



# City of Whitewater

## 2018 Operational Budget



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**WHITEWATER COMMON COUNCIL**

Patrick Singer	Council President/Member At Large
James Allen	Member At Large
Carol McCormick	District 1
James Schulgit	District 2
Chris Grady	District 3
Lynn Binnie	District 4
Stephanie Goettl	District 5

**PREPARED BY**

Steve Hatton	Finance & Administrative Services Director
Karen Dieter	Finance Support Services Manager
Kristin Mickelson	Public Relations & Communications Manager

**CONTRIBUTORS**

Cameron Clapper	City Manager
Charles Nass	Streets/Parks/Forestry Superintendent
Christine Munz-Pritchard	Neighborhood Services Director
Lisa Otterbacher	Police Chief
Eric Boettcher	Parks & Recreation Director
Michele Smith	City Clerk
Rick Lien	Water Superintendent
Stacey Lunsford	Library Director
Tim Nobling	Chief Information Officer
Tim Reel	Wastewater Superintendent
Dave Carlson	CDA Executive Director

Finance Department and City Staff

**COMMENTS & QUESTIONS**

**Finance Department**  
312 W. Whitewater Street  
Whitewater, WI 53190  
Phone: 262-473-1380  
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**Location**

Whitewater is a city in both Walworth and Jefferson counties and considered the gateway to the Kettle Moraine State Forest. The City of Whitewater is located 14 miles east of Interstate 90/39, 18 miles south of Interstate 94 and 18 miles north of Interstate Highway 43. Whitewater is next to US Highway 12, State Trunk Highway 59, State Trunk Highway 89, County Trunk Highways N, S, P and County Roads U and D.



**Name**

Whitewater received its name from a tribe of Potawatomi Native Americans due to the white sands that lay on the bottom of what is now the Whitewater Creek.

**Population**

As of the 2010 census, Whitewater's population was slated as 14,390.

<b>Socio-Economic Data</b>	<b>Whitewater</b>	<b>Percentage</b>	<b>Wisconsin</b>	<b>Percentage</b>
<b>Population</b>	14,913		5,742,117	
Male	7,553	50.8%	2,851,385	49.7%
Female	7,313	49.2%	2,890,732	50.3%
High School Graduate	1,021	20.6%	1,239,523	32.0%
Associate's Degree	481	9.7%	390,482	10.1%
Bachelor's Degree	934	18.9%	713,858	18.4%
Graduate/Professional Degree	797	16.1%	363,838	9.4%
<b>In Labor Force</b>	8,753	66.3%	3,079,657	67.2%
Employed	8,038	60.9%	2,883,390	62.9%
Unemployed	715	5.4%	193,763	4.2%
<b>Median Age</b>	21.5		39	
<b>Housing Units</b>	5,127		2,641,627	
Occupied Housing Units	4,670	91.1%	2,299,107	87.0%
Owner-Occupied Units	1,464	31.3%	1,547,197	67.3%
Renter-Occupied Units	3,206	68.7%	751,910	32.7%
<b>Median Value of Owner-Occupied Housing</b>	\$168,400		\$165,800	
<b>Households</b>	4,670		2,299,107	
Mean Household Income	\$42,490		\$69,333	
Median Household Income	\$30,173		\$53,357	
<b>Per Capita Income</b>	\$15,027		\$28,340	

\*Source: U.S. Census Bureau, 2011-2015 American Community Survey 5-Year Estimates and Wisconsin Taxpayers Alliance MunicipalFacts16.

**Events and Activities**

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

- 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

**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, which serves students in grades kindergarten through 12, is also located in the city.
- The University of Wisconsin–Whitewater which was founded in 1868.

**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.

**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.



**Functions**

- 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

**Functions**

- 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

**Functions**

- 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

**Citizens**

**City Council**

**City Manager  
Cameron Clapper**

**Finance  
Steve Hatton**

**City Attorney  
Wallace McDonell**

**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.

**Community Involvement and Cable TV Commission**- advising City on coordinated community outreach and engagement activities.

**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.

**Disability Rights Committee**- hear grievances of any person with a disability, concerning city actions or inaction.

**Ethics Committee**- Meet to hear and make recommendation regarding local government ethics complaints.

**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.

**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.

**Municipal Court**   **Police & Fire Commission**   **Park & Rec Board**   **Plan & Architect Review**   **Community Development Authority**   **Library Board**

**PR & Media Services  
Kristin Mickelson**

**Information Technology  
Tim Nobling**

**Human Resources  
Judy Atkinson**

**City Clerk  
Michele Smith**

**Public Works  
Brad Marquardt**

**Municipal Court  
Richard Kelly**

**Police  
Lisa Otterbacher**

**Parks, Recreation & Facilities  
Eric Boettcher**

**Neighborhood Services  
Christine Munz-Pritchard**

**Community Development Authority  
Dave Carlson**

**Library  
Stacey Lunsford**

- Functions**
- 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

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

- Functions**
- Maintains personnel files
  - Coordinates recruitment, skill testing, background investigations, new hire and exit interviews
  - Processes Family Medical leave and health benefit requests

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

- Functions**
- 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

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

- Functions**
- 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

- Functions**
- 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

- Functions**
- 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

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

- Functions**
- 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



**PERMANENT PART/FULL-TIME STAFF (FTE'S)**

<b>PERSONNEL SUMMARY</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
<b>General Administration</b>					
City Manager	1	1	1	1	1
Executive Assistant	1	1	1	1	1
Assistant City Manager*	1	1	1	1	-
City Attorney	0.5	0.5	0.5	0.5	0.5
City Clerk	1	1	1	1	1
Admin Assistant/Deputy Clerk	1	1	1	1	1
HR Coordinator	0.75	0.75	0.75	0.75	1
<b>Municipal Court</b>					
Municipal Judge	0.66	0.66	0.66	0.66	0.66
Clerk of Courts	0.5	0.5	0.5	0.5	0.75
<b>Total General Admin:</b>	<b>7.4</b>	<b>7.4</b>	<b>7.4</b>	<b>7.4</b>	<b>6.9</b>
<b>Finance, Insurance &amp; Risk Management</b>					
Finance Director	1	1	1	1	-
Finance and Administrative Services Director	-	-	-	-	1
Comptroller	-	-	-	-	1
Finance Support Services Supervisor	1	1	1	1	-
Accounting Technician II, Utilities	1	1	1	1	1
Accounting Technician II, Payroll & Accts Payable	1	1	1	1	1
<b>Total Finance:</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>
<b>Information Technology</b>					
IT Director	1	1	1	1	1
<b>Total IT:</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>
<b>DPW Streets/Parks/Forestry/Stormwater</b>					
Director of Public Works*	-	-	-	-	1
St./Parks/Forestry/Stormwater Superintendent	1	1	1	1	1
Laborers	9	9	9	9	9
Administrative Assistant	-	0.15	0.15	0.15	0.15
<b>Total DPW Streets/Parks/Forestry/Stormwater:</b>	<b>10.0</b>	<b>10.2</b>	<b>10.2</b>	<b>10.2</b>	<b>11.2</b>
<b>Police</b>					
Police Chief	1	1	1	1	1
Police Captain	1	1	1	1	1
Lieutenant	1	1	4	4	4
Sergeant	3	3	-	-	-
Patrol Officer I	12	11	-	-	-
Patrol Officer II	-	1	-	-	-
Patrol Officer III	2	2	-	-	-
Patrol Officer 48 Months	-	-	12	8	5
Patrol Officer 24 Months	-	-	-	2	2
Patrol Officer 12 Months	-	-	-	-	3



**Police (cont.)**

Patrol Officer Hire	-	-	2	4	4
Detective Lieutenant	-	-	1	1	1
Detective Sergeant	1	1	-	-	-
Detective	2	2	2	2	2
School Resource Officer	1	1	1	1	1
Support Services Manager	1	1	1	1	1
Administrative Assistant II	2	2	2	2	2.5
Communications Supervisor	1	1	1	1	1
Dispatcher	6.5	6.5	6.5	6.5	6.5
Community Services Officer	1	1	1	1	1
<b>Total Police:</b>	<b>35.5</b>	<b>35.5</b>	<b>35.5</b>	<b>35.5</b>	<b>36.0</b>

**Neighborhood Services**

Neighborhood Service Director	1	1	1	1	1
Administrative Assistant I	1	1	1	1	1
GIS Technician	1	1	1	1	1
Neighborhood Services Officer	0.5	1	1	1	1
<b>Total Neighborhood Services:</b>	<b>3.5</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>

**Parks & Recreation**

Parks and Recreation Director	1	1	1	1	1
Recreation Program Coordinator	1	1	1	1	1
Athletic Program Coordinator	1	1	1	1	1
Facility Maintenance	2	2	2	2	2
Aquatics Director	-	-	1	1	1
Customer Service Coordinator	-	-	1	1	1
Senior Coordinator	0.88	0.88	0.88	0.88	0.88
<b>Total Parks and Recreation:</b>	<b>5.9</b>	<b>5.9</b>	<b>7.9</b>	<b>7.9</b>	<b>7.9</b>

**Community Development Authority (CDA)**

CDA Director	-	-	-	1	1
CDA Support Research Specialist	1	-	-	-	-
Management Analyst	0.5	-	-	-	-
Economic Development Specialist	-	1	1	-	-
CDA Administrative Assistant	-	-	-	-	0.5
<b>Total CDA:</b>	<b>1.5</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.5</b>

**Media Services**

Community TV/Media Services Manager	1	1	1	-	-
PR&Communications MGR	-	-	-	1	1
Cable TV Operators	0.62	0.62	0.62	0.62	0.62
<b>Total Media Services:</b>	<b>1.6</b>	<b>1.6</b>	<b>1.6</b>	<b>1.6</b>	<b>1.6</b>



**Library**

Library Director	1	1	1	1	1
Assistant Library Director	1	1	1	1	1
Youth Educational Services Librarian	1	1	1	1	1
Technical Services Specialist	2.61	2.61	2.61	1.61	1.61
Outreach Services Specialist	2.16	2.16	1.16	1.16	1.16
Customer Service Specialist	3.15	3.15	3.15	3.15	3.15
Programming and Makerspace Librarian	-	-	-	0.75	0.75
<b>Total Library Staff:</b>	<b>10.9</b>	<b>10.9</b>	<b>9.9</b>	<b>9.7</b>	<b>9.7</b>

**Water**

Water Utility Superintendent	1	1	1	1	1
Water Operator	3	3	3	3	3
Administrative Assistant	-	0.15	0.15	0.15	0.15
<b>Total Water:</b>	<b>4.0</b>	<b>4.2</b>	<b>4.2</b>	<b>4.2</b>	<b>4.2</b>

**Wastewater**

Wastewater Utility Superintendent	1	1	1	1	1
Lab Operator	1	1	1	1	1
Wastewater Operator	5	5	4	4	4
Building and Grounds	1	1	1	-	-
Administrative Assistant (70%)	-	0.7	0.7	0.7	0.7
Part Time Building and Grounds	1	1	1	-	-
Lab Assistant	0.25	0.25	0.25	0.25	0.25
<b>Total Wastewater:</b>	<b>9.3</b>	<b>10.0</b>	<b>9.0</b>	<b>7.0</b>	<b>7.0</b>

<b>Total Permanent FTE's:</b>	<b>94.6</b>	<b>95.6</b>	<b>95.6</b>	<b>93.3</b>	<b>94.8</b>
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\*Prior to 2014, there was a Director of Public Works position at the City. In 2014, the position was repurposed and an Assistant City Manager was hired. In 2017, the position of Director of Public Works was re-established and the Assistant City Manager position was eliminated.



**SEASONAL/TEMPORARY STAFF (FTE's)**

<b>PERSONNEL SUMMARY</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
<b>General Administration</b>					
Election Workers	1.14	1.14	1.14	1.14	1.14
HR Assistant	-	-	-	0.25	-
Bailiff	0.03	0.03	0.03	0.03	0.03
<b>Total General Administration:</b>	<b>1.2</b>	<b>1.2</b>	<b>1.2</b>	<b>1.4</b>	<b>1.2</b>
<b>DPW Streets/Parks/Forestry/Stormwater</b>					
Seasonal	-	1	1	4.69	4.69
<b>Total DPW Streets/Parks/Forestry/Stormwater:</b>	<b>-</b>	<b>1.0</b>	<b>1.0</b>	<b>4.7</b>	<b>4.7</b>
<b>Emergency Preparedness</b>					
Emergency Operations Coordinator*	1	1	1	1	1
Deputy Emergency Operation Coordinator*	2	2	2	2	2
	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>
*Not FT/PT positions, named staff on call, expensed as incurred					
<b>Neighborhood Services</b>					
GIS Intern	0.5	0.5	0.5	0.5	0.5
<b>Total Neighborhood Services:</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>
<b>Parks &amp; Recreation</b>					
Parks Maintenance	2.19	2.19	2.19	2.19	2.19
Facility Maintenance	0.52	0.52	0.52	0.52	0.52
Recreation Programs	4.17	4.17	4.325	4.62	4.62
Aquatic and Fitness	-	-	15.22	14.14	15.22
Senior Receptionist	0.5	0.5	0.5	0.5	0.5
<b>Total Parks &amp; Recreation:</b>	<b>7.4</b>	<b>7.4</b>	<b>22.8</b>	<b>22.0</b>	<b>23.1</b>
<b>Library</b>					
Customer Service Associate	0.5	0.5	0.5	0.5	0.5
Consortium Services Asst	0.5	0.5	0.5	0.5	-
Customer Service Assistant	0.55	0.55	0.55	-	-
Summer Intern	0.5	0.5	0.5	0.5	0.5
<b>Total Library:</b>	<b>2.1</b>	<b>2.1</b>	<b>2.1</b>	<b>1.5</b>	<b>1.0</b>
<b>Water</b>					
Seasonal	-	-	0.5	0.5	0.28
<b>Total Water:</b>	<b>-</b>	<b>-</b>	<b>0.5</b>	<b>0.5</b>	<b>0.3</b>
<b>Wastewater</b>					
Seasonal	0.5	0.5	0.5	-	0.5
<b>Total Wastewater:</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	<b>-</b>	<b>0.5</b>
<b>Total Seasonal/Temporary FTE's:</b>	<b>14.6</b>	<b>15.6</b>	<b>31.5</b>	<b>33.6</b>	<b>34.2</b>

Dear Community Member,

It is our pleasure to present a balanced municipal operating budget for 2018 to the Whitewater community. 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. Along with their respective operating budgets, each department has submitted a brief summary of the department's function as well as goals for the coming year.

### Primary Objectives for the Budget Document

In preparing this budget, specific effort was made to achieve the following objectives:

1. Produce a balanced budget in compliance with state law.
2. Improve fiscal transparency by documenting the purpose, funding requirements, constraints, and balances for each designated fund within the operating budget.
3. Eliminate dormant funds in order to recapture idle cash for use elsewhere in the budget.
4. Work toward self-sufficiency of all Special Revenue funds by reducing or eliminating unsustainable transfers out of said funds to pay for general city operations.

### General Fund Overview (Expenditures)

1. **Operating Budget Total.** The 2018 Operating Budget is \$9,314,148, an increase of \$109,426 over 2017.
2. **Fund Transfers into General Fund.** The total dollar amount for monies transferred into the General Fund from other special revenue funds in 2018 increased by \$14,008 over 2017. Of the sources for transfers into the General Fund in 2018, two are one-time sources of funding. These two one-time fund transfers account for \$147,025 of the total \$219,525 transfer. In an effort to eliminate an unsustainable draw on funds from the Cable TV Fund (200) and the Parking Permit Fund (208) to help pay for city-wide operations, these two funds will no longer supply a transfer into the General Fund. Multi-use Trail Fund (466) will be closed out in 2018 providing a balance of previously underutilized funds totaling \$78,860 for the transfer.
3. **Fund Transfers out of General Fund.** The City maintains a number of Special Purpose funds that exist to help support the maintenance and replacement of infrastructure and equipment. Under levy limits however, transfers to these funds have been declining. This year, the total reduction in transfers to Special Purpose funds is \$30,448. Notable among the many reductions is the 50% reduction in funding for street repairs. Many special funds will use applied fund balance in 2018 to fund a portion of overall fund expenditures. This reduction creates a one-time reduction in General Fund expenditures.
4. **Debt Service.** The General Fund Transfer to the Debt Service Fund will drop from \$754,413 in 2017 to \$714,848 in 2018, a decrease of \$39,565. This transfer is lower than debt service requires by \$165,746 due to the application of the existing fund balance. This benefit will not be available for future years.
5. **Employee Health Insurance.** As they do every year, health insurance premiums will go up for 2018. However, in order to reduce the impact on the general fund, municipal employees will be required to contribute a larger portion of the monthly premium for health insurance coverage. In 2017, employees contributed 12% of the monthly premium through payroll deductions while the City contributed the other 88%. In 2018, employees will be required to contribute 15%, reducing the City obligation to 85%. This change is expected to reduce the overall cost of health insurance by at least \$24,372 in 2018.
6. **Employee Wage Rates.** Wage rates were also increased in the proposed budget for 2018. Wages increased by a total of 1.5% or \$92,833. This change will provide a majority of employees with a very modest wage increase as the City labors to keep wages competitive. Wage increases will only occur in 2018 after successful completion of a performance review of satisfactory or higher.
7. **Worker Compensation.** Rates for worker compensation insurance increased by approximately \$19,685 to a total of \$158,005. One significant factor driving the change is what is known as the "experience mod." The experience mod for 2018 will be 1.2; this is an increase from .95 in 2017. The lower the mod, the lower the calculated risk exposure and subsequently, lower rates.
8. **Contingencies.** The allocation of funds for the Contingencies budget will be slightly increased from \$92,000 to \$93,000 for 2018. The City's goal is to keep the Contingencies allocation at or above 1% of the overall operating budget.

