAL	-	-	475	-	-			
440-57663-219	MARKETING/PROF SERV	-	-	-	-	-			
440-57663-240	ST-WISCONSIN-TID FEE-ANNUAL	150	150	150	-	-			
440-57663-519	AUDIT/INSURANCE/MISC	-	-	3,825	-	-			
440-57663-610	PRINCIPAL ON DEBT	875,000	1,850,000	2,060,000	-	-			
440-57663-620	INTEREST ON DEBT	215,295	187,718	30,936	-	-			
440-57663-621	INTEREST ON ADVANCE	-	-	142,859	-	-			
440-57663-648	TRANSFER-CDA-ADMIN COST-FIN	75,000	75,000	75,000	-	-			
440-57663-911	TRANSFER OUT	-	-	995,652	-	-			
	Total TID # 4	1,165,445	2,112,868	3,308,898	-	-	-	-	-

FUND BALANCE		981,972	1,094,833	-	-	-	-	-	-
440-34300	Net Change-Increase/(Decrease)	931,391	112,861	(1,094,833)	-	-	-	-	-

CAPITAL PROJECT FUNDS

**FUND 441
TAX INCREMENTAL DISTRICT 4
AFFORDABLE HOUSING**



**FUND TYPE
CAPITAL PROJECT**

**ASSOCIATED DEPARTMENT
COMMUNITY ECONOMIC DEVELOPMENT**

FUND DESCRIPTION

FUND 441

TID District #4 Fund (#441) on the west side of Whitewater, was continued for year 2022 as an affordable housing TID. TIDs allow the creating municipality to capture all of the taxes (City, County and Schools) on the increased value (known as “increment”) created after adoption of the TID and use it for expenses outlined in the TID plan, such as payment for infrastructure costs, development incentives, marketing and administration of the TID. TID #5 is required to close by 2027 or when all TID obligations are paid in full, whichever occurs first.

- **Fund Balance** is permanently retained by the TID to be used to pay for eligible expenses in the TID as authorized by the TID plan.
- **Primary Funding Source** is property tax payments collected on the increased valuation of land and building improvements as a result of development in the TID.
- **Audit Classification:** Governmental, Non-Major.

TID 4 REVENUE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
TAXES								
441-4110-57	PROPERTY TAX INCREMENT	-	-	2,058,640	2,058,640		-	-
	Total Taxes	-	-	2,058,640	2,058,640	-	-	-
INTERGOVERNMENTAL REVENUES								
441-43355-57	GENERAL FUND TRANSFER	-	-	-				
441-43581-57	WI PERSONAL PROPERTY TAX AID	-	-	27,844	27,844		-	-
441-43660-57	EXEMPT COMPUTER AID-FR STATE	-	-	39,878	39,878		-	-
	Total Intergovernmental Rev	-	-	67,722	67,722	-	-	-
MISCELLANEOUS REVENUES								
441-48100-57	INTEREST INCOME	-	-	-				
	Total Misc Revenues	-	-	-	-	-	-	-
OTHER FINANCING SOURCES								
441-49300-57	FUND BALANCE APPLIED	-	-	(2,076,212)	(2,076,212)	50,000	50,000	50,000
	Total Other Financing Sources	-	-	(2,076,212)	(2,076,212)	50,000	50,000	50,000
	Fund 440 - TID District #4	-	-	50,150	50,150	50,000	50,000	50,000

TID 4 EXPENSE DETAIL

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
441-57660-212	LEGAL	-	-	-				
441-57660-213	ARCHITECTURAL & ENGINEERING	-	-	-				
441-57660-214	FINANCIAL/BONDING SERVICES	-	-	-				
441-57660-219	OTHER PROFESSIONAL SERVICES	-	-	150	150			
441-57660-295	CONSTRUCTION CONTRACTS	-	-	-				
441-57660-519	INSURANCE	-	-	-				
441-57660-610	PRINCIPAL ON DEBT	-	-	-				
441-57660-620	INTEREST ON DEBT	-	-	-				
441-57660-650	TRANSFER OUT-OTHER FUNDS	-	-	50,000	50,000	50,000	50,000	50,000
441-57660-810	CAPITAL OUTLAY	-	-	-				
	Total TID # 4	-	-	50,150	50,150	50,000	50,000	50,000

FUND BALANCE		-	-	2,076,212	2,026,212	1,976,212	1,926,212
441-34300	Net Change-Increase/(Decrease)	-	-	2,076,212	(50,000)	(50,000)	(50,000)

FUND TYPE
CAPITAL PROJECT

ASSOCIATED DEPARTMENT
COMMUNITY ECONOMIC DEVELOPMENT

FUND DESCRIPTION

FUND 445

TID District #5 Fund (#445) on the west side of Whitewater, was created in 2007 to provide incentives for commercial and residential mixed-use growth as well as to stimulate private sector development throughout the TID. TIDs allow the creating municipality to capture all of the taxes (City, County and Schools) on the increased value (known as “increment”) created after adoption of the TID and use it for expenses outlined in the TID plan, such as payment for infrastructure costs, development incentives, marketing and administration of the TID. TID #5 is required to close by 2027 or when all TID obligations are paid in full, whichever occurs first.

- **Fund Balance** is permanently retained by the TID to be used to pay for eligible expenses in the TID as authorized by the TID plan.
- **Primary Funding Source** is property tax payments collected on the increased valuation of land and building improvements as a result of development in the TID.
- **Audit Classification:** Governmental, Non-Major.

TID 5 REVENUE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref
TAXES								
445-4110-57	PROPERTY TAX INCREMENT	10,139	12,118	13,914	-	-	-	-
	Total Taxes	10,139	12,118	13,914	-	-	-	-
INTERGOVERNMENTAL REVENUES								
445-43581-57	WI PERSONAL PROPERTY TAX AID	146	447	748	-	-	-	-
445-43660-57	EXEMPT COMPUTER AID-FR STATE	-	-	-	-	-	-	-
	Total Intergovernmental	146	447	748	-	-	-	-
MISC REVENUES								
445-48100-57	INTEREST INCOME	-	-	-	-	-	-	-
	Total Misc Revenues	-	-	-	-	-	-	-
OTHER FINANCING SOURCES								
445-49300-57	FUND BALANCE APPLIED	-	-	-	-	-	-	-
	Total Other Financing Sources	-	-	-	-	-	-	-
	Fund 445 - TID District #5	10,285	12,565	14,661	-	-	-	-

TID 5 EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
445-57663-219	MARKETING/PROF SERV	-	-	750	-	-	-	-	-
445-57663-240	ST-WISCONSIN-TID FEE-ANNUAL	150	150	-	-	-	-	-	-
445-57663-295	CONSTRUCTION COSTS	-	-	-	-	-	-	-	-
445-57663-820	CAPITAL EQUIPMENT	-	-	-	-	-	-	-	-
445-57663-911	TRANSFER OUT	-	-	17,970	-	-	-	-	-
	Total TID # 5	150	150	18,720	-	-	-	-	-

FUND BALANCE		(8,357)	4,058	-	-	-	-	-
445-34300	Net Change-Increase/(Decrease)	10,135	12,415	(4,058)	-	-	-	-

FUND TYPE
CAPITAL PROJECT

ASSOCIATED DEPARTMENT
COMMUNITY ECONOMIC DEVELOPMENT

FUND DESCRIPTION

FUND 446

TID District #6 Fund (#446) on the south-west side of Whitewater was created in 2007 to pay for the construction of streets and utilities needed in order to provide incentives for industrial, commercial, and residential mixed-use growth. TIDs allow the creating municipality to capture all of the taxes (City, County and Schools) on the increased value (known as “increment”) created after adoption of the TID and use it for expenses outlined in the TID plan, such as payment for infrastructure costs, development incentives, marketing and administration of the TID. TID #6 is required to close by 2027 or when all TID obligations are paid in full, whichever occurs first.

- **Fund Balance** is permanently retained by the TID to be used to pay for eligible expenses in the TID as authorized by the TID plan.
- **Primary Funding Source** is property tax payments collected on the increased valuation of land and building improvements as a result of development in the TID.
- **Audit Classification:** Governmental, Non-Major.

TID 6 REVENUE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
TAXES									
446-4110-57	PROPERTY TAX INCREMENT	66,651	72,202	72,598	-	-	-	-	-
	Total Taxes	66,651	72,202	72,598	-	-	-	-	-
INTERGOVERNMENTAL REVENUES									
446-43581-57	WI PERSONAL PROPERTY TAX AID	871	1,379	1,887	-	-			
446-43600-57	BAB-INT-REIMB-FED-US TREASURY	1,918	1,711	(33)	-	-			
446-43660-57	EXEMPT COMPUTER AID-FR STATE	984	984	984	-	-			
	Total Intergovernmental	3,772.3	4,074	2,838	-	-	-	-	-
MISC REVENUES									
446-48100-57	INTEREST INCOME	129	31	2	-	-			
	Total Misc Revenues	129	31	2	-	-	-	-	-
OTHER FINANCING SOURCES									
446-49120-57	BOND PROCEEDS	-	-	-	-	-			
446-49300-57	FUND BALANCE APPLIED	-	-	-	-	-			
	Total Other Financing Sources	-	-	-	-	-	-	-	-
	Fund 446 - TID District #6	70,552	76,308	75,438	-	-	-	-	-

TID 6 EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
446-57663-219	PROFESSIONAL SERVICES	-	-	750	-	-			
446-57663-240	ST-WISCONSIN-TID FEE-ANNUAL	150	150	-	-	-			
446-57663-610	PRINCIPAL ON DEBT	20,000	125,000	-	-	-			
446-57663-620	INTEREST ON DEBT	5,938	5,208	-	-	-			
446-57663-648	TRANSFER-ADMINISTRATION COST	25,000	25,000	25,000	-	-			
446-57663-820	CAPITAL EQUIPMENT	-	-	-	-	-			
446-57663-911	TRANSFER OUT	-	-	53,769	-	-			
	Total TID # 6	51,088	155,358	79,519	-	-	-	-	-

FUND BALANCE		83,130	4,080	-	-	-	-	-	-
446-34300	Net Change-Increase/(Decrease)	19,465	(79,050)	(4,080)	-	-	-	-	-

FUND TYPE
CAPITAL PROJECT

ASSOCIATED DEPARTMENT
COMMUNITY ECONOMIC DEVELOPMENT

FUND DESCRIPTION

FUND 447

TID District #7 Fund (#447) on the south-east side of Whitewater was created in 2007 to pay for the construction of streets and utilities needed in order to provide incentives for industrial, commercial, and residential mixed-use growth primarily in the Elkhorn Road area. TIDs allow the creating municipality to capture all of the taxes (City, County and Schools) on the increased value (known as “increment”) created after adoption of the TID and use it for expenses outlined in the TID plan, such as payment for infrastructure costs, development incentives, marketing and administration of the TID. TID #7 is required to close by 2027 or when all TID obligations are paid in full, whichever occurs first.

- **Fund Balance** is permanently retained by the TID to be used to pay for eligible expenses in the TID as authorized by the TID plan.
- **Primary Funding Source** is property tax payments collected on the increased valuation of land and building improvements as a result of development in the TID.
- **Audit Classification:** Governmental, Non-Major.

TID 7 REVENUE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
TAXES									
447-4110-57	PROPERTY TAX INCREMENT	-	-	-	-	-	-	-	-
	Total Taxes	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUES									
447-43355-57	TRANSFER IN-OTHER FUNDS	-	-	2,312	-	-			
447-43660-57	EXEMPT COMPUTER AID-FR STATE	-	-	-	-	-			
	Total Intergovernmental	-	-	2,312	-	-	-	-	-
OTHER FINANCING SOURCES									
447-49300-57	FUND BALANCE APPLIED	-	-	-	-	-			
	Total Other Financing Sources	-	-	-	-	-	-	-	-
	Fund 447 - TID District #7	-	-	2,312	-	-	-	-	-

TID 7 EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
447-57663-219	MARKETING/PROF SERV	-	-	750	-	-			
447-57663-223	ASSESSMENT-TAXES-DUE TOWNSHIP	-	-	-	-	-			
447-57663-240	ST-WISCONSIN-TID FEE-ANNUAL	150	150	-	-	-			
	Total TID # 7	150	150	750	-	-	-	-	-

FUND BALANCE		(1,412)	(1,562)	-	-	-	-	-	-
447-34300	Net Change-Increase/(Decrease)	(150)	(150)	1,562	-	-	-	-	-

**FUND TYPE
CAPITAL PROJECT**

**ASSOCIATED DEPARTMENT
COMMUNITY ECONOMIC DEVELOPMENT**

FUND DESCRIPTION

FUND 448

TID District #8 Fund (#448) on the north side of Whitewater and north of the Business Park, was created in 2007 to pay for the construction of streets and utilities needed in order to provide incentives for industrial, commercial, and residential mixed-use growth. TIDs allow the creating municipality to capture all of the taxes (City, County and Schools) on the increased value (known as “increment”) created after adoption of the TID and use it for expenses outlined in the TID plan, such as payment for infrastructure costs, development incentives, marketing and administration of the TID. TID #8 is required to close by 2027 or when all TID obligations are paid in full, whichever occurs first.

- **Fund Balance** is permanently retained by the TID to be used to pay for eligible expenses in the TID as authorized by the TID plan.
- **Primary Funding Source** is property tax payments collected on the increased valuation of land and building improvements as a result of development in the TID.
- **Audit Classification:** Governmental, Non-Major.

TID 8 REVENUE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
TAXES									
448-4110-57	PROPERTY TAX INCREMENT	549	1,637	3,040	-	-	-	-	-
	Total Taxes	549	1,637	3,040	-	-	-	-	-
MISC REVENUES									
448-48100-57	INTEREST INCOME	398	97	8	-	-	-	-	-
	Total Misc Revenues	398	97	8	-	-	-	-	-
OTHER FINANCING SOURCES									
448-49300-57	FUND BALANCE APPLIED	-	-	-	-	-	-	-	-
	Total Other Financing Sources	-	-	-	-	-	-	-	-
	Fund 448 - TID District #8	947	1,734	3,048	-	-	-	-	-

TID 8 EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
448-57663-219	MARKETING/PROF SERV	-	-	750	-	-	-	-	-
448-57663-240	ST-WISCONSIN-TID FEE-ANNUAL	150	150	-	-	-	-	-	-
448-57663-911	TRANSFER OUT	-	-	24,972	-	-	-	-	-
	Total TID # 8	150	150	25,722	-	-	-	-	-

FUND BALANCE		21,090	22,674	-	-	-	-	-	-
448-34300	Net Change-Increase/(Decrease)	797	1,584	(22,674)	-	-	-	-	-

FUND TYPE
CAPITAL PROJECT

ASSOCIATED DEPARTMENT
COMMUNITY ECONOMIC DEVELOPMENT

FUND DESCRIPTION

FUND 449

TID District #9 Fund (#449) on the far east side of Whitewater near Howard and Bluff Road, was created in 2007 to pay for the construction of streets and utilities needed in order to provide incentives for industrial, commercial, and residential mixed-use growth. TIDs allow the creating municipality to capture all of the taxes (City, County and Schools) on the increased value (known as “increment”) created after adoption of the TID and use it for expenses outlined in the TID plan, such as payment for infrastructure costs, development incentives, marketing and administration of the TID. TID #9 is required to close by 2027 or when all TID obligations are paid in full, whichever occurs first.

- **Fund Balance** is permanently retained by the TID to be used to pay for eligible expenses in the TID as authorized by the TID plan.
- **Primary Funding Source** is property tax payments collected on the increased valuation of land and building improvements as a result of development in the TID.
- **Audit Classification:** Governmental, Non-Major.

TID 9 REVENUE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
TAXES									
449-4110-57	PROPERTY TAX INCREMENT	551	571	613	-	-	-	-	-
	Total Taxes	551	571	613	-	-	-	-	-
INTERGOVERNMENTAL REVENUES									
449-43581-57	WI PERSONAL PROPERTY TAX AID	7	-	(7)	-	-	-	-	-
449-43660-57	EXEMPT COMPUTER AID-FR STATE	-	-	-	-	-	-	-	-
	Total Intergovernmental	7	-	(7)	-	-	-	-	-
MISC REVENUES									
449-48100-57	INTEREST INCOME	-	-	-	-	-	-	-	-
	Total Misc Revenues	-	-	-	-	-	-	-	-
OTHER FINANCING SOURCES									
449-49300-57	FUND BALANCE APPLIED	-	-	-	-	-	-	-	-
	Total Other Financing Sources	-	-	-	-	-	-	-	-
	Fund 449 - TID District #9	558	571	606	-	-	-	-	-

TID 9 EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
449-57663-219	MARKETING/PROF SERV	-	-	750	-	-	-	-	-
449-57663-240	ST-WISCONSIN-TID FEE-ANNUAL	150	150	-	-	-	-	-	-
449-57663-911	TRANSFER OUT	-	-	3,620	-	-	-	-	-
	Total TID # 9	150	150	4,370	-	-	-	-	-

FUND BALANCE		3,342	3,764	-	-	-	-	-	-
449-34300	Net Change-Increase/(Decrease)	408	421	(3,764)	-	-	-	-	-

FUND TYPE
CAPITAL PROJECT

ASSOCIATED DEPARTMENT
COMMUNITY ECONOMIC DEVELOPMENT

FUND DESCRIPTION

FUND 410

TID District #10 Fund (#410) is a mixed-use district comprising of 616 acres created in 2021. TIDs allow the creating municipality to capture all of the taxes (City, County and Schools) on the increased value (known as “increment”) created after adoption of the TID and use it for expenses outlined in the TID plan, such as payment for infrastructure costs, development incentives, marketing and administration of the TID. TID #10 is required to close by 2041 or when all TID obligations are paid in full, whichever occurs first.

- **Fund Balance** is permanently retained by the TID to be used to pay for eligible expenses in the TID as authorized by the TID plan.
- **Primary Funding Source** is property tax payments collected on the increased valuation of land and building improvements as a result of development in the TID.
- **Audit Classification:** Governmental, Non-Major.

TID 10 REVENUE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
TAXES									
410-41110-57	PROPERTY TAX INCREMENT	-	-	-	-	-	-	4,503	4,503
	Total Taxes	-	-	-	-	-	-	4,503	4,503
INTERGOVERNMENTAL REVENUES									
410-43355-57	GENERAL FUND TRANSFER	-	-	-	-	-	-	-	-
410-43660-57	EXEMPT COMPUTER AID-FR STATE	-	-	-	-	-	-	-	-
	Total Intergovernmental Rev	-	-	-	-	-	-	-	-
MISCELLANEOUS REVENUES									
410-48100-57	INTEREST INCOME	-	-	-	-	-	-	-	-
	Total Misc Revenues	-	-	-	-	-	-	-	-
OTHER FINANCING SOURCES									
410-49120-57	BOND PROCEEDS	-	-	-	-	209,960	-	-	-
410-49300-57	FUND BALANCE APPLIED	-	-	-	150	289	6,347	10,280	10,280
	Total Other Financing Sources	-	-	-	150	210,249	6,347	10,280	10,280
	Fund 440 - TID District #10	-	-	-	150	210,249	6,347	14,783	14,783

TID 10 EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
410-57660-212	LEGAL	-	-	-	-	-	-	-	-
410-57660-214	FINANCIAL/BONDING SERVICES	-	-	-	-	-	-	-	-
410-57660-219	OTHER PROFESSIONAL SERVICES	-	-	17,660	-	139	-	-	-
410-57660-240	TID FEES-STATE OF WISCONSIN	-	-	1,000	150	150	150	150	150
410-57660-295	CONSTRUCTION CONTRACTS	-	-	-	-	-	-	-	-
410-57660-519	INSURANCE	-	-	-	-	-	-	-	-
410-57660-610	PRINCIPAL ON DEBT	-	-	-	-	-	-	-	-
410-57660-620	INTEREST ON DEBT	-	-	-	-	-	-	-	-
410-57660-650	TRANSFER OUT-OTHER FUNDS	-	-	-	-	-	-	-	-
410-57665-650	TRANSFER OUT-WATER UTILITY	-	-	-	-	209,960	6,197	14,633	14,633
410-57660-810	CAPITAL OUTLAY	-	-	-	-	-	-	-	-
	Total TID # 10	-	-	18,660	150	210,249	6,347	14,783	14,783

FUND BALANCE		-	-	(18,660)		(18,948)	(25,295)	(29,228)	(29,228)
410-34300	Net Change-Increase/(Decrease)	-	-	(18,660)		(289)	(6,347)	(10,280)	(10,280)

FUND TYPE
CAPITAL PROJECT

ASSOCIATED DEPARTMENT
COMMUNITY ECONOMIC DEVELOPMENT

FUND DESCRIPTION

FUND 411

TID District #11 Fund (#411) is a mixed-use district comprising of 280 acres created in 2021. TIDs allow the creating municipality to capture all of the taxes (City, County and Schools) on the increased value (known as “increment”) created after adoption of the TID and use it for expenses outlined in the TID plan, such as payment for infrastructure costs, development incentives, marketing and administration of the TID. TID #11 is required to close by 2041 or when all TID obligations are paid in full, whichever occurs first.

- **Fund Balance** is permanently retained by the TID to be used to pay for eligible expenses in the TID as authorized by the TID plan.
- **Primary Funding Source** is property tax payments collected on the increased valuation of land and building improvements as a result of development in the TID.
- **Audit Classification:** Governmental, Non-Major.

TID 11 REVENUE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
TAXES									
411-4110-57	PROPERTY TAX INCREMENT	-	-	-	-	-	-	26,784	26,784
	Total Taxes	-	-	-	-	-	-	26,784	26,784
INTERGOVERNMENTAL REVENUES									
411-43355-57	GENERAL FUND TRANSFER	-	-	-	-	-	-	-	-
411-43660-57	EXEMPT COMPUTER AID-FR STATE	-	-	-	-	-	-	-	-
	Total Intergovernmental Rev	-	-	-	-	-	-	-	-
MISCELLANEOUS REVENUES									
411-48100-57	INTEREST INCOME	-	-	-	-	-	-	-	-
	Total Misc Revenues	-	-	-	-	-	-	-	-
OTHER FINANCING SOURCES									
411-49120-57	BOND PROCEEDS	-	-	-	-	-	-	-	-
411-49300-57	FUND BALANCE APPLIED	-	-	-	150	289	6,510	(7,001)	(7,001)
	Total Other Financing Sources	-	-	-	150	289	6,510	(7,001)	(7,001)
	Fund 440 - TID District #11	-	-	-	150	289	6,510	19,783	19,783

TID 11 EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
411-57660-212	LEGAL	-	-	-	-	-	-	-	-
411-57660-219	OTHER PROFESSIONAL SERVICES	-	-	9,710	-	139	-	-	-
411-57660-240	TID FEES-STATE OF WISCONSIN	-	-	1,000	150	150	150	150	150
411-57660-295	CONSTRUCTION CONTRACTS	-	-	-	-	-	-	-	-
411-57660-519	INSURANCE	-	-	-	-	-	-	-	-
411-57660-610	PRINCIPAL ON DEBT	-	-	-	-	-	-	-	-
411-57660-620	INTEREST ON DEBT	-	-	-	-	-	-	-	-
411-57660-650	TRANSFER OUT-OTHER FUNDS	-	-	-	-	-	-	5,000	5,000
411-57665-650	TRANSFER OUT-WATER UTILITY	-	-	-	-	-	6,360	14,633	14,633
411-57660-810	CAPITAL OUTLAY	-	-	-	-	-	-	-	-
	Total TID # 11	-	-	10,710	150	289	6,510	19,783	19,783

FUND BALANCE		-	-	(10,710)		(10,998)	(17,508)	(10,507)	(3,506)
411-34300	Net Change-Increase/(Decrease)	-	-	(10,710)		(289)	(6,510)	7,001	7,001

FUND TYPE
CAPITAL PROJECT

ASSOCIATED DEPARTMENT
COMMUNITY ECONOMIC DEVELOPMENT

FUND DESCRIPTION

FUND 412

TID District #12 Fund (#412) is an in need of rehabilitation or conservation district comprising of 15 acres created in 2021. TIDs allow the creating municipality to capture all of the taxes (City, County and Schools) on the increased value (known as “increment”) created after adoption of the TID and use it for expenses outlined in the TID plan, such as payment for infrastructure costs, development incentives, marketing and administration of the TID. TID #12 is required to close by 2041 or when all TID obligations are paid in full, whichever occurs first.

- **Fund Balance** is permanently retained by the TID to be used to pay for eligible expenses in the TID as authorized by the TID plan.
- **Primary Funding Source** is property tax payments collected on the increased valuation of land and building improvements as a result of development in the TID.
- **Audit Classification:** Governmental, Non-Major.

TID 12 REVENUE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
TAXES									
412-4110-57	PROPERTY TAX INCREMENT	-	-	-	-	-	-	12,842	12,842
	Total Taxes	-	-	-	-	-	-	12,842	12,842
INTERGOVERNMENTAL REVENUES									
412-43355-57	GENERAL FUND TRANSFER	-	-	-	-	-	-	-	-
412-43660-57	EXEMPT COMPUTER AID-FR STATE	-	-	-	-	-	-	-	-
	Total Intergovernmental Rev	-	-	-	-	-	-	-	-
MISCELLANEOUS REVENUES									
412-48100-57	INTEREST INCOME	-	-	-	-	-	-	-	-
	Total Misc Revenues	-	-	-	-	-	-	-	-
OTHER FINANCING SOURCES									
412-49120-57	BOND PROCEEDS	-	-	-	200,000	200,000	-	-	-
412-49300-57	FUND BALANCE APPLIED	-	-	-	(99,850)	(99,711)	110,117	108,894	108,894
	Total Other Financing Sources	-	-	-	100,150	100,289	110,117	108,894	108,894
	Fund 440 - TID District #12	-	-	-	100,150	100,289	110,117	121,736	121,736

TID 12 EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
412-57660-212	LEGAL	-	-	-	-	-	-	-	-
412-57660-219	OTHER PROFESSIONAL SERVICES	-	-	9,710	-	139	-	-	-
412-57660-240	TID FEES-STATE OF WISCONSIN	-	-	1,000	150	150	150	150	150
412-57660-295	CONSTRUCTION CONTRACTS	-	-	-	100,000	100,000	100,000	100,000	100,000
412-57660-519	INSURANCE	-	-	-	-	-	-	-	-
412-57660-610	PRINCIPAL ON DEBT	-	-	-	-	-	-	5,000	5,000
412-57660-620	INTEREST ON DEBT	-	-	-	-	-	-	11,586	11,586
412-57660-650	TRANSFER OUT-OTHER FUNDS	-	-	-	-	-	9,967	5,000	5,000
412-57660-810	CAPITAL OUTLAY	-	-	-	-	-	-	-	-
	Total TID # 12	-	-	10,710	100,150	100,289	110,117	121,736	121,736

FUND BALANCE		-	-	(10,710)		89,002	(21,115)	(19,892)	(19,892)
412-34300	Net Change-Increase/(Decrease)	-	-	(10,710)		99,711	(110,117)	1,223	1,223

FUND TYPE
CAPITAL PROJECT

ASSOCIATED DEPARTMENT
COMMUNITY ECONOMIC DEVELOPMENT

FUND DESCRIPTION

FUND 413

TID District #13 Fund (#413) is a mixed-use district comprising of 450 acres created in 2021. TIDs allow the creating municipality to capture all of the taxes (City, County and Schools) on the increased value (known as “increment”) created after adoption of the TID and use it for expenses outlined in the TID plan, such as payment for infrastructure costs, development incentives, marketing and administration of the TID. TID #13 is required to close by 2041 or when all TID obligations are paid in full, whichever occurs first.

- **Fund Balance** is permanently retained by the TID to be used to pay for eligible expenses in the TID as authorized by the TID plan.
- **Primary Funding Source** is property tax payments collected on the increased valuation of land and building improvements as a result of development in the TID.
- **Audit Classification:** Governmental, Non-Major.

TID 13 REVENUE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
TAXES									
413-4110-57	PROPERTY TAX INCREMENT	-	-	-	-	-	-	5,694	5,694
	Total Taxes	-	-	-	-	-	-	5,694	5,694
INTERGOVERNMENTAL REVENUES									
413-43355-57	GENERAL FUND TRANSFER	-	-	-	-	-	-	-	-
413-43660-57	EXEMPT COMPUTER AID-FR STATE	-	-	-	-	-	-	-	-
	Total Intergovernmental Rev	-	-	-	-	-	-	-	-
MISCELLANEOUS REVENUES									
413-48100-57	INTEREST INCOME	-	-	-	-	-	-	-	-
	Total Misc Revenues	-	-	-	-	-	-	-	-
OTHER FINANCING SOURCES									
413-49120-57	BOND PROCEEDS	-	-	-	-	-	-	-	-
413-49300-57	FUND BALANCE APPLIED	-	-	-	150	289	33,340	109,419	109,419
	Total Other Financing Sources	-	-	-	150	289	33,340	109,419	109,419
	Fund 440 - TID District #13	-	-	-	150	289	33,340	115,113	115,113

TID 13 EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
413-57660-212	LEGAL	-	-	-	-	-	-	-	-
413-57660-219	OTHER PROFESSIONAL SERVICES	-	-	9,710	-	139	-	-	-
413-57660-240	TID FEES-STATE OF WISCONSIN	-	-	1,000	150	150	150	150	150
413-57660-295	CONSTRUCTION CONTRACTS	-	-	-	-	-	-	-	-
413-57660-519	INSURANCE	-	-	-	-	-	-	-	-
413-57660-610	PRINCIPAL ON DEBT	-	-	-	-	-	-	-	-
413-57660-620	INTEREST ON DEBT	-	-	-	-	-	-	-	-
413-57660-650	TRANSFER OUT-OTHER FUNDS	-	-	-	-	-	-	35,000	35,000
413-57665-650	TRANSFER OUT-WATER UTILITY	-	-	-	-	-	33,190	79,963	79,963
413-57660-810	CAPITAL OUTLAY	-	-	-	-	-	-	-	-
	Total TID # 13	-	-	10,710	150	289	33,340	115,113	115,113

FUND BALANCE		-	-	(10,710)		(10,998)	(44,338)	(153,757)	(263,175)
413-34300	Net Change-Increase/(Decrease)	-	-	(10,710)		(289)	(33,340)	(109,419)	(109,419)



FUND TYPE
CAPITAL PROJECT

ASSOCIATED DEPARTMENT
COMMUNITY ECONOMIC DEVELOPMENT

FUND DESCRIPTION

FUND 414

TID District #14 Fund (#414) is a mixed-use district comprising of 390 acres created in 2021. TIDs allow the creating municipality to capture all of the taxes (City, County and Schools) on the increased value (known as “increment”) created after adoption of the TID and use it for expenses outlined in the TID plan, such as payment for infrastructure costs, development incentives, marketing and administration of the TID. TID #414 is required to close by 2041 or when all TID obligations are paid in full, whichever occurs first.

- **Fund Balance** is permanently retained by the TID to be used to pay for eligible expenses in the TID as authorized by the TID plan.
- **Primary Funding Source** is property tax payments collected on the increased valuation of land and building improvements as a result of development in the TID.
- **Audit Classification:** Governmental, Non-Major.

TID 14 REVENUE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
TAXES									
414-4110-57	PROPERTY TAX INCREMENT	-	-	-	-	-	-	61,563	61,563
	Total Taxes	-	-	-	-	-	-	61,563	61,563
INTERGOVERNMENTAL REVENUES									
414-43355-57	GENERAL FUND TRANSFER	-	-	-	-	-	-	-	-
414-43660-57	EXEMPT COMPUTER AID-FR STATE	-	-	-	-	-	-	-	-
	Total Intergovernmental Rev	-	-	-	-	-	-	-	-
MISCELLANEOUS REVENUES									
414-48100-57	INTEREST INCOME	-	-	-	-	-	-	-	-
	Total Misc Revenues	-	-	-	-	-	-	-	-
OTHER FINANCING SOURCES									
414-49120-57	BOND PROCEEDS	-	-	-	-	-	-	-	-
414-49300-57	FUND BALANCE APPLIED	-	-	-	150	289	89,018	78,746	78,746
	Total Other Financing Sources	-	-	-	150	289	89,018	78,746	78,746
	Fund 440 - TID District #14	-	-	-	150	289	89,018	140,309	140,309

TID 14 EXPENSE DETAIL

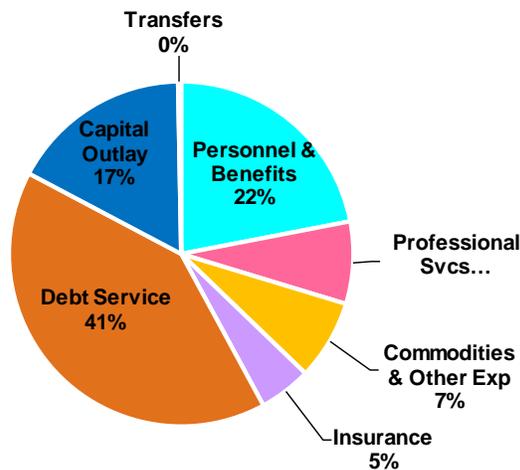
	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
414-57660-212	LEGAL	-	-	-	-	-	-	-	-
414-57660-219	OTHER PROFESSIONAL SERVICES	-	-	9,710	-	139	-	-	-
414-57660-240	TID FEES-STATE OF WISCONSIN	-	-	1,000	150	150	150	150	150
414-57660-295	CONSTRUCTION CONTRACTS	-	-	-	-	-	-	-	-
414-57660-610	PRINCIPAL ON DEBT	-	-	-	-	-	-	-	-
414-57660-620	INTEREST ON DEBT	-	-	-	-	-	-	-	-
414-57660-650	TRANSFER OUT-OTHER FUNDS	-	-	-	-	-	-	-	-
414-57665-650	TRANSFER OUT-WATER UTILITY	-	-	-	-	-	19,930	44,465	44,465
414-57666-650	TRANSFER OUT-SEWER UTILITY	-	-	-	-	-	68,938	95,694	95,694
414-57660-810	CAPITAL OUTLAY	-	-	-	-	-	-	-	-
	Total TID # 14	-	-	10,710	150	289	89,018	140,309	140,309

FUND BALANCE		-	-	(10,710)		(10,998)	(100,016)	(89,744)	(89,744)
414-34300	Net Change-Increase/(Decrease)	-	-	(10,710)		(289)	(89,018)	(78,746)	(78,746)

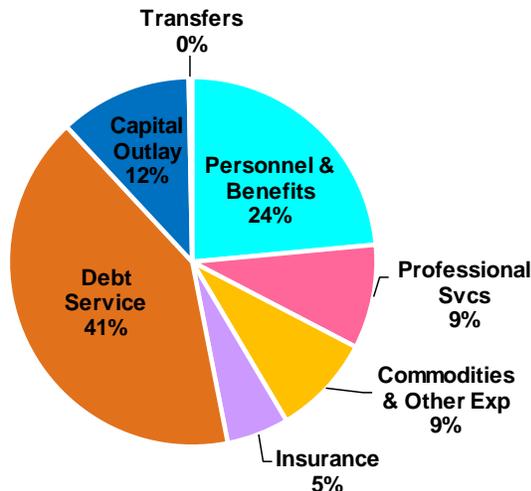
WATER, WASTEWATER, & STORMWATER SUMMARY OF REVENUES & EXPENSES

FISCAL RESOURCES	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
REVENUES								
Operating Revenues	6,073,699	6,311,688	6,847,575	6,842,536	8,491,367	6,882,818	7,190,243	3,121,770
Other Revenue Sources	232,619	109,675	475,268	8,581,033	7,261,649	1,655,403	954,398	557,012
Total	6,306,318	6,421,363	7,322,843	15,423,570	15,753,017	8,538,221	8,144,641	3,678,783
EXPENSES								
100 Personnel & Benefits	1,730,275	1,748,256	1,702,983	1,827,781	1,697,820	1,875,757	1,915,544	1,915,544
200 Professional Svcs	584,704	645,279	652,819	660,222	885,624	658,353	741,344	741,344
300 Commodities & Other Exp	384,939	479,835	734,993	645,600	807,166	639,855	719,185	719,185
500 Insurance	1,917,191	2,316,620	2,297,318	443,051	444,297	418,606	443,873	443,873
600 Debt Service	743,031	777,619	752,076	2,798,887	4,172,353	3,470,639	3,353,060	3,353,060
800 Capital Outlay	128,477	128,804	59,976	9,023,030	6,774,239	1,450,010	946,636	946,636
900 Transfers	21,500	21,500	25,000	25,000	25,000	25,000	25,000	25,000
Total	5,510,118	6,117,913	6,225,165	15,423,570	14,806,500	8,538,221	8,144,641	8,144,641

2022 UTILITY FUNDS Expenditures by Category



2023 UTILITY FUNDS Expenditures by Category





FUND TYPE
ENTERPRISE

ASSOCIATED DEPARTMENT
WATER UTILITY

FUND DESCRIPTION

FUND 610

The Water Utility Fund (#610) was established to account for the revenues, expenses and capital planning necessary to meet State and Federal regulations in the pursuit of delivering safe drinking water and adequate fire protection to the residents of the City.

- **Fund Balance** is retained to use for future maintenance, equipment replacements and upgrades to the water distribution system.
- **Primary Funding Source** is through User Fees based on the amount of water used per customer.
- **Audit Classification:** Proprietary; Major.

DEPARTMENT/FUNCTION

The Water Utility is responsible for the daily operation, maintenance, repair and construction of wells, pumping operations, water mains, water storage vessels, hydrants and metering for the City’s potable water system all while meeting and exceeding State and Federal regulations in an environmentally friendly manner.

MISSION

To provide water and superior customer service to the Utility’s ratepayers with safe drinking water and an adequate supply for fire protection. To meet and exceed all WDNR/EPA/PSC standard practices and to comply with all testing requirements set forth by environmental regulatory agencies.

PERSONNEL SUMMARY

	2018	2019	2020	2021	2022	2023
Water Utility Superintendent	1	1	1	1	1	1
Water Lead	0	0	1	1	1	1
Operators	4	4	3	2	2	2
Water Laborer	0	0	0	1	1	1
Administrative Assistant (15%)	1	1	1	1	1	1
Seasonal Employees	.3	.3	.7	.7	.7	.7

WATER UTILITY SUMMARY OF REVENUES & EXPENSES

FISCAL RESOURCES	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
REVENUES								
Total Revenues	1,965,934	2,062,795	2,568,606	7,412,857	8,233,033	2,891,022	2,927,442	2,927,442
Total	1,965,934	2,062,795	2,568,606	7,412,857	8,233,033	2,891,022	2,927,442	2,927,442
EXPENSES								
100 Personnel & Benefits	646,843	631,304	612,438	699,041	656,564	733,655	741,082	741,082
200 Professional Svcs	219,442	245,072	256,303	259,128	436,501	265,734	288,178	288,178
300 Commodities & Other Exp	173,419	254,420	470,335	429,383	482,390	420,063	490,732	490,732
500 Insurance	726,512	886,187	825,702	378,219	379,399	352,019	374,039	374,039
600 Debt Service	119,382	148,420	149,895	521,695	1,250,662	832,651	767,874	767,874
800 Capital Outlay	4,372	14,326	26,405	5,125,391	5,163,897	286,900	265,538	265,538
900 Transfers	-	-	-	-	-	-	-	-
Total	1,889,971	2,179,729	2,341,078	7,412,857	8,369,413	2,891,022	2,927,442	2,927,442
Liquid-Operating Cash	2,279,284	663,917	848,477		2,145,456			
Liquid-Restricted Cash	468,236	1,412,335	949,002		805,190			
Non-Liquid-Fund Balance	6,373,509	9,036,631	9,494,392		7,747,384			
TOTAL FUND BALANCE	9,121,029	11,112,883	11,291,871		10,698,029	10,227,553	10,587,230	10,587,230
Net Change-Increase/(Decrease)	75,963	1,991,854	178,988		(593,842)	(470,477)	359,677	-

DEPARTMENT SERVICE METRICS

The Wisconsin DNR, The Federal EPA and The Wisconsin PSC dictate the water utilities performance measures. These measures are demonstrated by WDNR inspections, WDNR Sanitary Surveys, compliance to all Federal and State mandated testing and procedures, WPDES permitting compliance, Consumer Confidence Reports and the annual PSC report to show compliance in all aspects of the water utility. Our monthly WDNR report shows compliance for all daily pumpage, kilowatt, chemical addition readings as well as daily compliance water testing and filter backwashing procedures. The water utility responds to all customer complaints and emergencies in a timely fashion 24/7, 365 days a year with the best service and knowledge of procedures possible. Additionally, we maintain the City’s entire water infrastructure to include wells, pumps, distribution system, hydrants, services lines and curb stops with maintenance procedures in place for best practices. The water utility’s staff are Wisconsin Certified Operators and must maintain their certification by demonstrating their skills with testing and continuous education CEU’s throughout the year.

SERVICE TYPE	Description	2018	2019	2020	2021
Water Pumped Into Distribution	Gal/Year	590,710,000	630,674,000	612,392,000	642,010,000
	Avg Gal/Mo	49,225,833	52,556,167	51,032,000	53,500,833
Water Mains in Service (2"-16")	Feet	293,705	289,495	290,041	289,951
Water Meters in Service	Count	3,839	4,128	4,228	3,791
Hydrants	Replaced/Total	10 / 565	15 / 569	13 / 598	8 / 602
Valves	Exersized/Total	447 / 915	465 / 922	475 / 928	385 / 794
Main & Svc Breaks Repaired	Number of		10	5	12
New Services	Number of		32	62	30

GOALS & OBJECTIVES
2022/2023 OUTLOOK

- Oversee the construction on the new Southwest Elevated Tank water reservoir located by Well #9. Work with the contractors to integrate bringing the new tower online with the Cravath St tower and taking the Starin Park tower out of service.
- The Utility is closely monitoring the discussion on PFAS at the DNR level. Any new mandates delivered by the DNR will most likely cause additional water sampling throughout our Wells.
- New DNR regulations will require the Utility to do additional monitoring of total water discharged and total chlorine residuals during hydrant flushing, new water main construction and maintenance on water towers where discharges end up in waterways.
- The Utility will continue to identify lead services on both the private and public side. The majority of this work will be completed during meter changeouts. Other verification will be completed using the trailer vacuum excavator.
- The Utility took over the meter replacement program in 2021 by completing this requirement using city employees. The Utility will review the accomplishments made in 2021 and look to make adjustments in 2022-2023.
- The Utility is proposing to work with a consultant to help initiate the non-residential cross connection inspections.
- With a young staff, the Utility will look to help develop our employees by sending them to water education classes, both to learn and to obtain the necessary continuing educations credits that are required by the DNR.
- Migrate existing Departmental procedural documents to Laserfiche by 9/30/22.

PROPRIETARY FUNDS

**FUND 610
WATER UTILITY**



WATER UTILITY REVENUE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
REVENUES									
610-46460-61	UNMETERED SALES/GENERAL CUST	-	-	(51)	-	-	-	-	-
610-46461-61	METERED SALES/RESIDENTIAL	538,479	585,419	668,745	683,477	681,270	683,477	775,177	775,177
610-46462-61	METERED SALES/COMMERCIAL	90,350	90,907	107,980	116,319	111,857	116,319	131,925	131,925
610-46463-61	METERED SALES/INDUSTRIAL	440,419	502,954	590,759	582,336	643,193	582,336	660,467	660,467
610-46464-61	SALES TO PUBLIC AUTHORITIES	164,093	142,540	190,060	187,544	189,397	187,544	212,706	212,706
610-46465-61	PUBLIC FIRE PROTECTION REV	458,350	477,961	515,063	517,181	514,566	517,181	586,569	586,569
610-46466-61	PRIVATE FIRE PROTECTION REV	43,773	41,594	43,803	42,684	45,003	42,684	48,410	48,410
610-46467-61	METERED SALES/MF RESIDENTIAL	123,756	138,808	160,160	161,828	155,259	161,828	183,540	183,540
	Total Revenues	1,859,220	1,980,182	2,276,519	2,291,368	2,340,545	2,291,368	2,598,793	2,598,793
OTHER REVENUE SOURCES									
610-47419-61	INTEREST INCOME	23,722	(729)	618	500	397	500	500	500
610-47421-61	DEVELOPER CONTRIBUTION	13,407	10,400	26,800	10,000	-	10,000	10,000	10,000
610-47425-61	MISC AMORTIZATION	5,231	-	-	8,000	-	8,000	8,000	8,000
610-47460-61	OTR REV/TOWER/SERVICE	27,688	36,197	35,284	26,500	27,540	26,500	27,155	27,155
610-47465-61	INS CLAIMS REIM/DIVIDENDS	-	-	-	-	-	-	-	-
610-47467-61	NSF/SVC FEES/SPEC ASSESS FEES	7,087	6,686	9,495	6,000	8,592	6,000	6,000	6,000
610-47471-61	MISC SERVICE REV - TURN OFF	3,764	560	834	500	480	500	500	500
610-47474-61	OTHER REV--LABOR/MATERIAL	-	4,571	11,837	-	12,613	-	-	-
610-47475-61	WATER TAPS--CONTRIBUTIONS	-	-	268	-	268	-	-	-
610-47476-61	NET RETURN ON INVEST-METERS	25,816	11,229	10,867	12,000	12,000	12,000	12,000	12,000
610-47481-61	MISC GRANT REVENUE	-	10,330	194,768	1,287,000	610,440	-	-	-
610-47482-61	SALE OF USED EQUIPMENT	-	3,370	1,316	-	1,316	-	-	-
610-47485-61	BOND PROCEEDS	-	-	-	3,115,876	4,625,000	-	-	-
610-47486-61	TRANSFER TID 10-TOWER DEBT	-	-	-	-	-	6,197	14,633	14,633
610-47487-61	TRANSFER TID 11-TOWER DEBT	-	-	-	-	-	6,360	14,633	14,633
610-47488-61	TRANSFER TID 13-TOWER DEBT	-	-	-	-	-	33,190	79,963	79,963
610-47489-61	TRANSFER TID 14-TOWER DEBT	-	-	-	-	-	19,930	44,465	44,465
610-47493-61	RETAINED EARNINGS-(INC)-DEC	-	-	-	655,113	593,842	470,477	110,800	110,800
	Total Other Revenue Sources	106,714	82,613	292,087	5,121,489	5,892,488	599,654	328,649	328,649
	610 - Water Utility	1,965,934	2,062,795	2,568,606	7,412,857	8,233,033	2,891,022	2,927,442	2,927,442

PROPRIETARY FUNDS

**FUND 610
WATER UTILITY**



WATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
SOURCE OF SUPPLY EXPENSES / 610-61600									
610-61600-111	SALARIES/WAGES	16,286	18,003	14,408	17,693	18,693	18,091	16,632	16,632
610-61600-112	WAGES/OVERTIME	2,482	608	448	4,516	1,974	4,618	5,529	5,529
610-61600-310	OFFICE & OPERATING SUPPLIES	852	567	154	500	461	505	550	550
610-61600-350	REPAIR/MTN EXPENSES	375	801	245	600	21	606	500	500
	Total Source Of Supply Exp.	19,994	19,979	15,255	23,309	21,148	23,820	23,211	23,211
PUMPING OPERATIONS EXPENSES / 610-61620									
610-61620-111	SALARIES/WAGES	43,054	40,224	29,366	38,968	37,466	39,845	38,530	38,530
610-61620-112	WAGES/OVERTIME	-	-	-	-	-	-	-	-
610-61620-220	UTILITIES	158,742	158,749	179,531	160,000	288,667	161,600	180,000	180,000
610-61620-310	OFFICE & OPERATING SUPPLIES	322	485	76	400	530	404	400	400
610-61620-350	REPAIR/MTN EXPENSE	29,595	24,360	171,068	117,800	122,000	118,500	118,500	118,500
	Total Pumping Operations Exp.	231,712	223,818	380,041	317,168	448,663	320,349	337,430	337,430
WATER TREATMENT OPERATIONS EXP / 610-61630									
610-61630-111	SALARIES/WAGES	26,766	19,462	14,713	23,376	17,623	23,902	22,580	22,580
610-61630-112	WAGES/OVERTIME	-	-	-	-	-	-	-	-
610-61630-310	WATER TESTING & OP SUPPLIES	6,683	9,083	11,587	20,000	14,000	20,200	20,200	20,200
610-61630-341	CHEMICALS	23,320	24,343	21,708	25,000	50,098	25,250	37,500	37,500
610-61630-350	Repair/Maint Expense	2,636	79,097	125,003	135,000	98,000	108,300	119,000	119,000
	Total Water Treatment Op	59,405	131,986	173,010	203,376	179,721	177,652	199,280	199,280
TRANSMISSION EXPENSES / 610-61640									
610-61640-111	SALARIES/WAGES	1,254	957	588	1,058	653	1,082	1,057	1,057
610-61640-112	WAGES/OVERTIME	-	-	-	-	-	-	-	-
610-61640-310	OFFICE & OPERATING SUPPLIES	-	34	-	-	-	-	-	-
	Total Transmission Expenses	1,254	991	588	1,058	653	1,082	1,057	1,057
TOWER/RESERVOIRS MTN. EXPENSES / 610-61650									
610-61650-111	MTN SALARIES/WAGES	3,138	2,547	1,351	3,076	2,465	3,145	2,660	2,660
610-61650-112	WAGES/OVERTIME	-	-	-	-	-	-	-	-
610-61650-350	REPAIR/MTN EXPENSE	25,507	25,245	31,407	26,000	33,395	30,000	60,000	60,000
	Total Reservoirs Mtn. Expense	28,645	27,792	32,759	29,076	35,860	33,145	62,660	62,660
MAINS MTN. EXPENSE / 610-61651									
610-61651-111	MTN SALARIES/WAGES	18,048	19,417	12,083	18,496	13,430	18,912	17,752	17,752
610-61651-112	WAGES/OVERTIME	1,075	-	-	-	193	-	-	-
610-61651-113	TEMPORARY WAGES	1,834	1,656	2,169	-	189	-	-	-
610-61651-350	REPAIR/MTN EXPENSE	29,083	28,363	35,338	30,000	35,000	30,300	36,000	36,000
	Total Mains Mtn. Expense	50,039	49,436	49,590	48,496	48,812	49,212	53,752	53,752
SERVICES MTN. EXPENSES / 610-61652									
610-61652-111	MTN SALARIES/WAGES	16,962	16,850	10,738	16,362	34,741	16,730	15,589	15,589
610-61652-112	WAGES/OVERTIME	219	82	-	587	1,346	600	427	427
610-61652-350	REPAIR/MTN EXPENSE	6,969	11,347	13,446	30,000	30,000	35,000	35,000	35,000
	Total Services Mtn. Expenses	24,150	28,279	24,184	46,949	66,087	52,330	51,016	51,016
METERS MTN. EXPENSES / 610-61653									
610-61653-111	MTN SALARIES/WAGES	12,238	10,349	15,575	11,668	19,247	11,930	12,941	12,941
610-61653-112	WAGES/OVERTIME	-	-	-	-	-	-	-	-
610-61653-210	CONTRACTUAL SERVICES	9,530	48,346	23,858	13,350	11,500	14,100	14,100	14,100
610-61653-350	REPAIR/MTN EXPENSE	2,655	2,101	6,936	2,750	3,500	2,750	2,750	2,750
	Total Meters Mtn. Expenses	24,422	60,796	46,368	27,768	34,247	28,780	29,791	29,791
HYDRANTS MTN. EXPENSES / 610-61654									
610-61654-111	MTN SALARIES/WAGES	12,104	8,921	8,412	9,294	8,343	9,503	9,893	9,893
610-61654-112	WAGES/OVERTIME	526	-	-	-	19	-	-	-
610-61654-113	WAGES TEMPORARY	4,662	4,536	3,105	-	279	-	-	-
610-61654-350	REPAIR/MTN EXPENSE	4,540	10,850	8,716	10,000	8,000	10,100	10,100	10,100
	Total Hydrants Mtn. Expenses	21,833	24,307	20,233	19,294	16,641	19,603	19,993	19,993
METER READING EXPENSES / 610-61901									
610-61901-111	SALARIES/WAGES	1,027	1,083	95	1,247	1,305	1,276	800	800
610-61901-112	WAGES/OVERTIME	-	-	-	-	-	-	-	-
610-61901-157	L-T DISABILITY INSURANCE	291	-	-	-	-	-	-	-
	Total Meter Reading Expenses	1,318	1,083	95	1,247	1,305	1,276	800	800