### General Fund Overview (Revenues)

1. **Municipal Services Payments (MSP).** The MSP allotment from the State of Wisconsin is expected to be \$250,000 in 2018. This is a reduction of \$7,307 from 2017. The MSP is provided by the state of Wisconsin as recognition of costs

associated with providing municipal services to a large public institution, in this case, UW-Whitewater. Currently the State of Wisconsin reimburses approximately 38% of the total calculated gross entitlement.

2. **Property Tax Levy.** The 2018 Operating Budget as proposed also includes an overall increase of \$126,180. The increase is attributable to use of the debt service levy. The change comes after close review of the levy limit worksheet provided by the Department of Revenue each year. Based on a review of the worksheet and city reports from prior years, our budget presentation has historically understated the local tax levy while overstating the debt service levy. The local allowable tax levy has been artificially low based on prior staff calculations. We have adjusted the 2018 budget to reflect the Department of Revenue treatment. In 2018, we will utilize the debt service levy provision to allow an additional \$417,365 to the base local levy of \$3,056,435.
3. **Shared Revenue (SR)** No change in the total BASE SR payment is expected in 2018.
4. **Transportation Aids.** Transportation Aids will drop in 2018 to \$723,590. This is a reduction of \$18,529.
5. **Utility Shared Revenue (USR).** In general, the USR is expected to decrease annually due to the depreciation of the LS Power facility located within the City of Whitewater. In 2018, the City preliminary estimate from the state puts this revenue line at \$440,103 for 2018. This is a drop of \$40,142 from 2017.
6. **Room Tax.** We have budgeted to increase the Room Tax charged by local hotels from 5% to 8%. State law requires that 70% of the amount collected be used to promote tourism for Whitewater. The remaining 30% is retained by the city to support city services. This rate increase will provide an additional \$7,000 to support city expenses in 2018.
7. **Water Rates.** We have budgeted for a 3% increase in water rates in 2018. This increase is required to fund identified capital projects and permissible under the Simple Rate Case program administered by the Public Service Commission.

#### Additional Highlights for 2018

1. **Position Changes.** Retirements, promotions and operational changes necessitated three position changes in 2018. These include
  - a. **HR Coordinator:** this position is currently  $\frac{3}{4}$  time or .75 FTE. The change to 1 FTE or full-time will add value to HR-related operations city-wide. The expected increase in cost as a result of this change will be \$13,885.
  - b. **City Comptroller:** With the retirement of the former Finance Director, the City modified the responsibilities of the position and recruited our new Finance and Administrative Services Director. The responsibilities of the new position include much more oversight of municipal operations as well as financial management and strategy. With these changes comes the need to reallocated accounting responsibilities to another position. The Finance Support Services Manager is the ideal position to take on these responsibilities. This position assumes responsibility for daily operations in the absence of the Finance Director and oversees support staff in the finance department. The increase in wages that would accompany this change results in an increase of \$7,472 for the operating budget.
  - c. **Police Clerical:** With the change to a new records management system in our communications center, and legal changes related to open records requests, the workload for clerical staff in the police department has increased. This budget includes the addition of a new clerical position to assist with the additional workload. The total anticipated cost of this position is \$17,603.
2. **Long-term Financial Plan.** Included as part of this budget is the proposed development of a long-term financial plan for the City. While we have the necessary expertise on staff, time is limited. With the selection of a firm to provide financial advisory services, the time for developing such a plan is now. Estimated cost would be \$17,500. However, this is conservative as there may be ways to reduce the cost through use of staff resources.
3. **New Website Design.** Whitewater has been ahead of the times in terms of providing a web service that is mobile-friendly and responsive to a full range of users. To keep current and improve the organization of data and usability of the municipal website, the Public Relations and Communications Manager has been steadily working on a website update. Unlike other updates in the past, this will involve the migration of existing data to a new format and framework. Given the nature of the project, now is an ideal time to consider a new content management system for the website. The cost, which would be a fee for service, is estimated at \$5,700 annually.
4. **Fund 450 Transfer.** While Fund 450 will receive a larger transfer from the General Fund in 2018 than in 2017, the increase is due to one-time funds being reallocated for more effective use. As it stands, there will likely be less money for Fund 450 in 2019.
5. **Budget Document Enhancements.** We have made enhancements to the 2018 Budget Document in an effort to better convey the financial position of the city. We have detailed the various funds and fund types used within our accounting

process. We have also added additional tables summarizing revenues, expenses and accumulated fund balances held by all funds. We have further documented and formalized the purpose, target balances and annual funding requirements for each fund.

**Budget Concerns**

1. **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, and few new residential or commercial developments, the property tax in Whitewater has been unable to keep up with the demand for services, especially when considering the City's extensive infrastructure and the funds needed to adequately maintain it and plan for replacement. The need for increased revenue either by way of a referendum or through alternative funding strategies is increasing.
2. **Maintaining Healthy Fund Levels.** Closely aligned with the first concern is concern over fund balances in special revenue and special purpose funds for the City. Over the course of the next several weeks, staff will review each fund and assess an ideal funding level as well as an ideal balance for each fund. This assessment will help staff ascertain the severity of the gap between total revenues from existing streams and to need for infrastructure and equipment maintenance.
3. **Employee Wages and Classification.** While Whitewater may not be able to provide the highest wages in the region, but the City has a vested interest in keeping wages competitive. Staff will continue a steady effort to review positions and job responsibilities regularly, comparing job duties with those of similar positions in the region or in the private sector. When appropriate, positions are reclassified and wages adjusted. However, if the City lacks financial resources to fund competitive wages, the effort will be fruitless. There is a genuine need to identify new revenues to fund this effort.
4. **Water System Study.** The Water Utility commissioned a Water System Study in 2017 that was presented to the Common Council on September 19<sup>th</sup>. The study identified a need to replace one water reservoir as well as five significant water main projects in the coming decade. The estimated cost to complete these projects is \$7.34 million. This value is estimated to require a 53% increase to rates. To enable the utility to complete these projects over time on a staggered basis, with nominal impact, we have included a 3% rate increase to water rates in 2018. This same increase will be required annually for the next 18 years.

We hope you find this budget to be a useful tool in understanding Whitewater's use of limited resources in 2018. Questions regarding the budget and the changes for 2018 are welcomed at any time.

Sincerely,

Cameron Clapper, City Manager  
&  
Steve Hatton, Finance Director

**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 seven 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**

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. 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 Annual Budget, when adopted by the Common Council, becomes the official financial plan for the City's operating departments for the coming year. Accordingly, preparation of the budget is one of the most important administrative functions performed each year. 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. However, it can be used as a guide in understanding how the City creates its budget each year.

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:

- **Process Planning and Design – April/May**
  - 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.
- **Goal Setting/Strategic Planning – June/July**
  - 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 year. Through this planning process, several goals for the 2018 budget year were identified.
- **Development of Five-Year Capital Improvement Plan (CIP) – July/August**
  - 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.
- **Departments Submit Proposed Budgets for Review – August/September**
  - 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, capital outlay (capital projects or equipment less than \$5,000 in cost), justification, and revenue projections. After reviewing the budgets as submitted, the City Manager and Finance Director meet with Department Directors individually to discuss proposed budgets and make any necessary changes.
- **Review of Five-Year Capital Improvement Program (CIP) – August/September**
  - The Common Council reviews the CIP as proposed by staff and provides feedback as to the prioritization of projects for the proposed budget.
- **Budget presented to the Finance Committee – October**
  - 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.
- **Adoption of the Annual Budget Resolution – November**
  - The proposed budget, as recommended by the Finance Committee, is presented to the Common Council. This proposed budget is also 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 public hearing is the final opportunity to receive public input regarding the budget. Following the public 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 at the Irvin L. Young Memorial Library.

**Amendments to the Adopted Budget**

The annual 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.

**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**

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.

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 (C.I.P.) 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 C.I.P. 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 PLAN POLICY**

Effective financial management of the City's resources requires 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, should be 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. 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 and those that have long-term benefits (capital).

The City's Capital Improvement Program (C.I.P.) identifies projected capital expenditures necessary to accomplish the City's long-range objectives. The C.I.P 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.

The City's Capital Improvement Plan is also categorized by types of capital improvements as follows:

**Departmental Capital Projects:**

- Includes non-operating expenditures for the acquisition, replacement, and/or expansion of equipment, facilities, structures, land and improvements thereon. These projects may be funded by General Fund transfers, special purpose fund balance application, and/or of debt financing.



**Public Infrastructure Improvements:**

- Includes non-recurrent expenditures for the replacement, expansion and/or acquisition of public improvements which, due to their relatively large cost and longer useful life, require additional funds over and beyond the City’s annual operating budget and are primarily financed through the issuance of long-term debt.

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

The City through the C.I.P. 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 C.I.P. acts as a cash flow, 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 C.I.P. 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. Projects submitted and approved for 2018 budget are summarized below by department.

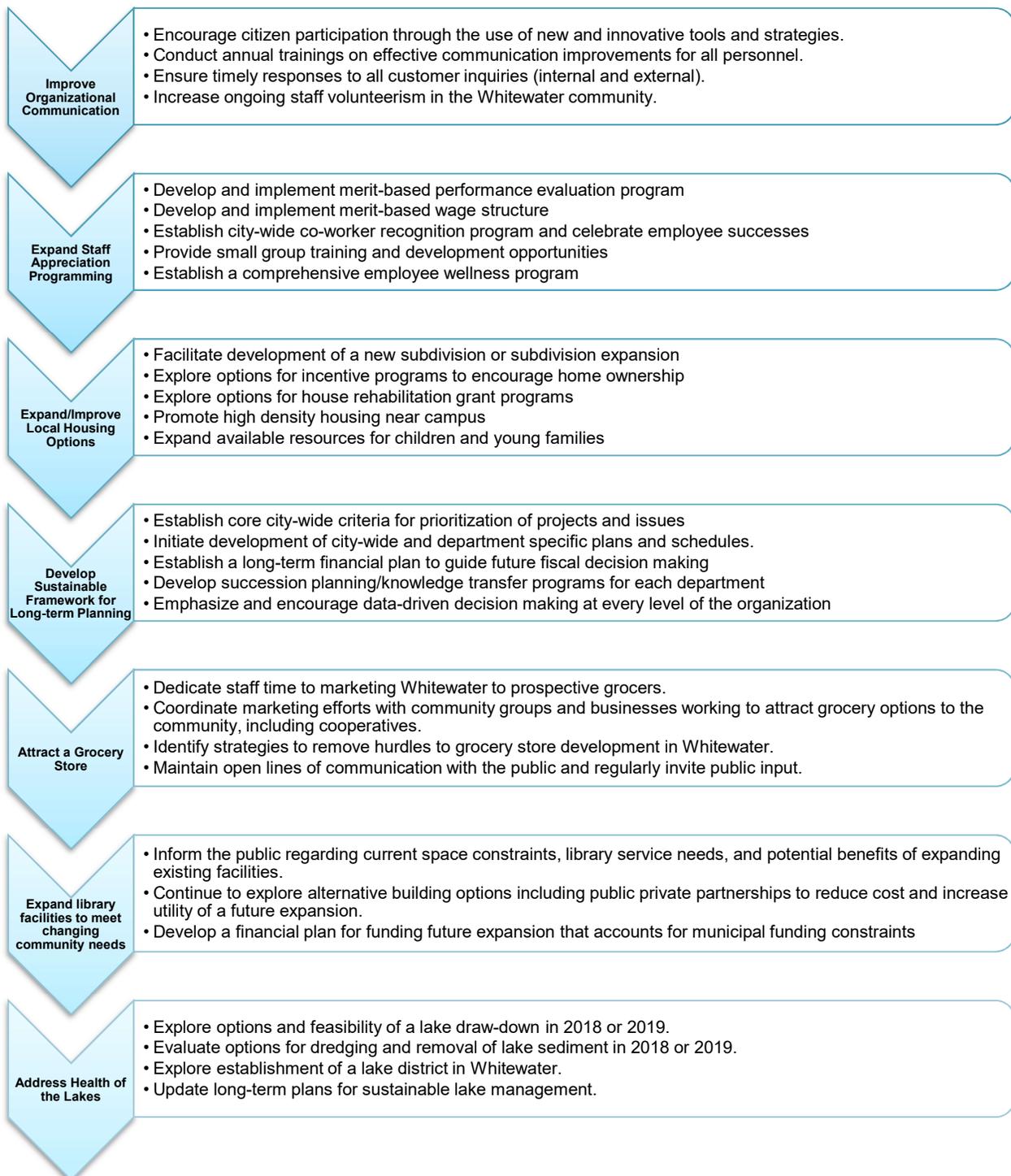
	Operating		Capital						
	2018		2018	2018	FY 19	FY 20	FY 21	FY 22-27	Total
	Requested	Approved	Requested	Approved	Requested	Requested	Requested	Requested	Requested
CDA	25,000	25,000	-	-	-	-	-	-	-
Emerg Mgmt	-	-	69,886	69,886	-	-	-	-	69,886
Finance	22,857	21,357	17,500	17,500	-	-	-	-	17,500
IT	-	-	61,669	55,669	-	-	-	-	55,669
Library	-	-	-	-	5,000,000	-	-	-	5,000,000
Media Svcs	8,700	5,700	-	-	-	-	-	-	-
Neighborhood Services	5,000	-	4,950	4,950	-	-	-	-	4,950
Park & Rec	5,200	5,200	389,500	189,500	1,068,000	465,000	307,000	107,000	2,136,500
Police	147,647	23,303	690,800	86,800	85,000	42,500	85,000	42,500	341,800
Infrastructure	-	-	3,980,248	3,980,248	1,881,937	3,001,204	-	-	8,863,389
Sewer	91,900	91,900	214,000	214,000	445,500	114,000	928,000	1,222,000	2,923,500
Stormwater	-	-	12,000	12,000	-	-	-	-	12,000
Streets	-	-	175,000	175,000	-	-	-	-	175,000
Water	68,900	68,900	529,502	529,502	197,650	-	-	7,339,000	8,066,152
<b>Total</b>	<b>375,204</b>	<b>241,360</b>	<b>6,145,055</b>	<b>5,335,055</b>	<b>8,678,087</b>	<b>3,622,704</b>	<b>1,320,000</b>	<b>8,710,500</b>	<b>27,666,346</b>

Operating project expenditures summarized above for 2018 are included within each department’s Operating budget within this document. Capital Project expenditures summarized above for 2018 are included in Fund 450 for city departments (including streets). Water, Sewer, and Stormwater Utility portions of Infrastructure projects are included and itemized within their respective Proprietary Funds (Fund 610, Fund 620, and Fund 630 respectively).

Individual project details are available within the Capital Improvement Program document published on the City’s website and available at the Municipal Building and Irvin L. Young Memorial Library.

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 annually for a workshop meeting to set goals for the coming year and to modify existing long term goals.

The Strategic Planning Workshop for 2017 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.

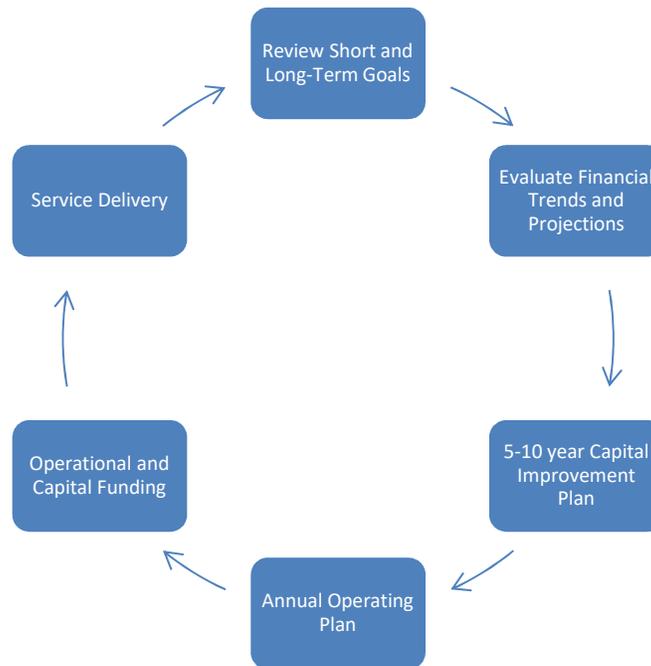


**Long Term Financial Planning**

The City is committed to long-term financial planning to ensure a stable and sustainable operation. 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 five-year capital improvement program
- Review of the City’s Capital Equipment Replacement Fund

Supporting the strategic plan developed by the city in 2017 (summarized on preceding page), the City will complete a comprehensive financial plan to ensure we can address the identified goals successfully on a sound financial footing. 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 for issues.



**FUND STRUCTURE, DESCRIPTION OF FUNDS & BASIS OF BUDGETING**

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 provide 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, FD 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 twelve several Special Revenue Funds. Examples are Cable Television, Library, Parkland Development, Parking Permits, Rescue Squad Equipment/Education Fund, Rock River Storm Water Group, 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 accounts respectively 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)

The funds used by the city are summarized below by their Fund Type:

General Funds	Special Revenue Funds	Debt Service Fund	Capital Project Funds	Proprietary Funds	Fiduciary Funds
General	Cable TV	Debt Service	Tax Incremental District #4	Water Utility	Tax Collection
27th Payroll	Parking Permit		Tax Incremental District #5	Wastewater Utility	Rescue Squad Equipment/Education
FD Equipment Revolving	Library		Tax Incremental District #6	Stormwater Utility	Rock River Stormwater Group
Elections	Ride-Share		Tax Incremental District #7		Fire & Rescue*
DPW Equipment Revolving	Parkland Acquisition		Tax Incremental District #8		
Police Vehicle Revolving	Parkland Development		Tax Incremental District #9		
Building Repair	Field of Dreams		Capital Projects (CIP)		
Skate Park	Aquatic Center		Birge Fountain Restoration		
Solid Waste/Recycling	Park & Recreation		Depot Restoration		
Sick Leave Severance	Forestry		Multi-use Trail		
Insurance-SIR	Rescue Squad Trust				
Lakes Improvement	Police Department Trust				
Street Repair Revolving	Community Development Operations				
	Community Development Programs				
	Innovation Center Operations				

\*Note: City Fire and Rescue services are provided under contract by Whitewater Fire Department, Inc. (WFD). WFD formally established itself as a separate organization in 2016. The city continues to provide finance and accounting services as well as facility and capital equipment support under this agreement. Budgeted funding provided to WFD by the City of Whitewater is reflected in this document as a transfer (see Transfers page 88).



**COMBINED FINANCIAL STATEMENT  
2018 BUDGET**

REVENUES	GOVERNMENTAL							TOTAL
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL IMPROVE	FIDUCIARY	PROPRIETARY	COMPONENT	
TAXES	3,580,800	-	650,072	2,225,163	-	-	-	<b>6,456,035</b>
SPECIAL ASSESSEMENTS	4,100	-	-	-	-	-	-	<b>4,100</b>
INTERGOVT REVENUES	4,548,923	1,124,284	-	259,935	-	-	-	<b>5,933,141</b>
LICENSES & PERMITS	105,100	90,000	-	-	-	-	-	<b>195,100</b>
FINES, FORTFEIT - PENALTIES	400,000	-	-	-	-	-	-	<b>400,000</b>
PUBLIC CHARGES FOR SVCS	73,400	891,617	-	-	37,000	-	-	<b>1,002,017</b>
MISC REVENUE	382,300	321,825	1,600	3,323	1,450	-	-	<b>710,498</b>
OTHER FINANCING SOURCES	219,525	1,323,484	2,878,724	2,806,591	(7,050)	-	-	<b>7,221,274</b>
OTHER PROPRIETARY REVENUE	-	-	-	-	-	10,213,782	-	<b>10,213,782</b>
COMPONENT UNIT	-	-	-	-	-	-	322,396	<b>322,396</b>
<b>TOTAL REVENUES</b>	<b>9,314,148</b>	<b>3,751,210</b>	<b>3,530,396</b>	<b>5,295,012</b>	<b>31,400</b>	<b>10,213,782</b>	<b>322,396</b>	<b>32,458,344</b>
<b>EXPENDITURES</b>								
GENERAL GOVERNMENT	1,571,449	520,342	-	197,405	-	-	-	<b>2,289,195</b>
PUBLIC SAFETY	3,372,270	44,200	-	42,600	5,000	-	-	<b>3,464,070</b>
PUBLIC WORKS	944,754	301,005	-	3,464,762	-	-	-	<b>4,710,521</b>
COMMUNITY ENRICHMENT	700,750	2,885,663	-	100,000	-	-	-	<b>3,686,414</b>
NEIGHBORHOOD SVCS/PLANNING	300,006	-	-	-	26,400	-	-	<b>326,406</b>
TRANSFERS	2,331,918	-	-	100,000	-	-	-	<b>2,431,918</b>
CONTINGENCIES	93,000	-	-	-	-	-	-	<b>93,000</b>
OTHER FINANCING	-	-	-	-	-	-	-	<b>-</b>
DEBT SERVICE	-	-	3,530,396	1,390,245	-	-	-	<b>4,920,641</b>
PROPRIETARY EXP	-	-	-	-	-	10,213,782	-	<b>10,213,782</b>
COMPONENT UNIT	-	-	-	-	-	-	322,396	<b>322,396</b>
<b>TOTAL EXPENDITURES</b>	<b>9,314,148</b>	<b>3,751,210</b>	<b>3,530,396</b>	<b>5,295,012</b>	<b>31,400</b>	<b>10,213,782</b>	<b>322,396</b>	<b>32,458,344</b>
EST FUND BALANCE, JAN 1, 2018	1,558,709	1,780,565	496,542	(308,128)	227,114	18,881,247	9,823,355	<b>32,459,402</b>
EST CHANGE IN FUND BALANCE	-	(148,234)	(496,542)	827,781	7,050	1,149,741	(140,329)	<b>1,199,467</b>
EST FUND BALANCE, DEC 31, 2018	1,558,709	1,632,331	(0)	519,653	234,164	20,030,988	9,683,026	<b>33,658,869</b>

# BUDGET SUMMARY

# FUND BALANCE SUMMARY



## FUND BALANCE SUMMARY

Fund Name	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET	\$ CHNG/BUD FY17/18	% CHNG BUD FY17/18
GENERAL FUND	1,551,896	1,424,508	1,558,709	1,558,709	1,564,267	1,564,267	5,558	0.36%
CABLE TV FUND	97,372	85,769	64,777	26,590	35,780	30,932	4,342	16.33%
27TH PAYROLL FUND	159,864	160,690	743	15,803	745	15,820	17	0.11%
PARKING PERMIT FUND	48,533	58,461	64,559	55,799	42,000	74,650	18,851	33.78%
FD EQUIPMENT REVOLVING FUND	16,393	68,696	118,916	118,916	119,172	119,768	852	0.72%
ELECTIONS	-	-	-	5,598	15,405	-	(5,598)	-100.00%
EQUIP/VEHICLE REVOLVING FUND	79,671	83,846	157,899	202,899	79,999	116,899	(86,000)	-42.39%
POLICE VEHICLE REVOLVING FUND	2,089	2,369	5,574	5,574	(843)	(0)	(5,574)	-100.00%
BUILDING REPAIR FUND	22,651	21,907	36,907	41,907	41,907	37,723	(4,184)	-9.98%
LIBRARY SPECIAL REVENUE FUND	583,081	627,158	663,163	663,163	746,984	747,405	84,242	12.70%
SKATE PARK FUND	3,211	3,211	3,211	3,211	3,211	0	(3,211)	-100.00%
SOLID WASTE/RECYCLING FUND	(22,572)	(26,728)	8,378	28,000	29,234	24,022	(3,978)	-14.21%
RIIDE-SHARE GRANT PROGRAM FUND	30,387	30,389	30,388	30,388	30,388	30,388	-	0.00%
PARKLAND ACQUISITION FUND	12,535	19,833	26,870	29,870	44,225	47,225	17,355	58.10%
PARKLAND DEVELOPMENT FUND	9,408	10,016	10,337	13,337	51,222	19,222	5,885	44.12%
FIELD OF DREAMS	-	-	20,618	36,959	30,746	44,919	7,960	21.54%
AQUATIC CENTER	-	-	(185,338)	(169,660)	(183,844)	(141,273)	28,387	-16.73%
PARK & REC SPECIAL REVENUE	8,338	18,453	390	884	6,873	12,394	11,510	1301.45%
FORESTRY FUND	9,116	9,125	10,765	10,769	10,770	10,770	1	0.01%
SICK LEAVE SEVERANCE FUND	158,659	89,532	62,389	32,389	35,049	(0)	(32,389)	-100.00%
INSURANCE-SIR	-	3,331	26,975	26,975	26,975	51,975	25,000	92.68%
LAKES IMPROVEMENT FUND	475	475	475	475	475	475	-	0.00%
STREET REPAIR REVOLVING FD	466,866	569,399	347,448	393,148	429,448	280,448	(112,700)	-28.67%
RESCUE SQUAD-TRUST FUND	53,925	54,207	54,406	54,406	(0)	(0)	(54,406)	-100.00%
POLICE DEPARTMENT-TRUST FUND	41,428	49,224	55,914	55,914	55,072	60,497	4,583	8.20%
DEBT SERVICE FUND	642,067	565,452	496,542	496,542	496,542	(0)	(496,542)	-100.00%
TID DISTRICT #4 FUND	(11,047)	86,726	(530,019)	(888,046)	(686,207)	(37,052)	850,994	-95.83%
TID DISTRICT #5 FUND	8,561	1,212	(32,909)	(30,403)	(30,253)	(18,492)	11,911	-39.18%
TID DISTRICT #6 FUND	20,669	26,215	30,297	37,960	38,910	61,128	23,168	61.03%
TID DISTRICT #7 FUND	(662)	(812)	(962)	(1,112)	(1,112)	(1,262)	(150)	13.49%
TID DISTRICT #8 FUND	18,251	18,584	18,654	19,342	18,868	19,551	209	1.08%
TID DISTRICT #9 FUND	2,444	2,294	2,144	2,523	2,212	2,624	101	4.00%
CAPITAL PROJ-LSP GROSS FUND	1,405,382	681,169	524,626	389,189	349,453	349,453	(39,736)	-10.21%
BIRGE FOUNTAIN RESTORATION	20,080	20,081	16,141	15,671	6,832	6,842	(8,829)	-56.34%
DEPOT RESTORATION PROJECT	35,232	35,232	35,232	35,232	35,232	30,232	(5,000)	-14.19%
MULTI-USE TRAIL EXTENSION	76,150	75,960	76,210	76,210	76,510	(0)	(76,210)	-100.00%
WATER UTILITY FUND	8,408,409	8,627,436	8,769,536	9,087,077	9,099,059	9,247,245	160,168	1.76%
WASTEWATER UTILITY	4,681,452	5,188,493	5,852,846	8,243,242	8,217,735	9,243,268	1,000,026	12.13%
STORMWATER UTILITY FUND	1,123,109	1,488,429	1,514,087	1,475,721	1,564,453	1,540,475	64,754	4.39%
RESCUE SQUAD EQUIP/EDUC FUND	246,620	217,503	175,100	131,100	169,885	165,985	34,885	26.61%
ROCK RIVER STORMWATER GROUP	26,412	1,546	29,552	29,552	57,228	68,178	38,626	130.70%
CDA FUND	76,007	120,038	135,967	125,967	165,329	25,000	(100,967)	-80.15%
CDA PROGRAMS FUND	9,543,573	9,742,469	9,658,026	9,658,026	9,658,026	9,658,026	-	0.00%
INNOVATION CTR-OPERATIONS	13,821	20,065	34,176	34,176	10,998	10,998	(23,178)	-67.82%
<b>GRAND TOTAL</b>	<b>29,669,854</b>	<b>30,281,963</b>	<b>29,949,719</b>	<b>32,179,992</b>	<b>32,464,961</b>	<b>33,520,726</b>	<b>1,340,733</b>	<b>4.17%</b>