PROPRIETARY FUNDS

**FUND 610
WATER UTILITY**



WATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
ACCOUNTING & COLLECTING EXP / 610-61902									
610-61902-111	SALARIES/WAGES	37,360	38,081	38,147	44,712	37,708	45,719	42,217	42,217
610-61902-112	WAGES/OVERTIME	-	-	-	-	-	-	-	-
	Total Acct. & Collecting Exp.	37,360	38,081	38,147	44,712	37,708	45,719	42,217	42,217
CUSTOMERS ACCOUNTS EXPENSES / 610-61903									
610-61903-224	SOFTWARE/HARDWARE MAINTENANCE	622	4,886	6,556	7,392	6,743	7,761	10,646	10,646
610-61903-310	INFO TECH & OPERATING SUPPLIES	4,518	641	53	-	158	-	-	-
610-61903-325	PUBLIC EDUCATION	727	78	78	650	144	657	657	657
610-61903-361	AMR GATEWAY SERVICES	4,908	1,354	9,022	1,250	14,532	1,263	12,500	12,500
610-61903-362	CREDIT/DEBIT CARD EXPENSES	-	7,653	10,408	9,183	9,003	9,275	9,275	9,275
	Total Customer Accounts Exp.	10,775	14,611	26,117	18,475	30,581	18,956	33,078	33,078
ADMINISTRATIVE EXPENSES / 610-61920									
610-61920-111	SALARIES/WAGES	117,068	118,616	120,800	116,917	125,173	119,547	132,225	132,225
610-61920-154	PROFESSIONAL DEVELOPMENT	45	91	-	-	-	-	-	-
	Total Administrative Expenses	117,113	118,707	120,800	116,917	125,173	119,547	132,225	132,225
OFFICE SUPPLIES EXPENSES / 610-61921									
610-61921-224	SOFTWARE/HARDWARE MAINTENANCE	794	1,160	1,273	559	1,350	595	595	595
610-61921-225	TELECOM/INTERNET/COMMUNICATION	2,475	3,099	3,827	3,207	2,958	3,238	3,297	3,297
610-61921-310	OFFICE & OPERATING SUPPLIES	9,085	9,954	10,712	9,000	13,540	9,090	9,750	9,750
	Total Office Supplies Expense	12,353	14,214	15,812	12,766	17,848	12,923	13,642	13,642
OUTSIDE SERVICES EMPLOYED / 610-61923									
610-61923-210	PROFESSIONAL SERVICES	32,623	14,645	24,428	57,500	102,267	58,075	58,500	58,500
610-61923-211	PLANNING	7,500	7,500	8,000	8,000	8,000	8,080	8,500	8,500
610-61923-212	GIS SERVICES	2,968	4,034	5,072	5,120	5,920	5,215	5,500	5,500
610-61923-213	SAFETY PROGRAM-ALL DPW	-	-	-	-	-	-	-	-
	Total Outside Services Emp.	43,091	26,179	37,501	70,620	116,187	71,370	72,500	72,500
INSURANCE / 610-61924									
610-61924-510	INSURANCE EXPENSES	19,715	20,207	21,868	23,077	21,868	23,769	24,039	24,039
	Total Insurance Expense	19,715	20,207	21,868	23,077	21,868	23,769	24,039	24,039
EMPLOYEE BENEFITS / 610-61926									
610-61926-150	EMPLOYEE FRINGE BENEFITS	169,721	143,647	143,371	201,144	153,823	203,280	189,746	189,746
610-61926-590	SOC SEC TAXES EXPENSE	32,953	33,912	32,588	30,142	33,526	30,820	32,383	32,383
	Total Employee Benefits	202,674	177,559	175,959	231,286	187,349	234,100	222,129	222,129
EMPLOYEE TRAINING EXPENSE / 610-61927									
610-61927-154	PROFESSIONAL DEVELOPMENT	2,515	1,326	2,806	6,000	5,464	6,500	6,500	6,500
	Total Employee Training Exp.	2,515	1,326	2,806	6,000	5,464	6,500	6,500	6,500
PSC ASSESSMENT / 610-61928									
610-61928-210	PSC REMAINDER ASSESSMENT	3,563	2,028	2,548	2,500	2,500	2,525	2,525	2,525
	Total PSC Assessment	3,563	2,028	2,548	2,500	2,500	2,525	2,525	2,525
MISC. GENERAL EXPENSES / 610-61930									
610-61930-540	LOSS ON DISPOSAL OF ASSET	-	105,328	7,644	-	-	-	-	-
610-61930-550	DEPRECIATION EXPENSE	190,908	239,725	271,444	-	-	-	-	-
610-61930-551	DEPRECIATION EXPENSE-CAAC	149,710	144,336	141,678	-	-	-	-	-
610-61930-590	TAXES	333,226	342,678	350,480	325,000	357,531	328,250	350,000	350,000
610-61930-910	CONTINGENCIES/COST REALLOC	-	-	-	-	-	-	-	-
	Total Misc. General Expenses	673,844	832,068	771,246	325,000	357,531	328,250	350,000	350,000
TRANSPORTATION EXPENSES / 610-61933									
610-61933-310	VEHICLE REPAIRS & MAINTENANCE	3,191	1,750	601	5,000	3,518	5,050	5,050	5,050
610-61933-351	FUEL EXPENSE	6,158	6,655	6,349	6,250	14,410	6,313	6,500	6,500
	Total Transportation Expenses	9,349	8,405	6,950	11,250	17,928	11,363	11,550	11,550

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PROPRIETARY FUNDS

**FUND 610
WATER UTILITY**



	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
GENERAL PLANT MTN. EXPENSE / 610-61935									
610-61935-111	MTN SALARIES/WAGES	133,471	159,334	171,846	134,148	127,004	137,166	154,941	154,941
610-61935-112	WAGES/OVERTIME	269	296	77	2,315	78	2,368	1,954	1,954
610-61935-113	WAGES/TEMPORARY	756	5,320	2,907	22,400	1,836	22,904	22,392	22,392
610-61935-116	ON CALL PAY	12,900	11,905	12,530	13,052	12,680	13,052	13,052	13,052
610-61935-118	CLOTHING ALLOWANCE	3,412	3,354	3,392	4,000	4,163	4,040	2,800	2,800
610-61935-154	ORGANIZATION MEMBERSHIPS	956	382	1,137	3,000	2,012	3,030	3,000	3,000
610-61935-220	UTILITIES	626	626	1,211	1,500	4,583	1,515	1,515	1,515
610-61935-350	REPAIR/MTN EXPENSE	12,287	9,524	7,429	-	26,615	-	-	-
610-61935-365	DAMAGE CLAIM-INSURANCE	9	135	-	-	-	-	-	-
	Total General Plant Mtn. Exp.	164,687	190,875	200,529	180,415	178,971	184,075	199,654	199,654
CAPITAL OUTLAY/CONSTRUCTION WIP / 610-61936									
610-61936-111	SALARIES/WAGES	6,262	4,258	2,373	5,012	2,610	5,126	4,981	4,981
610-61936-112	WAGES/OVERTIME	142	-	-	-	-	-	-	-
610-61936-810	CAPITAL EQUIPMENT	3,650	7,205	22,964	230,000	230,000	110,000	110,000	110,000
610-61936-820	CAP OUTLAY/CONTRACT PAYMENTS	(0)	3,551	3,440	4,851,126	4,851,126	140,000	90,000	90,000
610-61936-822	INVENTORY PURCHASES	722	-	-	-	-	-	-	-
610-61936-823	METER PURCHASES	-	3,570	-	44,265	82,771	36,900	65,538	65,538
	Total Capital Outlay/Construct	10,776	18,584	28,778	5,130,403	5,166,507	292,026	270,518	270,518
DEBT SERVICE COSTS / 610-61950									
610-61950-610	PRINCIPAL ON DEBT	-	-	-	351,300	971,300	544,385	346,300	346,300
610-61950-620	INTEREST ON DEBT	118,432	121,946	148,945	130,395	125,346	247,866	381,174	381,174
610-61950-630	DEBT SERVICE EXP/AMORTATION	-	-	-	-	975	-	-	-
610-61950-650	BOND ISSUE/PAYING AGENT EXP	950	26,474	950	40,000	153,041	40,400	40,400	40,400
	Total Debt Service Costs	119,382	148,420	149,895	521,695	1,250,662	832,651	767,874	767,874
WATER UTILITY EXPENSE TOTALS		1,889,971	2,179,729	2,341,078	7,412,857	8,369,413	2,891,022	2,927,442	2,927,442

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WATER UTILITY EXPENSE NOTES		2022	2023
PUMPING OPERATIONS EXPENSES / 610-61620			
A	Well Re-hab.	50,000	50,000
	Well Performance Testing	7,000	7,500
	Maintenance service agreement for backup generators.	2,800	3,000
	Diesel fuel for backup generators. Plus any diesel fuel additives for winter	3,000	3,000
	Well Motor / Pump Inventory	20,000	20,000
	Regular maintenance	35,000	35,000
		Total:	117,800 118,500
WATER TREATMENT OPERATIONS EXP / 610-61630			
B	Filter tank media replacement if needed (cost is for each)	70,000	70,000
	Filter tank valving at well houses.	28,000	28,000
	Well 9 backwash holding tank cleaning/insp.		21,000
		Total:	98,000 119,000
TOWER/RESERVOIR MTN. EXPENSES / 610-61650			
C	East side tower painting contract payment	26,000	28,000
	SW Tower painting / maintenance contract payment		28,000
	Well #7 reservoir storage tank inspection.		4,000
		Total:	26,000 60,000
SERVICES MTN. EXPENSES / 610-61652			
D	Lead Lateral Replacement		
		Total:	30,000 35,000
CONTRACTOR SERVICES - METER MAINTENANCE / 610-61653			
E	Well house meter yearly testing		2,500
	Large meter testing yearly requirement distribution.	11,500	12,500
		Total:	11,500 15,000
OUTSIDE SERVICES EMPLOYED / 610-61923			
F	Audit, Consultants	12,000	13,000
	Cross connection surveys for Industrial/Comm/MF/ PA	45,500	45,500
		Total:	57,500 58,500
G	Engineering transfer to General Fund		
		Total:	8,000 8,500
H	GIS transfer to General Fund	4,020	4,250
	EIG Whitewater.org GIS Hosting	1,100	1,250
		Total:	5,120 5,500
CAPTIAL OUTLAY/ EQUIPMENT 610-61936-810			
I	Fire hydrant replacement	100,000	110,000
	New service vehicle	75,000	
	New skidsteer w/ attachments	55,000	
		Total:	230,000 110,000
CAPITAL OUTLAY / CONTRACT PAYMENTS / 610-61936-820			
J	Water Tower-SW Elevated Tank	3,015,000	-
	E Main St Reconstruction	724,938	
	Yoder Lane Reconstruction	136,688	
	Biennial St Reconstruction		90,000
	Water Main Removal-Manholes	50,000	
	Well #6 New Siding, Windows, and Doors	38,500	-
	Main Improvement-Well #9/RR	575,000	
	Vehicle Garage	300,000	-
	Well 8 pump room doors.	11,000	
		Total:	4,851,126 90,000
CAPITAL OUTLAY / CONSTRUCTION WIP / 610-61936-823			
K	Meter replacements - 300 meters	20,000	21,125
	Well 9 Filter Tank Building roof		30,000
	Meter replacements for Fox Meadows (72 @ \$165 ea.) Low profile meter.	12,000	
	Orion Celluar LTE-M (end point needed for E-series type meters \$130 ea. Xs 72	9,500	
	Cellular endpoints (50@ \$225 each)		11,250
	Residential back flow preventer. 275 @ 10.05 each.	2,765	3,163
		Total:	44,265 65,538

FUND TYPE
ENTERPRISE**ASSOCIATED DEPARTMENT**
WASTEWATER UTILITY**FUND DESCRIPTION****FUND 620**

The Wastewater Utility Fund (#620) was established to account for the revenues, expenses and capital planning necessary to meet State and Federal regulations in the pursuit of treating consumed water from residents, businesses and industrial facilities and returning the cleaned water back to the environment.

- **Fund Balance** is retained to use for future maintenance, equipment replacements and upgrades to the wastewater collection and treatment system.
- **Primary Funding Source** is through User Fees based on the amount of water used per customer.
- **Audit Classification:** Proprietary; Major.
- **Sewer Operating Fund:** This fund is used for paying all the expenses for the operation of the Wastewater Utility. It is recommended that the Utility maintain a cash balance of three to six months of the annual O&M budget.
- **Sewer Connection Fund:** This fund was established when sanitary sewer connection fees were implemented in the 80's. The sanitary connection fee that is collected from building permits is placed in this fund. The monies from this fund are to be used for the repair or construction of interceptor sanitary sewers, lift station construction and plant improvements.
- **Equipment Replacement Fund (ERF):** This fund is mandated by the WDNR based on the Clean Water Fund loan program. The Utility will fund the ERF using the WDNR method of maintaining a balance equal to 10% of mechanical equipment assets as determined by the City's annual audit. The required minimum ERF balance is evaluated each.
- **Sewer Repair & Replacement Fund(SRRF):** This fund was established in 2009 in conjunction with the Strand sewer rate study. The fund is used for the repair and replacement of collecting sewers for infiltration/inflow improvements and can also be used for Capital Improvement Project sewer replacement. This is a discretionary fund, thus the balance is to be determined by management. Annual transfers to this fund can be determined every year during the budgeting process based on the prior year's expenditures from the fund and planned Capital Projects. Any funding left over from large Capital Improvement Projects that required borrowing can be placed in this fund for future projects.

DEPARTMENT/FUNCTION

The Wastewater Utility is responsible for returning all consumed water within the City of Whitewater back into the environment in a responsible fashion that meets or exceeds state and federal regulations. In order to do so, utility staff is tasked with maintaining and operating the public conveyance system or the "collection system" along with the treatment facility and its associated programs.

MISSION

To efficiently operate and maintain all aspects of the Wastewater Utility in a manner that is consistent with best environmental practices while also meeting or exceeding regulatory compliance standards. Our additional duty is to respond in a prompt, courteous and professional manner when dealing with the sanitary customers of the City of Whitewater.

PERSONNEL SUMMARY

	2018	2019	2020	2021	2022	2023
Utility Superintendent	1	1	1	1	1	1
Lab Operator	1	1	-	-	-	-
Lead Operator	-	-	1	1	1	1
Operator	4	3	3	3	2	2
Wastewater Specialist	-	1	2	2	3	3
Administrative Assistant (70%)	1	1	1	1	1	1
Part Time Lab Assistant	1	-	-	-	-	-
Seasonal	1	2	1	1	1	1
Total Wastewater	9	9	9	9	10	10

WASTEWATER UTILITY SUMMARY OF REVENUES & EXPENSES

FISCAL RESOURCES	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
REVENUES								
Total Revenues	3,788,437	3,818,214	4,160,133	6,976,848	6,657,586	4,939,945	4,465,858	4,465,858
Total	3,788,437	3,818,214	4,160,133	6,976,848	6,657,586	4,939,945	4,465,858	4,465,858
EXPENSES								
100 Personnel & Benefits	856,188	866,312	827,137	861,633	763,941	870,111	892,033	892,033
200 Professional Svcs	340,193	374,768	360,102	373,694	410,092	365,074	424,467	424,467
300 Commodities & Other Exp	177,123	160,622	204,641	181,950	258,287	185,077	193,737	193,737
500 Insurance	1,108,624	1,336,197	1,358,808	52,156	52,774	53,571	55,837	55,837
600 Debt Service	570,080	572,865	547,517	2,091,327	2,723,304	2,393,002	2,308,687	2,308,687
800 Capital Outlay	111,436	105,118	33,571	3,416,088	1,366,291	1,073,110	591,098	591,098
Total	3,163,644	3,415,882	3,331,776	6,976,848	5,574,689	4,939,945	4,465,858	4,465,858
Liquid-Operating Cash	1,049,406	318,722	1,216,574		4,830,118			
Liquid-Restricted Cash	3,978,401	5,188,776	4,355,159		3,731,483			
Non-Liquid-Fund Balance	2,028,443	12,371,359	13,130,475		13,857,058			
FUND BALANCE	7,056,250	17,878,858	18,702,208		22,418,659	21,626,225	22,127,068	22,127,068
Net Change-Increase/(Decrease)	624,794	10,822,608	823,350		3,716,451	(792,434)	500,842	-

DEPARTMENT SERVICE METRICS

The primary performance measures that guide utility management are written into our 5-year Wisconsin Pollutant Discharge Elimination System (WPDES) permit. We have daily, weekly, monthly and annual regulatory limits which require compliance. This is accomplished through sound process operation and verified with laboratory analysis. If a violation were to occur it must be reported to WDNR representatives within 24 hours. Annually, operational success (i.e. greater pollutant removal) is reviewed and submitted as the electronic Compliance Maintenance Annual Report (eCMAR). The eCMAR ranks compliance in a grade point format. Items receiving a “C” or below requires a written response for documentation. Additionally, we compile, track and respond to all collection system complaints, monitor grease trap and dental amalgam separator ordinance compliance and maintain a testing program for septage and holding waste. All utility staff have completed or are working towards advanced level wastewater certifications. This educational component helps drive continual interest, improvements and excellence at the utility.

SERVICE TYPE		2017	2018	2019	2020	2021
Televising Sanitary Sewer Main	% of Total Length (Mi)	5.5% 2.9 miles	14% 7.3 miles	15% 7.8 miles	27% 14.0 miles	4% 2.1 miles
Cleaning Sanitary Sewer	% of Total Length (Mi)	37.0% 19.2 miles	37.0% 19.2 miles	35% 18.2 miles	35% 18.2 miles	33% 17.1 miles
Smoke Testing Sanitary Sewer Mains	% of Total Length (Mi)	0% 0.0 miles	0% 0.0 miles	33% 17.2 miles	30% 15.6 miles	35% 18.1 miles
Manhole Inspections	% of Total # Completed	33% 446	33% 446	33% 541	40% 541	33% 446
Rehabilitation of Sanitary Sewers	% of Total Length (Mi)	.005% 0.3 miles	2.3% 1.2 miles	2.6% 1.4 miles	1.6% 0.8 miles	0.7% 0.4 miles
Peak Monthly Flow	Gal / Month (Millions)	82.473 MGD	88.422 MGD	63.685 MGD	52.7 MGD	48.5 MGD
Yearly Phosphorous Average	Milligrams / Liters	0.66 mg/l	0.30 mg/l	.164 mg/l	.173 mg/l	.184 mg/l

GOALS & OBJECTIVES

2022/2023 OUTLOOK

- The Final Compliance Alternatives Plan, relative to phosphorus discharge, will be submitted to the WDNR along with our permit renewal package in September of 2021. Our current permit expires on March 31, 2022. As part of our new permit we will begin detailed plans for future phosphorus compliance.
- Utility staff will be addressing items noted on past smoke testing reports in a prioritized fashion. There is work to be done on both public and private infrastructure.
- We have renewed our efforts to improve upon the Utility ArcGIS capabilities. We have begun working cooperatively with City Staff and consultants to develop a user friendly platform that can be used to not only capture current infrastructure but assist in tracking meaningful maintenance history of collection system structures.
- As an ongoing need, we will continue to plan for and verify that we can access all off-road sanitary structures in the event of emergencies. Interceptor sewer mains will be the first lines targeted.
- The regulatory atmosphere is ever changing. Future items we are planning for and or monitoring closely are: a) PFAS/PFOA standards- regulators are calling for increased sampling efforts from both the drinking water and wastewater industries. In many cases there are no standards established of which to compare or standardize our findings at this time. The potential effects of a numeric standard could be far reaching for the wastewater industry. Narrative standard proposals are gaining traction with those affected and the regulatory community.
- We will continue to improve upon our “in-house” training program by targeting needed programs as suggested by staff and by empowering staff to lead trainings in their area of interest and knowledge.
- Migrate existing Departmental procedural documents to Laserfiche by 9/30/22.



WASTEWATER UTILITY REVENUE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref	
REVENUES										
620-4110-62	RESIDENTIAL REVENUES	1,738,645	1,934,518	1,932,342	1,972,712	2,702,088	1,992,439	1,992,439	1,992,439	A
620-4112-62	COMMERCIAL REVENUES	986,680	1,034,020	1,038,897	1,077,104	1,435,145	1,087,875	1,087,875	1,087,875	A
620-4113-62	INDUSTRIAL REVENUES	140,846	160,353	178,327	160,969	254,906	162,579	162,579	162,579	A
620-4114-62	PUBLIC REVENUES	706,733	525,902	643,518	682,761	1,042,001	689,589	689,589	689,589	A
620-4115-62	PENALTIES	16,472	15,529	19,940	16,001	25,970	16,161	16,161	16,161	
620-4116-62	MISC REVENUES	77,042	82,628	82,255	78,645	131,370	79,431	79,431	79,431	
620-4117-62	SEWER CONNECTION REVENUES	25,536	40,129	133,232	40,000	8,208	40,400	40,400	40,400	B
	Total Revenues	3,691,954	3,793,078	4,028,513	4,028,191	5,599,689	4,068,473	4,068,473	4,068,473	
REVENUES/OTHER SOURCES										
620-4210-62	INTEREST INCOME	69,476	14,747	2,698	2,500	500	2,525	2,525	2,525	
620-42150-62	FOCUS ON ENERGY REBATES	17,029	-	-	-	-	-	-	-	
620-42175-62	INS CLAIMS REIM/DIVIDENDS	-	-	-	-	-	-	-	-	
620-42212-62	CLEAN WATER FD REIMBURSEMENT	3,800	-	-	-	-	-	-	-	
620-42213-62	MISC INCOME	6,103	10,389	9,225	7,500	60	7,575	7,575	7,575	
620-42214-62	REPLACEMENT FUND	-	-	-	-	-	-	-	-	
620-42215-62	SPECIAL ASSESSMENTS	75	-	-	-	-	-	-	-	
620-42217-62	BOND PROCEEDS	-	-	-	3,741,084	3,741,084	-	-	-	C
620-42218-62	GRANT PROCEEDS	-	-	49,017	1,032,704	1,032,704	-	-	-	
620-42300-62	EQUIPMENT-AUCTION PROCEEDS	-	-	70,680	-	-	-	-	-	
620-49920-62	TRANSFER TID 14-LIFT ST DEBT	-	-	-	-	-	68,938	95,694	95,694	
620-49930-62	RETAINED EARNINGS-(INC)-DEC	-	-	-	(1,835,132)	(3,716,451)	792,434	291,592	291,592	
	Total Revenues/Other Sources	96,484	25,136	131,621	2,948,656	1,057,897	871,472	397,385	397,385	
	620 - Wastewater Utility	3,788,437	3,818,214	4,160,133	6,976,848	6,657,586	4,939,945	4,465,858	4,465,858	

NOTES

- A A rate increase of 3% is planned to take effect 3/31/2022. The last rate change for Wastewater took effect June 27, 2019
- B Estimated 22 Sewer Connections at \$1,824 each
- C Wastewater CIP Items