# BUDGET SUMMARY

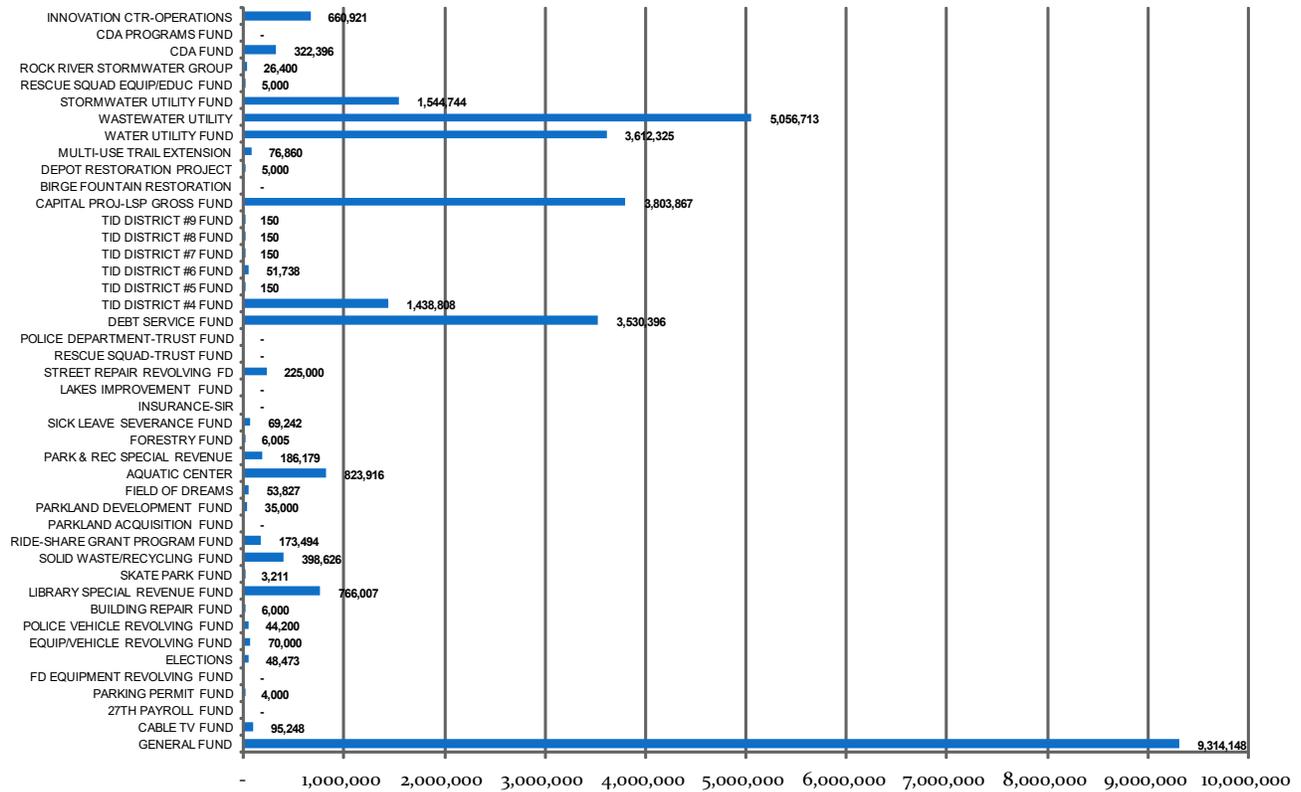
# REVENUES



## REVENUES BY FUND – ALL FUNDS

DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET	\$ CHNG/BUD FY17/18	% CHNG BUD FY17/18
TOTAL TAXES	3,120,819	3,195,084	3,245,847	3,429,510	3,506,071	3,580,800	151,290	4.41%
TOTAL SPECIAL ASSESSMENTS	9,974	11,943	11,671	13,400	11,200	4,100	(9,300)	-69.40%
TOTAL INTERGOVT REVENUES	4,524,743	4,621,108	4,751,207	4,615,349	4,531,334	4,548,923	(66,426)	-1.44%
TOTAL LICENSES & PERMITS	103,216	91,521	95,291	86,785	151,330	105,100	18,315	21.10%
TOTAL FINES, FORTFEIT - PENALTIES	346,401	384,925	394,780	412,784	408,434	400,000	(12,784)	-3.10%
TOTAL PUBLIC CHARGES FOR SVCS	763,318	568,104	658,953	68,750	70,743	73,400	4,650	6.76%
TOTAL MISC REVENUE	393,617	358,198	386,061	372,627	403,238	382,300	9,673	2.60%
TOTAL OTHER FINANCING SOURCES	111,650	123,495	367,967	205,517	205,518	219,525	14,008	6.82%
<b>GENERAL FUND</b>	<b>9,373,737</b>	<b>9,354,378</b>	<b>9,911,777</b>	<b>9,204,722</b>	<b>9,287,868</b>	<b>9,314,148</b>	<b>109,426</b>	<b>1.19%</b>
CABLE TV FUND	102,823	101,740	90,424	139,562	113,838	95,248	(44,314)	-31.75%
27TH PAY ROLL FUND	289	826	52	-	3	-	-	NO BUDGET
PARKING PERMIT FUND	40,164	36,242	32,635	45,800	34,200	4,000	(41,800)	-91.27%
FD EQUIPMENT REVOLVING FUND	68,897	52,303	60,905	-	214	-	-	NO BUDGET
ELECTIONS	-	-	-	19,402	25,000	48,473	29,071	149.84%
EQUIP/VEHICLE REVOLVING FUND	90,729	69,128	375,876	61,650	106,777	70,000	8,350	13.54%
POLICE VEHICLE REVOLVING FUND	35,000	65,000	35,000	37,000	35,000	44,200	7,200	19.46%
BUILDING REPAIR FUND	15,110	15,000	15,000	5,000	6,800	6,000	1,000	20.00%
LIBRARY SPECIAL REVENUE FUND	900,931	839,195	799,296	787,123	793,635	766,007	(21,116)	-2.68%
SKATE PARK FUND	-	-	-	-	-	3,211	3,211	100%
SOLID WASTE/RECYCLING FUND	378,922	384,871	426,593	392,664	414,579	398,626	5,962	1.52%
RISE-SHARE GRANT PROGRAM FUND	139,269	139,168	130,883	143,494	135,151	173,494	30,000	20.91%
PARKLAND ACQUISITION FUND	4,272	7,298	7,037	-	18,156	-	-	NO BUDGET
PARKLAND DEVELOPMENT FUND	10,064	11,333	15,645	-	42,772	35,000	35,000	100%
FIELD OF DREAMS	-	-	61,546	34,459	62,508	53,827	19,368	56.21%
AQUATIC CENTER	-	-	363,366	868,225	709,048	823,916	(44,309)	-5.10%
PARK & REC SPECIAL REVENUE	8,338	204,516	171,980	172,906	170,043	186,179	13,273	7.68%
FORESTRY FUND	6,022	9	8,479	-	5	6,005	6,005	100%
SICK LEAVE SEVERANCE FUND	1,036	546	228	30,000	256	69,242	39,242	130.81%
INSURANCE-SIR	-	3,331	24,274	-	-	-	-	NO BUDGET
LAKES IMPROVEMENT FUND	-	-	-	-	-	-	-	NO BUDGET
STREET REPAIR REVOLVING FD	185,268	185,751	185,849	105,000	150,839	225,000	120,000	114.29%
RESCUE SQUAD-TRUST FUND	168	283	199	-	183	-	-	NO BUDGET
POLICE DEPARTMENT-TRUST FUND	50,175	22,580	13,307	-	15,484	-	-	NO BUDGET
DEBT SERVICE FUND	2,611,262	2,625,061	3,019,347	3,091,274	3,091,998	3,530,396	439,122	14.21%
TID DISTRICT #4 FUND	2,107,196	2,198,171	1,866,738	2,385,813	1,916,487	1,438,808	(947,005)	-39.69%
TID DISTRICT #5 FUND	-	1,027	-	300	2,806	150	(150)	-50.04%
TID DISTRICT #6 FUND	61,135	62,754	56,930	52,328	60,946	51,738	(590)	-1.13%
TID DISTRICT #7 FUND	-	-	-	150	-	150	-	NO BUDGET
TID DISTRICT #8 FUND	424	483	220	150	866	150	0	0.23%
TID DISTRICT #9 FUND	226	-	-	150	529	150	(0)	-0.29%
CAPITAL PROJ-LSP GROSS FUND	3,046,962	220,383	1,431,690	1,234,073	133,949	3,803,867	2,569,794	208.24%
BIRGE FOUNTAIN RESTORATION	718	325	85	500	91	-	(500)	-100.00%
DEPOT RESTORATION PROJECT	-	-	-	-	-	5,000	5,000	100%
MULTI-USE TRAIL EXTENSION	124	163	250	-	322	76,860	76,860	100%
WATER UTILITY FUND	1,757,311	1,790,416	1,805,550	1,967,697	1,483,810	3,612,325	1,644,628	83.58%
WASTEWATER UTILITY	2,341,489	3,051,948	3,466,459	11,214,732	2,887,477	5,056,713	(6,158,019)	-54.91%
STORMWATER UTILITY FUND	445,753	777,460	520,161	1,601,566	452,031	1,544,744	(56,822)	-3.55%
RESCUE SQUAD EQUIP/EDUC FUND	1,618	1,353	2,080	45,000	1,486	5,000	(40,000)	-88.89%
ROCK RIVER STORMWATER GROUP	32,068	41,437	48,325	-	50,937	26,400	26,400	100%
CDA FUND	157,662	207,365	189,779	200,075	190,107	322,396	122,321	61.14%
CDA PROGRAMS FUND	589,879	463,724	53,321	-	98,898	-	-	NO BUDGET
INNOVATION CTR-OPERATIONS	815,567	764,614	580,671	672,176	515,153	660,921	(11,255)	-1.67%
<b>TOTAL ALL FUNDS</b>	<b>25,380,607</b>	<b>23,700,180</b>	<b>25,771,955</b>	<b>34,512,991</b>	<b>23,010,253</b>	<b>32,458,344</b>	<b>(2,054,647)</b>	<b>-5.95%</b>

### 2018 Budgeted Revenues All Funds



# BUDGET SUMMARY

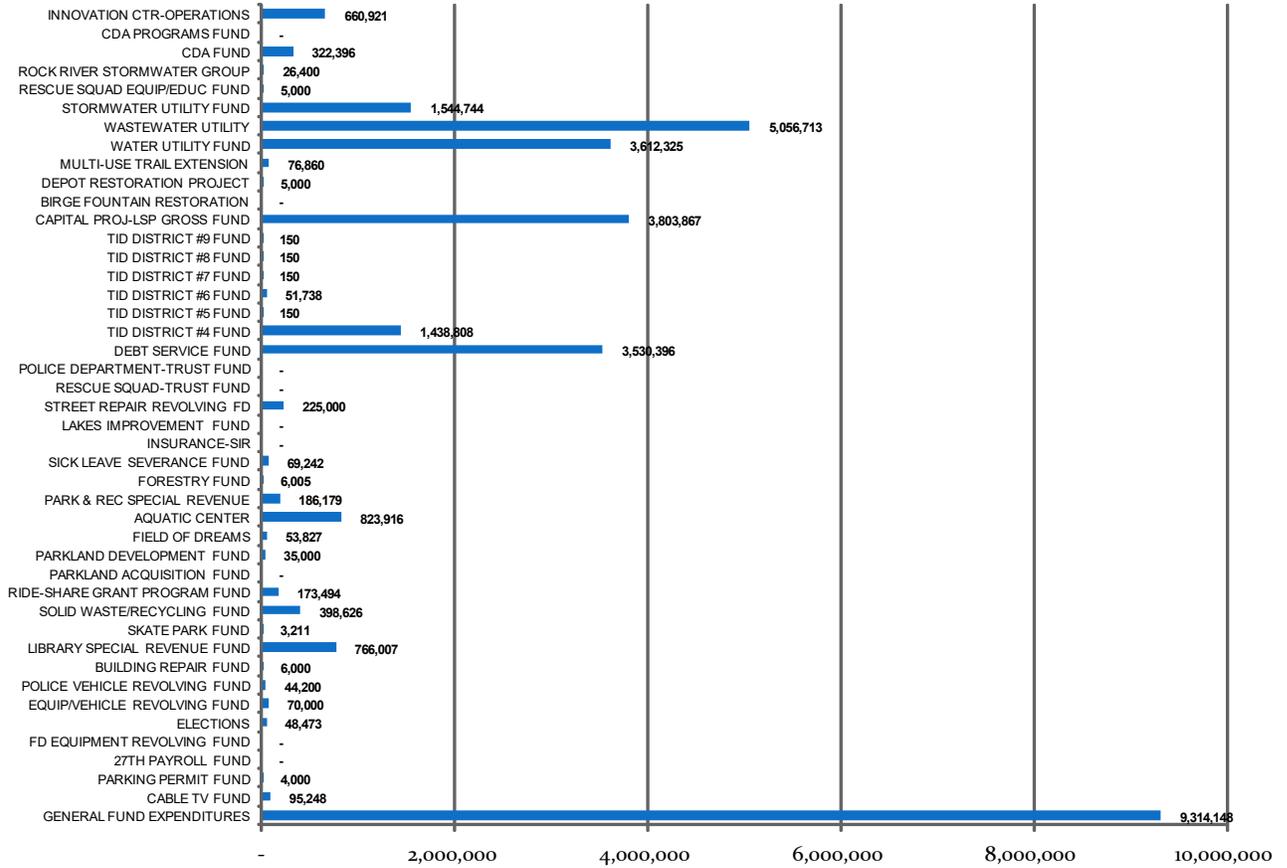
# EXPENDITURES



## EXPENDITURES BY FUND – ALL FUNDS

DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET	\$ CHNG/BUD FY17/18	% CHNG BUD FY17/18
GENERAL FUND EXPENDITURES	9,398,579	9,481,766	9,778,196	9,204,722	9,282,309	9,314,148	109,426	1.19%
CABLE TV FUND	112,639	113,343	111,416	139,562	119,562	95,248	(44,314)	-31.75%
PARKING PERMIT FUND	25,453	26,314	26,536	45,800	62,817	4,000	(41,800)	-91.27%
27TH PAYROLL FUND	-	-	160,000	-	-	-	-	NO BUDGET
FD EQUIPMENT REVOLVING FUND	215,122	-	10,685	-	-	-	-	NO BUDGET
ELECTIONS	-	-	-	19,402	9,595	48,473	29,071	149.84%
EQUIP/VEHICLE REVOLVING FUND	140,984	64,952	301,822	61,650	184,700	70,000	8,350	13.54%
POLICE VEHICLE REVOLVING FUND	35,107	64,719	31,796	37,000	43,417	44,200	7,200	19.46%
BUILDING REPAIR FUND	-	15,744	-	5,000	13,500	6,000	1,000	20.00%
LIBRARY SPECIAL REVENUE FUND	822,053	795,118	763,291	787,123	715,687	766,007	(21,116)	-2.68%
SKATE PARK FUND	-	-	-	-	-	3,211	3,211	100%
SOLID WASTE/RECYCLING FUND	383,201	389,027	391,487	392,664	393,333	398,626	5,962	1.52%
RIDE-SHARE GRANT PROGRAM FUND	161,124	139,166	130,884	143,494	143,494	173,494	30,000	20.91%
PARKLAND ACQUISITION FUND	-	-	-	-	-	-	-	NO BUDGET
PARKLAND DEVELOPMENT FUND	16,071	10,725	15,323	-	-	35,000	35,000	100%
FIELD OF DREAMS	-	-	40,928	34,459	58,104	53,827	19,368	56.21%
AQUATIC CENTER	-	-	548,703	868,225	864,360	823,916	(44,309)	-5.10%
PARK & REC SPECIAL REVENUE	-	194,401	190,043	172,906	184,138	186,179	13,273	7.68%
FORESTRY FUND	-	-	6,839	-	-	6,005	6,005	100%
SICK LEAVE SEVERANCE FUND	56,945	69,672	27,372	30,000	27,544	69,242	39,242	130.81%
INSURANCE-SIR	-	-	630	-	-	-	-	NO BUDGET
LAKES IMPROVEMENT FUND	-	-	-	-	-	-	-	NO BUDGET
STREET REPAIR REVOLVING FD	31,915	83,217	407,800	105,000	69,000	225,000	120,000	114.29%
RESCUE SQUAD-TRUST FUND	-	-	-	-	54,589	-	-	NO BUDGET
POLICE DEPARTMENT-TRUST FUND	62,239	14,784	6,618	-	12,500	-	-	NO BUDGET
DEBT SERVICE FUND	2,638,356	2,701,676	3,088,258	3,091,274	3,091,274	3,530,396	439,122	14.21%
TID DISTRICT #4 FUND	2,056,633	2,100,399	2,483,483	2,385,813	2,134,593	1,438,808	(947,006)	-39.69%
TID DISTRICT #5 FUND	150	8,376	34,120	300	150	150	(150)	-50.00%
TID DISTRICT #6 FUND	48,760	57,208	52,848	52,328	57,166	51,738	(591)	-1.13%
TID DISTRICT #7 FUND	150	150	150	150	150	150	-	NO BUDGET
TID DISTRICT #8 FUND	150	150	150	150	150	150	-	NO BUDGET
TID DISTRICT #9 FUND	150	150	150	150	150	150	-	NO BUDGET
CAPITAL PROJ-LSP GROSS FUND	3,111,985	944,595	1,619,473	1,234,073	308,882	3,803,867	2,569,794	208.24%
BIRGE FOUNTAIN RESTORATION	200	324	4,025	500	9,392	-	(500)	-100.00%
DEPOT RESTORATION PROJECT	-	-	-	-	-	5,000	5,000	100%
MULTI-USE TRAIL EXTENSION	-	353	-	-	-	76,860	76,860	100%
WATER UTILITY FUND	1,655,685	1,699,393	1,693,720	1,967,697	1,435,110	3,612,325	1,644,628	83.58%
WASTEWATER UTILITY	2,862,188	2,745,605	2,795,286	11,214,732	10,403,186	5,056,713	(6,158,019)	-54.91%
STORMWATER UTILITY FUND	382,411	449,239	494,167	1,601,566	487,689	1,544,744	(56,822)	-3.55%
RESCUE SQUAD EQUIP/EDUC FUND	21,583	30,470	44,483	45,000	6,715	5,000	(40,000)	-88.89%
ROCK RIVER STORMWATER GROUP	55,977	66,303	20,319	-	25,399	26,400	26,400	100%
CDA FUND	154,875	170,830	173,670	200,075	160,713	322,396	122,321	61.14%
CDA PROGRAMS FUND	545,628	264,827	17,788	-	20,031	-	-	NO BUDGET
INNOVATION CTR-OPERATIONS	827,724	758,370	566,560	672,176	653,576	660,921	(11,255)	-1.67%
<b>TOTAL</b>	<b>25,824,038</b>	<b>23,461,367</b>	<b>26,039,017</b>	<b>34,512,991</b>	<b>31,032,976</b>	<b>32,458,344</b>	<b>(2,054,647)</b>	<b>-5.95%</b>

### 2018 Budgeted Expenses by Fund All Funds





**Tax Calculation - Tax Year 2017 / Calendar Year 2018**

**WALWORTH COUNTY**

**Assessment Ratio:** 1.017154359  
**Lottery Credit:** 137.11

**VALUATION**

Assessed Values: 577,582,400  
 Equalized Val:(no tif) 511,580,200  
 Equalized Val:(w/ tif) 567,841,500  
 State Credits: 1,186,649.61

**LEVIES without TIF**

State	-
County	2,163,515.30
Technical College	415,336.57
School	5,894,529.27
City	3,157,414.90
TIF	1,279,102.60
<b>Total</b>	<b>12,909,898.64</b>

**LEVIES with TIF**

State	-
County	2,401,448.83
Technical College	461,013.48
School	6,542,783.33
City	3,504,653.00
<b>Total</b>	<b>12,909,898.64</b>

**TAX RATES**

State	-
County	4.157759707
Technical College	0.798177853
School	11.327878637
City	6.067797426
<b>Gross Tax Rate</b>	<b>22.351613623</b>
Less School Credit	(2.054511374)
<b>Net Tax Rate</b>	<b>20.297102249</b>

**TIF BREAKOUT**

County	237,933.53
Technical College	45,676.91
School	648,254.06
City	347,238.10
<b>Total</b>	<b>1,279,102.60</b>

**JEFFERSON COUNTY**

**Assessment Ratio:** 1.005992741  
**Lottery Credit:** 137.11

**VALUATION**

Assessed Values: 79,406,600  
 Equalized Val:(no tif) 51,262,300  
 Equalized Val:(w/ tif) 78,933,500  
 State Credits: 112,345.58

**LEVIES without TIF**

State	-
County	220,789.34
Technical College	48,278.21
School	590,654.46
City	316,385.10
TIF	634,858.33
<b>Total</b>	<b>1,810,965.44</b>

**LEVIES with TIF**

State	-
County	339,970.61
Technical College	74,338.62
School	909,487.57
City	487,168.64
<b>Total</b>	<b>1,810,965.44</b>

**TAX RATES**

State	-
County	4.281389834
Technical College	0.936176842
School	11.453551342
City	6.135115217
<b>Gross Tax Rate</b>	<b>22.806233235</b>
Less School Credit	(1.414814134)
<b>Net Tax Rate</b>	<b>21.391419101</b>

**TIF BREAKOUT**

County	119,181.27
Technical College	26,060.41
School	318,833.11
City	170,783.54
<b>Total</b>	<b>634,858.33</b>

**COMBINED TOTALS**

656,989,000  
 562,842,500  
 646,775,000  
 1,298,995.19

2,384,304.64
463,614.78
6,485,183.73
3,473,800.00
1,913,960.93
<b>14,720,864.08</b>

2,741,419.44
535,352.10
7,452,270.90
3,991,821.64
<b>14,720,864.08</b>



**WALWORTH COUNTY TAX INCREMENT DISTRICT**

**Tax Year 2017 / Calendar Year 2018**

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
<b>County</b>	2,163,515.30	511,580,200	0.004229083	567,841,500	2,401,448.83	237,933.53	<b>County</b>
<b>City</b>	3,157,414.90	511,580,200	0.006171886	567,841,500	3,504,653.00	347,238.10	<b>City</b>
<b>School District</b>	5,894,529.27	511,580,200	0.011522200	567,841,500	6,542,783.33	648,254.06	<b>School District</b>
<b>Technical College</b>	415,336.57	511,580,200	0.000811870	567,841,500	461,013.48	45,676.91	<b>Technical College</b>
<b>Total</b>	<u>11,630,796.04</u>		<u>0.022735040</u>		<u>12,909,898.64</u>	<u>1,279,102.60</u>	<b>Total</b>

TID Area	Increment Value Increase	Increment % Split	Increment Split Value	Total Tax Asking:	3,473,800.00
TID # 4	52,593,400	0.93480598564	1,195,712.77	% in Walworth Cty:	0.908922478
TID # 5	523,900	0.00931190712	11,910.88	Net Amt.:	3,157,414.90
TID # 6	3,119,300	0.05544308432	70,917.39		
TID # 7		0.00000000000	-		
TID # 9	24,700	0.00043902292	562		
	<u>56,261,300</u>	<u>1.00000000000</u>	<u>1,279,102.60</u>		



**JEFFERSON COUNTY TAX INCREMENT DISTRICT**

**Tax Year 2017 / Calendar Year 2018**

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
<b>County</b>	220,789.34	51,262,300	0.004307051	78,933,500	339,970.61	119,181.27	<b>County</b>
<b>City</b>	316,385.10	51,262,300	0.006171887	78,933,500	487,168.64	170,783.54	<b>City</b>
<b>School District</b>	590,654.46	51,262,300	0.011522200	78,933,500	909,487.57	318,833.11	<b>School District</b>
<b>Technical College</b>	48,278.21	51,262,300	0.000941788	78,933,500	74,338.62	26,060.41	<b>Technical College</b>
<b>Total</b>	<u>1,176,107.11</u>		<u>0.022942926</u>		<u>1,810,965.44</u>	<u>634,858.33</u>	<b>Total</b>

TID Area	Increment Value Increase	Increment % Split	Increment Split Value
TID # 4	27,638,800	0.99882910752	634,114.98
TID # 5		0.00000000000	-
TID # 8	32,400	0.00117089248	743.35
<b>TOTAL</b>	<u>27,671,200</u>	<u>1.00000000000</u>	<u>634,858.33</u>

Total Tax Asking: 3,473,800.00  
 % in Jefferson Cty.: 0.091077522 Equalized Val:(no tif)  
 Net Amt.: 316,385.10



**GENERAL FUND REVENUE SUMMARY**

DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
TOTAL TAXES	3,120,819	3,195,084	3,245,847	3,429,510	3,506,071	3,580,800
TOTAL SPECIAL ASSESSEMENTS	9,974	11,943	11,671	13,400	11,200	4,100
TOTAL INTERGOVT REVENUES	4,524,743	4,621,108	4,751,207	4,615,349	4,531,334	4,548,923
TOTAL LICENSES & PERMITS	103,216	91,521	95,291	86,785	151,330	105,100
TOTAL FINES, FORTFEIT - PENALTIES	346,401	384,925	394,780	412,784	408,434	400,000
TOTAL PUBLIC CHARGES FOR SVCS	763,318	568,104	658,953	68,750	70,743	73,400
TOTAL MISC REVENUE	393,617	358,198	386,061	372,627	403,238	382,300
TOTAL OTHER FINANCING SOURCES	111,650	123,495	367,967	205,517	205,518	219,525
<b>TOTAL:</b>	<b>9,373,737</b>	<b>9,354,378</b>	<b>9,911,777</b>	<b>9,204,722</b>	<b>9,287,868</b>	<b>9,314,148</b>

**GENERAL FUND EXPENSE SUMMARY**

DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
ADMINISTRATION	1,615,849	1,519,276	1,548,392	1,542,070	1,523,541	1,571,449
PUBLIC SAFETY	3,738,723	3,799,242	3,934,675	3,314,171	3,306,545	3,372,270
PUBLIC WORKS	1,067,400	1,109,393	1,097,580	1,000,669	995,901	944,754
PARKS AND RECREATION	733,697	687,861	690,818	693,188	691,531	700,750
NEIGHBORHOOD SVC/PLANNING	306,097	340,445	331,580	291,074	341,802	300,006
TRANSFERS	1,926,087	2,025,549	2,098,353	2,271,550	2,330,990	2,331,918
CONTINGENCIES	10,726	0	76,799	92,000	92,000	93,000
<b>TOTAL:</b>	<b>9,398,579</b>	<b>9,481,766</b>	<b>9,778,196</b>	<b>9,204,722</b>	<b>9,282,309</b>	<b>9,314,148</b>



GENERAL FUND REVENUE DETAIL

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 YTD-NOV	2017 ACT-EST	2018 BUDGET
<b>TAXES</b>								
100-4110-00	LOCAL TAX LEVY	2,473,908	2,499,974	2,546,050	2,593,207	2,593,207	2,593,207	2,823,728
100-4111-00	DEBT SERVICE TAX LEVY	543,538	571,760	597,725	754,413	754,413	754,413	650,072
100-4112-00	OMITTED PROPERTY TAXES	-	-	1,136	-	9,740	9,740	-
100-4113-00	RESCINDED TAXES-REAL ESTATE	-	-	-	-	-	-	-
100-4114-00	USE VALUE PENALTY	-	-	-	-	-	-	-
100-4115-00	CHARGEBACK-SECTION 74.41	-	-	560	-	-	-	-
100-41140-00	MOBILE HOME FEES	23,154	28,104	15,423	-	(750)	15,000	15,000
100-41210-00	ROOM TAX-GROSS AMOUNT	53,127	68,423	58,063	55,000	53,336	106,672	65,000
100-41320-00	IN LIEU OF TAXES WW MANOR	26,959	26,823	26,890	26,890	27,039	27,039	27,000
100-41800-00	INTEREST ON TAXES	133	-	-	-	-	-	-
	<b>TOTAL TAXES</b>	<b>3,120,819</b>	<b>3,195,084</b>	<b>3,245,847</b>	<b>3,429,510</b>	<b>3,436,985</b>	<b>3,506,071</b>	<b>3,580,800</b>
<b>SPECIAL ASSESSMENTS</b>								
100-42010-00	INTEREST ON SP ASSESS.	1,584	1,095	389	1,300	-	1,000	400
100-42100-61	WATER MAINS	1,363	1,363	1,363	1,400	-	1,400	100
100-42200-62	SEWER MAINS & LATERALS	5,151	5,151	5,151	5,200	-	5,200	100
100-42300-53	ST CONST. - PAVING	34	400	-	200	-	200	100
100-42310-53	CURB & GUTTER	814	714	714	1,000	-	800	100
100-42320-53	SIDEWALKS	183	183	183	100	-	100	100
100-42350-53	TRAFFIC SIGNAL	-	-	-	-	-	-	-
100-42400-53	SNOW REMOVAL	645	2,605	3,411	4,000	238	2,000	3,000
100-42500-53	FAILURE TO MOW FINES	200	(205)	460	200	530	500	200
100-42550-53	EQUIPMENT USED-DPW	-	637	-	-	-	-	-
100-42600-53	001-11105	-	-	-	-	-	-	-
	<b>TOTAL SPECIAL ASSESMENTS</b>	<b>9,974</b>	<b>11,943</b>	<b>11,671</b>	<b>13,400</b>	<b>767</b>	<b>11,200</b>	<b>4,100</b>
<b>INTERGOVERNMENTAL REVENUES</b>								
100-43344-00	EXPENDITURE RESTRAINT PROGM	19,814	21,255	26,788	-	-	-	40,473
100-43410-00	SHARED REVENUE-UTILITY	495,697	461,333	500,256	480,245	458,441	458,441	440,103
100-43420-00	SHARED REVENUE-BASE	2,833,899	2,836,916	2,836,916	2,836,916	2,836,916	2,836,916	2,836,916
100-43507-52	POLICE-MISC SAFETY GRANTS	-	-	-	-	5,000	-	5,000
100-43510-00	FEDERAL/STATE GRANTS-REIMBURSE	-	-	-	-	-	-	-
100-43521-52	STATE AID AMBULANCE	6,380	6,129	7,136	-	-	-	-
100-43530-53	TRANSPORTATION AIDS	688,415	715,025	731,492	742,119	716,370	716,370	723,590
100-43533-00	STATE-20 X 2025 GRANT	-	-	-	-	-	-	-
100-43540-52	UNIVERSITY-LEASE-PARKING	40,000	40,000	40,000	40,000	45,000	45,000	45,000
100-43550-52	MOU-DISPATCH SERVICE	-	169,553	177,006	177,006	167,046	177,000	166,486
100-43610-52	UNIVERSITY SERVICES	355,945	302,642	376,611	276,145	257,307	257,307	250,000
100-43663-52	FIRE INS. TAXES	25,211	23,400	25,460	-	-	-	-
100-43670-60	EXEMPT COMPUTER AID-FR STATE	6,618	5,326	4,626	6,618	5,376	5,376	5,455
100-43765-00	REIMB-HIST SOC-DEPOT-EL/GAS	1,749	1,920	1,695	1,800	1,488	1,800	1,750
100-43767-52	REIMB-BADGERNET-FORT ATKINSON	-	-	-	-	2,377	2,377	2,400
100-43740-52	WUSD-CROSSING GUARDS	10,861	-	-	-	-	-	-
100-43745-52	WUSD-JUVENILE OFFICIER	34,156	31,609	29,221	34,500	20,498	30,747	31,750
100-43770-52	REIMBURSE FROM RURAL FIRE DEPT	5,997	6,000	(6,000)	20,000	-	-	-
	<b>TOTAL INTERGOVT REVENUES</b>	<b>4,524,743</b>	<b>4,621,108</b>	<b>4,751,207</b>	<b>4,615,349</b>	<b>4,515,818</b>	<b>4,531,334</b>	<b>4,548,923</b>

GENERAL FUND REVENUE DETAIL

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 YTD-NOV	2017 ACT-EST	2018 BUDGET
<b>LICENSES &amp; PERMITS</b>								
100-44110-51	Liquor & Beer	16,502	18,215	20,138	20,035	12,735	17,500	19,000
100-44120-51	CIGARETTE	1,417	1,042	193	1,050	1,493	1,500	1,000
100-44122-51	BEVERAGE OPERATORS	2,012	3,765	3,767	3,200	3,407	2,500	3,250
100-44200-51	MISC. LICENSES	2,242	2,681	1,409	2,500	6,285	4,000	2,500
100-44300-53	BLDG/ZONING PERMITS	53,102	42,072	41,516	38,000	103,253	98,420	54,000
100-44310-53	ELECTRICAL PERMITS	10,238	9,696	10,345	9,000	11,512	9,836	10,000
100-44320-53	PLUMBING PERMITS	7,924	6,785	8,219	6,000	9,800	8,327	7,000
100-44330-53	HVAC PERMITS	8,414	5,755	6,956	5,500	6,862	6,398	6,500
100-44340-53	STREET OPENING PERMITS	250	750	1,100	300	1,014	550	550
100-44350-53	SIGN PERMITS	405	410	789	600	605	250	600
100-44370-51	WATERFOWL PERMITS	240	210	200	200	-	200	200
100-44900-51	MISC PERMITS	470	140	660	400	1,849	1,849	500
	<b>TOTAL LICENSES &amp; PERMITS</b>	<b>103,216</b>	<b>91,521</b>	<b>95,291</b>	<b>86,785</b>	<b>158,815</b>	<b>151,330</b>	<b>105,100</b>
<b>FINES, FORFEITURES - PENALTIES</b>								
100-45110-52	ORDINANCE VIOLATIONS	244,163	262,470	289,486	303,284	225,460	290,000	285,000
100-45113-52	MISC COURT RESEARCH FEE	-	-	15	-	110	110	-
100-45114-52	VIOLATIONS PAID-OTHER AGENCIES	701	70	-	-	-	124	-
100-45130-52	PARKING VIOLATIONS	94,717	107,082	90,711	100,000	98,207	100,000	100,000
100-45135-53	REFUSE/RECYCLING TOTER FINES	1,550	6,200	7,350	4,500	8,150	6,200	5,000
100-45145-53	RE-INSPECTION FINES	5,270	9,103	7,219	5,000	12,550	12,000	10,000
	<b>TOTAL FINES, FORTFET - PENALTIES</b>	<b>346,401</b>	<b>384,925</b>	<b>394,780</b>	<b>412,784</b>	<b>344,477</b>	<b>408,434</b>	<b>400,000</b>
<b>PUBLIC CHARGES FOR SERVICES</b>								
100-46110-51	CLERK	165	1,247	-	1,000	302	450	750
100-46120-51	TREASURER	2,407	1,899	3,003	2,500	1,440	1,500	1,500
100-46210-52	POLICE-DISPATCH-MOU-UNIV	28,692	32,157	35,102	35,100	39,765	39,765	40,000
100-46220-52	FALSE ALARM FINES	1,400	3,250	2,796	800	1,900	1,500	1,250
100-46230-52	AMBULANCE	568,218	489,903	579,613	-	211	-	-
100-46240-52	CRASH CALLS	6,717	16,354	16,489	-	-	-	-
100-46310-53	ST MTN	-	49	-	-	220	-	-
100-46311-53	SALE OF MATERIALS	140	343	136	200	29	200	150
100-46312-51	MISC DEPT EARNINGS	-	-	40	-	-	-	-
100-46350-51	CITY PLANNER-SERVICES	2,480	(1,821)	-	-	-	-	-
100-46550-52	ANIMAL CONTROL	-	-	-	-	-	-	-
100-46730-55	RECR/FEES	107,613	-	-	-	-	-	-
100-46731-55	RECR/CONCESSIONS	4,101	-	-	-	-	-	-
100-46732-55	RECR/OFFSET	-	(22)	-	-	-	-	-
100-46733-55	SR CITZ OFFSET	1,998	86	500	2,500	6,903	5,750	5,750
100-46734-55	SR CITZ VAN	(17)	-	-	-	-	-	-
100-46735-55	SOFTBALL SALES	-	-	-	650	-	-	-
100-46736-55	ATTRACTION TICKETS	243	180	146	-	76	3,578	-
100-46737-55	ROCK CLIMBING PROGRAM FEES	375	-	-	-	-	-	-
100-46738-55	GYMNASTICS PROGRAM FEES	5,577	-	-	-	-	-	-
100-46739-55	DANCE PROGRAM FEES	52	-	-	-	-	-	-
100-46741-55	CONTRACTUAL-OTHER	9,249	-	-	-	-	-	-
100-46742-55	CONTRACTUAL-ROCK CLIMBING	258	-	-	-	-	-	-
100-46743-51	FACILITY RENTALS	23,650	24,480	21,103	26,000	16,804	18,000	24,000
100-46746-55	SPECIAL EVENT FEES	-	-	25	-	100	-	-
	<b>TOTAL PUBLIC CHARGES FOR SVCS</b>	<b>763,318</b>	<b>568,104</b>	<b>658,953</b>	<b>68,750</b>	<b>67,750</b>	<b>70,743</b>	<b>73,400</b>