PROPRIETARY FUNDS

FUND 620
WASTEWATER UTILITY



WASTEWATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref	
ADMINISTRATIVE/GENERAL EXPENSES / 620-62810										
620-62810-111	SALARIES/PERMANENT	141,443	142,748	144,324	147,778	150,454	151,104	159,096	159,096	
620-62810-116	ACCOUNTING/COLLECT SALARIES	36,331	38,080	37,730	38,099	37,301	38,956	42,217	42,217	
620-62810-118	METER READING SALARIES	1,027	8,199	1,083	-	-	-	-	-	
620-62810-154	PROFESSIONAL DEVELOPMENT	25	69	-	-	-	-	-	-	
620-62810-219	PROF SERVICES/ACCTG & AUDIT	8,850	10,950	9,622	10,000	10,348	10,100	10,100	10,100	
620-62810-220	PLANNING	12,000	12,000	12,000	12,000	12,000	12,120	12,120	12,120	A
620-62810-221	GIS SERVICES/EXPENSES	2,968	4,534	5,612	5,700	6,500	5,905	7,314	7,314	B
620-62810-222	SAFETY PROGRAM-ALL DPW	643	3,949	-	2,300	2,300	2,323	2,323	2,323	
620-62810-224	SOFTWARE/HARDWARE MAINTENANCE	6,372	6,630	6,366	6,791	6,791	7,139	9,236	9,236	
620-62810-225	TELECOM/INTERNET/COMMUNICATION	1,403	1,440	1,946	2,138	2,138	2,169	2,228	2,228	
620-62810-310	OFFICE SUPPLIES	7,715	6,421	6,683	6,500	7,532	6,565	6,565	6,565	
620-62810-356	JOINT METER EXPENSE	32,970	11,229	17,917	19,150	19,150	19,342	19,342	19,342	
620-62810-362	CREDIT/DEBIT CARD EXPENSES	22,524	14,110	16,949	25,000	34,324	25,250	25,250	25,250	
620-62810-519	INSURANCE EXPENSE	37,598	39,829	42,266	44,656	45,494	45,996	48,262	48,262	
620-62810-550	DEPRECIATION EXPENSE	1,010,163	1,289,501	1,308,672	-	-	-	-	-	
620-62810-555	LOSS ON SALE/DISPOSAL OF ASSET	53,935	-	-	-	-	-	-	-	
620-62810-610	PRINCIPAL ON DEBT	-	-	-	1,554,656	2,099,656	1,763,007	1,603,007	1,603,007	
620-62810-620	INTEREST ON DEBT	569,605	545,843	547,042	506,670	506,670	599,695	675,380	675,380	
620-62810-670	BOND ISSUE/DEBT AMORT EXPENSE	475	27,022	475	30,000	116,978	30,300	30,300	30,300	
620-62810-820	CAPITAL IMPROVEMENTS	(0)	3,551	4,018	3,305,088	1,252,344	892,000	459,000	459,000	C
620-62810-821	CAPITAL EQUIPMENT	6,568	1,374	-	-	-	70,000	20,000	20,000	D
620-62810-822	EQUIP REPL FUND ITEMS	-	11,068	2,206	10,000	10,000	10,100	10,100	10,100	
620-62810-825	SEWER REPAIR/MAINT FUNDING	103,992	88,157	26,592	100,000	100,000	100,000	100,000	100,000	E
620-62810-826	OPERATING RESERVE FUNDING	-	-	-	-	3,515	-	-	-	
620-62810-830	AMR GATEWAY SERVICES	876	968	756	1,000	432	1,010	1,998	1,998	
	Total Adm./General Expenses	2,057,481	2,267,672	2,192,257	5,827,527	4,423,926	3,793,081	3,243,838	3,243,838	
SUPERVISORY/CLERICAL / 620-62820										
620-62820-111	SALARIES/PERMANENT	77,755	79,450	80,605	83,180	82,469	85,051	87,945	87,945	
620-62820-112	WAGES/OVERTIME	-	-	-	-	-	-	1,440	1,440	
620-62820-117	LONGEVITY PAY	-	-	-	-	520	-	-	-	
620-62820-120	EMPLOYEE BENEFITS	235,967	226,211	212,363	227,675	196,659	229,545	228,130	228,130	
620-62820-154	PROFESSIONAL DEVELOPMENT	3,297	2,443	2,655	2,700	2,700	2,727	2,750	2,750	
620-62820-219	PROFESSIONAL SERVICES	10,103	70,192	25,924	10,550	20,000	8,550	8,550	8,550	F
620-62820-225	TELECOM/INTERNET/COMMUNICATION	4,498	3,946	3,751	3,840	3,840	3,840	3,840	3,840	
620-62820-310	OFFICE & OPERATING SUPPLIES	2,004	3,400	1,452	3,000	3,000	3,030	3,030	3,030	
	Total Supervisory/Clerical	333,624	385,643	326,750	330,944	309,188	332,743	335,685	335,685	
COLLECTION SYSTEM O&M / 620-62830										
620-62830-111	SALARIES/PERMANENT	69,127	78,563	86,566	74,175	79,985	75,844	88,591	88,591	
620-62830-112	WAGES/OVERTIME	1,554	645	372	1,558	1,345	1,593	6,371	6,371	
620-62830-222	ELECTRICITY/LIFT STATIONS	7,537	9,189	11,411	10,000	10,000	10,100	10,100	10,100	
620-62830-295	CONTRACTUAL SERVICES	-	11,305	-	8,800	2,703	7,400	7,400	7,400	G
620-62830-353	REPR/MTN - LIFT STATIONS	16,989	22,975	13,372	14,000	12,000	14,140	14,140	14,140	
620-62830-354	REPR MTN - SANITARY SEWERS	6,651	5,197	7,718	6,500	6,500	6,565	6,565	6,565	
620-62830-355	REPR/MAINT-COLLECTION EQUIP	4,714	7,394	3,917	2,700	4,412	4,000	4,000	4,000	
620-62830-356	TELECOM/INTERNET/COMMUNICATION	-	-	-	-	-	-	-	-	
	Total Collection System O&M	106,572	135,266	123,357	117,732	116,944	119,641	137,168	137,168	
TREATMENT PLANT OPERATIONS / 620-62840										
620-62840-111	SALARIES/PERMANENT	104,076	107,882	58,487	101,855	34,523	104,147	59,855	59,855	
620-62840-112	OVERTIME	7,854	2,204	1,644	5,324	3,875	5,444	6,371	6,371	
620-62840-116	ON-CALL PAY	12,520	12,476	12,228	13,052	12,370	13,052	13,052	13,052	
620-62840-118	CLOTHING ALLOWANCE	4,894	3,809	4,684	4,500	4,148	4,545	4,545	4,545	
620-62840-222	ELECTRICITY/PLANT	136,298	113,904	155,230	140,000	140,000	141,400	141,400	141,400	
620-62840-223	NATURAL GAS/PLANT	39,490	22,639	48,150	40,000	40,849	40,400	40,400	40,400	
620-62840-310	OFFICE & OPERATING SUPPLIES	12,441	16,447	14,380	15,000	15,000	15,150	15,150	15,150	H
620-62840-341	CHEMICALS	22,469	14,797	14,672	27,200	28,000	31,300	32,000	32,000	I
620-62840-342	CONTRACTUAL SERVICES	5,542	19,064	6,196	12,100	9,964	12,100	12,100	12,100	J
620-62840-351	FUEL EXPENSES	5,309	5,562	6,605	6,000	8,168	6,060	7,500	7,500	
620-62840-353	REPAIR/MTN-TREATMENT PLANT	-	-	644	-	-	-	-	-	
620-62840-355	TRUCK/AUTO EXPENSES	274	-	-	1,000	102	1,010	1,010	1,010	
620-62840-590	DNR ENVIRONMENTAL FEE	6,929	6,867	7,870	7,500	7,280	7,575	7,575	7,575	
	Total Treatment Plant Oper.	358,095	325,650	330,791	373,532	304,278	382,183	340,958	340,958	

PROPRIETARY FUNDS

FUND 620
WASTEWATER UTILITY



WASTEWATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref	
TREATMENT EQUIPMENT MAINTENANCE / 620-62850										
620-62850-111	SALARIES/PERMANENT	71,846	63,962	90,583	60,389	67,988	61,748	92,701	92,701	
620-62850-112	WAGES/OVERTIME	-	-	-	-	-	-	-	-	
620-62850-242	CONTRACTUAL SERVICES	5,279	15,119	32,663	57,500	44,876	37,200	55,800	55,800	K
620-62850-342	LUBRICANTS	2,154	2,465	1,639	3,000	2,287	3,030	3,030	3,030	
620-62850-357	REPAIRS & SUPPLIES	18,060	16,245	62,344	20,200	25,000	18,400	21,400	21,400	L
	Total Maint./Treatment Equip.	97,339	97,791	187,229	141,089	140,151	120,378	172,931	172,931	
MAINTENANCE - BUILDINGS & GROUNDS / 620-62860										
620-62860-111	SALARIES/PERMANENT	16,575	8,172	12,530	7,716	8,685	7,889	12,823	12,823	
620-62860-112	WAGES/OVERTIME	28	107	117	-	166	-	-	-	
620-62860-113	SEASONAL WAGES	7,587	6,903	6,134	14,250	6,218	14,571	15,600	15,600	
620-62860-220	STORMWATER UTILITY FEE	1,575	1,575	1,575	1,575	1,575	1,591	1,600	1,600	
620-62860-245	CONTRACTUAL REPAIRS	9,938	4,572	6,876	6,000	18,000	6,000	6,000	6,000	
620-62860-355	EQUIPMENT	1,488	2,328	2,560	2,500	737	2,525	2,525	2,525	
620-62860-357	REPAIRS & SUPPLIES	3,443	5,190	18,152	7,100	73,164	5,500	7,500	7,500	
	Total Maint-Build & Grounds	40,634	28,847	47,944	39,141	108,544	38,076	46,048	46,048	
LABORATORY EXPENSE / 620-62870										
620-62870-111	SALARIES/PERMANENT	56,829	81,125	73,549	76,594	79,955	78,317	75,270	75,270	
620-62870-112	WAGES/OVERTIME	3,005	1,147	608	2,771	1,078	2,834	2,358	2,358	
620-62870-114	WAGES/PART-TIME/PERMANENT	4,451	-	-	-	-	-	-	-	
620-62870-295	CONTRACTUAL SERVICES	13,895	3,347	5,718	5,500	2,319	5,555	18,000	18,000	
620-62870-310	LAB & OPERATING SUPPLIES	11,203	7,730	8,352	8,000	8,000	8,080	9,600	9,600	
	Total Laboratory Expense	89,381	93,350	88,228	92,865	91,352	94,786	105,227	105,227	
POWER GENERATION EXPENSE / 620-62880										
620-62880-111	SALARIES/PERMANENT	-	-	-	-	-	-	-	-	
620-62880-242	CONTRACTUAL SERVICES	6,343	3,420	2,162	1,000	-	1,010	1,010	1,010	
620-62880-357	REPAIRS & SUPPLIES	588	24	468	1,000	-	1,010	1,010	1,010	
	Total Power Generation Exp.	6,931	3,444	2,630	2,000	-	2,020	2,020	2,020	
BIOSOLIDS HANDLING EXPENSE / 620-62890										
620-62890-111	SALARIES/PERMANENT	-	2,111	775	-	353	-	-	-	
620-62890-112	WAGES/OVERTIME	-	7	55	17	-	17	213	213	
620-62890-154	PROFESSIONAL DEVELOPMENT	-	-	45	-	-	-	-	-	
620-62890-295	CONTRACTUAL SERVICES	73,002	76,057	31,094	50,000	79,006	55,000	79,750	79,750	M
620-62890-351	DIESEL FUEL EXPENSE	-	-	-	-	-	-	-	-	
620-62890-357	REPAIRS & SUPPLIES	584	45	621	2,000	948	2,020	2,020	2,020	
	Total Sludge Application Exp.	73,586	78,220	32,590	52,017	80,306	57,037	81,983	81,983	
WASTEWATER UTILITY EXP TOTAL		3,163,644	3,415,882	3,331,776	6,976,848	5,574,689	4,939,945	4,465,858	4,465,858	

WASTEWATER UTILITY EXPENSE NOTES		2022	2023
A Planning/Eng/Transfer to GF	Total:	12,000	12,500
B GIS Technician/Transfer GF		4,600	4,750
	Total:	4,600	4,750
C Capital Improvements			
Vanderlip Lift Station		2,087,200	300,000
E Main Street Reconstruction		764,313	-
Yoder Lane Reconstruction		121,575	-
Biennial Street Reconstruction		-	90,000
Wetwell Coating		275,000	-
Roof Replacement Schedule		91,456	40,000
Fraternity Genset Repurpose		-	-
Milwaukee Lift Station Access Road		-	17,000
Secondary Scum Pump Piping		-	12,000
	Total:	3,339,544	459,000
D Capital Equipment			
Centrate Line Flowmeter installation		-	15,000
CAT Switchgear-Time Delay Investigation		-	5,000
	Total:	-	20,000
E Transfer to Sewer Repair/Replacement Fund	Total:	100,000	100,000
F Professional Services			
Cleansweep collection day - share with Water Dept.		750	750
MEG membership		1,800	1,800
GIS enhancements		8,000	6,000
	Total:	10,550	8,550
G Collection System - Contractual Services			
Generator Maintenance- even numbered years		2,000	600
Cross Connection Inspection Service (340 @ \$8.82)		3,000	3,000
Lift Station pump rebuild		3,800	3,800
	Total:	8,800	7,400
H Operating Supplies			
Process Sensors/Ortho Analyzer reagents		1,200	5,100
Other		13,800	10,050
	Total:	15,000	15,150
I Chemicals - Polymer & Alum	Total:	27,200	32,000
J Treatment Plant Operations Contractual Services			
Software support - Hach-\$3,300, Win911-\$1000		4,300	4,300
Meter calibrations		800	800
Uniform Service		5,500	5,500
Other		1,500	1,500
	Total:	12,100	12,100
K Equipment - Contractual Services			
Cake Pump Rebuild		16,000	-
Influent Pump Rebuild		14,800	18,000
Adjust Rotary Plane of Clarifier 502		9,200	-
Bldg. 320 Conduit Repair		-	3,500
Plant Boiler Maint.		3,000	3,000
Plant Generator Maint.		-	2,000
General electrical services		4,000	4,000
Thickener Feed Pump Maintenance		-	2,800
Centrifuge Maintenance		-	15,000
Other		7,500	7,500
	Total:	54,500	55,800
L Equipment - Repairs and Supplies			
UV Hydraulic hoses		2,500	-
Electric motor rebuilds		700	1,400
Other		17,000	20,000
	Total:	20,200	21,400
M Biosolids - Contract Land Application	Total:	50,000	79,750
Move Operating Cash to Sewer Connection Fund (\$1,824/service)- estimate 22 new services	Total:	40,128	40,128

FUND TYPE
ENTERPRISE

ASSOCIATED DEPARTMENT
STORMWATER UTILITY

FUND DESCRIPTION

FUND 630

The Stormwater Utility Fund (#630) was established to account for the revenues, expenses and capital planning necessary to comply with the State's stormwater regulations, prevent flooding and to maintain the stormwater infrastructure and equipment.

- **Fund Balance** is retained to use for stormwater improvements throughout the City.
- **Primary Funding Source** is primarily through assessing fees to all properties throughout the City. Fees are based upon Equivalent Runoff Units (ERU's), which represents a standardized unit of impervious area for each property as reasonably determined by the city.
- **Audit Classification:** Proprietary; Non-Major.

DEPARTMENT/FUNCTION

The Stormwater Utility provides for the operation, maintenance, repair and construction of catch basin, storm sewers, detention ponds, street sweeping, compost management, and lakes management.

MISSION

To provide efficient and effective operation, maintenance, repair, and construction of stormwater utility components and lake management for the citizens of Whitewater.

STORMWATER UTILITY REVENUE & EXPENSE SUMMARY

FISCAL RESOURCES	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
REVENUES								
Total Revenues	551,947	540,353	594,103	1,033,865	862,398	707,255	751,341	751,341
Total	551,947	540,353	594,103	1,033,865	862,398	707,255	751,341	751,341
EXPENSES								
100 Personnel & Benefits	227,244	250,640	263,408	267,106	277,315	271,991	282,429	282,429
200 Professional Svcs	25,069	25,439	36,413	27,400	39,031	27,545	28,700	28,700
300 Commodities & Other Exp	34,397	64,794	60,017	34,266	66,489	34,716	34,716	34,716
500 Insurance	82,055	94,235	112,809	12,676	12,124	13,016	13,997	13,997
600 Debt Service	53,570	56,334	54,664	185,865	198,387	244,986	276,499	276,499
800 Capital Outlay	12,669	9,360	-	481,551	244,051	90,000	90,000	90,000
900 Transfers	21,500	21,500	25,000	25,000	25,000	25,000	25,000	25,000
Total	456,504	522,302	552,311	1,033,865	862,398	707,255	751,341	751,341
Liquid-Operating Cash	36,310	36,505	-		-			
Liquid-Restricted Cash	-	-	-		-			
Non-Liquid-Fund Balance	2,275,189	4,478,259	4,556,500		5,285,300			
FUND BALANCE	2,311,499	4,514,764	4,556,500		5,285,300	5,101,522	5,057,436	5,057,436
Net Change-Increase/(Decrease)	95,443	2,203,265	41,736		728,799	(183,778)	(44,086)	-

DEPARTMENT SERVICE METRICS

SERVICE TYPE	2018	2019	2020	2021	2022/thru Oct
Structural Storm Water Facilities	18	19	19	19	19
Street Sweeping Miles & Tons*	5.8 Tons	557 Miles / 47 Tons	1314 Miles / 536 Tons	1703 Miles / 536 Tons	471 Miles / 332 Tons
Street Sweeping Hours*			297	417	104
*To help control pollutants from entering into the storm sewer system and ultimately discharging into the lakes and streams, the City routinely sweeps the streets. This measure will collect the number of miles and hours the street sweeping machine is in use.					
Catch Basins/Inlets Cleaned**	75	70	152 / 17.23 Tons	319 / 35.9 Tons	309 / 34.76 Tons
**To help control pollutants from entering into the storm sewer system and ultimately discharging into the lakes and streams, catch basins have been installed with 2' sumps. These sumps need to be routinely cleaned out. This measure will collect the number of catch basins cleaned and the tonnage of sediment removed.					

**GOALS & OBJECTIVES
2022/2023 OUTLOOK**

- Storm Sewer Maintenance Tracking (August 2022) – Working with GIS staff, develop protocols to determine and track maintenance requirements on storm sewer related devices, including items such as, detention pond maintenance, inlet cleaning, inlet reconstruction, and outfall inspections.
- Migrate existing Departmental procedural documents to Laserfiche by 9/30/22.

STORMWATER UTILITY REVENUE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref
REVENUES									
630-4110-63	RESIDENTIAL REVENUES	205,188	205,635	206,427	205,412	207,099	205,412	205,412	205,412
630-4112-63	COMMERCIAL REVENUES	137,972	138,913	140,262	138,442	144,785	138,442	138,442	138,442
630-4113-63	INDUSTRIAL REVENUES	73,291	73,038	73,037	73,164	73,028	73,164	73,164	73,164
630-4114-63	PUBLIC/TAX EXEMPT REVENUES	100,996	102,314	102,448	101,655	102,448	101,655	101,655	101,655
630-4115-63	PENALTIES	5,078	3,529	5,369	4,303	5,227	4,303	4,303	4,303
630-4116-63	OTHER REVENUES	-	15,000	15,000	-	18,545	-	-	-
630-4118-63	RESERVE ERUS	-	-	-	-	-	-	-	-
	Total Revenues	522,526	538,428	542,543	522,977	551,133	522,977	522,977	522,977
REVENUES/OTHER SOURCES									
630-4210-63	INTEREST INCOME	2,735	195	30	500	-	500	500	500
630-42212-63	GRANTS-REIMBURSEMENT-STATE	25,000	-	49,800	-	49,800	-	-	-
630-42213-63	MISC INCOME	1,686	1,730	1,730	-	-	-	-	-
630-42400-63	INS CLAIMS REIM/DIVIDENDS	-	-	-	-	-	-	-	-
630-49920-63	TRANS-CITY-STORMWATER ASSETS	-	-	-	-	-	-	-	-
630-49930-63	RETAINED EARNINGS-(INC)-DEC	-	-	-	(439,063)	(728,799)	183,778	227,864	227,864
630-49940-63	RETAINED LOAN PROCEEDS	-	-	-	-	-	-	-	-
630-49950-63	CAPITAL IMPROVE-LOAN	-	-	-	949,451	990,264	-	-	-
	Total Revenues/Other Sources	29,421	1,926	51,560	510,888	311,265	184,278	228,364	228,364
	630 - Stormwater Util	551,947	540,353	594,103	1,033,865	862,398	707,255	751,341	751,341

PROPRIETARY FUNDS

FUND 630
STORMWATER UTILITY



STORMWATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 ACT-EST	2023 Original BUDGET	2023 Revised W/Ref	2023 Revised WO/Ref	
ADMINISTRATIVE/GENERAL EXPENSES / 630-63300										
630-63300-115	ADMINISTRATIVE SALARIES	63,658	63,952	65,195	60,880	63,405	62,250	64,943	64,943	
630-63300-116	ACCOUNTING/FINANCE SALARIES	18,298	18,732	18,755	24,924	18,990	25,485	27,200	27,200	
630-63300-120	EMPLOYEE BENEFITS-TOTAL	65,656	75,430	80,682	82,923	79,688	83,664	87,187	87,187	
630-63300-154	PROFESSIONAL DEVELOPMENT	65	-	-	-	-	-	-	-	
630-63300-214	PROF SERVICES/AUDIT EXPENSES	3,600	4,150	3,079	4,000	4,000	4,040	4,040	4,040	
630-63300-220	ENGINEERING/PLANNING- TO GF	7,500	7,500	8,500	8,500	8,500	8,500	8,500	8,500	A
630-63300-221	GIS EXPENSES	2,500	4,034	4,344	4,900	5,700	5,005	6,160	6,160	B
630-63300-225	TELECOM/INTERNET/COMMUNICATION	-	-	-	-	-	-	-	-	
630-63300-247	SOFTWARE EXPENSES	-	292	-	-	-	-	-	-	
630-63300-310	OFFICE & OPERATING SUPPLIES	3,853	3,850	5,401	4,000	4,219	4,040	4,040	4,040	
630-63300-350	CONTINGENCIES	-	-	-	-	-	-	-	-	
630-63300-352	INFO TECHNOLOGY EXPENSES	2,348	2,162	2,568	2,684	2,600	2,818	2,818	2,818	
630-63300-362	CREDIT/DEBIT CARD EXPENSES	-	2,152	2,379	2,583	2,532	2,608	2,608	2,608	
630-63300-519	INSURANCE EXPENSES	9,455	10,317	10,124	10,676	10,124	10,996	11,977	11,977	
630-63300-610	DEBT SERVICE-PRINCIPAL/INT	53,570	52,277	54,664	185,865	185,865	244,986	276,499	276,499	C
630-63300-913	ERF TRANSFER-DPW ERF	21,500	21,500	25,000	25,000	25,000	25,000	25,000	25,000	D
Total Adm./General Expenses		252,003	266,349	280,691	416,934	410,623	479,391.55	520,971.44	520,971.44	
STREET CLEANING / 630-63310										
630-63310-111	SALARIES/WAGES	18,984	19,132	23,795	20,936	23,430	21,407	24,153	24,153	
630-63310-351	FUEL EXPENSES	106	-	222	500	2,194	505	505	505	
630-63310-353	EQUIPMENT PARTS/SUPPLIES	1,792	4,455	1,511	500	3,500	505	505	505	
630-63310-550	DEPRECIATION EXPENSE	70,600	81,918	100,685	-	-	-	-	-	
Total Street Cleaning Exp.		91,481	105,505	126,212	21,936	29,124	22,417	25,163	25,163	
STORMWATER MANAGEMENT / 630-63440										
630-63440-111	SALARIES/WAGES	13,376	15,680	16,304	17,158	26,338	17,544	17,996	17,996	
630-63440-113	SEASONAL WAGES	-	-	-	-	-	-	-	-	
630-63440-295	CONTRACTUAL SERVICES	-	9,463	20,489	10,000	20,831	10,000	10,000	10,000	E
630-63440-320	PUBLIC EDUCATION/OUTREACH	5,727	5,203	5,078	5,500	5,500	5,555	5,555	5,555	
630-63440-350	REPAIR/MAINTENANCE SUPPLIES	5,994	4,071	12,517	5,000	10,608	5,050	5,050	5,050	
630-63440-351	FUEL EXPENSES	-	-	-	-	-	-	-	-	
630-63440-590	PERMIT FEES-DNR	2,000	2,000	2,000	2,000	2,000	2,020	2,020	2,020	
630-63440-670	BOND ISSUE EXPENSES	-	4,057	-	-	12,522	-	-	-	
630-63440-810	CAPITAL EQUIPMENT	-	-	-	-	-	-	-	-	F
630-63440-820	CAPITAL IMPROVEMENTS	12,669	9,360	-	481,551	244,051	90,000	90,000	90,000	G
630-63440-856	TMDL STORMWATER PLAN	-	-	-	-	-	-	-	-	
Total Stormwater Maintenance		39,766	49,834	56,388	521,209	321,850	130,168.82	130,620.64	130,620.64	
COMPOST SITE/YARD WASTES / 630-63600										
630-63600-111	SALARIES/WAGES	44,441	55,092	53,235	60,286	58,633	61,643	60,951	60,951	
630-63600-113	SEASONAL WAGES	2,766	2,623	5,443	-	6,832	-	-	-	
630-63600-310	OFFICE & OPERATING SUPPLIES	6,051	6,000	-	6,000	6,000	6,060	6,060	6,060	
630-63600-351	FUEL EXPENSES	3,175	2,567	2,700	2,500	2,157	2,525	2,525	2,525	
630-63600-352	VEHICLE/EQUIPMENT/REPAIR PARTS	5,352	34,333	27,641	5,000	27,180	5,050	5,050	5,050	
Total Compost Site/Yard Wastes		61,785	100,615	89,019	73,786	100,801	75,278	74,586	74,586	
LAKE MANAGEMENT/MAINTENANCE / 630-63610										
630-63610-291	LAKE WEED CONTROL EXPENSES	11,469	-	-	-	-	-	-	-	
630-63610-295	CONTRACTUAL EXPENSES	-	-	-	-	-	-	-	-	
Total Lake Management/Maintenance		11,469	-	-	-	-	-	-	-	
STORMWATER EXPENSE TOTAL		456,504	522,302	552,311	1,033,865	862,398	707,255	751,341	751,341	

STORMWATER UTILITY EXPENSE NOTES		2022	2023
A	Transfer to GF for general engineering services	8,500	8,500
B	Transfer to GF for GIS services	3,800	3,850
	EIG Whitewater.org GIS Hosting	1,100	1,155
	Total:	4,900	5,005
C	Debt Service	185,865	244,986
D	Transfer to DPW ERF	25,000	25,000
E	Contractual Services	10,000	10,000
F	Capital Equipment	-	-
G	Capital Improvements:		
	E. Main Street - Construction	223,750	-
	Walworth Avenue - Design and Construction	237,500	-
	Yoder Lane - Construction	20,301	-
	Ann Street - Design	-	22,500
	Fremont Street - Design	-	22,500
	Putnam Street - Design	-	22,500
	Forest Street - Design	-	22,500
	Total:	481,551	90,000

note: Walworth Avenue project approved and funding in 2021 CIP. Project expected to take place in 2022.

ADMINISTRATION

This department of the City of Whitewater that is responsible for implementing City Council policies. The administration department is headed by the City Manager who is appointed by the City Council. The City Manager makes all personnel appointments, directs the work of the city departments, ensures enforcement of laws, and makes recommendations for Council consideration.

ACCRUAL BASIS OF ACCOUNTING

Revenues such as user fees are recognized in the accounting period in which they are earned, expenses are recognized in the period incurred. Unbilled receivables are not recorded as the amount is not material.

AGENCY FUNDS

A fund used to account for assets held by the village as an agent for other organizations. The City of Whitewater's agency fund is the Tax Collection Fund.

AMORTIZATION

Accounting procedure that gradually reduces the cost value of a limited life or intangible asset through periodic charges to the Statement of Activities.

ANNUAL BUDGET

A statement of planned city expenditures that match with expected revenues for a one-year period.

APPROPRIATION

An authorization made by the City Council, which permits officials to incur obligations against and to make expenditures of governmental resources for specific purposes. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

ASSESSED VALUATION

A valuation set upon real estate and certain personal property by the city's contracted assessor for a basis for levying property taxes.

ASSETS

Property owned by a government which has a monetary value.

AUDIT

A type of formal accounting review completed by a third party Certified Public Accountant. Audits are commissioned to provide the public with an informed and independent opinion of the integrity and reliability of financial reporting.

BALANCED BUDGET

A plan of financial operation where total revenues match total expenditures. It is a goal of the city to propose and approve a balanced budget annually.

BOND (DEBT INSTRUMENT)

A written promise to pay a specified sum of money (called the principal amount or face value) at a specified future due date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (called the interest rate). Bonds are typically used for to pay for specified capital expenditures. The difference between a note and a bond is that the latter is issued for a longer period (over 10 years) and requires greater legal formality.

BUDGET ADJUSTMENT

A legal procedure requiring Council action to revise a budget appropriation

CAFR

Comprehensive Annual Financial Report. The Governmental Accounting Standards Board requires this report as a matter of public record.

CAPITAL EXPENDITURES

Expenditures resulting in the acquisition of fixed assets. The city places a threshold of items individually exceeding \$5,000.

CAPITAL PROJECT FUND

A fund used to account for the acquisition or construction of major capital facilities other than those financed by proprietary funds. The City of Whitewater capital project funds are: Tax Incremental District No. 4, Tax Incremental District No. 5, Tax Incremental District No. 6, Tax Incremental District No. 7, Tax Incremental District No. 8, Tax Incremental District No. 9 Capital Improvements Fund-450.