GENERAL FUND REVENUE DETAIL



	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 YTD-NOV	2017 ACT-EST	2018 BUDGET
<b>MISC. REVENUES</b>								
100-48100-00	INTEREST INCOME	5,943	3,894	25,728	26,000	40,227	32,000	30,000
100-48200-00	LONG TERM RENTALS	9,200	5,200	4,800	5,200	4,900	4,800	4,800
100-48210-55	RENTAL INCOME-LIBRARY PROP	9,350	-	-	-	-	-	-
100-48300-55	PROP SALES-AUCTION PROCEEDS	161	-	-	-	-	-	-
100-48400-00	INS./FEMA / CLAIM RECOVERY	8,145	-	-	-	-	-	-
100-48410-00	WORKERS COMP-RETURN PREMIUM	18,261	19,328	24,640	-	-	-	-
100-48415-00	RESTITUTION-DAMAGES	-	1,158	700	-	742	600	-
100-48420-00	INSURANCE DIV IDEND	2,418	9,440	7,178	10,659	10,684	10,684	5,000
100-48430-00	INSURANCE-REIMBURSEMENT	-	-	-	-	-	-	-
100-48442-00	RADON KIT SALES	-	-	10	-	110	-	-
100-48515-55	DONATIONS-REC-SPORTS RELATED	360	-	-	-	-	-	-
100-48525-55	REC-BUSINESS SPONSORSHIP	14,790	-	-	-	-	-	-
100-48520-55	DONATIONS-PARK/RECREATION	-	-	-	-	-	-	-
100-48535-00	P-CARD/CHASE/REBATE	15,686	16,563	18,268	18,268	20,909	20,909	21,000
100-48545-00	DONATION-GENERAL	-	-	1,500	-	-	-	-
100-48600-00	MISC REVENUE-NON RECURRING	6,093	-	4,588	5,000	26,745	26,745	4,000
100-48700-00	WATER UTILITY TAXES	303,210	302,615	298,649	307,500	307,500	307,500	317,500
	<b>TOTAL MISC REVENUE</b>	<b>393,617</b>	<b>358,198</b>	<b>386,061</b>	<b>372,627</b>	<b>411,818</b>	<b>403,238</b>	<b>382,300</b>
<b>OTHER FINANCING SOURCES</b>								
100-49260-00	WATER DEPT TRANSFER	7,000	7,000	7,000	7,000	7,000	7,000	7,000
100-49261-00	WWT DEPT TRANSFER	12,000	12,000	12,000	12,000	12,000	12,000	12,000
100-49262-00	TID #4-TRANSFER-ADMINISTRATION	-	-	-	-	-	-	-
100-49264-00	CABLE TV-TRANSFER-ADMIN	22,000	22,000	22,000	27,000	27,000	27,000	-
100-49265-00	STORMWATER-TRANSFER-PLANNING	7,500	7,500	7,500	7,500	7,500	7,500	7,500
100-49266-00	GIS TRANSFER-UTILITIES	6,000	6,000	6,000	6,000	6,000	6,000	6,000
100-49267-00	PARKING PERMIT-FD208-ADMIN	2,000	2,000	2,000	2,000	2,000	2,000	2,000
100-49268-00	PARKING PERMIT-FD 208-MAINT.	20,000	20,000	20,000	40,000	40,000	40,000	-
100-49269-00	FORESTRY-FD 250--TRANSFER	-	-	-	-	-	-	-
100-49270-00	TID #6-TRANSFER-ADMINISTRATION	12,500	-	-	-	-	-	-
100-49275-00	FD 205-TRANSFER FR 27TH PAYROL	-	-	160,000	-	-	-	-
100-49280-00	SICK LEAVE SEV-FD 260	22,650	22,650	22,650	-	-	-	-
100-49285-00	FD 900-CDA-TRANSFER	-	5,000	-	-	-	-	70,165
100-49290-00	TRANSFER IN-OTHER FUNDS	-	-	4,800	-	-	1	76,860
100-49291-00	FUND 450-CIP-TRANSFER	-	-	75,000	75,000	75,000	75,000	-
100-49295-00	FD 248-TRANSFER-ADMIN	-	19,345	29,017	29,017	29,017	29,017	38,000
100-49300-00	FUND BALANCE APPLIED	-	-	-	-	-	-	-
	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>111,650</b>	<b>123,495</b>	<b>367,967</b>	<b>205,517</b>	<b>205,517</b>	<b>205,518</b>	<b>219,525</b>
	<b>TOTAL GEN FUND REVENUES</b>	<b>9,373,737</b>	<b>9,354,378</b>	<b>9,911,777</b>	<b>9,204,722</b>	<b>9,141,947</b>	<b>9,287,868</b>	<b>9,314,148</b>

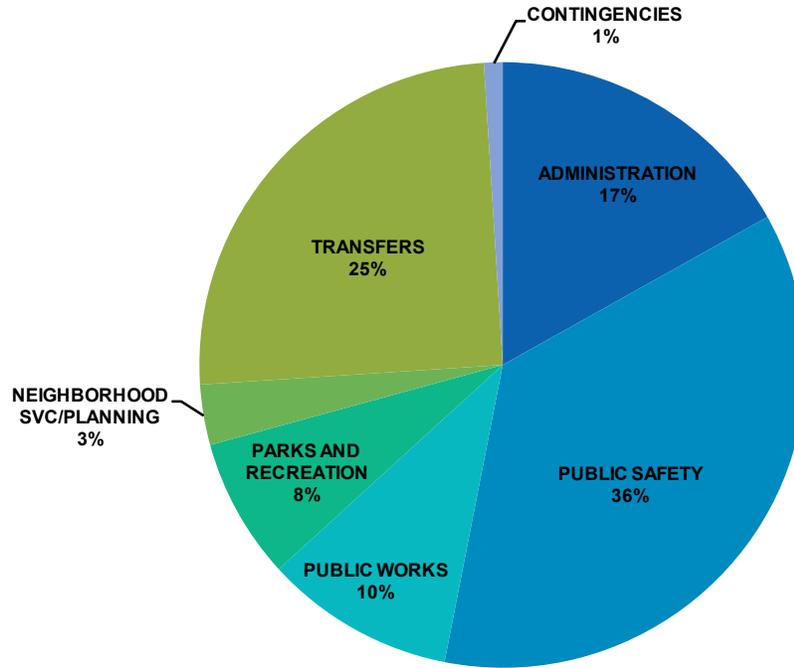


**GENERAL FUND EXPENDITURE SUMMARY**

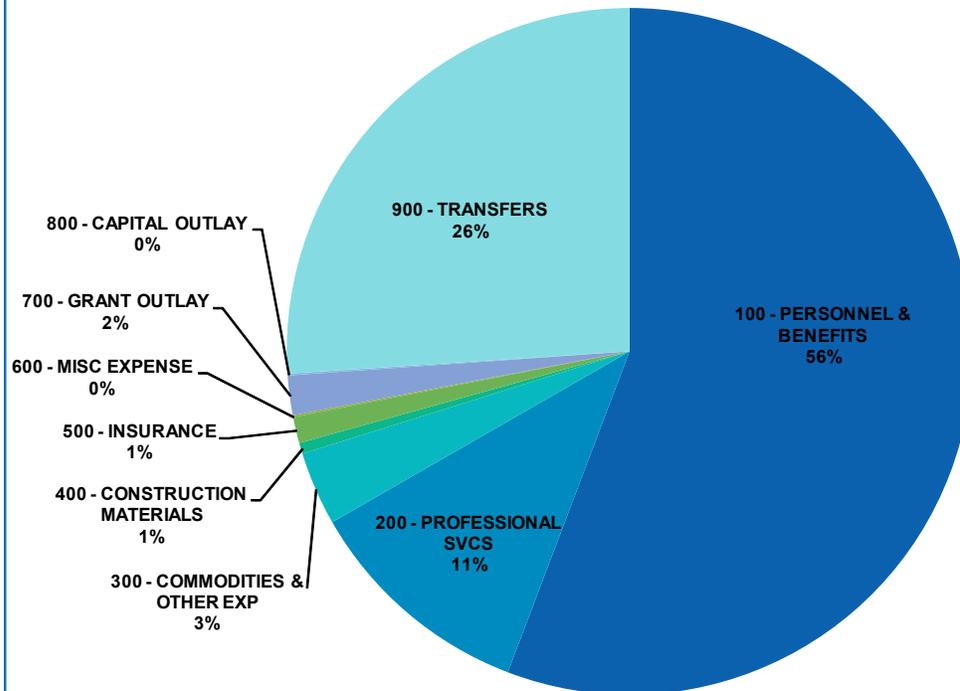
SEC #	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET	#
1	ADMINISTRATION	1,615,849	1,519,276	1,548,392	1,542,070	1,523,541	1,571,449	1
2	PUBLIC SAFETY	3,738,723	3,799,242	3,934,675	3,314,171	3,306,545	3,372,270	2
3	PUBLIC WORKS	1,067,400	1,109,393	1,097,580	1,000,669	995,901	944,754	3
4	PARKS AND RECREATION	733,697	687,861	690,818	693,188	691,531	700,750	4
5	NEIGHBORHOOD SVC/PLANNING	306,097	340,445	331,580	291,074	341,802	300,006	5
6	TRANSFERS	1,926,087	2,025,549	2,098,353	2,271,550	2,330,990	2,331,918	6
7	CONTINGENCIES	10,726	0	76,799	92,000	92,000	93,000	7
	<b>TOTAL</b>	<b>9,398,579</b>	<b>9,481,766</b>	<b>9,778,196</b>	<b>9,204,722</b>	<b>9,282,309</b>	<b>9,314,148</b>	

SEC #	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET	#
51100	Total Legislative Support	134,988	153,348	149,676	140,617	174,041	146,537	1
51110	Total Contingencies	10,726	-	76,799	92,000	92,000	93,000	7
51200	Total Court	57,313	56,582	56,642	60,785	50,955	64,540	1
51300	Total Legal	82,935	88,394	86,728	78,291	67,195	77,501	1
51400	Total General Administration	317,958	310,479	367,387	327,370	311,578	334,278	1
51450	Total Information Technology	218,826	161,427	168,221	180,981	179,230	174,817	1
51500	Total Financial Administration	172,707	171,103	169,306	177,740	163,800	191,545	1
51540	Total Insurance/Risk Mgt.	93,283	104,738	97,632	111,500	112,281	112,075	1
51600	Total Facilities Maintenance	467,558	394,773	396,507	382,996	388,077	396,777	1
52100	Total Police Administration	585,576	486,912	330,174	438,241	438,241	473,948	2
52110	Total Police Patrol	1,641,074	1,718,294	1,957,789	1,885,236	1,885,236	1,899,730	2
52120	Total Police Investigation	381,245	380,693	401,323	447,455	447,455	455,924	2
52130	Total Crossing Guard	20,615	-	-	-	-	-	3
52140	Total Comm Service Program	27,802	28,170	28,460	33,669	31,669	31,815	2
52200	Total Fire Department	234,547	243,814	397,606	-	-	-	2
52210	Total Crash Crew	21,747	28,237	-	-	-	-	2
52300	Total Rescue Service (Amb.)	390,269	396,069	325,000	-	-	-	2
52400	Total Neighbor Svcs & Planning	306,097	340,445	331,580	291,074	341,802	300,006	5
52500	Total Emergency Preparedness	8,394	5,695	1,800	8,433	2,807	6,351	2
52600	Total Communications/Dispatch	427,453	511,357	492,524	501,137	501,137	504,502	2
53100	Total Public Works Administration	22,566	25,576	34,507	24,826	20,175	28,095	3
53230	Total Shop/Fleet Operations	165,050	177,430	180,150	159,484	150,141	163,567	3
53270	Total Parks Maintenance	292,708	320,463	333,269	313,914	328,011	321,240	4
53300	Total Street Maintenance	438,429	471,569	473,444	429,231	495,671	422,024	3
53320	Total Snow & Ice	194,307	188,248	185,202	145,658	104,590	142,807	3
53420	Total Street Lights	247,049	246,571	224,277	241,470	225,324	188,262	3
55111	Total Young Library Building	70,279	78,431	56,293	81,790	76,383	73,378	1
55200	Total Parks Administration	32,796	41,774	41,746	42,495	39,135	41,714	4
55210	Total Recreation Administration	138,771	166,711	171,856	187,363	189,976	187,555	4
55300	Total Recreation Programs	127,741	10,727	3,429	7,388	8,261	7,429	4
55310	Total Senior Citizen's Program	49,221	51,042	48,916	50,728	34,848	51,513	4
55320	Total Community Events	14,460	19,145	13,601	13,300	13,300	13,300	4
55330	Total Comm. Based-Coop Projects	78,000	78,000	78,000	78,000	78,000	78,000	4
59220	Total Transfers to Other Funds	1,239,382	1,330,622	1,340,628	1,285,068	1,285,068	1,254,620	6
59230	Total Transfer to Debt Service Fund	543,538	571,760	597,725	754,413	813,853	714,848	6
59240	Total Transfers to Special Funds	143,167	123,167	160,000	232,069	232,069	362,450	6
	<b>Grand Totals</b>	<b>9,398,579</b>	<b>9,481,766</b>	<b>9,778,196</b>	<b>9,204,722</b>	<b>9,282,309</b>	<b>9,314,148</b>	

### 2018 General Fund Budget Expenditures By Department



### 2018 General Fund Budget Expenditures by Category



**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, CITY CLERK, HUMAN RESOURCES**

The City Manager serves as the Chief Executive Officer of 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.

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.

The HR Coordinator is responsible for the human resources function on behalf of the City Manager and under the direction of the Finance & Administrative Services Director.

**MUNICIPAL COURT**

The Municipal Court conducts a variety of court things that are too small for county, state, district, or federal courts, stuff like traffic tickets and minor violations.

**MISSION**

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.

**PERSONNEL SUMMARY**

	2014	2015	2016	2017	2018
<b>General Administration</b>					
City Manager	1	1	1	1	1
City Clerk	1	1	1	1	1
Executive Assistant	1	1	1	1	1
Admin/Assistant/Deputy Clerk	1	1	1	1	1
Management Analyst	.5	-	-	-	-
HR Coordinator	.75	.75	.75	.75	1
<b>Municipal Court</b>					
Court Clerk	.5	.5	.5	.75	.75
<b>Total General Administration</b>	<b>5.75</b>	<b>5.25</b>	<b>5.25</b>	<b>5.5</b>	<b>5.75</b>

**GENERAL ADMINISTRATION SUMMARY**

FISCAL RESOURCES		2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
<b>GENERAL ADMINISTRATION</b>							
100	Personnel & Benefits	243,165	225,522	264,879	244,660	230,346	262,478
200	Professional Svcs	42,618	45,894	54,490	50,765	45,808	40,750
300	Commodities & Other Exp	30,216	37,147	43,980	29,945	33,424	29,050
700	Grant Outlay	1,479	1,916	3,946	2,000	2,000	2,000
800	Capital Outlay	480	-	93	-	-	-
<b>51400</b>	<b>Total</b>	<b>317,958</b>	<b>310,479</b>	<b>367,387</b>	<b>327,370</b>	<b>311,578</b>	<b>334,278</b>
<b>LEGISLATIVE SUPPORT</b>							
100	Personnel & Benefits	54,574	50,859	54,530	53,967	53,971	54,887
200	Professional Svcs	4,790	13,583	14,259	5,000	7,200	4,500
300	Commodities & Other Exp	15,136	12,310	6,903	9,700	8,200	8,200
700	Grant Outlay	60,489	76,596	73,984	71,950	104,670	78,950
<b>51100</b>	<b>Total</b>	<b>134,988</b>	<b>153,348</b>	<b>149,676</b>	<b>140,617</b>	<b>174,041</b>	<b>146,537</b>
<b>CONTINGENCIES</b>							
900	Transfers	10,726	-	76,799	92,000	92,000	93,000
<b>51110</b>	<b>Total</b>	<b>10,726</b>	<b>-</b>	<b>76,799</b>	<b>92,000</b>	<b>92,000</b>	<b>93,000</b>
<b>COURT</b>							
100	Personnel & Benefits	48,649	49,648	51,340	54,160	46,462	58,391
200	Professional Svcs	3,901	3,507	2,205	2,875	1,351	2,849
300	Commodities & Other Exp	4,763	3,427	3,097	3,750	3,142	3,300
<b>51200</b>	<b>Total</b>	<b>57,313</b>	<b>56,582</b>	<b>56,642</b>	<b>60,785</b>	<b>50,955</b>	<b>64,540</b>
<b>LEGAL</b>							
200	Professional Svcs	82,935	88,394	86,728	78,291	67,195	77,501
<b>51300</b>	<b>Total</b>	<b>82,935</b>	<b>88,394</b>	<b>86,728</b>	<b>78,291</b>	<b>67,195</b>	<b>77,501</b>
<b>GRAND TOTAL</b>		<b>603,921</b>	<b>608,802</b>	<b>737,232</b>	<b>699,063</b>	<b>695,769</b>	<b>715,856</b>

**DEPARTMENT SERVICE METRICS**

**GOALS & OBJECTIVES**

**2017 RECAP**

- Engage community members to obtain feedback on city performance as well as strategic goals and objectives for the city.
  - On Course for Completion by 12/31/2017
- Complete a city-wide strategic plan for internal and external communications for the municipal organization.
  - On Course for Completion by 12/31/2017
- Implement SAFE Evaluation program and schedule a SAFE evaluation for all employment positions within the City to be completed within the next 3-5 years.
  - Modified. This work will be ongoing through 2018.
- Evaluate file storage systems for the care and maintenance for municipal records. Explore the feasibility of implementing such a system in Whitewater and plan for the system as part of the CIP.
  - Modified. Limited funding resources have delayed this goal with the expectation that a new initiative will be proposed for 2019.
- Complete the Gold Certificate on CVMIC Management courses (Municipal Clerk).
  - On Course for Completion by 12/31/2017
- Implement a project management system for use by all staff in the department for the tracking of municipal projects.
  - Modified. Staff is implementing Laserfiche workflows software as an alternative to a project management solution. This work is on course for completion by 12/21/2017.

- Identify and implement relevant financial reporting features outlined in requirements for the GFOA Distinguished Budget Presentation Award program.
  - On Course for Completion by 12/31/2017
- Develop a plan for customer service trainings to be provided to all employees with departments located in the Municipal Building receiving training in 2017.
  - Completed
- Create and deploy meaningful culture survey to assess and rate workplace culture through the perspective of the employees. Utilize a survey that will measure engagement by assessing opinions, attitudes and perceptions, analyze the level of trust between management and employees, assess the level of pride in the work that the employees do, and rate the amount of camaraderie among colleagues.
  - On Course for Completion by 12/31/2017
- Develop a comprehensive staffing and recruitment process and plan.
  - Modified. Comprehensive recruitment process was developed in 2017. The staffing plan has been established as a goal for 2018.
- Update City of Whitewater Employee Manual to ensure compliance and establish the information as a resource for all staff. Create a communication plan to effectively educate staff on the purpose and importance of the Employee Manual.
  - Modified. Due to the hours required for staff recruitments in 2017. This project will continue on into 2018 and has been added to the 2018 list of goals.
- Assist with the implementation of the Move In Ad-Hoc Committee recommendations.
  - Modified. Implementation will continue into Q1 of 2018.
- Evaluate feasibility of purchasing a new file storage system for historical city documents.
  - Modified. This goal has been planned as a stretch goal for 2018.
- Evaluate feasibility of having original council meeting minute books from the 1800's preserved, as they are beginning to deteriorate.
  - On Course for Completion by 12/31/2017. The department will plan to preserve a minimum of one book a year beginning in 2018.

## **2018 OUTLOOK CITY MANAGER**

- Increase regular meetings with legislators to once per quarter minimum in 2018 and participate in League of Wisconsin Municipalities lobby day each quarter. (Strategic Goal 1)
- Together with the Finance Director, establish a committee of local stakeholders to review the need for a referendum by Q1 2018. (Strategic Goal 4)
- Develop a grant program for committee-driven initiatives including training and certification opportunities as well as committee specific projects for deployment within Q1 of 2018.
- Participate in city-wide housing assessment and identify best practices, strategies for facilitating housing and neighborhood development. Prepare a report for the Common Council by Q4 2018. (Strategic Goal 3)
- Undertake a review of all current agreements between the City and UW -W to ensure currency (this is anticipated to occur in partnership with UW-W). (Strategic Goal 4)
- Ensure successful completion of a form workflows program for presentation to the Common Council in Q2 2018. Complete city-wide implementation of that program by Q4 2018. (Strategic Goal 1)
- In partnership with UW-Whitewater and Whitewater Unified School District, assist with the implementation of the Move In Ad-Hoc Committee recommendations. To be completed by Q1 2018. (Strategic Goal 1 & 4)
- In coordination with the Neighborhood Services Director and interested parties within the community, explore best practices for neighborhood revitalization and develop an action plan for moving forward with a program to present to the Common Council by Q3 2018. (Strategic Goal 3)
- Coordinate efforts of the Plan Commission as well as non-governmental groups in the community to assess housing needs and strategies for increasing single-family housing development in Whitewater. Ensure that communication occurs between groups and that duplication of efforts is reduced. Research and deliverables to be completed by Q4 2018. (Strategic Goal 1 & 3)
- Identify additional strategies for grocery store recruitment and take action to assist the CDA Director with efforts to establish a new local, independent grocer in Whitewater. To be completed by Q4 2018. (Strategic Goal 5)

### **CITY MANAGER & CITY CLERK**

- Recruit and train a minimum of two new Chief Election Inspectors for 2018 election season. (Strategic Goal 4)
- Recruit and train an election employee to supervise Voter Registration training process, and to oversee training. (Strategic Goal 1, 2 & 4)
- Create a minimum of two specific election-day task training videos to coincide with existing written instructions.
- Organize a training session for Board of Zoning Appeals Board members.
- Evaluate feasibility of purchasing a new file storage system for historical city documents. To be completed by Q4 2018. (Strategic Goal 4)

### **HUMAN RESOURCES**

- Update City of Whitewater Employee Manual to ensure compliance and establish the information as a resource for all staff by Q2 2018. (Strategic Goal 1)
- Establish an “Undercover Boss” program with a goal of having the city manager dedicate eight (8) hours/month to working alongside frontline employees in every department in 2018 by Q1 2018. (Strategic Goal 2)
- Develop a schedule for review of all municipal employee policies and begin a cycle of reviewing and updating policies by Q1 2018. (Strategic Goal 1 & 4)
- Initiate a new performance evaluation structure for a merit-based pay system and educate management staff on its use by Q2 2018. (Strategic Goal 2)
- Complete the merit-based pay system for city-wide implementation by Q1 2018. Develop and execute program training for managers by Q3 2018. (Strategic Goal 2)
- Review staffing levels for all city departments and establish a staffing plan for all departments by Q4 2018. (Strategic Goal 4)
- Create a communication plan to effectively educate staff on the purpose and importance of the Employee Manual by Q3 2018. (Strategic Goal 1)
- Develop a schedule for the review of each position against the SAFE classification system (or a similar classification system) and begin completing classification reviews in 2018. To be completed by Q4 2018. (Strategic Goal 2)
- Coordinate city-wide evaluation of existing employee wellness initiatives and opportunities to expand or increase programming for employees. (Strategic Goal 2)
- Coordinate the annual Employee Luncheon and solicit feedback from employees on how to improve future employee events. (Strategic Goal 2)
- Develop and implement a city-wide co-worker recognition program by Q4 2018. (Strategic Goal 2)

**CITY MANAGER, CITY CLERK, & HR EXPENSE DETAIL**

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
100-51400-111	SALARIES/PERMANENT	159,033	162,095	164,913	173,543	167,371	186,252
100-51400-112	SALARIES/OVERTIME	823	88	728	-	-	-
100-51400-113	SALARIES/TEMPORARY	8,314	158	-	-	-	-
100-51400-115	INTERNSHIP PROGRAM	-	-	558	3,996	3,996	3,996
100-51400-116	ELECTION INSPECTORS	21,131	9,275	40,312	-	-	-
100-51400-117	LONGEVITY PAY	1,760	1,080	800	800	800	800
100-51400-119	EMPLOYEE SERVICE AWARDS	-	482	-	-	-	-
100-51400-150	MEDICARE TAX/CITY SHARE	2,377	2,375	2,494	2,681	2,114	2,865
100-51400-151	SOCIAL SECURITY/CITY SHARE	10,164	10,155	10,665	11,462	9,038	12,250
100-51400-152	RETIREMENT	9,955	11,190	11,235	11,855	10,334	12,532
100-51400-153	HEALTH INSURANCE	27,894	27,665	32,522	39,790	36,216	43,221
100-51400-155	WORKERS COMPENSATION	469	381	557	425	382	454
100-51400-156	LIFE INSURANCE	68	78	95	108	95	108
100-51400-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
100-51400-158	UNEMPLOYMENT COMPENSATION	1,178	500	-	-	-	-
100-51400-211	PROFESSIONAL DEVELOPMENT	5,262	3,379	3,003	4,000	2,231	4,000
100-51400-217	CONTRACTUAL SERVICES	-	163	807	3,765	-	-
100-51400-219	ASSESSOR SERVICES	35,500	40,645	49,636	42,000	42,000	35,500
100-51400-225	MOBILE COMMUNICATIONS	1,331	1,707	1,044	1,000	1,577	1,250
100-51400-242	REPR/MTN MACHINERY/EQUIP	526	-	-	-	-	-
100-51400-310	OFFICE SUPPLIES	16,942	23,241	16,119	18,000	15,135	18,000
100-51400-315	ELECTION EXPENSES	1,165	1,897	13,876	-	-	-
100-51400-320	SUBSCRIPTIONS/DUES	5,317	8,947	9,786	8,500	12,154	9,000
100-51400-325	PUBLIC ED--CUSTOMER SERVICE	-	761	326	445	750	550
100-51400-330	TRAVEL EXPENSES	3,819	639	2,457	1,000	635	1,500
100-51400-335	MISC COMMITTEE GRANTS	-	-	-	2,000	2,000	-
100-51400-340	OPERATING SUPPLIES	2,973	1,662	1,416	-	2,750	-
100-51400-790	CELEBRATIONS/AWARDS	1,479	1,916	3,946	2,000	2,000	2,000
100-51400-810	CAPITAL EQUIPMENT	480	-	93	-	-	-
	<b>Total General Administration</b>	<b>317,958</b>	<b>310,479</b>	<b>367,387</b>	<b>327,370</b>	<b>311,578</b>	<b>334,278</b>

**LEGISLATIVE SUPPORT EXPENSE DETAIL**

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
100-51100-111	SALARIES/PERMANENT	19,822	17,624	19,191	18,974	18,974	19,879
100-51100-112	OVERTIME	188	21	182	-	4	-
100-51100-114	WAGES/PART-TIME/PERMANENT	25,200	24,750	26,100	25,200	25,200	25,200
100-51100-117	LONGEVITY PAY	300	200	200	200	200	200
100-51100-150	MEDICARE TAX/CITY SHARE	655	591	655	657	657	670
100-51100-151	SOCIAL SECURITY/CITY SHARE	2,799	2,522	2,795	2,811	2,811	2,867
100-51100-152	RETIREMENT	1,249	1,194	1,264	1,304	1,304	1,345
100-51100-153	HEALTH INSURANCE	3,940	3,715	4,020	4,697	4,697	4,598
100-51100-155	WORKERS COMPENSATION	116	102	103	104	104	106
100-51100-156	LIFE INSURANCE	10	15	20	20	20	20
100-51100-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
100-51100-158	UNEMPLOYMENT COMPENSATION	295	125	-	-	-	-
100-51100-211	PROFESSIONAL DEVELOPMENT	220	-	-	-	-	-
100-51100-218	PROFESSIONAL SERV/CONSULTING	3,634	11,793	4,775	4,000	4,000	3,000
100-51100-295	CODIFICATION OF ORDINANCES	936	1,791	9,484	1,000	3,200	1,500
100-51100-310	OFFICE SUPPLIES	1,718	55	55	200	200	200
100-51100-315	ELECTION EXPENSES	-	78	-	-	-	-
100-51100-320	PUBLICATION-MINUTES	13,418	12,177	6,848	9,500	8,000	8,000
100-51100-710	CHAMBER OF COMMERCE GRANT	-	-	-	3,450	-	3,450
100-51100-715	TOURISM COMMITTEE-ROOM TAX	38,489	46,596	43,984	38,500	74,670	45,500
100-51100-720	DOWNTOWN WHITEWATER GRANT	20,000	30,000	30,000	30,000	30,000	30,000
100-51100-725	INNOVATION EXPRESS-MATCHING	2,000	-	-	-	-	-
	<b>Total Legislative Support</b>	<b>134,988</b>	<b>153,348</b>	<b>149,676</b>	<b>140,617</b>	<b>174,041</b>	<b>146,537</b>

**CONTINGENCIES EXPENSE DETAIL**

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
100-5110-910	COST REALLOCATIONS	10,726	-	76,799	92,000	92,000	93,000
100-5110-911	TRANSFER IN/OUT-OTHER FUNDS	-	-	-	-	-	-
	<b>Total Contingencies</b>	<b>10,726</b>	<b>-</b>	<b>76,799</b>	<b>92,000</b>	<b>92,000</b>	<b>93,000</b>

**LEGAL SERVICES EXPENSE DETAIL**

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
100-51300-212	GENERAL CITY SERVICES	45,163	41,338	40,736	38,926	33,635	39,616
100-51300-214	MUNI COURT LEGAL SERVICES	26,880	28,523	28,421	29,365	23,560	29,886
100-51300-219	UNION ATTORNEY-PROF SERV	10,892	18,533	17,571	10,000	10,000	8,000
	<b>Total Legal</b>	<b>82,935</b>	<b>88,394</b>	<b>86,728</b>	<b>78,291</b>	<b>67,195</b>	<b>77,501</b>

**MUNICIPAL COURT EXPENSE DETAIL**

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
100-51200-111	SALARIES/PERMANENT	41,317	42,109	43,557	45,390	38,921	49,451
100-51200-112	WAGES/OVERTIME	1,399	1,517	1,908	1,950	1,600	1,600
100-51200-117	LONGEVITY PAY	-	-	-	-	-	-
100-51200-150	MEDICARE TAX/CITY SHARE	495	527	543	686	561	740
100-51200-151	SOCIAL SECURITY/CITY SHARE	2,117	2,255	2,322	2,935	2,397	3,165
100-51200-152	RETIREMENT	3,142	3,074	2,848	3,086	2,743	3,313
100-51200-153	HEALTH INSURANCE	38	50	33	-	56	-
100-51200-155	WORKERS COMPENSATION	139	113	123	109	105	117
100-51200-156	LIFE INSURANCE	3	4	4	4	79	4
100-51200-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
100-51200-211	PROFESSIONAL DEVELOPMENT	1,150	565	950	625	68	625
100-51200-214	FINANCIAL/BONDING SERVICES	250	150	150	150	-	150
100-51200-219	OTHER PROFESSIONAL SERVICES	566	251	880	600	473	574
100-51200-293	PRISONER CONFINEMENT	1,934	2,541	225	1,500	810	1,500
100-51200-310	OFFICE SUPPLIES	4,017	1,663	1,665	2,000	2,202	1,800
100-51200-320	SUBSCRIPTIONS/DUES	172	912	252	900	900	900
100-51200-330	TRAVEL EXPENSES	390	739	879	600	-	600
100-51200-340	OPERATING SUPPLIES	185	114	300	250	40	-
	<b>Total Court</b>	<b>57,313</b>	<b>56,582</b>	<b>56,642</b>	<b>60,785</b>	<b>50,955</b>	<b>64,540</b>

**DEPARTMENT SERVICE METRICS**

**TICKET HISTORY REPORTED TO THE STATE**

Description	2011	2012	2013	2014	2015	2016
Traffic Tickets	1,488	907	1,107	998	1,154	886
OWI Tickets	81	28	31	79	67	75
Adult Non-Traffic Tickets	1,052	847	751	773	1,045	1,292
Juvenile Non-Traffic Tickets	56	54	42	43	31	73
Total Tickets	2,677	1,836	1,931	1,893	2,297	2,326
Ordinance Violations	\$317,129	\$264,390	\$241,498	\$244,163	\$262,470	\$289,486

**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**

	2014	2015	2016	2017	2018
IT Admin	1	1	1	1	1

**INFORMATION TECHNOLOGY SUMMARY**

FISCAL RESOURCES		2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
<b>INFORMATION TECHNOLOGY</b>							
100	Personnel & Benefits	71,155	74,706	74,361	74,457	71,668	75,193
200	Professional Svcs	147,671	78,271	85,417	98,524	99,563	99,624
300	Commodities & Other Exp	-	-	338	-	-	-
800	Capital Outlay	-	8,450	8,105	8,000	8,000	-
<b>51450</b>	<b>Total</b>	<b>218,826</b>	<b>161,427</b>	<b>168,221</b>	<b>180,981</b>	<b>179,230</b>	<b>174,817</b>

**DEPARTMENT SERVICE METRICS**

It's a bit of a challenge to add very specific measures to the daily deliverables in IT. Please see the 2017 Recap and 2018 Outlook below, to get a better picture of the day to day IT operations.

**GOALS & OBJECTIVES**

**2017 RECAP**

- Processed more than 315 work orders (Work Order = Any IT support taking a minimum of 15 minutes to address)
- Brought TV Station onto city network, and made a complete IT overhaul of TV station processes. Generated future potential \$200 in telecom/network cost savings per month.
- Removed old video recording system, outfitted multiple city buildings with updated surveillance, all going back to a central location with active monitoring ability.

- Brought all new infrastructure online (fiber ring with wireless access points) for the Wastewater Utility. Assisted with new SCADA integration and notification services
- Setup redundant storage and failover, while adding new network storage for streamlining TV station archives and active working projects.

## **2018 OUTLOOK**

- Complete a major operating system migration for all work stations within the network (total of 140) by Q4 2018.
- Update/Replace all squad car mobile desktop computers (MDCs) by Q4 2018.
- Evaluate all equipment related to the on-officer camera system and propose costs for 2019 maintenance based on the evaluation by Q4 2018. (Strategic Goal 4)
- Complete the Fortinet Network Security Expert 1 (NSE1) training by Q4 2018.