CHARGE FOR SERVICE

User charge for services provided by the city.

CITY CLERK

Responsible for maintenance of all records of the city, as well as elections, assessments and City Council proceedings.

COMPREHENSIVE PLAN

A defined land use and zoning plan that was developed and placed into Whitewater's City ordinances.

CVMIC

Cities & Villages Mutual Insurance Company. This is the insurance company that provides insurance, loss control, risk management and training services to the city. Whitewater is a member community of this cooperative organization.

DEBT

A financial obligation resulting from the borrowing of money. Debts of governments include bonds, notes, capital leases and land contracts.

DEBT SERVICE

Amount necessary for the payment of principal, interest and related costs of general long-term debt.

DEBT SERVICE FUND

A fund used to account for the payment of principal and interest on various types of general obligation debt other than those payable from proprietary funds.

DEFICIT

The excess of an entity's liabilities over its assets (see fund balance). The excess of expenditures or expenses over revenues during a single accounting period.

DEPARTMENT

A major administrative subset of the city which indicates overall management responsibility for an operation or a group of related operations within a functional area.

DEPRECIATION

The systematic allocation of the cost of an asset over its useful life.

ENTERPRISE FUND

A fund used to account for operations that provide goods or services to the general public and are financed primarily through user charges. The City of Whitewater enterprise funds are Water, Wastewater and Stormwater.

EQUALIZED VALUE

The State's estimate of the full value of property; used to apportion property tax levies of counties, school districts and municipalities among tax districts.

ESRI-GIS

Environmental Systems Research Institute (ESRI) is the company that provides the Geographical Information System (GIS) software used by the city. We use this GIS system to record property information including locations of easements, utilities, and property boundaries.

EXPENDITURE

Use of financial resources for current operations, debt service and capital outlay.

FIDUCIARY FUND

A separate fund used to account for resources held by a government acting as a trustee or agent for entities external to the governmental unit, including individuals, organizations, and other governmental units.

FINANCE DEPARTMENT

The department of the City of Whitewater that is responsible for: accounting for all city financial transactions, administering bond indebtedness, investing idle funds, preparing the city's annual budget and preparing the city's annual financial reports. The finance department also oversees the daily operations of the city's Municipal Court Clerk and the billing and collection of all municipal utility operations.

FIRE/CRASH CREW/RESCUE

The Fire/Crash Crew/Rescue Department is responsible for vehicle accident clean up and extrication, rescue/ambulance services for the city and six surrounding townships and for protection of life and property from the hazards of fire, including suppression and prevention. The Department is made up of fully trained volunteers.

FIXED ASSET

Long-lived, tangible assets that include infrastructure, buildings, equipment, and improvements other than building and land.

FSP

Fiscal Sustainability Plan (<http://dnr.wi.gov/aid/documents/eif/guide/fsp.html>) The Clean Water Fund loan program requires loan recipients to develop and submit a financial plan that demonstrates that the utility is adequately planning and pricing for both operating and capital costs. We have a contract with Baker Tilly of Madison to complete this task by the time we reach substantial completion of our Wastewater treatment plant construction project.

FUND

An accounting entity with a self-balancing set of accounts containing its own assets, liabilities and fund balance. A fund is established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

FUND BALANCE

The difference between the assets and liabilities of a governmental fund.

G. I. S.

Geographic Information System. G. I. S. is a computer mapping facility enabling the village to manage resources & plan for the future. It can be used to print maps and reports on demand based on different criteria.

GAAFR

Generally Accepted Accounting and Auditing Financial Reporting

GENERAL FUND

A fund used to account for basic governmental activities such as general government, public safety, public works, health and human services, leisure activities and development related activities.

GENERAL GOVERNMENTAL EXPENDITURES

A broad category of expenditures that include all funds except proprietary funds.

GENERAL GOVERNMENTAL REVENUES

A broad category of revenues that include all funds except proprietary funds

GENERAL OBLIGATION BONDS (DEBT)

Bonds that are backed by the full faith and credit of the city.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)

Criteria used by auditors to determine if financial statements of the city are fairly presented.

GFOA

Government Finance Officers Association. A professional organization which provides guidance and training to government accounting, auditing and financial management.

GOVERNMENTAL FUNDS

Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities - except those accounted for in proprietary and fiduciary funds. In essence, these funds are accounting segregations of financial resources. Expendable assets are assigned to a particular governmental fund type according to the purposes for which they may or must be used. Current liabilities are assigned to the fund type from which they are to be paid. The difference between the assets and liabilities of governmental fund types is referred to as fund balance. The measurement focus in these fund types is on the determination of financial position and changes in financial position (sources, uses and balances of financial resources), rather than on net income determination. The statement of revenues, expenditures and changes in fund balance is the primary governmental fund type operating statement. It may be supported or supplemented by more detailed schedules of revenues, expenditures, transfers and other changes in fund balance. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

INVESTMENT INCOME

Income earned on idle funds which are not immediately needed by the city.

INTERGOVERNMENTAL REVENUE

Revenue received from another government in the form of grants and shared revenues. Typically, these contributions are made to local governments from the State and Federal governments and are made for specified purposes.

ISDN PRI

Integrated Services Digital Network Primary Rate Interface is the base digital connection for voice and data between our internal telephone and information systems and the public switched telephone network.

LEGAL DEBT LIMIT

The maximum amount of debt a municipality may incur. The limit equals five percent of the equalized value of the taxable property in the city. Debt such as revenue bonds and tax increment bonds are excluded.

LEGAL DEBT MARGIN

The difference between the legal debt limit and the debt that counts toward the legal debt limit. In other words, the amount of debt that the city may issue before it reaches its legal debt limit.

LEVY

(1) Verb: To impose taxes, special assessments, or service charges for the support of government activities. (2) Noun: The total amount of taxes, special assessments, or service charges imposed by government.

LIABILITY

Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date.

MAJOR FUND

A Fund is designated as a Major Fund if it is the primary operating fund of the City or

- Its Assets, Liabilities, Revenues or Expenditures represent at least 10% of its fund type (governmental or proprietary) or
- Its Assets, Liabilities, Revenues or Expenditures represent at least 5% of the corresponding total for all governmental or proprietary funds combined or
- the City believes the fund is particularly important to financial statement users.

MARKET VALUE

The value of an asset determined by its supply and demand.

MEG

Municipal Environmental Group (<https://megwastewater.org/>) Whitewater's wastewater utility has been a member of this organization for approximately 10 years. MEG provides a voice to the Wisconsin wastewater community regarding regulatory updates and proposals. Additionally, as members, we receive permit review by their legal counsel and they serve as a resource on numerous regulatory concerns that wastewater facilities have with federal, state and local regulators.

MISCELLANEOUS REVENUES

Revenues which are not required to be accounted for elsewhere.

MODIFIED ACCRUAL BASIS OF ACCOUNTING

Revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, judgments, compensated absences, and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

NON-MAJOR FUND

A fund that is not identified as a Major Fund.

OPERATING TRANSFER

Routine and/or recurring transfers of assets between funds.

OTHER CONTRACTUAL SERVICES

Services rendered to the city by private firms, individuals or other government agencies.

PASER

Pavement Surface Evaluation and Rating. An objective system used to assist local officials in understanding and rating the surface condition of asphalt pavement. It describes types of defects and provides a simple system to visually rate pavement condition and prioritize road maintenance needs.

PILOT (PAYMENT IN LIEU OF TAXES)

A contribution by benefactors of city services who are tax exempt, (i.e. certain utilities, non-profit organizations) who chose or must pay a "tax equivalent amount."

PERSONAL SERVICES

Items of expenditures in the operating budget for salaries, wages and associated benefits for services performed by city employees.

PARKS AND RECREATION DEPARTMENT

The department of the City of Whitewater that is responsible for providing leisure-time activities for the citizens of Whitewater. The department also operates and maintains the city's parks.

PARKS AND RECREATION FEE ACTIVITIES

Recreation programs whose direct costs are funded by fees paid by participants.

PARKS AND RECREATION NON-FEE ACTIVITIES

Recreation programs whose direct costs are funded by a combination of fees, donations, and public funding.

POLICE DEPARTMENT

The department of the City of Whitewater that is responsible for protection of life and property. The department is made up of sworn officers, support staff, and community service officers.

PROPRIETARY FUNDS

Funds that are used to account for a government 's activities that are similar to those found in the private sector. Proprietary funds include enterprise and internal service funds.

PUBLIC WORKS DEPARTMENT

The department of the City of Whitewater that provides for the construction and maintenance of public facilities and recycling. Operations performed by the Public Works Department include:

- All engineering related to the design and construction of physical facilities in the city's including preparation of plans, supervision and inspection.
- Maintenance of streets, including sweeping, traffic signs, signal maintenance, patching, snow removal and storm sewer maintenance.
- Recycling activities such as leaf and brush removal.

REVENUES

Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income, ordinance violations, ambulance revenues, transfers.

SALARIES

Items of expenditure in the operating budget for salaries and wages paid for services performed by village employees.

SAFE

Systematic Analysis and Efactor Evaluation System is developed by Springsted Incorporated to evaluate the relative value of positions within a local government or non-profit organization. This is one component of a broader Human Resources compensation and benefits framework.

SCADA

Supervisory Control and Data Acquisition. An industrial control system used to monitor and control otherwise independent subsystems. The Water and Wastewater utilities use SCADA systems to ensure the various processes with their utilities are functioning properly. These systems send status notifications to alert operators of problems within the system to ensure they can find and correct issues before they affect services.

SHARED REVENUES

Revenues levied by one government but shared on a predetermined basis, often in proportion to the amount collected at the local level, with another government or class of government.

SPECIAL PURPOSE FUND

Special Purpose Funds are used to set money aside periodically for the gradual repayment of a debt or replacement of a wasting asset. The City has created a number of special purpose funds as separate components of the General Fund. Each serves an aspect of city operations that are either irregular in value, uncertain in timing or larger than can be funded within a single budget cycle. The use of these special purpose funds provide stable funding and financial visibility to manage specific aspects of city operations.

SPECIAL ASSESSMENT

A levy made against certain properties to defray all or part of the cost of a specific capital improvement that benefits primarily those properties.

SPECIAL REVENUE FUND

A fund used to account for the revenues from specific sources. They are usually required by statute, ordinance, or administrative action to finance particular activities of government. The City of Whitewater's special revenue funds include: Cable TV, Parking Permits, Equipment Revolving Funds, Parkland Acquisition, Development, Forestry, Library Special Funds, Sick Leave Severance, Street Repair, Park & Rec Fund 248.

STREET OVERLAY

Resurfacing a street by grinding off the top layer and laying down new asphalt.

STREETSCAPES

Beautification of streets through landscaping, raised medians, or street lighting.

STORM WATER MANAGEMENT PLAN

A plan required by the State to provide for adequate drainage in the city to prevent flooding problems and to preserve water quality.

TAXES

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people.

TAX INCREMENT

The amount of tax levied on industrial and commercial land within defined Tax Incremental District boundaries that is generated from incremental value growth compared to a base value.

TAX INCREMENT BONDS (DEBT)

Bonds that the City of Whitewater could issue to finance the economic, industrial and commercial growth projects.

TAX INCREMENT DISTRICTS (TID)

A geographic area defined by the local government in accordance with state statutes. The area will be subject to redevelopment as a tax increment project.

TAX INCREMENT FINANCING (TIF)

A method of financing by which improvements made in a designated area are paid by the taxes generated from the added taxable value of the improvements.

TAX LEVY

See Levy

TAX RATE

The amount of tax levied for each \$1,000 of valuation. The equalized (full) value tax rate is calculated using the equalized value of the city. The assessed value tax rate is calculated using the assessed value.

TIME

The TIME System is a law enforcement network that provides law enforcement with critical information on warrants and warrants, driver's license and vehicle registration information, criminal histories, protection order and injunction files, sex offender and corrections information, stolen property, missing persons, and more. The TIME System connects over 10,700 criminal justice computers in Wisconsin to over 400,000 criminal justice computers across the nation and Canada. This is a core system used by the Communications Center to obtain and disseminate necessary information pertaining to police, fire, and rescue incidents.

TiPSS Courts

This is the software used by our Municipal Court to manage their activity. Titan Public Safety Solutions (TiPSS) is the company that provides the software.

UNASSIGNED FUND BALANCE

In a governmental fund, the balance of net financial resources that are spendable or available for appropriation.



Capital Improvement Program
Fiscal years 2022 through 2031

City of Whitewater
2022-2023 Capital Improvement Plan (CIP)

	Debt	Cash	Grant	Grand Total
Funded	11,799,639	1,969,000	1,542,538	15,311,177
Deferred	10,002,275	270,697	0	10,272,972
Grand Total	21,801,914	2,239,697	1,542,538	25,584,149

There were over \$25 million of projects requesting funding over the 2022-2023 period. We were able to accommodate more than \$15 million for funding.

There are a number of factors considered in arriving at this slate of funding recommendations. First, there are several large projects that represent core services of the community (Water Tower, Vanderlip Lift Station). Several others involve continuation/completion of projects spanning multiple years (Lakes Drawdown, Biennial Reconstruction). Available ARPA funding is enabling several of these to be included in favor of deferring them until future years. Using this ARPA funding for these eligible projects is an efficient way to benefit all residents in support of existing services. Additionally, several factors have helped to make these projects more affordable and less impactful on property tax rates. These include growth in Property Values due to new construction, the benefit of closing Tax Increment Districts (TID) and return of the increment value to the Tax Base, and creation of new TIDs. All of these factors support funding the recommended projects while still maintaining General Obligation debt below 70% of capacity (Policy Target) and keeping a property tax mill rate below levels of recent years.

Summarizing these projects by type of funding and source of repayment helps to illustrate the significance and distribution of costs.

22-23 CIP: Proposed				
	Debt	Cash	Grant	Grand Total
Levy	3,563,312	1,457,500	74,700	5,095,512
Water	2,448,892	268,500	435,134	3,152,526
Sewer	1,605,384	243,000	1,032,704	2,881,088
Stormwater	334,051	-	-	334,051
TID 10	215,250	-	-	215,250
TID 11	215,250	-	-	215,250
TID 12	200,000	-	-	200,000
TID 13	1,168,750	-	-	1,168,750
TID 14	2,048,750	-	-	2,048,750
Grand Total	11,799,639	1,969,000	1,542,538	15,311,177

Breaking these totals down further by individual Projects, type of funding, and source of repayment helps to illustrate the scale and distribution of these costs further

22-23 Biennial CIP Budget: Approved	Debt										Grant	Cash	Total
	Levy	Water	Sewer	Storm-water	TID 10	TID 11	TID 12	TID 13	TID 14	Total			
Water Tower - New	0	851,866	0	0	215,250	215,250	0	648,750	648,750	2,579,866	435,134	0	3,015,000
Vanderlip Lift Station Replacement	0	0	394,496	0	0	0	0	0	1,400,000	1,794,496	1,032,704	0	2,827,200
E. Main Street Reconstruction	1,017,637	724,938	764,313	223,750	0	0	0	0	0	2,730,638	0	0	2,730,638
Lakes Drawdown Project	1,328,000	0	0	0	0	0	0	0	0	1,328,000	25,000	0	1,353,000
Replace Ladder 1250	700,000	0	0	0	0	0	0	0	0	700,000	0	0	700,000
Main Improvement - Well #9/RR	0	55,000	0	0	0	0	0	520,000	0	575,000	0	0	575,000
Yoder Lane Reconstruction	263,675	136,688	121,575	20,301	0	0	0	0	0	542,239	0	0	542,239
Downtown Decorative LED lights	164,000	0	0	0	0	0	200,000	0	0	364,000	0	0	364,000
Biennial St Reconstruction	90,000	90,000	90,000	90,000	0	0	0	0	0	360,000	0	0	360,000
Vehicle Garage / Material Storage	0	300,000	0	0	0	0	0	0	0	300,000	0	0	300,000
Wetwell Coating	0	0	235,000	0	0	0	0	0	0	235,000	0	0	235,000
Fire Hydrant Replacement	0	210,000	0	0	0	0	0	0	0	210,000	0	0	210,000
Tower Preservation/Repair	0	80,400	0	0	0	0	0	0	0	80,400	0	0	80,400
Library Expansion / Renovation	0	0	0	0	0	0	0	0	0	0	0	250,000	250,000
Remaining Projects	0	0	0	0	0	0	0	0	0	0	49,700	1,719,000	1,768,700
Grand Total	3,563,312	2,448,892	1,605,384	334,051	215,250	215,250	200,000	1,168,750	2,048,750	11,799,639	1,542,538	1,969,000	15,311,177

22-23 CIP		Funding Type								Council Composite Rank: 1 = Most Important		
2022 Status	Project Title	Department	Payer	Page	GO Debt	Rev Debt	Fund Bal	Grant / Other	Internal Loan			
Funded	Water Tower - New	DPW - Water	Water	9	-	-	-	-	851,866			
				10	-	-	-	435,134	-			
		TID 14	10	-	648,750	-	-	-	-			
		TID 10	10	-	215,250	-	-	-	-			
		TID 11	10	-	215,250	-	-	-	-	1.1		
		TID 13	10	-	648,750	-	-	-	-			
	Main Improvement - Well #9/RR	DPW - Water	Water	11	-	55,000	-	-	-	4.3		
				TID 13	11	-	520,000	-	-	-		
	Vanderlip Lift Station Replacement	DPW - Sewer	Sewer	12	-	394,496	-	1,032,704	-	5.5		
				TID 14	12	-	1,400,000	-	-	-	4.9	
	Fiber Router- Wiscnet	IT	Levy	13	-	-	-	4,700	-	6.2		
	Redundant Firewalls- Fortigate	IT	Levy	14	-	-	-	5,000	-	7.0		
	Penetration Testing	IT	Levy	15	-	-	-	10,000	-	9.0		
	MDC Replacement	IT	Levy	16	-	-	-	14,000	-	12.0		
	Server Virtual Host Replacement	IT	Levy	17	-	-	-	10,000	-	13.2		
	Livescan Fingerprint Scanner Replacement	IT	Levy	18	-	-	-	6,000	-			
	E. Main Street Reconstruction	DPW	Levy	19	1,017,637	-	-	-	-			
				DPW - Sewer	Sewer	19	-	764,313	-	-	-	
				DPW - Water	Water	19	-	724,938	-	-	-	7.3
				DPW - Stormwater	Stormwater	19	223,750	-	-	-	-	8.3
	Lakes Drawdown Project	Park & Rec - Other	Levy	20	1,328,000	-	25,000	25,000	-	14.0		
	Replace Ladder 1250	Fire / Rescue	Levy	21	700,000	-	700,000	-	-			
	Yoder Lane Reconstruction	DPW	Levy	22	263,675	-	-	-	-			
				DPW - Sewer	Sewer	22	-	121,575	-	-	-	
				DPW - Water	Water	22	-	136,688	-	-	-	13.5
				DPW - Stormwater	Stormwater	22	20,301	-	-	-	-	
	Biennial St Reconstruction	DPW	Levy	23	90,000	-	-	-	-			
				DPW - Sewer	Sewer	23	-	90,000	-	-	-	
				DPW - Water	Water	23	-	90,000	-	-	-	9.5
				DPW - Stormwater	Stormwater	23	90,000	-	-	-	-	17.4
	Library Expansion / Renovation	Library	Levy	24	-	-	250,000	-	-	22.2		
Downtown Decorative LED lights	DPW - Streets	Levy	25	164,000	-	-	-	-				
			TID 12	25	200,000	-	-	-	-	15.0		
Plow/Patrol Truck '23	DPW - Streets	Levy	26	-	-	250,000	-	-	18.6			
Toro Wing Mower '22	DPW - Streets	Levy	27	-	-	85,000	-	-	22.6			
Toro Wing Mower '23	DPW - Streets	Levy	28	-	-	87,500	-	-	23.0			
F250 Pickup '22	DPW - Streets	Levy	29	-	-	40,000	-	-	20.4			
Skid Loader Replacement	DPW - Streets	Levy	30	-	-	12,000	-	-	23.6			
Bobcat Soil Finisher	DPW - Streets	Levy	31	-	-	8,000	-	-	14.0			

22-23 CIP					Funding Type					Council Composite Rank: 1 = Most Important
2022 Status	Project Title	Department	Payer	Page	GO Debt	Rev Debt	Fund Bal	Grant / Other	Internal Loan	
	Wetwell Coating	DPW - Sewer	Sewer	32	-	235,000	40,000	-	-	
	Well 6 Building Improvements	DPW - Water	Water	44	-	-	38,500	-	-	
	Roof Replacement Program - Wastewater Utility	DPW - Sewer	Sewer	33	-	-	87,000	-	-	
	GIS Software Development	DPW - Sewer	Sewer	34	-	-	14,000	-	-	
	Repurpose Fraternity LS genset	DPW - Sewer	Sewer	35	-	-	15,000	-	-	
	Structure 429 - Mixer Installation	DPW - Sewer	Sewer	36	-	-	5,000	-	-	
	Replacement Solids Loadout Pump	DPW - Sewer	Sewer	37	-	-	65,000	-	-	
	Milwaukee St. LS access road	DPW - Sewer	Sewer	38	-	-	17,000	-	-	14.0
	Service Vehicle	DPW - Water	Water	39	-	-	75,000	-	-	14.4
	Fire Hydrant Replacement	DPW - Water	Water	40	-	210,000	-	-	-	24.0
	Water Line Removal	DPW - Water	Water	41	-	-	100,000	-	-	24.0
	Skid Steer Loader Purchase	DPW - Water	Water	42	-	-	55,000	-	-	
	Vehicle Garage / Material Storage	DPW - Water	Water	43	-	300,000	-	-	-	
	Tower Preservation/Repair	DPW - Water	Water	45	-	80,400	-	-	-	
Funded Total					4,097,363	6,850,410	1,969,000	1,542,538	851,866	
Deferred	Street Garage	DPW	Levy	47	7,210,000	-	-	-	-	
	Whitewater Street Brick Replacement	DPW	Levy	48	147,000	-	-	-	-	
	WE Energies LED Conversion 1	DPW	Levy	49	347,165	-	-	-	-	
	WE Energies LED Conversion 2	DPW	Levy	49	347,166	-	-	-	-	
	WE Energies LED Conversion 3	DPW	Levy	49	231,444	-	-	-	-	
	DPW Storage Shed	DPW - Streets	Levy	50	122,000	-	-	-	-	
	Main looping - Elkhorn Roundabout	DPW - Water	Water	21	-	75,000	-	-	-	
	Well 8 Discharge	DPW - Water	Water	52	-	-	35,000	-	-	
	Dump Trailer - New	DPW - Water	Water	53	-	15,500	-	-	-	
	Moraine View Playground	Park & Rec - Facilities	Levy	54	17,000	-	23,000	-	-	
	South Trippe Lake Property Purchase	Park & Rec - Facilities	Levy	55	272,000	-	48,000	-	-	
	Outdoor Splash Pad	Park & Rec - Facilities	Levy	56	50,000	-	-	-	-	
			Other	56	-	-	-	-	-	
	Treyton Field Updates	Park & Rec - Facilities	Levy	58	10,000	-	10,000	-	-	
	WAFC Pool Shell Replacement	Park & Rec - Facilities	Levy	57	-	-	100,000	-	-	
	Effigy Mound Improvements	Park & Rec - Facilities	Levy	59	-	-	25,000	-	-	
	Bike and Pedestrian Pathways	Park & Rec - Facilities	Levy	60	-	-	12,000	-	-	
	Replace Ambulance 1281	Fire / Rescue	Levy	61	325,000	-	-	-	-	
	Replace Command Unit 1220	Fire / Rescue	Levy	62	700,000	-	-	-	-	
	Evidence Garage	Police Other	Levy	63	50,000	-	-	-	-	
	Surveillance Cameras	Police Other	Levy	64	-	-	10,000	-	-	
	PD Drone	Police Other	Levy	65	-	-	7,697	-	-	
	Portable/Mobile P25 Dual Band Radio Upgrade	Police Other	Levy	66	83,000	-	-	-	-	
Deferred Total					9,911,775	90,500	270,697	-	-	

Department	Project Title	Payer	Expenditure		Page	'FY 22	'FY 23	FY 24	'FY 25	'FY 26	'FY 27-31	Total
			Fund									
DPW	E. Main Street Reconstruction	Levy	450	19	1,017,637	-	-	-	0	0	0	1,017,637
	Yoder Lane Reconstruction	Levy	450	22	263,675	-	-	-	0	0	0	263,675
	Street Garage	Levy	450	47	210,000	7,000,000	200,000	3,000,000	0	0	0	10,410,000
	Whitewater Street Brick Replacement	Levy	450	48	147,000	-	-	-	0	0	0	147,000
	Biennial St Reconstruction	Levy	450	23	-	90,000	-	90,000	1,000,000	3,180,000	0	4,360,000
				0	23	-	-	1,000,000	-	0	0	1,000,000
	WE Energies LED Conversion 3	Levy	450	49	115,722	115,722	115,722	-	0	0	0	347,166
	WE Energies LED Conversion 2	Levy	450	49	173,583	173,583	-	-	0	0	0	347,166
WE Energies LED Conversion 1	Levy	450	49	347,165	-	-	-	0	0	0	347,165	
DPW Total					2,274,782	7,379,305	1,315,722	3,090,000	1,000,000	3,180,000	0	18,239,809
DPW - Streets	Downtown Decorative LED lights	Levy	450	25	82,000	82,000	-	-	0	0	0	164,000
		TID 12	450	25	100,000	100,000	-	-	0	0	0	200,000
	Plow/Patrol Truck '23	Levy	215	26	-	250,000	-	-	0	0	0	250,000
	Toro Wing Mower '22	Levy	215	27	85,000	-	-	-	0	0	0	85,000
	Toro Wing Mower '23	Levy	215	28	-	87,500	-	-	0	0	0	87,500
	DPW Storage Shed	Levy	450	50	122,000	-	-	-	0	0	0	122,000
	F250 Pickup '22	Levy	215	29	40,000	-	-	-	0	0	0	40,000
	Skid Loader Replacement	Levy	215	30	6,000	6,000	6,000	6,000	6,000	30,000	0	60,000
	F350 Pickup '24	Levy	215	77	-	-	48,000	-	0	0	0	48,000
	F350 Pickup '25	Levy	215	78	-	-	-	50,000	0	0	0	50,000
	F350 Pickup '27	Levy	215	79	-	-	-	-	0	50,000	0	50,000
	Loader Snow Blower Replacement	Levy	215	80	-	-	240,000	-	0	0	0	240,000
	Plow/Patrol Truck '27	Levy	215	81	-	-	-	-	300,000	0	0	300,000
	Quad Axle Dump Truck Replacement	Levy	215	82	-	-	-	250,000	0	0	0	250,000
Bobcat Soil Finisher	Levy	215	31	8,000	-	-	-	0	0	0	8,000	
DPW - Streets Total					443,000	525,500	294,000	306,000	306,000	80,000	0	1,954,500
DPW - Water	Water Tower - New	TID 10	610	10	215,250	-	-	-	0	0	0	215,250
		TID 11	610	10	215,250	-	-	-	0	0	0	215,250
		TID 13	610	10	648,750	-	-	-	0	0	0	648,750
		TID 14	610	10	648,750	-	-	-	0	0	0	648,750
		Water	610	9	851,866	-	-	-	0	0	0	851,866
				10	435,134	-	-	-	0	0	0	435,134
	E. Main Street Reconstruction	Water	610	19	724,938	-	-	-	0	0	0	724,938
	Yoder Lane Reconstruction	Water	610	22	136,688	-	-	-	0	0	0	136,688
	Biennial St Reconstruction	Water	610	23	-	90,000	450,000	90,000	450,000	1,530,000	0	2,610,000
	Service Vehicle	Water	610	39	75,000	-	75,000	-	0	0	0	150,000
	Water Line Removal	Water	610	41	50,000	50,000	50,000	-	0	0	0	150,000
	Skid Steer Loader Purchase	Water	610	42	55,000	-	-	-	0	0	0	55,000
	Vehicle Garage / Material Storage	Water	610	43	300,000	-	-	-	0	0	0	300,000
	Well 8 Discharge	Water	610	52	35,000	-	-	-	0	0	0	35,000
	Well 6 Building Improvements	Water	610	44	38,500	-	-	-	0	0	0	38,500
Dump Trailer - New	Water	610	53	15,500	-	-	-	0	0	0	15,500	
Tower Preservation/Repair	Water	610	45	80,400	-	-	-	0	0	0	80,400	

Department	Project Title	Payer	Expenditure									
			Fund	Page	'FY 22	'FY 23	FY 24	'FY 25	'FY 26	'FY 27-31	Total	
	Fire Hydrant Replacement	Water	610	40	100,000	110,000	110,000	110,000	110,000	110,000	550,000	1,090,000
	Main Improvement - Well #9/RR	TID 13	610	11	520,000	-	-	-	-	0	0	520,000
		Water	610	11	55,000	-	-	-	-	0	0	55,000
	Main looping - Elkhorn Roundabout	Water	610	21	75,000	-	-	-	-	0	0	75,000
	Main Imprmnt - Franklin/Wisconsin	Water	610	83	-	-	-	-	-	0	1,360,000	1,360,000
	Main Imprmnt - LSP/Enterprise	Water	610	84	-	-	-	-	-	0	1,180,000	1,180,000
	Main Imprmnt - Pearson /Main	Water	610	85	-	-	-	-	-	0	450,000	450,000
	Main Imprmnt - Tratt/Prairie Village	Water	610	86	-	-	-	-	-	0	910,000	910,000
DPW - Water Total					5,276,026	250,000	685,000	200,000	560,000	5,980,000	12,951,026	
DPW - Sewer	Vanderlip Lift Station Replacement	Sewer	620	12	687,200	740,000	-	-	-	0	0	1,427,200
		TID 14	620	12	1,400,000	-	-	-	-	0	0	1,400,000
	E. Main Street Reconstruction	Sewer	620	19	764,313	-	-	-	-	0	0	764,313
	Yoder Lane Reconstruction	Sewer	620	22	121,575	-	-	-	-	0	0	121,575
	Biennial St Reconstruction	Sewer	620	23	-	90,000	450,000	90,000	450,000	1,530,000	2,610,000	
	Wetwell Coating	Sewer	620	32	275,000	-	-	-	-	0	0	275,000
	Roof Replacement Program - Wastewater Utility	Sewer	620	33	57,000	30,000	75,000	65,000	78,500	0	305,500	
	GIS Software Development	Sewer	620	34	8,000	6,000	-	-	-	0	0	14,000
	Repurpose Fraternity LS genset	Sewer	620	35	-	15,000	-	-	-	0	0	15,000
	Structure 429 - Mixer Installation	Sewer	620	36	-	5,000	-	-	-	0	0	5,000
	Replacement Solids Loadout Pump	Sewer	620	37	-	65,000	-	-	-	0	0	65,000
	Milwaukee St. LS access road	Sewer	620	38	-	17,000	-	-	-	0	0	17,000
	Biogas Sphere Coating	Sewer	620	71	-	-	-	-	-	0	185,000	185,000
	CAT Switchgear PLC replacement	Sewer	620	72	-	-	8,000	-	-	0	0	8,000
	(1) VFD install for Primary Digester mixer	Sewer	620	73	-	-	-	-	-	0	0	0
	Installation of RAS pump No.4	Sewer	620	74	-	-	-	-	-	0	0	0
Primary Dig. 1 - ScumBuster installation	Sewer	620	75	-	-	-	-	-	0	0	0	
Secondary Scum Waste Piping	Sewer	620	76	-	-	-	14,800	-	0	0	14,800	
DPW - Sewer Total					3,313,088	968,000	533,000	169,800	528,500	1,715,000	7,227,388	
DPW - Stormwater	E. Main Street Reconstruction	Stormwater	630	19	223,750	-	-	-	-	0	0	223,750
	Yoder Lane Reconstruction	Stormwater	630	22	20,301	-	-	-	-	0	0	20,301
	Biennial St Reconstruction	Stormwater	630	23	-	90,000	100,000	90,000	100,000	480,000	860,000	
DPW - Stormwater Total				244,051	90,000	100,000	90,000	100,000	480,000	1,104,051		
IT	Fiber Router- Wiscnet	Levy	450	13	4,700	-	-	-	-	0	0	4,700
	Redundant Firewalls- Fortigate	Levy	450	14	5,000	-	-	-	-	0	0	5,000
	Penetration Testing	Levy	100	15	10,000	-	-	-	-	0	0	10,000
	MDC Replacement	Levy	450	16	-	14,000	-	-	-	0	0	14,000
	Server Virtual Host Replacement	Levy	450	17	-	10,000	10,000	-	-	0	0	20,000
	Livescan Fingerprint Scanner Replacement	Levy	450	18	6,000	-	-	-	-	0	0	6,000
IT Total				25,700	24,000	10,000	-	0	0	59,700		
Library	Library Expansion / Renovation	Levy	220	24	-	250,000	3,305,000	-	-	0	0	3,555,000
		Other	220	24	-	-	1,500,000	-	-	0	0	1,500,000
Library Total				-	250,000	4,805,000	-	0	0	5,055,000		
Park & Rec - Facilities	Treyton Field Updates	Levy	450	58	20,000	-	-	-	-	0	0	20,000

Department	Project Title	Payer	Expenditure		Page	'FY 22	'FY 23	FY 24	'FY 25	'FY 26	'FY 27-31	Total
			Fund									
Park & Rec - Facilities	WAFC Pool Shell Replacement	Levy	247	57	-	100,000	-	-	0	0	0	100,000
	Effigy Mound Improvements	Levy	450	59	-	25,000	-	-	0	0	0	25,000
	Bike and Pedestrian Pathways	Levy	450	60	12,000	-	-	-	0	0	0	12,000
	Moraine View Playground	Levy	450	54	40,000	-	-	-	0	0	0	40,000
	South Trippe Lake Property Purchase	Levy	240	55	48,000	-	-	-	0	0	0	48,000
				450	55	272,000	-	-	-	0	0	0
	Outdoor Splash Pad	Levy	450	56	-	50,000	330,000	-	0	0	0	380,000
		Other	450	56	-	-	50,000	-	0	0	0	50,000
	Moraine View Park Shelter	Levy	450	87	-	-	-	200,000	0	0	0	200,000
	PR Bark Park Water and Playground	Levy	450	88	-	-	-	15,000	0	0	0	15,000
WAFC HVAC Repair	Other	247	89	-	-	95,000	-	0	0	0	95,000	
Park & Rec - Facilities Total						392,000	175,000	475,000	215,000	0	0	1,257,000
Park & Rec - Other	Lakes Drawdown Project	Levy	450	20	1,328,000	50,000	-	-	0	0	0	1,378,000
Park & Rec - Other Total						1,328,000	50,000	-	-	0	0	1,378,000
Police Other	Portable/Mobile P25 Dual Band Radio Upgrade	Levy	450	66	-	83,000	83,000	82,000	0	0	0	248,000
	Surveillance Cameras	Levy	450	64	5,000	5,000	-	-	0	0	0	10,000
	PD Drone	Levy	450	65	7,697	-	-	-	0	0	0	7,697
	Evidence Garage	Levy	450	63	50,000	-	-	-	0	0	0	50,000
Police Other Total					62,697	88,000	83,000	82,000	0	0	0	315,697
Fire / Rescue	Replace Ladder 1250	Levy	210	21	700,000	350,000	-	-	0	0	0	1,050,000
				850	21	-	350,000	-	-	0	0	0
	Replace Ambulance 1281	Levy	210	61	-	325,000	-	-	0	0	0	325,000
	Replace Command Unit 1220	Levy	210	62	-	700,000	-	-	0	0	0	700,000
	Replace Ambulance 1280	Levy	210	68	-	-	-	-	0	285,000	0	285,000
	Replace Ambulance 1282	Levy	210	69	-	-	-	285,000	0	0	0	285,000
Replace Ambulance 1283	Levy	210	70	-	-	-	-	0	285,000	0	285,000	
Fire / Rescue Total					700,000	1,725,000	-	285,000	0	570,000	0	3,280,000

Proposed 2022-2023 Projects

Department / Group: DPW - Water **Need Group:** Core
Affected Dept.: DPW - Water
Project Title: Water Tower - New
Department Priority: 1
Description & Scope: Build new water tower next to Well 9.
Purpose & Need: The new water tower will replace the reservoir and water tower in Starin Park, each over 100 year old. The reservoir will be decommissioned and razed. The Starin Park water tower will be decommissioned but not razed. The tuckpointing of the stonework at the Starin Park tower is a separate proposed project. The new water tower will help store and provide adequate fire protection along with adequate pressure for residents.
Impact on Future Operating Budget: There should be no noticeable change in future operating budgets.
External Funding Sources Available: CDBG money. ARPA money possible.

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
610-61652-350	610	3,015,000						3,015,000
								0
								0
								0
								0
								0
Subtotal		3,015,000	0	0	0	0	0	3,015,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Water	Internal Loan	851,866						851,866
Water	Grant	427,634						427,634
TID 10	Rev Debt: Bond	215,250						215,250
TID 11	Rev Debt: Bond	215,250						215,250
TID 13	Rev Debt: Bond	648,750						648,750
TID 14	Rev Debt: Note	648,750						648,750
Water	Grant	7,500						7,500
								0
Subtotal		3,015,000	0	0	0	0	0	3,015,000

City of Whitewater
 Capital Improvement Program
 F.Y. 2022 - 2031

Initiative Type: **Capital**

A new water tower needs to be built to replace the 120+ year old tower at Starin Park.

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Department / Group: DPW - Water Need Group: Non-Core

Affected Dept.: DPW - Water

Project Title: Main Improvement - Well #9/RR

Department Priority: 2

Description & Scope: This project would install approximately 2,600 feet of watermain from Well #9 and the new water tower east to an existing water main that is stubbed in under the railroad tracks from Hwy 59.

Purpose & Need: Well #9 feeds water to the distribution system via one pipe along Indian Mound Parkway. If the main would need to be shut down, Well #9 would not be able to supply any water to the City. Additionally, with the new water tower, if the existing line on Indian Mound Parkway was shut down, the city would only be supplied water from one tower. The installation of the new watermain would provide dual service to the distribution system and connect two dead end lines that currently exist.

Impact on Future Operating Budget: There should be minimal impact to future operating budgets. Hydrants will need to be flushed and the valves worked, but this is done with internal staff.

External Funding Sources Available: None.

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
610-61936-810	610	575,000						575,000
								0
								0
								0
								0
								0
Subtotal		575,000	0	0	0	0	0	575,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Water	Rev Debt: Bond	55,000						55,000
TID 13	Rev Debt: Bond	520,000						520,000
								0
								0
								0
								0
Subtotal		575,000	0	0	0	0	0	575,000

**City of Whitewater
Capital Improvement Program
F.Y. 2022 - 2031**

Initiative Type: Capital

With new tower expected to be done by the end of 2023/2024 looping this main from well 9 to hywy 59 is very important.

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Department / Group: DPW - Sewer Need Group: Core

Affected Dept.: DPW - Sewer

Project Title: Vanderlip Lift Station Replacement

Department Priority: 1

Description & Scope: In preparation for this project we worked with consultants on the Westside Sanitary Sewer review project in 2020. This was done to assure that we "right" size future infrastructure and invest funds appropriately based on long term goals. At this time both the force main, which discharges to a MH on Starin Road, and the pumping station itself are in need of substantial work/replacement. As part of the sewer review project we compared the costs of two "long term" alternatives. Those are: 1. Replace both Vanderlip and Fraternity pumping stations and associated force mains or, 2. Combine the Fraternity Lane service area into a new larger Vanderlip service area with the installation of a gravity line connecting the two. This project may be able to broken up into multiple phases dependent on engineering recommendations and cost estimates. In a broad sense the project will include, replacement of all pumping equipment, associated piping and controls, installation of a backup generator and force main piping. Construction is tentatively planned to begin in 2022 with engineering and design work to be completed in 2021. Engineering costs are included in the included estimate.

Purpose & Need: Constructed in 1965, Vanderlip lift station saw its last renovation in 1997 with new controls and a conversion to larger submersible pumps. However, the physical size of the pump station was not addressed. Capacity and future development concerns were the driver for those updates. In recent years, we have had an increase in the amount of severe rain events. These events have maximized the pumping capacity for brief periods. Additionally, in early 2019, there was a failure of the force main. Lastly, this lift station, which happens to be our largest, is one of three that does not have a backup power supply on site. This project will address that concern.

Impact on Future Operating Budget: Capital for this project would come from the reserve funding and capital funding accounts. If development were to occur prior to this project, future capacities could be assessed to those parties.

External Funding Sources Available: It is feasible that the utility could apply for a Clean Water Fund Loan (CWF) for this project and/or apply for CDBG funding. ARPA monies could be used to help offset some of the cost.

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
620-62810-821	620	2,087,200						2,087,200
620-62810-821	620		740,000					740,000
								0
								0
								0
								0
								0
Subtotal		2,087,200	740,000	0	0		0	2,827,200

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Sewer	Rev Debt: Bond							0
Sewer	Rev Debt: Bond		394,496					394,496
Sewer	Grant	687,200	345,504					1,032,704
TID 14	Rev Debt: Bond	1,400,000						1,400,000
								0
								0
Subtotal		2,087,200	740,000	0	0	0	0	2,827,200

City of Whitewater
Capital Improvement Program
F.Y. 2022 - 2031

Initiative Type: Capital

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

An alternative (Alternative A) was discussed as part of the West Side Sanitary Study. This alternate assumed that both lift stations would remain separate. Over the next 20 years would each need replacement. 20-Year Present Worth projections showed it was more cost effective to combine lift stations at this time. Largely, this was the result of O&M costs being required for only one lift station versus two.



Department / Group: Need Group:

Affected Dept.:

Project Title:

Department Priority:

Description & Scope:

Purpose & Need:

Impact on Future Operating Budget:

External Funding Sources Available:

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
450-54000-900	450	1,017,637						1,017,637
610-61936-820	610	724,938						724,938
620-62810-820	620	764,313						764,313
630-63440-820	630	223,750						223,750
								0
								0
Subtotal		2,730,638	0	0	0	0	0	2,730,638

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Levy	GO Debt: Bond	1,017,637						1,017,637
Water	Rev Debt: Bond	724,938						724,938
Sewer	Rev Debt: Bond	764,313						764,313
Stormwater	GO Debt: Bond	223,750						223,750
								0
								0
Subtotal		2,730,638	0	0	0	0	0	2,730,638

City of Whitewater
Capital Improvement Program
F.Y. 2022 - 2031

Initiative Type:

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

A mill and overlay could be looked at, but that would not address the long term maintenance of road or drainage concerns. It would also not address water main and sanitary sewer concerns.



Department / Group: Park & Rec - Other Need Group: Non-Core

Affected Dept.: Park & Rec - Other

Project Title: Lakes Drawdown Project

Department Priority:

Description & Scope: This 2-3 year process will draw down Trippe and Cravath lakes for dry dredging, stabilize the shoreline and improve overall health of the lakes.

Purpose & Need: Both lakes have been drawn down over the past two years. Current plans are to dredge approximately 87,000 cubic yards over the winter of 2021/22. This will create healthier lakes. In 2023 the need for revitalizing the fish habitat through fish restocking and creating additional fish homes (Fish cribs, fishing piers, fish stix, etc). Both Cravath and Trippe Lake are an important resource that are important to the financial, physical, environmental, and social fabric of the City of Whitewater. These lakes affect not only the quality of life for local residents, but also have regional economic implications. It is vital to this community that we improve this community resource.

Impact on Future Operating Budget: This project will improve the current lake management program by reducing the amount of annual maintenance. Funds may need to be set aside each year in order to accommodate this process every 10-15 years as needed.

External Funding Sources Available: The city will apply for grant funding through the DNR and other grant opportunities to help with the cost of this project.

City of Whitewater
Capital Improvement Program
F.Y. 2022 - 2031
Initiative Type: Capital

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
450-58100-829	450	1,328,000	50,000					1,378,000
								0
								0
								0
								0
								0
Subtotal		1,328,000	50,000	0	0	0	0	1,378,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Levy	GO Debt: Bond	1,328,000						1,328,000
Levy	Grant		25,000					25,000
Levy	Cash / Fund Balance		25,000					25,000
								0
								0
								0
Subtotal		1,328,000	50,000	0	0	0	0	1,378,000

Department / Group: Fire / Rescue Need Group: Core

Affected Dept.:

Project Title: Replace Ladder 1250

Department Priority: High

Description & Scope: Work with well known and reliable manufacturers of aerial fire fighting apparatus to create and develop blueprints, proposals, and bids to replace the current, aged 1250 aerial ladder.

Purpose & Need: Aerial Ladder 1250 provides critical support on fire ground operations for fire suppression, citizen rescue, and firefighter safety.

Impact on Future Operating Budget: Single purchase

External Funding Sources Available: There are no known grants or outside funding sources available.

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
210-52200-810	210		1,400,000					1,400,000
850-52270-810	850							0
								0
								0
								0
								0
Subtotal		0	1,400,000	0	0	0	0	1,400,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Levy	GO Debt: Note	700,000						700,000
Levy	GO Debt: Note							0
Levy	Cash / Fund Balance		350,000					350,000
Levy	Cash / Fund Balance	0	350,000					350,000
								0
								0
Subtotal		700,000	700,000	0	0	0	0	1,400,000

**City of Whitewater
Capital Improvement Program
F.Y. 2022 - 2031**

Initiative Type: Capital

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

While it may be possible to move the extendable ladder and mount to another suitable vehicle, repair and replacement parts are becoming difficult to locate and install as the original manufacturer and the subsequent assigns are no longer in operation.



Department / Group: Need Group:

Affected Dept.:

Project Title:

Department Priority:

Description & Scope:

Purpose & Need:

Impact on Future Operating Budget:

External Funding Sources Available:

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
450-54000-899	450	263,675						263,675
610-61936-820	610	136,688						136,688
620-62810-820	620	121,575						121,575
630-63440-820	630	20,301						20,301
								0
								0
Subtotal		542,239	0	0	0	0	0	542,239

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Levy	GO Debt: Bond	263,675						263,675
Water	Rev Debt: Bond	136,688						136,688
Sewer	Rev Debt: Bond	121,575						121,575
Stormwater	GO Debt: Bond	20,301						20,301
								0
								0
Subtotal		542,239	0	0	0	0	0	542,239

City of Whitewater
Capital Improvement Program
F.Y. 2022 - 2031

Initiative Type:

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

A mill and overlay could be looked at, but that would not address the long term maintenance of road or drainage concerns. It would also not address water main and sanitary sewer concerns.



Department / Group: Need Group:

Affected Dept.:

Project Title:

Department Priority:

Description & Scope: Street and utility reconstruction projects.
 2023 - Design - Ann Street, Fremont Street, Putnam Street, Forest Street
 2024 - Construct - Ann Street, Fremont Street, Putnam Street, Forest Stree
 2025 - Design - Jefferson Street
 2026 - Construct - Jefferson Street
 2027 - 2031, Design odd number year, construct even number year.

Purpose & Need: The City utilizes a rating system to grade the condition of pavement. This in conjunction with replacement of underground utility infrastructure comprise the majority of capital spending. We aim to spend no more on a biennial basis than the amount of debt we retire in the same period. Although the specific projects are not known until 2-4 years in advance, their need and cost is expected.

Impact on Future Operating Budget: Reduction in manpower and materials in repairing potholes and patches.

External Funding Sources Available: None

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
450	450		90,000	1,000,000	90,000	1,000,000	3,180,000	5,360,000
610-61936-820	610		90,000	450,000	90,000	450,000	1,530,000	2,610,000
620-62810-820	620		90,000	450,000	90,000	450,000	1,530,000	2,610,000
630-63440-820	630		90,000	100,000	90,000	100,000	480,000	860,000
								0
								0
Subtotal		0	360,000	2,000,000	360,000	2,000,000	6,720,000	11,440,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Levy	GO Debt: Bond		90,000	1,000,000	90,000	1,000,000	3,180,000	5,360,000
Water	Rev Debt: Bond		90,000	450,000	90,000	450,000	1,530,000	2,610,000
Sewer	Rev Debt: Bond		90,000	450,000	90,000	450,000	1,530,000	2,610,000
Stormwater	GO Debt: Bond		90,000	100,000	90,000	100,000	480,000	860,000
								0
								0
Subtotal		0	360,000	2,000,000	360,000	2,000,000	6,720,000	11,440,000

City of Whitewater
 Capital Improvement Program
 F.Y. 2022 - 2031

Initiative Type:

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

A mill and overlay could be looked at, but that would not address the long term maintenance of road or drainage concerns. It would also not address water main and sanitary sewer concerns.



Department / Group: Need Group:

Affected Dept.:

Project Title:

Department Priority:

Description & Scope:

Purpose & Need:

Impact on Future Operating Budget:

External Funding Sources Available:

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
220-55110-810	220		250,000	4,805,000				5,055,000
								0
								0
								0
								0
								0
Subtotal		0	250,000	4,805,000	0	0	0	5,055,000

Funding Source Summary

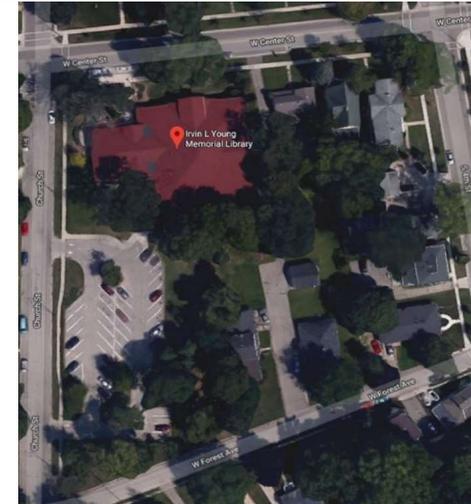
Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Levy	GO Debt: Bond			3,000,000				3,000,000
Other	Fundraising			1,500,000				1,500,000
Levy	Cash / Fund Balance		250,000	305,000				555,000
								0
								0
								0
Subtotal		0	250,000	4,805,000	0		0	5,055,000

City of Whitewater
Capital Improvement Program
F.Y. 2022 - 2031

Initiative Type:

An expansion of the current building was estimated at \$11,000,000 due to site considerations and retrofitting the old building. All measures to maximize the space have already been implemented over the last 15 years. A three-year investigation of potential private/public partnerships proved to be too complex and expensive to be a viable choice. Setting a budget for the project of \$5 million and prioritizing the most pressing needs has produced the current expansion and renovation proposal.

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Department / Group: Need Group:

Affected Dept.:

Project Title:

Department Priority:

Description & Scope:

Purpose & Need:

Impact on Future Operating Budget:

External Funding Sources Available:

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
450-54000-828	450	182,000	182,000					364,000
								0
								0
								0
								0
								0
								0
Subtotal		182,000	182,000	0	0		0	364,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Levy	GO Debt: Note	82,000	82,000					164,000
TID 12	GO Debt: Note	100,000	100,000					200,000
								0
								0
								0
								0
								0
Subtotal		182,000	182,000	0	0		0	364,000

**City of Whitewater
Capital Improvement Program
F.Y. 2022 - 2031**

Initiative Type:

The existing lights could remain in place and only replaced as they fall over. The proposed lights will match the style and material of recent lights installed that replaced the existing style lights.

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Department / Group: DPW - Streets Need Group: Core

Affected Dept.: DPW - Streets & Equipment

Project Title: Plow/Patrol Truck '23

Department Priority: 2

Description & Scope: 2024 International Single axle Plow/Patrol Truck 10' Stainless Steel DuraClass Box Swenson Salter with prewet system Wausau Poly Trip Edge Plow and Wing

Purpose & Need: Our fleet of 7, single axle plow trucks and 1 Tandem, 7 trucks plow the entire City during a snow event and 1 that is our Brine truck which is out before most every snow/ice event weather pending, has the age range from 3 years old to 30 years old. We need to get into a cycle of replacing a Plow/Patrol truck every 3 years to ensure our fleet isn't older than 20 years. As trucks get rotated out of service for plowing they become our Brine applicator and spare plow truck in the event of a break down.

Impact on Future Operating Budget: General Maintenance

External Funding Sources Available: N/A

City of Whitewater
Capital Improvement Program
F.Y. 2022 - 2031

Initiative Type: Capital

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

An option would be to not replace trucks and run them until they die and then replace. This would put the city out of a truck potentially upto two years with current estimates on receiving trucks. Replacing trucks on a continual basis will allow the city to keep trucks operational with lower repair costs.



Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
215-53560-820	215		250,000					250,000
								0
								0
								0
								0
								0
								0
Subtotal		0	250,000	0	0	0	0	250,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Levy	Cash / Fund Balance		250,000					250,000
								0
								0
								0
								0
								0
								0
Subtotal		0	250,000	0	0		0	250,000

Department / Group: DPW - Streets Need Group: Core
 Affected Dept.: DPW - Streets & Equipment
 Project Title: Toro Wing Mower '22
 Department Priority: 2
 Description & Scope: Toro Groundmaster 4000-D
 Purpose & Need: We currently have 2 of the Toro Groundmaster 4000-D mowers that range from 11 to 12 years old. The 2011 would be replaced to keep the replacement cycle around 10 years. The city has 21 parks for a total of 242 acres not including the Welcome to Whitewater areas and miscellaneous builds and terraces we maintain as well. Our mowers see a lot of use from April to November.
 Impact on Future Operating Budget: General maintenance
 External Funding Sources Available: I'm hoping to see \$15,000. for trade in of the 2011 towards the new unit.

City of Whitewater
Capital Improvement Program
F.Y. 2022 - 2031

Initiative Type: Capital

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?
 Smaller units are available but more hours would be needed to cut the same amount of acres. This unit is the same size as the current mower which has worked well for the City.

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
215-53560-810	215	85,000						85,000
								0
								0
								0
								0
								0
Subtotal		85,000	0	0	0		0	85,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Levy	Cash / Fund Balance	85,000						85,000
								0
								0
								0
								0
								0
Subtotal		85,000	0	0	0		0	85,000



Department / Group: Need Group:

Affected Dept.:

Project Title:

Department Priority:

Description & Scope:

Purpose & Need:

Impact on Future Operating Budget:

External Funding Sources Available:

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
215-53560-820	215		87,500					87,500
								0
								0
								0
								0
								0
								0
Subtotal		0	87,500	0	0	0	0	87,500

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Levy	Cash / Fund Balance		87,500					87,500
								0
								0
								0
								0
								0
								0
Subtotal		0	87,500	0	0	0	0	87,500

City of Whitewater
 Capital Improvement Program
 F.Y. 2022 - 2031

Initiative Type:

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Department / Group: DPW - Streets **Need Group:** Core
Affected Dept.: DPW - Streets & Equipment
Project Title: F250 Pickup '22
Department Priority: 3
Description & Scope: 2022 250 4X4 Pickup.

Purpose & Need: This truck would serve as the Streets Superintendent's truck. Many times throughout the year I shuttle multiple staff from one job to another and the full 4 door cab would be beneficial in doing so along with taking multiple people to meetings and conferences. Many times I pickup parts, equipment and pull trailers where having a 3/4 ton would be beneficial as well. Also this purchase of a 3/4 ton would better serve the DPW as it can be passed down as a useful work truck throughout the fleet to maximize it's use. The current Streets Superintendants truck a 2012 1/2 ton would be used as another staff vehicle within the DPW.

Impact on Future Operating Budget: General maintenance

External Funding Sources Available: N/A

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
215-53560-820	215	40,000						40,000
								0
								0
								0
								0
								0
Subtotal		40,000	0	0	0	0	0	40,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Levy	Cash / Fund Balance	40,000						40,000
								0
								0
								0
								0
								0
Subtotal		40,000	0	0	0	0	0	40,000

City of Whitewater
Capital Improvement Program
F.Y. 2022 - 2031

Initiative Type: **Capital**

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

An option would be to not replace trucks and run them until they die and then replace. This would put the city out of a truck potentially upto two years with current estimates on receiving trucks. Replacing trucks on a continual basis will allow the city to keep trucks operational with lower repair costs.



Department / Group: Need Group:

Affected Dept.:

Project Title:

Department Priority:

Description & Scope:

Purpose & Need:

Impact on Future Operating Budget:

External Funding Sources Available:

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
215-53560-215	215	6,000	6,000	6,000	6,000	6,000	30,000	60,000
								0
								0
								0
								0
								0
Subtotal		6,000	6,000	6,000	6,000	6,000	30,000	60,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Levy	Cash / Fund Balance	6,000	6,000	6,000	6,000	6,000	30,000	60,000
								0
								0
								0
								0
								0
Subtotal		6,000	6,000	6,000	6,000	6,000	30,000	60,000

City of Whitewater
Capital Improvement Program
F.Y. 2022 - 2031

Initiative Type:

The city could not trade annually and keep the existing skid loader and pay for repairs as they occur.

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Department / Group: DPW - Streets **Need Group:** Core
Affected Dept.: DPW - Streets
Project Title: Bobcat Soil Finisher
Department Priority: 4
Description & Scope: Bobcat Soil Finisher Attachment for Skid Loaders

Purpose & Need: This soil finisher is an attachment for our Bobcat skid loaders that would be used during soil restoration projects to remove clumps of sod, sticks, rocks and any other debris leaving a nice area for the new seeding to be broadcasted. This attachment saves on hand labor of raking and leveling soil prior to seeding.

Impact on Future Operating Budget: General maintenance

External Funding Sources Available: N/A

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
215-53560-810	215	8,000						8,000
								0
								0
								0
								0
								0
Subtotal		8,000	0	0	0	0	0	8,000

Funding Source Summary

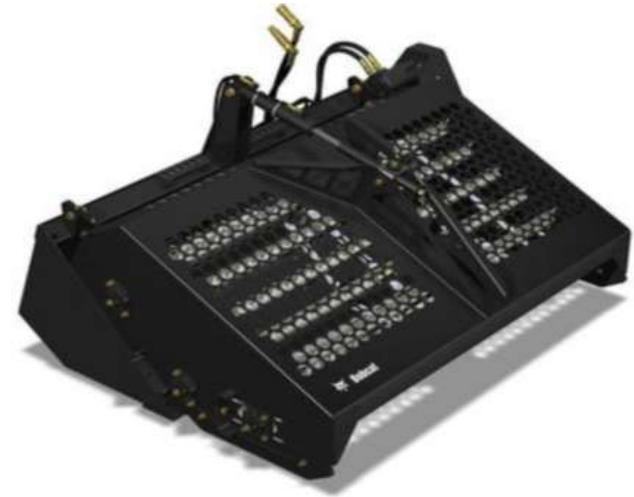
Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Levy	Cash / Fund Balance	8,000						8,000
								0
								0
								0
								0
								0
Subtotal		8,000	0	0	0	0	0	8,000

City of Whitewater
 Capital Improvement Program
 F.Y. 2022 - 2031

Initiative Type: **Capital**

Doing the work by hand.

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Department / Group: DPW - Sewer Need Group: Core

Affected Dept.: DPW - Sewer

Project Title: Wetwell Coating

Department Priority: 4

Description & Scope: The wetwell area is 38'L x 18'W x 32'D. To follow through on the good maintenance work performed in 2021 and to extend the integrity of this area we will be looking to coat the structural steel and concrete walls in this structure. The cost of this work will not necessarily be tied up in square footage of product. Quite simply, the area is difficult to work in. There is wastewater influent to deal with and much of the area is not easily accessed. Therefore, significant scaffolding will be required. Bypass pumping may also be required to safely complete this work. The total project cost is detailed below. \$100,000 of this amount was approved in 2021. The 2022-2023 CIP borrowing will add another 137,500 to comprise the total below.

Purpose & Need: All coatings and structural components in the wetwell are currently 40 years old. Due to corrosion, select structural supports are planned for replacement and painting in 2021. The painting effort in 2021 accounts for a very small amount of the total area in the wetwell. Before more steel work becomes corroded beyond repair it would be wise to professionally prepare and coat this entire structure. Most importantly, the remaining structural steel should be coated.

Impact on Future Operating Budget: The items mentioned above have been split out over a period of five years. Cost effective solutions may arise that will or could alter this timeframe.

External Funding Sources Available: None.

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 23	FY 24	FY 25	FY 26-30	Total
620-62810-821	620	275,000						275,000
								0
								0
								0
								0
								0
Subtotal		275,000	0	0	0	0	0	275,000

Funding Source Summary

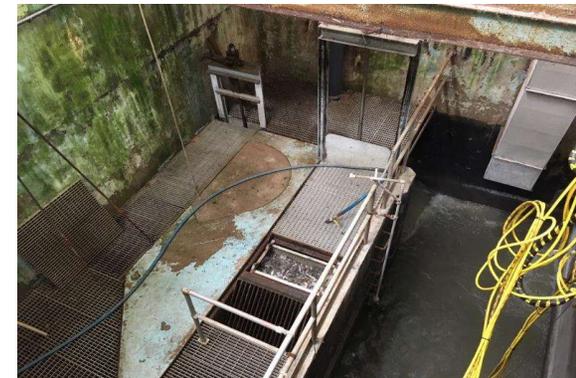
Payer Group	Funding Source	FY 22	FY 23	FY 23	FY 24	FY 25	FY 26-30	Total
Sewer	Rev Debt: Bond	235,000						235,000
Sewer	Cash / Fund Balance	40,000						40,000
								0
								0
								0
								0
Subtotal		275,000	0	0	0	0	0	275,000

**City of Whitewater
Capital Improvement Program
F.Y. 2022 - 2031**

Initiative Type: Capital

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

We could attempt to separate coating of the structural steel items and the walls. This would decrease the yearly impact but the overall cost would be larger because of the need to scaffold and mobilize during each event.



Department / Group: Need Group:

Affected Dept.:

Project Title:

Department Priority:

Description & Scope:

Purpose & Need:

Impact on Future Operating Budget:

External Funding Sources Available:

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
620-62810-221	620	8,000	6,000					14,000
								0
								0
								0
								0
								0
								0
Subtotal		8,000	6,000	0	0	0	0	14,000

Funding Source Summary

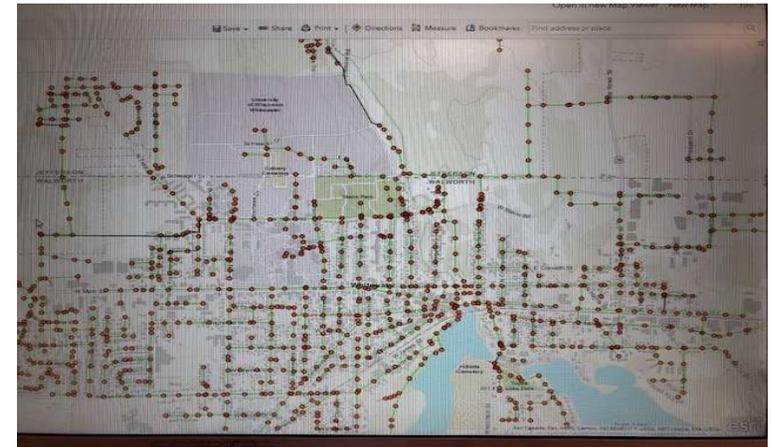
Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Sewer	Cash / Fund Balance	8,000	6,000					14,000
								0
								0
								0
								0
								0
								0
Subtotal		8,000	6,000	0	0	0	0	14,000

City of Whitewater
Capital Improvement Program
F.Y. 2022 - 2031

Initiative Type:

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

We can investigate prescribed ways to leverage the City GIS technician position to assist in this effort.



Department / Group: DPW - Sewer **Need Group:** Core
Affected Dept.: DPW - Sewer
Project Title: Milwaukee St. LS access road
Department Priority: 6
Description & Scope: Upon land acquisition old base material would have to be removed. Proper elevations would be determined before preparing the site and installing asphalt in this access area. The proposed area is behind the sidewalk and would not involve any impact to recently performed roadway maintenance.
Purpose & Need: Current access to provide inspection, routine service and maintenance of lift station equipment requires staff to set up on private property. This can cause further grounds maintenance issues and access is not assured due to vehicle parking or snow storage by adjacent land owners. We propose to acquire an adjacent portion of land to the west of the lift station to provide reliable and safe access for Utility staff.
Impact on Future Operating Budget: None
External Funding Sources Available: None

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
620-62810-820	620		17,000					17,000
								0
								0
								0
								0
								0
								0
Subtotal		0	17,000	0	0	0	0	17,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Sewer	Cash / Fund Balance		17,000					17,000
								0
								0
								0
								0
								0
								0
Subtotal		0	17,000	0	0	0	0	17,000

City of Whitewater
 Capital Improvement Program
 F.Y. 2022 - 2031

Initiative Type: **Capital**

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Department / Group: DPW - Water **Need Group:** Core
Affected Dept.: DPW - Water
Project Title: Service Vehicle
Department Priority: 10
Description & Scope: Replacing service vehicle that is used by our summer worker(s). Once approved the new service vehicle will go to a full time operator and the part time worker(s) will use the full time employees old vehicle.
Purpose & Need: Replace 25-30 year old vehicle that is costing more in repairs than worth. The new service truck would include utility boxes mounted to the frame. The current water department service vehicles are just pic-ups with a tool box attached.
Impact on Future Operating Budget: Reduction in costs for repairs and parts.
External Funding Sources Available: None

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
610-61936-820	610	75,000		75,000				150,000
								0
								0
								0
								0
								0
Subtotal		75,000	0	75,000	0	0	0	150,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Water	Cash / Fund Balance	75,000		75,000				150,000
								0
								0
								0
								0
								0
								0
Subtotal		75,000	0	75,000	0	0	0	150,000

City of Whitewater
Capital Improvement Program
F.Y. 2022 - 2031

Initiative Type: **Capital**

Leasing if available.

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Department / Group: DPW - Water **Need Group:** Non-Core
Affected Dept.: DPW - Water
Project Title: Fire Hydrant Replacement
Department Priority: 6
Description & Scope: This project entails the continuation of replacing obsolete hydrants throughout the City. Each year approximately 10 hydrants are replaced.
Purpose & Need: Replacement of older hydrants is required as parts become obsolete and are harder to find. The operation of these older ones can also be a challenge at times.
Impact on Future Operating Budget: Material cost are at all time high due to shortage. Hopefully cost will come down when factories catch up with orders. This goes for all water related material.
External Funding Sources Available: None.

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
610-61936-810	610	100,000	110,000	110,000	110,000	110,000	550,000	1,090,000
								0
								0
								0
								0
								0
Subtotal		100,000	110,000	110,000	110,000	110,000	550,000	1,090,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Water	Rev Debt: Bond	100,000	110,000	110,000	110,000	110,000	550,000	1,090,000
								0
								0
								0
								0
								0
Subtotal		100,000	110,000	110,000	110,000	110,000	550,000	1,090,000

City of Whitewater
Capital Improvement Program
F.Y. 2022 - 2031

Initiative Type: **Capital**

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

No other options. Need to be done



Department / Group: DPW - Water **Need Group:** Core
Affected Dept.: DPW - Water
Project Title: Water Line Removal
Department Priority: 7
Description & Scope: In some areas of the city we have water mains/laterals that run through our sanitary manholes. There are (4) known areas at this time. The project would entail relaying the watermain outside of the sanitary manholes.
Purpose & Need: Watermains are not allowed in sanitary manholes per DNR code. This is a health risk and needs to be rectified as soon as possible.
Impact on Future Operating Budget: None
External Funding Sources Available: None

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
610-61652-350	610	50,000	50,000	50,000				150,000
								0
								0
								0
								0
								0
								0
Subtotal		50,000	50,000	50,000	0	0	0	150,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Water	Cash / Fund Balance	50,000	50,000	50,000				150,000
								0
								0
								0
								0
								0
								0
Subtotal		50,000	50,000	50,000	0	0	0	150,000

City of Whitewater
 Capital Improvement Program
 F.Y. 2022 - 2031
 Initiative Type: **Capital**

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

No other options. Needs to be addressed.



Department / Group: Need Group:

Affected Dept.:

Project Title:

Department Priority:

Description & Scope:

Purpose & Need:

Impact on Future Operating Budget:

External Funding Sources Available:

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
610-61936-810	610	55,000						55,000
								0
								0
								0
								0
								0
								0
Subtotal		55,000	0	0	0	0	0	55,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Water	Cash / Fund Balance	55,000						55,000
								0
								0
								0
								0
								0
								0
Subtotal		55,000	0	0	0	0	0	55,000

City of Whitewater
 Capital Improvement Program
 F.Y. 2022 - 2031

Initiative Type:

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

leasing (\$6,000 per yr.) is always an option with an exchange every year but that will come with penalties if you exceed hour usage per agreement. Purchasing outright I feel is best option because then its ours. Terms and conditions of purchase can be negotiated.



Department / Group: DPW - Water **Need Group:** Non-Core
Affected Dept.: DPW - Water
Project Title: Vehicle Garage / Material Storage
Department Priority: 9
Description & Scope: New vehicle garage with ample room to store water related parts and material.
Purpose & Need: Our existing buildings are showing their age and our material storage is limited. There have been times we would need to move vehicles to get at our inventory. We are quite undersized with the service vehicles, tools, and material in our existing space. We use three garages to house everything, including space at the street department.
Impact on Future Operating Budget: There should be no impact to future operating budgets.
External Funding Sources Available: None

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
610-61936-810	--610	300,000						300,000
								0
								0
								0
								0
								0
Subtotal		300,000	0	0	0	0	0	300,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Water	Rev Debt: Bond	300,000						300,000
								0
								0
								0
								0
								0
Subtotal		300,000	0	0	0	0	0	300,000

City of Whitewater
Capital Improvement Program
F.Y. 2022 - 2031

Initiative Type: **Capital**

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?
 Option being chosen due to lack of space and our existing building is not able to hold vehicles and material. It would be nice to have a general location for everything and not at different locations within the city.



Department / Group: DPW - Water **Need Group:** Non-Core
Affected Dept.: DPW - Water
Project Title: Well 6 Building Improvements
Department Priority: 17
Description & Scope: Replacement of siding, windows and doors, fascia, soffit and new roof at well #6

Purpose & Need: This is the only well house pumping station that is located in a neighborhood. It is also the only non-brick structure. The Utility has received complaints due to the condition of the structure.

Impact on Future Operating Budget: There should be no impact to future operating budgets.

External Funding Sources Available: None.

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
610-61935-350	610	38,500						38,500
								0
								0
								0
								0
								0
								0
Subtotal		38,500	0	0	0	0	0	38,500

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Water	Cash / Fund Balance	38,500						38,500
								0
								0
								0
								0
								0
								0
								0
Subtotal		38,500	0	0	0	0	0	38,500

City of Whitewater
Capital Improvement Program
F.Y. 2022 - 2031

Initiative Type: **Capital**

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

The structure needs to remain because of the pumping equipment. There is no other alternative.



Department / Group: **Need Group:**

Affected Dept.:

Project Title:

Department Priority:

Description & Scope:

Purpose & Need:

Impact on Future Operating Budget:

External Funding Sources Available:

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
610-61936-820	610	80,400						80,400
								0
								0
								0
								0
								0
								0
Subtotal		80,400	0	0	0	0	0	80,400

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Water	Rev Debt: Note	80,400						80,400
								0
								0
								0
								0
								0
								0
								0
								0
Subtotal		80,400	0	0	0	0	0	80,400

City of Whitewater
Capital Improvement Program
F.Y. 2022 - 2031

Initiative Type:

Do nothing and tear down when the new tower is operational.

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



2022-2023 Deferred Projects

Department / Group: Need Group:

Affected Dept.:

Project Title:

Department Priority:

Description & Scope:

Purpose & Need:

Impact on Future Operating Budget:

External Funding Sources Available:

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
450	450	210,000	7,000,000	200,000	3,000,000			10,410,000
								0
								0
								0
								0
								0
								0
Subtotal		210,000	7,000,000	200,000	3,000,000	0	0	10,410,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Levy	GO Debt: Bond	210,000	7,000,000	200,000	3,000,000			10,410,000
								0
								0
								0
								0
								0
								0
Subtotal		210,000	7,000,000	200,000	3,000,000	0	0	10,410,000

City of Whitewater
Capital Improvement Program
F.Y. 2022 - 2031

Initiative Type:

As the report indicated, the buildings have outlived their expected life cycle and spending additional funds to fix or upgrade them is not recommended.

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Department / Group: Need Group:

Affected Dept.:

Project Title:

Department Priority:

Description & Scope:

Purpose & Need:

Impact on Future Operating Budget:

External Funding Sources Available:

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
450-54000-900	450	147,000						147,000
								0
								0
								0
								0
								0
								0
Subtotal		147,000	0	0	0	0	0	147,000

Funding Source Summary

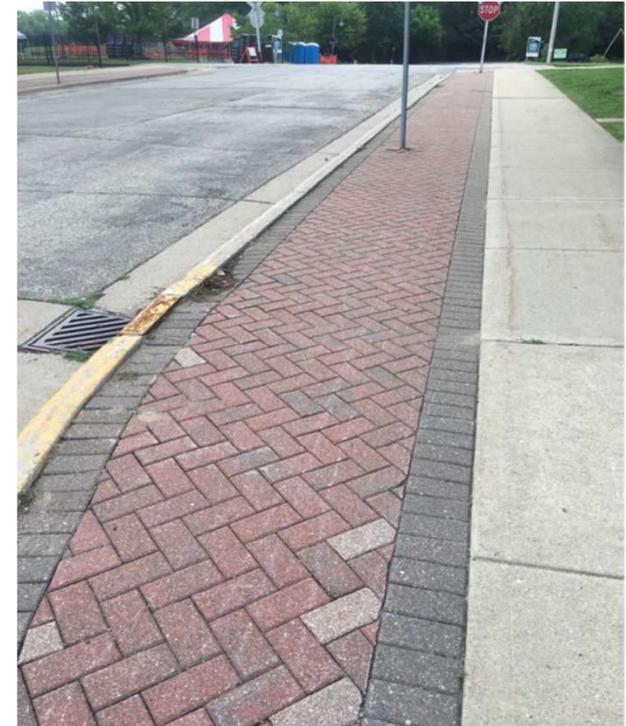
Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Levy	GO Debt: Bond	147,000						147,000
								0
								0
								0
								0
								0
								0
Subtotal		147,000	0	0	0	0	0	147,000

City of Whitewater
Capital Improvement Program
F.Y. 2022 - 2031

Initiative Type:

Alternatives include: 1) resetting the brick pavers by adding sand; 2) replacing with concrete; 3) replace with stamped colored concrete.

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Department / Group: Need Group:

Affected Dept.:

Project Title:

Department Priority:

Description & Scope:

Purpose & Need:

Impact on Future Operating Budget:

External Funding Sources Available:

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
450	450	347,165						347,165
or								0
450	450	173,583	173,583					347,166
or								0
450	450	115,722	115,722	115,722				347,166
								0
Subtotal		636,470	289,305	115,722	0	0	0	1,041,497

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Levy	GO Debt: Bond	347,165						347,165
								0
Levy	GO Debt: Bond	173,583	173,583					347,166
								0
Levy	GO Debt: Bond	115,722	115,722	115,722				347,166
								0
Subtotal		636,470	289,305	115,722	0	0	0	1,041,497

City of Whitewater
Capital Improvement Program
F.Y. 2022 - 2031

Initiative Type:

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

Can continue with High Pressure Sodium



Department / Group: DPW - Streets **Need Group:** Non-Core
Affected Dept.: DPW - Streets & Equipment
Project Title: DPW Storage Shed
Department Priority: Depends on approval of updating overall street facility.
Description & Scope: 50'X96' Storage shed with concrete floor, 2 overhead doors and 2 service doors.
Purpose & Need: At the DPW we currently have a number of pieces of equipment stored outdoors as a result of no room to store our equipment. We also have a fair amount of items stored at the Marshall Farm which is on the market through the CDA. At any given time that property could be sold and we would be forced to find storage space for our equipment. The DPW is limited on space and a 50'X96' storage shed is all we currently have room for.
Impact on Future Operating Budget: General maintenance
External Funding Sources Available: None

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
450-54000-805	450	122,000						122,000
								0
								0
								0
								0
								0
								0
Subtotal		122,000	0	0	0		0	122,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Levy	GO Debt: Bond	122,000						122,000
								0
								0
								0
								0
								0
								0
Subtotal		122,000	0	0	0		0	122,000

City of Whitewater
 Capital Improvement Program
 F.Y. 2022 - 2031

Initiative Type: **Capital**

Construct new street facility.

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Department / Group: Need Group:

Affected Dept.:

Project Title:

Department Priority:

Description & Scope:

Purpose & Need:

Impact on Future Operating Budget:

External Funding Sources Available:

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
610-61936-810	610	75,000						75,000
								0
								0
								0
								0
								0
								0
Subtotal		75,000	0	0	0	0	0	75,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Water	Rev Debt: Bond	75,000						75,000
TID	GO Debt: Bond	TBD						0
								0
								0
								0
								0
								0
Subtotal		75,000	0	0	0	0	0	75,000

City of Whitewater
Capital Improvement Program
F.Y. 2022 - 2031

Initiative Type:

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Department / Group: DPW - Water **Need Group:** Core
Affected Dept.: DPW - Water
Project Title: Well 8 Discharge
Department Priority: 14
Description & Scope: Connect our backwash discharge line to the wastewater sanitary main.
Purpose & Need: By connecting to the sanitary system this will eliminate having to test TSS (total suspended solids) and Manganese. DNR classifies the backwash water as wastewater. At present time the discharge water goes into a holding pond and must set or settle for at least 24hrs before any testing. Once sample is taken we open a valve near the holding pond and the wastewater makes its way into Whitewater creek. Right now we are required to test once a month at a cost of \$60 per test. Things can change as we all know when it comes to clean water act. When the water main and sanitary was replaced on Industrial Dr. in 2020 a sanitary stub (steel post in picture shows where sanitary is stubbed to) was installed into our property for this particular reason. There will be no need to go out into the road. Also we can probably fill the existing holding pond if so desired but that may have to be approved by the DNR.
Impact on Future Operating Budget: The required testing costs would go away.
External Funding Sources Available: None

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
610-61936-823	610	35,000						35,000
								0
								0
								0
								0
								0
Subtotal		35,000	0	0	0	0	0	35,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Water	Cash / Fund Balance	35,000						35,000
								0
								0
								0
								0
								0
								0
Subtotal		35,000	0	0	0	0	0	35,000

City of Whitewater
Capital Improvement Program
F.Y. 2022 - 2031

Initiative Type: **Capital**

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

Status quo and follow DNR required monthly testing for now. Always a possibility the EPA and DNR might put in stricter wastewater discharge regulations. Chosen to eliminate sampling and any future requirements from DNR.



Department / Group: Need Group:

Affected Dept.:

Project Title:

Department Priority:

Description & Scope:

Purpose & Need:

Impact on Future Operating Budget:

External Funding Sources Available:

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Park Facility Improvement	450	40,000						40,000
								0
								0
								0
								0
								0
								0
Subtotal		40,000	0	0	0	0	0	40,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Levy	GO Debt: Note	17,000						17,000
Levy	Cash / Fund Balance	23,000						23,000
								0
								0
								0
								0
								0
Subtotal		40,000	0	0	0	0	0	40,000

City of Whitewater
 Capital Improvement Program
 F.Y. 2022 - 2031
 Initiative Type:

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Department / Group: **Park & Rec - Facilities** Need Group: **Non-Core**

Affected Dept.: **Park & Rec - Other**

Project Title: **South Trippe Lake Property Purchase**

Department Priority: **2**

Description & Scope: **Purchase of Property on South end of Trippe Lake**

Purpose & Need: **The Hunt trust property has become available for purchase. This property surrounds the south end of Trippe Lake and also includes acreage along Willis Ray Road. This property could be used for a future expansion to add a nature park as well as provide a possible area to deposit future lake dredging soils. In addition this would give us access to Whitewater Creek and the South end of Trippe Lake..**

Impact on Future Operating Budget:

External Funding Sources Available:

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
450-58100-999	450	272,000						272,000
Fund 240	240	48,000						48,000
								0
								0
								0
								0
Subtotal		320,000	0	0	0	0	0	320,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Levy	GO Debt: Note	272,000						272,000
Levy	Cash / Fund Balance	48,000						48,000
								0
								0
								0
								0
Subtotal		320,000	0	0	0	0	0	320,000

**City of Whitewater
Capital Improvement Program
F.Y. 2022 - 2031**

Initiative Type: **Capital**

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Department / Group: Park & Rec - Facilities **Need Group:** Non-Core

Affected Dept.: Park & Rec - Facilities

Project Title: Outdoor Splash Pad

Department Priority: High

Description & Scope: A large number of communities have installed splash pads in the past 5 years. This would include communities in our area including Milton, Janesville, DeForest, Fitchburg, etc.

Purpose & Need: These are facilities designed for young families and would provide a tremendous amenity for our residen

Impact on Future Operating Budget: There would be additional cost in maintaining the facility, water and energy costs as well as long-term equipment replacement expenses. These are not facilities that are staffed with lifeguards.

External Funding Sources Available: Community Fundraising Opportunities

City of Whitewater
Capital Improvement Program
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Initiative Type: **Capital**

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Park Facility	450			380,000				380,000
Design Fees	450		50,000					50,000
								0
								0
								0
								0
Subtotal		0	50,000	380,000	0	0	0	430,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Other	Cash / Fund Balance			50,000				50,000
Levy	GO Debt: Bond		50,000	330,000				380,000
								0
								0
								0
								0
Subtotal		0	50,000	380,000	0	0	0	430,000



Department / Group: Need Group:

Affected Dept.:

Project Title:

Department Priority:

Description & Scope: Expansion of concession seating area, facility and field improvements to outfield and dugout areas. Addition of field grooming vehicle to be kept on site.

Purpose & Need: Treyton Field has been very successful with tournament and community programming since it opened in the fall of 2014. Each year our tournaments attract 150 plus tournament teams to our community from communities in Wisconsin and Illinois. The program generates a fund balance of approximately \$10,000 on average. CIP projects need to continue in order to keep the facility fresh as we continue to attract teams in a competitive tournament market.

Impact on Future Operating Budget: Improvements will provide for easier maintenance and which will reduce maintenance time

External Funding Sources Available: Treyton Field Account and additional funding from Whitewater Community Foundation and Treyton Field of Dreams account.

City of Whitewater
 Capital Improvement Program
 F.Y. 2022 - 2031
 Initiative Type:

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Facility Improvements	450	10,000						10,000
Facility and Equipment	Other	10,000						10,000
								0
								0
								0
								0
								0
Subtotal		20,000	0	0	0	0	0	20,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Levy	GO Debt: Note	10,000						10,000
Levy	Cash / Fund Balance	10,000						10,000
								0
								0
								0
								0
Subtotal		20,000	0	0	0	0	0	20,000

Department / Group: Park & Rec - Facilities **Need Group:** Core
Affected Dept.: Park & Rec - Facilities
Project Title: WAFC Pool Shell Replacement
Department Priority: High
Description & Scope: Removal of old pool plaster lining and replacement

Purpose & Need: The pool plaster that lines the walls and floor of both liesure and comptative pool will need to be replaced in the next 2-5 years. The current floor has been maintained through patching areas that are crumbling but eventually the whole shell will need to be replace.

Impact on Future Operating Budget: Replacing the lining of the pools will cut down on maintenace time from our staff

External Funding Sources Available: Capital funds from the city and school district agreement are established on an annual basis to cover the costs of these maintenace projects.

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Facility improvement	247		100,000					100,000
								0
								0
								0
								0
								0
Subtotal		0	100,000	0	0	0	0	100,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Levy	Cash / Fund Balance		100,000					100,000
								0
								0
								0
								0
								0
Subtotal		0	100,000	0	0	0	0	100,000

City of Whitewater
Capital Improvement Program
F.Y. 2022 - 2031
 Initiative Type: **Capital**

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Department / Group: Park & Rec - Facilities **Need Group:** Non-Core
Affected Dept.: Park & Rec - Facilities
Project Title: Effigy Mound Improvements
Department Priority: High
Description & Scope: Effigy mounds clearing for new path and additional native plantings.

Purpose & Need: The Effigy Mounds is an area that needs some attention in order to make the preserve more accessible. The addition of a path along with the cleaning up of the brush area are a few needs. The existing path needs to be rerouted through the mounds due to changing guidelines that make it difficult to maintain the current pathway.

Impact on Future Operating Budget: Allow for less maintenance time spent on mound area by establishment of a more user friendly trail.

External Funding Sources Available: Possible grant funding for use in historical preservation sites

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Park and Facility Improvement	450		25,000					25,000
								0
								0
								0
								0
								0
Subtotal		0	25,000	0	0	0	0	25,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Levy	Cash / Fund Balance		25,000					25,000
								0
								0
								0
								0
								0
Subtotal		0	25,000	0	0	0	0	25,000

City of Whitewater
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Initiative Type: Capital

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Department / Group: Park & Rec - Facilities Need Group: Non-Core

Affected Dept.: Park & Rec - Facilities

Project Title: Bike and Pedestrian Pathways

Department Priority: 2

Description & Scope: This project will add additional pathway to the area in front of the parking area at Moraine View Park.

Purpose & Need: At Moraine View Park the addition of a parking lot has added the concern of bike safety since the existing bike path runs behind the street parking. This proposed project would move the bike lane in front of the parking lot area in order to provide a safer route for bicyclists to ride. (See attached photo)

Impact on Future Operating Budget: Additional pathway to maintain

External Funding Sources Available: We would tag on to a street project scheduled to lower costs of creating new pathways.

City of Whitewater
 Capital Improvement Program
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 Initiative Type: Capital

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
450	450	12,000						12,000
								0
								0
								0
								0
								0
								0
Subtotal		12,000	0	0	0	0	0	12,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Levy	Cash / Fund Balance	12,000						12,000
								0
								0
								0
								0
								0
								0
Subtotal		12,000	0	0	0	0	0	12,000

Department Fire / Rescue **Core**
Affected Dept. EMS Division
Project Title: Replace Ambulance 1281
Department Priority
Description & Scope: Work with well known and reliable manufacturers of ambulances to create and develop blueprints, proposals, and bids to replace the current 1281.
Purpose & Need: Ambulance 1281 provides critical equipment and personnel responding to medical calls
Impact on Future Operating Budget: Single purchase
External Funding Sources Available: There are no known grants or outside funding sources available.

City of Whitewater
 Capital Improvement Program
 F.Y. 2022 - 2031

Initiative Capital **Capital**

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

Ambulances are currently rotated in the fleet to for service/maintenance in order to guarantee a top performing unit responding to medical emergencies.



Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
210-52200-810	210	-	325,000	-	-	-	-	325,000
850-52270-810	850	-	-	-	-	-	-	-
Land/R.O.W.								-
Technology								-
								-
Subtotal		-	325,000	-	-	-	325,000	650,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Levy	GO Debt: Note	-	325,000	-	-	-	-	325,000
WFD	Cash / Fund Balance							-
								-
								-
								-
Subtotal		-	325,000	-	-	-	-	325,000

Department / Group: Need Group:

Affected Dept.:

Project Title:

Department Priority:

Description & Scope:

Purpose & Need:

Impact on Future Operating Budget:

External Funding Sources Available:

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
210-52200-810	210		700,000					700,000
850-52270-810	850		0					0
								0
								0
								0
								0
								0
Subtotal		0	700,000	0	0	0	0	700,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Levy	GO Debt: Note		700,000					700,000
WFD	Cash / Fund Balance		0					0
								0
								0
								0
								0
								0
Subtotal		0	700,000	0	0	0	0	700,000

City of Whitewater
Capital Improvement Program
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Initiative Type:

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

Need comments on alternatives.



Department / Group: Need Group:

Affected Dept.:

Project Title:

Department Priority:

Description & Scope:

Purpose & Need:

Impact on Future Operating Budget:

External Funding Sources Available:

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
450 New	450	7,697						7,697
								0
								0
								0
								0
								0
								0
Subtotal		7,697	0	0	0	0	0	7,697

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Levy	Operating Transfer	7,697						7,697
								0
								0
								0
								0
								0
								0
Subtotal		7,697	0	0	0	0	0	7,697

**City of Whitewater
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Initiative Type:

The drone currently owned by City Parks and Rec (DJI Mavic 2 Pro) is not sufficient for the purposes of the PD because it does not have the camera quality, or thermal capability that this drone has.

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



**Future Projects
2024-2031**

Department	Fire / Rescue	Core
Affected Dept.	EMS Division	
Project Title:	Replace Ambulance 1280	
Department Priority		
Description & Scope:	Work with well known and reliable manufacturers of ambulances to create and develop blueprints, proposals, and bids to replace the current 1281.	
Purpose & Need:	Ambulance 1280 provides critical equipment and personnel responding to medical calls	
Impact on Future Operating Budget:	Single purchase	
External Funding Sources Available:	There are no known grants or outside funding sources available.	

City of Whitewater
Capital Improvement Program
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Initiative Capital **Capital**

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

Ambulances are currently rotated in the fleet to for service/maintenance in order to guarantee a top performing unit responding to medical emergencies.

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
210-52200-810	210						285,000	285,000
850-52270-810	850							-
Land/R.O.W.								-
Technology								-
								-
Subtotal		-	-	-	-	-	285,000	285,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Levy	GO Debt: Note						285,000	285,000
WFD	Cash / Fund Balance						-	-
							-	-
							-	-
							-	-
Subtotal		-	-	-	-	-	285,000	285,000



Department	Fire / Rescue	Core
Affected Dept.	EMS Division	
Project Title:	Replace Ambulance 1282	
Department Priority		
Description & Scope:	Work with well known and reliable manufacturers of ambulances to create and develop blueprints, proposals, and bids to replace the current 1282.	
Purpose & Need:	Ambulance 1282 provides critical equipment and personnel responding to medical calls	
Impact on Future Operating Budget:	Single purchase	
External Funding Sources Available:	There are no known grants or outside funding sources available.	

City of Whitewater
Capital Improvement Program
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Initiative Capital **Capital**

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

Ambulances are currently rotated in the fleet to for service/maintenance in order to guarantee a top performing unit responding to medical emergencies.

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
210-52200-810	210	-	-	-	285,000			285,000
850-52270-810	850							-
Land/R.O.W.								-
Technology								-
								-
Subtotal		-	-	-	285,000	-	285,000	570,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Levy	GO Debt: Note	-	-	-	285,000			285,000
WFD	Cash / Fund Balance							-
								-
								-
								-
Subtotal		-	-	-	285,000	-	285,000	570,000



Department	Fire / Rescue	Core
Affected Dept.	EMS Division	
Project Title:	Replace Ambulance 1283	
Department Priority		
Description & Scope:	Work with well known and reliable manufacturers of ambulances to create and develop blueprints, proposals, and bids to replace the current 1283.	
Purpose & Need:	Ambulance 1283 provides critical equipment and personnel responding to medical calls	
Impact on Future Operating Budget:	Single purchase	
External Funding Sources Available:	There are no known grants or outside funding sources available.	

City of Whitewater
Capital Improvement Program
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Initiative Capital **Capital**

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

Ambulances are currently rotated in the fleet to for service/maintenance in order to guarantee a top performing unit responding to medical emergencies.

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
210-52200-810	210						285,000	285,000
850-52270-810	850							-
Land/R.O.W.								-
Technology								-
								-
Subtotal		-	-	-	-	-	285,000	285,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Levy	GO Debt: Note						285,000	285,000
WFD	Cash / Fund Balance							-
								-
								-
								-
Subtotal		-	-	-	-	-	285,000	285,000



Department / Group: DPW - Sewer **Need Group:** Non-Core

Affected Dept.: DPW - Sewer

Project Title: Biogas Sphere Coating

Department Priority: 6

Description & Scope: This proposed project would include preparation, coating application and thickness testing of the interior and exterior of the 35' diameter Hortonsphere.

Purpose & Need: The gas holding sphere was put online in 1982. It has not been recoated since that time. This work will only occur after an inspection, which is planned for 2024, proves the structure is sound. As the picture shows, the sphere does show signs of deterioration and will become unusable if not coated in the near future. Currently, we do not have the ability to utilize this structure due to aging associated equipment. However, if the corrosion is allowed to persist this structure will not be a future option for gas handling. The project would be funded by operating revenue via the capital improvement fund.

Impact on Future Operating Budget:

External Funding Sources Available: None

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
620-62810-820	620						185,000	185,000
								0
								0
								0
								0
								0
Subtotal		0	0	0	0	0	185,000	185,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Sewer	Rev Debt: Bond						185,000	185,000
								0
								0
								0
								0
								0
Subtotal		0	0	0	0	0	185,000	185,000

City of Whitewater
Capital Improvement Program
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Initiative Type: Capital

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Department / Group: DPW - Sewer **Need Group:** Core

Affected Dept.: DPW - Sewer

Project Title: CAT Switchgear PLC replacement

Department Priority: 3

Description & Scope:

Purpose & Need: With our updated project we were provided with 3 PLC's that control our backup generators of which we only have two. In 2020 one of the PLC's failed and we were able to program our spare unit to work in its place. This repair was done in a four hour period and we were back to normal capabilities. If a current PLC fails the repair period will be longer as this would not be a stock item. Additionally, during this time the plant would have a max. capacity of 300kW if backup power were required.

Impact on Future Operating Budget:

External Funding Sources Available:

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
620-62850-242	620			8,000				8,000
								0
								0
								0
								0
								0
								0
Subtotal		0	0	8,000	0	0	0	8,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Sewer	Cash / Fund Balance			8,000				8,000
								0
								0
								0
								0
								0
								0
Subtotal		0	0	8,000	0	0	0	8,000

City of Whitewater
Capital Improvement Program
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Initiative Type: Capital

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

We could elect to not replace this PLC. Should future repairs be necessary we would be reliant on one backup generator for a period of time if backup power was necessary. This becomes a risk assessment exercise and we need to weigh cost vs. emergency power capabilities and perceived need.



Department / Group: DPW - Sewer **Need Group:** Core

Affected Dept.: DPW - Sewer

Project Title: Secondary Scum Waste Piping

Department Priority: 4

Description & Scope: Addition of a 4" Schedule 80 PVC line from the Secondary Scum Pump to the drain line in the lower level of the Process Bldg. (Building 800). Modifications on the pump side and discharge side will be necessary to accommodate this modification. Valves will be installed to maintain hydraulic flexibilities and allow for routine maintenance.

Purpose & Need: Currently, Secondary Scum waste is pumped into the anaerobic digester for treatment. On average this occurs 3x/day. The volume totals approximately 2,550 gallons daily or 930,750 gallons annually. This effectively thins down the digested material. Primary digested product is then processed through the centrifugal thickener to remove water. This saves transportation costs as part of our land application process. Because our secondary process functions very well there is very little solids or floatable material in the "skimings" that make their way into the scum tank. For this reason, we propose directing the secondary scum waste into the drain line system, which flows to the head of the plant. This mode of operation will save approximately one million gallons of product from being processed twice. Annually, this would save over 388 hours of runtime on the thickening unit. In addition to the operational savings, there is also a labor savings for each run cycle.

Impact on Future Operating Budget:

External Funding Sources Available:

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
620-62810-820	620				14,800			14,800
								0
								0
								0
								0
								0
Subtotal		0	0	0	14,800	0	0	14,800

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Sewer	Cash / Fund Balance				14,800			14,800
								0
								0
								0
								0
								0
Subtotal		0	0	0	14,800	0	0	14,800

City of Whitewater
Capital Improvement Program
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Initiative Type: **Capital**

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

An alternative mode of operation could be to direct the Secondary Scum waste through the centrifuge unit. This is possible but the result is decreased performance of the thickening centrifuge (i.e. decreased solids) and oftentimes process shutdowns from handling intermittent feed volumes.



Department / Group: Need Group:

Affected Dept.:

Project Title:

Department Priority:

Description & Scope:

Purpose & Need:

Impact on Future Operating Budget:

External Funding Sources Available:

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
215-53560-820	215			48,000				48,000
								0
								0
								0
								0
								0
								0
Subtotal		0	0	48,000	0	0	0	48,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Levy	Cash / Fund Balance			48,000				48,000
								0
								0
								0
								0
								0
								0
Subtotal		0	0	48,000	0	0	0	48,000

City of Whitewater
Capital Improvement Program
F.Y. 2022 - 2031

Initiative Type:

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Department / Group: DPW - Streets **Need Group:** Core

Affected Dept.: DPW

Project Title: Loader Snow Blower Replacement

Department Priority: 2

Description & Scope: SnoGo loader snow blower.

Purpose & Need: Our current loader snow blower is a 2003 making it 21 years old. It is a crucial piece of equipment during a larger scale snow event to load trucks and remove the windrows of snow from the center of the street in the Downtown area of the city.

Impact on Future Operating Budget: General Maintenance

External Funding Sources Available: N/A

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
215-53560-820	215			240,000				240,000
								0
								0
								0
								0
								0
								0
Subtotal		0	0	240,000	0	0	0	240,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Levy	Cash / Fund Balance			240,000				240,000
								0
								0
								0
								0
								0
								0
Subtotal		0	0	240,000	0	0	0	240,000

City of Whitewater
Capital Improvement Program
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Initiative Type: Capital

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Department / Group: DPW - Streets **Need Group:** Core

Affected Dept.: DPW - Streets & Equipment

Project Title: Plow/Patrol Truck '27

Department Priority: 2

Description & Scope:
2027 International Single axle Plow/Patrol Truck 10' Stainless Steel DuraClass Box Swenson Salter with prewet system Wausau Poly Trip Edge Plow and Wing

Purpose & Need:
Our fleet of 7, single axle plow trucks and 1 Tandem, 7 trucks plow the entire City during a snow event and 1 that is our Brine truck which is out before most every snow/ice event weather pending, has the age range from 3 years old to 30 years old. We need to get into a cycle of replacing a Plow/Patrol truck every 3 years to ensure our fleet isn't older than 20 years. As trucks get rotated out of service for plowing they become our Brine applicator and spare plow truck in the event of a break down.

Impact on Future Operating Budget: General Maintenance

External Funding Sources Available: N/A

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
215-53560-820	215					300,000		300,000
								0
								0
								0
								0
								0
								0
Subtotal		0	0	0	0	300,000	0	300,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Levy	Cash / Fund Balance					300,000		300,000
								0
								0
								0
								0
								0
								0
Subtotal		0	0	0	0		0	0

City of Whitewater
Capital Improvement Program
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Initiative Type: Capital

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Department / Group: DPW - Water **Need Group:** Non-Core

Affected Dept.: DPW - Water

Project Title: Main Imprmnt - LSP/Enterprise

Department Priority:

Description & Scope: To eliminate two dead end mains in the distribution system. In addition, add a second source of water to LWP, provide water and fire protection to WWTP and John's Disposal. Length is 5,500'.

Purpose & Need: Same as above, although without cost participation from private sources this project is doubtful. Development would have to drive this project.

Impact on Future Operating Budget: To maintain additional infrastructure.

External Funding Sources Available: Yes - to far out to determine.

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
610-61936-810	610						1,180,000	1,180,000
								0
								0
								0
								0
								0
Subtotal		0	0	0	0		1,180,000	1,180,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Water	Grant						300,000	300,000
Water	Rev Debt: Bond						880,000	880,000
								0
								0
								0
								0
Subtotal		0	0	0	0		1,180,000	1,180,000

City of Whitewater
Capital Improvement Program
F.Y. 2022 - 2031

Initiative Type: Capital

To leave as is until annexation and development.

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Department / Group: DPW - Water **Need Group:** Non-Core

Affected Dept.: DPW - Water

Project Title: Main Imprmnt - Pearson /Main

Department Priority:

Description & Scope: To eliminate and loop dead ends in the distribution system. Length is 2,200'.

Purpose & Need: To improve water quality. More development in this area could drive this short loop.

Impact on Future Operating Budget: Maintain more infrastructure.

External Funding Sources Available: Yes

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
610-61936-810	610						450,000	450,000
								0
								0
								0
								0
								0
								0
Subtotal		0	0	0	0		450,000	450,000

Funding Source Summary

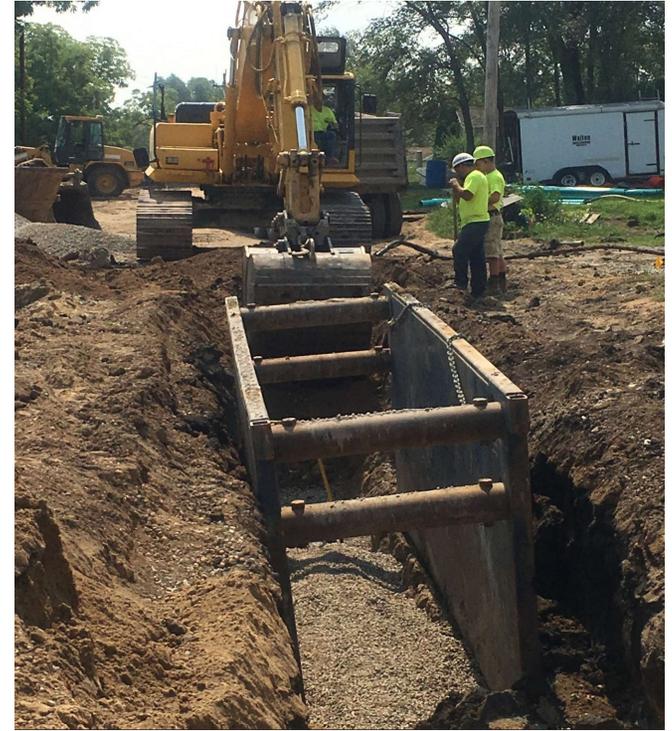
Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Water	Rev Debt: Bond						450,000	450,000
								0
								0
								0
								0
								0
								0
Subtotal		0	0	0	0		450,000	450,000

City of Whitewater
Capital Improvement Program
F.Y. 2022 - 2031

Initiative Type: Capital

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

Continue to have a dead end system in the area.



...
Department / Group: Park & Rec - Facilities **Need Group:** Non-Core
Affected Dept.: Park & Rec - Facilities
Project Title: Moraine View Park Shelter
Department Priority:
Description & Scope: Morane view park houses the community soccer fields that are home for the Whitewater Youth Soccer Club. Currently there are no bathroom facilities or shelter areas in this park. The addition of this facility would allow for a shelter that would service existing and expand programming in this area.
Purpose & Need: The facility would serve park visitors, soccer participants, and trail users. Existing plans for either the Trippe Lake Shelter or Treyton's Field of Dreams concession facility could be used for this facility.
Impact on Future Operating Budget: An additional park facility would add maintenance costs of supplying paper products, cleaning, and maintaining the building.
External Funding Sources Available: The Whitewater Soccer Club would greatly benefit by the facility but does not have substantial funds to contribute to the project. A private fundraising effort could be coordinated through the Whitewater Community Foundation and the Whitewater Kiwanis.

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Park Facility Improvement	450				200,000			200,000
								0
								0
								0
								0
								0
								0
Subtotal		0	0	0	200,000	0	0	200,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Levy	GO Debt: Bond				100,000			100,000
Levy	Grant				100,000			100,000
								0
								0
								0
								0
Subtotal		0	0	0	200,000	0	0	200,000

**City of Whitewater
Capital Improvement Program
F.Y. 2022 - 2031**

Initiative Type: Capital

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Department / Group: Park & Rec - Facilities **Need Group:** Non-Core

Affected Dept.: Park & Rec - Facilities

Project Title: PR Bark Park Water and Playground

Department Priority:

Description & Scope: This project would add play features for the pets to enjoy along with shade structures, trees and additional benches for residents.

Purpose & Need: The relocation and new fencing was completed in 2018. The Park located on the corner of Starin road and Jefferson Street is heavily used. Patrons and pets would greatly benefit from a oylground for the park along with additional amennities for the pet owners such as more shad trees, structures and benches.

Impact on Future Operating Budget: The Playground would need to be replaced in 20 years.

External Funding Sources Available: Possible sponsorships may be available

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Park Facility Improvement	450				15,000			15,000
								0
								0
								0
								0
								0
Subtotal		0	0	0	15,000	0	0	15,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Levy	GO Debt: Note				15,000			15,000
								0
								0
								0
								0
								0
Subtotal		0	0	0	15,000	0	0	15,000

City of Whitewater
Capital Improvement Program
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Initiative Type: Capital

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Department / Group: Park & Rec - Facilities **Need Group:** Non-Core

Affected Dept.: Park & Rec - Facilities

Project Title: WAFC HVAC Repair

Department Priority: High

Description & Scope: WAFC HVAC system is approaching 20+ years of age and will need to be repaired in the near futur. The HVAC system is has different components that will need to be replaced in order for the system to continue working properly.

Purpose & Need: The HVAC system heats and cools the air for the pool area and is vital to the operation of the facility.

Impact on Future Operating Budget:

External Funding Sources Available: This is funded through the CIP contributions provided by the WUSD and City of Whitewater to fund 247

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Facility Improvement	247			95,000				95,000
								0
								0
								0
								0
								0
Subtotal		0	0	95,000	0	0	0	95,000

Funding Source Summary

Payer Group	Funding Source	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Other	Cash / Fund Balance			95,000				95,000
								0
								0
								0
								0
								0
Subtotal		0	0	95,000	0	0	0	95,000

City of Whitewater
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Initiative Type: Capital

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