**INFORMATION TECHNOLOGY EXPENSE DETAIL**

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET	
100-51450-111	SALARIES/PERMANENT	51,325	54,363	53,351	52,698	50,161	53,709	
100-51450-150	MEDICARE TAX/CITY SHARE	720	763	730	764	725	779	
100-51450-151	SOCIAL SECURITY/CITY SHARE	3,078	3,262	3,122	3,267	3,099	3,330	
100-51450-152	RETIREMENT	3,593	3,697	3,445	3,583	3,528	3,599	
100-51450-153	HEALTH INSURANCE	12,303	12,477	13,573	14,015	14,015	13,644	
100-51450-155	WORKERS COMPENSATION	129	136	131	121	130	124	
100-51450-156	LIFE INSURANCE	8	9	9	9	10	9	
100-51450-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-	
100-51450-211	PROFESSIONAL DEVELOPMENT	-	46	-	-	-	-	
100-51450-219	OTHER PROFESSIONAL SERVICES	79	83	-	-	-	-	
100-51450-225	TELEPHONE/MOBILE COMMUNICATION	97,504	31,643	39,743	38,700	36,781	38,700	<b>A</b>
100-51450-244	NETWORK HDW MTN	12,174	11,086	13,160	11,874	14,670	11,874	<b>B</b>
100-51450-245	NETWORK SOFTWARE MTN	28,238	29,101	27,791	41,950	41,950	43,050	<b>C</b>
100-51450-246	NETWORK OPERATING SUPP	3,531	5,863	4,272	6,000	5,187	6,000	<b>D</b>
100-51450-247	SOFTWARE UPGRADES	6,145	450	450	-	975	-	
100-51450-310	OFFICE SUPPLIES	-	-	338	-	-	-	
100-51450-810	CAPITAL EQUIPMENT	-	8,450	8,105	8,000	8,000	-	<b>E</b>
	<b>Total Information Technology</b>	<b>218,826</b>	<b>161,427</b>	<b>168,221</b>	<b>180,981</b>	<b>179,230</b>	<b>174,817</b>	

**INFORMATION TECHNOLOGY EXPENSE NOTES**

A - 225 <u>Telephone/Mobile Communication</u>		
ISDN PRI/Long Distance/Phone Trunks/Internet/Etc.		<b>Total: <u>38,700</u></b>
B - 244 <u>Network Hardware Maintenance</u>		
Network Copier/Printer Agreement	6,596	
Fortigate Renewals- Admin/Streets	1,750	
PD Cellular Cards- Squads	3,024	
Neighborhood Services Cell Cards	504	
		<b>Total: <u>11,874</u></b>
C - 245 <u>Network Software Maintenance</u>		
Porter Lee (Beast Evidence)- Police	1,200	
Laser Fiche- (CT Access)- Police, Clerk, Neighborhood Services	3,400	
Deer Creek Training (Police, HR, Admin)	1,400	
Evidence.com (Police Department)	7,600	
Schedule Anywhere (Police Department)	1,000	
ProPhoenix (Police Department)	11,400	
Cardinal TicketTrac- Police Department	3,000	
TiPSS-Court	5,000	
Jmauel Tax/Pet- Finance	450	
ESRI-GIS	1,400	
MiTime Renewal (HR)	1,200	
Caselle (Civic)	6,000	
		<b>Total: <u>43,050</u></b>
D - 246 <u>Network Operating Supplies</u>		<b>Total: <u>6,000</u></b>
E - 810 <u>Capital Equipment</u>		
Windows 10 Professional Upgrade (x100)	12,102	
Office 2016 Standard (x100)	24,096	
Squad MDCs (x7)	15,400	
Ccleaner Network Edition (x150)	1,571	
4GB RAM Upgrades (x100 machines)	2,500	
		<b>Total: <u>55,669</u></b>
		<b>Grand Total: <u>155,293</u></b>

**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**

	2014	2015	2016	2017	2018
Finance Director	1	1	1	1	-
Finance and Administrative Services Director	-	-	-	-	1
Comptroller	-	-	-	-	1
Finance Support Services Supervisor	1	1	1	1	-
Accounting Technician II, Utilities	1	1	1	1	1
Accounting Technician II, Payroll & Accounts Payable	1	1	1	1	1
<b>Total Finance</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

The Finance Director position was realigned in 2017 to emphasize the financial planning needs of the City and to assume the oversight roles for Media Services, IT, HR, and City Clerk from the City Manager. To support this realignment, the primary responsibility for the accounting and financial reporting is being assumed by a redefined Comptroller position.

**FINANCE, INSURANCE & RISK MANAGEMENT EXPENSE SUMMARY**

FISCAL RESOURCES		2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
<b>FINANCE</b>							
100	Personnel & Benefits	118,648	122,721	122,094	124,040	117,130	139,595
200	Professional Svcs	27,441	28,431	25,813	29,700	27,770	34,450
300	Commodities & Other Exp	13,360	13,244	13,437	11,000	8,900	10,000
500	Insurance	7,935	1,744	3,690	3,000	5,000	2,500
600	Misc Exp	5,323	4,963	4,273	10,000	5,000	5,000
<b>51500</b>	<b>Total</b>	<b>172,707</b>	<b>171,103</b>	<b>169,306</b>	<b>177,740</b>	<b>163,800</b>	<b>191,545</b>
<b>INSURANCE RISK MGMT</b>							
500	Insurance	93,283	104,738	97,632	111,500	112,281	112,075
<b>51540</b>	<b>Total</b>	<b>93,283</b>	<b>104,738</b>	<b>97,632</b>	<b>111,500</b>	<b>112,281</b>	<b>112,075</b>
<b>GRAND TOTAL</b>		<b>265,991</b>	<b>275,841</b>	<b>266,938</b>	<b>289,240</b>	<b>276,081</b>	<b>303,620</b>

**DEPARTMENT SERVICE METRICS**

**Non Electronic payments Processed**

Year	# of Pymts Processed	Total \$ Amt Collected
2011	16,573	30,490,417
2012	24,002	25,058,810
2013	22,491	17,032,935
2014	22,427	20,130,172
2015	21,084	19,974,695
2016	21,199	29,387,926
*2017*	14,934	19,530,094

\* Transactions received thru 09-22-2017

**Utility Electronic Payments Received**

Year	# of Trans	Total \$ Amt	Yrly Trans Increase
2011	3,902	447,361	3,902
2012	10,577	706,736	6,675
2013	13,696	923,371	7,021
2014	14,822	1,001,028	1,126
2015	17,138	1,207,691	2,316
2016	18,367	1,532,004	1,229
*2017*	14,739	1,199,497	

\* Transactions received thru 09-22-2017

**Utility Billing (Approximate)**

3,570 Utility bills are sent monthly (42,840/year)  
1,600 final bills are processed yearly  
630 shutoff notices are sent quarterly (2,520/year)

**Tax Bills Sent and Processed**

Year	County	Total # of Bills	# of Pymts Processed	Total \$ Amt Collected
2016	Jefferson	358	318	1,111,184
2016	Walworth	3380	3,012	8,882,838
2016	Total	3738	3,330	9,994,022
2015	Jefferson	353	302	1,065,630
2015	Walworth	3408	2,929	8,703,175
2015	Total	3761	3,231	9,768,804

**Vendor Payments**

Year	Checks	Credit Card Pymts (Approx)	Total
2016	2,292	3,600	5,892
2017	1,596	3,840	5,436

\* Transactions thru 10-20-2017

**Payroll (Approximate)**

400 City Payroll Checks Cut Monthly (5,200/year)  
65 Fire/Rescue Payroll Cut Monthly (780/year)

**GOALS & OBJECTIVES**

**2017 RECAP**

- Identify and implement relevant financial reporting features outlined in requirements for the GFOA Distinguished Budget Presentation Award program
  - Completed November 7, 2017. Developed and incorporated additional elements into 2018 Budget Document. 2018 budget document will be submitted for GFOA consideration.
- Investigate new revenue sources
  - Ongoing. Room Tax identified for 2018 with further review of fees/licenses to follow. 2018 Budget actions emphasized establishing self-sufficiency of Special Revenue funds to reduce the funding demands of the General Fund.
- Complete audit by April 1, 2017
  - Completed June 30, 2017. Delayed by retirement/recruitment of Finance Director.
- Complete budget process by September 27, 2017
  - Completed November 7, 2017. Enhancements made to process during first pass under new leadership.
- Continue to develop new charts/graphs for the 2018 budget
  - Completed November 7, 2017. Added visibility and formalized policy surrounding Fund Balances. Additionally, added summary tables of Revenue/Expenditure/Balances for all Funds.
- Continue to work with Fire/Rescue on financial requirements

- Completed August 15, 2017. Complete banking records received, complete financial reporting completed and coordinated budget process developed with WFD Board.
- Bid out/investigate liability/workers comp insurance coverage
  - Deferred. To occur in 2018
- Develop Performance Measures for the 2018 budget
  - Completed November 7, 2017. Incorporated in 2018 budget document. Further refinement to occur in 2018.

## **2018 OUTLOOK**

The Finance Department goals for 2018 include the following:

- Governance:
  - Review of Finance Policies and supporting Department Procedures. Target 3/31/2018.
  - Review and revision of Delegation of Authority.
  - Refinement of Operational and Capital Budgeting process. Submission for GFOA Distinguished Budget Award Program.
  - Merit based performance evaluation program. Target 3/31/2018
- Planning:
  - Development of Long Range Financial plan. Target 4/30/2018
  - Refinement of Compliance monitoring system to ensure reporting and filing requirements are met. Target 5/31/2018.
  - Health Insurance / Wellness redesign. Target 6/30/2018
- Reporting: Development of:
  - Delinquency and Loan Performance Reporting for CDA. Target 1/31/2018.
  - Cash Flow forecasting model. Target 3/31/2018
  - Calendarize Annual Budget values to clarify monthly Actual/Budget reporting. Target 1/31/2018
  - Dashboard for staffing metrics. Target 2/28/2018
  - Staffing / Culture survey. Target 4/30/2018

**FINANCE EXPENSE DETAIL**

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
100-51500-111	SALARIES/PERMANENT	92,457	94,319	96,116	97,288	92,362	103,982
100-51500-112	SALARIES/OVERTIME	29	50	43	100	47	100
100-51500-117	LONGEVITY PAY	700	700	700	700	525	700
100-51500-150	MEDICARE TAX/CITY SHARE	1,420	1,496	1,462	1,527	1,097	1,589
100-51500-151	SOCIAL SECURITY/CITY SHARE	6,071	6,395	6,251	6,528	4,690	6,794
100-51500-152	RETIREMENT	6,514	6,707	6,249	6,670	4,980	7,020
100-51500-153	HEALTH INSURANCE	11,169	12,767	10,991	10,937	13,150	19,110
100-51500-155	WORKERS COMPENSATION	251	249	237	242	237	252
100-51500-156	LIFE INSURANCE	37	40	46	48	42	48
100-51500-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
100-51500-210	PROFESSIONAL SERVICES	79	83	-	-	-	-
100-51500-211	PROFESSIONAL DEVELOPMENT	1,803	615	820	1,500	1,500	3,500
100-51500-214	AUDIT SERVICES	21,840	23,330	21,000	24,000	22,070	26,750
100-51500-217	CONTRACT SERVICES-125 PLAN	3,719	4,403	3,993	4,200	4,200	4,200
100-51500-310	OFFICE SUPPLIES	9,883	11,416	12,454	9,000	8,000	8,000
100-51500-325	PUBLIC EDUCATION	-	761	326	500	750	500
100-51500-330	TRAVEL EXPENSES	3,477	1,068	657	1,500	150	1,500
100-51500-560	COLLECTION FEES/WRITE-OFFS	7,935	1,744	3,690	3,000	5,000	2,500
100-51500-650	BANK FEES/CREDIT CARD FEES	5,323	4,963	4,273	10,000	5,000	5,000
	<b>Total Financial Administration</b>	<b>172,707</b>	<b>171,103</b>	<b>169,306</b>	<b>177,740</b>	<b>163,800</b>	<b>191,545</b>

**INSURANCE & RISK MANAGEMENT EXPENSE DETAIL**

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
100-51540-511	BUILDINGS/CONTENTS INSURANCE	22,733	25,364	34,980	36,000	43,536	30,589
100-51540-512	VEHICLES/EQUIPMENT INSURANCE	21,110	25,577	25,641	27,000	14,711	17,140
100-51540-513	LIABILITY-GENL/PUBLIC OFFICIAL	29,084	25,042	23,500	35,000	34,782	25,126
100-51540-514	POLICE PROFESSIONAL LIAB INS	15,080	12,780	11,909	12,500	17,966	12,467
100-51540-515	BOILER/EQUIP BREAKDOWN INS	989	975	876	1,000	1,286	1,753
100-51540-520	SELF-INSURED RETENTION(SIR)	4,287	15,000	726	-	-	25,000
	<b>Total Insurance/Risk Mgt.</b>	<b>93,283</b>	<b>104,738</b>	<b>97,632</b>	<b>111,500</b>	<b>112,281</b>	<b>112,075</b>

**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**

2014    2015    2016    2017    2018

Emergency Operations Coordinator*	1	1	1	1	1
Deputy Emergency Operation Coordinator*	2	2	2	2	2

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

**EMERGENCY PREPAREDNESS EXPENSE DETAIL**

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
100-52500-111	EMERGENCY PREPAREDNESS WAGES	-	-	651	3,320	-	3,320
100-52500-150	EMERG PREP MEDICARE	-	-	8	48	-	48
100-52500-151	EMERG PREP SOCIAL SECURITY	-	-	36	206	-	206
100-52500-152	EMERG PREP RETIREMENT	-	-	43	226	-	222
100-52500-155	EMERG PREP WORKERS COMP	-	-	1	133	-	155
100-52500-211	PROFESSIONAL DEVELOPMENT	1,000	213	-	500	-	500
100-52500-219	OTHER PROFESSIONAL SERVICES	-	-	-	-	1,155	-
100-52500-225	MOBILE COMMUNICATIONS	2	3	127	50	2	50
100-52500-242	REPR/MTN MACHINERY/EQUIP	2,115	2,732	-	2,000	-	1,200
100-52500-295	CONTRACTUAL SERVICES	4,104	1,106	10	100	-	300
100-52500-310	OFFICE SUPPLIES	-	275	-	50	17	50
100-52500-340	OPERATING SUPPLIES	607	1,366	923	300	463	300
100-52500-810	CAPITAL EQUIPMENT	567	-	-	1,500	1,170	-
	<b>Total Emergency Preparedness</b>	<b>8,394</b>	<b>5,695</b>	<b>1,800</b>	<b>8,433</b>	<b>2,807</b>	<b>6,351</b>

**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**

	2014	2015	2016	2017	2018
St./Parks/Forestry/Stormwater Superintendent	1	1	1	1	1
Full Time Staff	9	9	9	9	9
Administrative Assistant (15%)	0	1	1	1	1
Seasonals	18	18	15	12	12
<b>Total DPW</b>	<b>28</b>	<b>29</b>	<b>26</b>	<b>23</b>	<b>23</b>

Staffing levels have decreased since 2014. The major area of decrease is on the seasonal staff level. 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		2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
<b>PUBLIC WORKS ADMINISTRATION</b>							
100	Personnel & Benefits	19,278	20,797	20,651	20,791	10,613	22,895
200	Professional Svcs	1,154	1,213	2,842	1,540	2,343	3,150
300	Commodities & Other Exp	2,134	3,566	11,014	2,495	7,219	2,050
<b>53100</b>	<b>Total</b>	<b>22,566</b>	<b>25,576</b>	<b>34,507</b>	<b>24,826</b>	<b>20,175</b>	<b>28,095</b>
<b>PUBLIC WORKS SHOP/FLEET OPERATIONS</b>							
100	Personnel & Benefits	85,701	83,656	90,883	90,584	83,036	87,667
200	Professional Svcs	28,746	25,596	20,340	22,000	20,840	21,000
300	Commodities & Other Exp	50,603	68,178	68,927	46,900	46,265	54,900
<b>53230</b>	<b>Total</b>	<b>165,050</b>	<b>177,430</b>	<b>180,150</b>	<b>159,484</b>	<b>150,141</b>	<b>163,567</b>
<b>PUBLIC WORKS STREET MAINTENANCE</b>							
100	Personnel & Benefits	387,698	395,842	414,728	381,681	442,819	370,124
200	Professional Svcs	14,517	14,480	15,418	11,250	12,448	13,500
300	Commodities & Other Exp	21,696	34,257	37,223	26,300	30,904	25,900
400	Construction Materials	10,494	17,540	1,548	7,500	7,000	7,500
800	Capital Outlay	4,024	9,450	4,527	2,500	2,500	5,000
<b>53300</b>	<b>Total</b>	<b>438,429</b>	<b>471,569</b>	<b>473,444</b>	<b>429,231</b>	<b>495,671</b>	<b>422,024</b>
<b>PUBLIC WORKS STREET CLEANING/SNOW &amp; ICE</b>							
100	Personnel & Benefits	86,732	65,485	62,158	66,158	49,590	64,307
200	Professional Svcs	2,558	2,859	7,078	4,000	2,500	4,000
300	Commodities & Other Exp	53,070	60,578	55,534	35,000	32,500	34,000
400	Construction Materials	51,948	59,327	60,432	40,500	20,000	40,500
<b>53320</b>	<b>Total</b>	<b>194,307</b>	<b>188,248</b>	<b>185,202</b>	<b>145,658</b>	<b>104,590</b>	<b>142,807</b>

**DEPARTMENT OF PUBLIC WORKS EXPENSE SUMMARY**

FISCAL RESOURCES		2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
<b>PUBLIC WORKS STREET LIGHTS</b>							
100	Personnel & Benefits	10,063	8,480	8,642	6,470	8,190	6,262
200	Professional Svcs	229,144	230,804	201,993	230,000	195,856	164,000
300	Commodities & Other Exp	7,842	5,999	13,643	5,000	18,278	15,000
800	Capital Outlay	-	1,288	-	-	3,000	3,000
<b>53420</b>	<b>Total</b>	<b>247,049</b>	<b>246,571</b>	<b>224,277</b>	<b>241,470</b>	<b>225,324</b>	<b>188,262</b>
<b>GRAND TOTAL</b>		<b>1,067,400</b>	<b>1,109,393</b>	<b>1,097,580</b>	<b>1,000,669</b>	<b>995,901</b>	<b>944,754</b>

**DEPARTMENT SERVICE METRICS**

The primary performance measures we account for are: compliance with stormwater management requirements from the State. In regards to service provided to our residents; maintain the staff certifications in forestry, welding, turf management and playground inspection (both State and National level). In addition, metrics for repair of our City streets are determined by the PASER System information we look at yearly and also send to the State for our highway funds. These measures are used for all 50.07 miles of streets (45.13 Miles in Walworth County and 4.94 miles in Jefferson County) that we maintain in the City. Lastly, park maintenance metrics are used for all 21 parks, which equates to 242 acres of maintenance area and numerous miles of off street bike/pedestrian paths.

**GOALS & OBJECTIVES**

**2017 RECAP**

- Due to additional work emergencies and loss of staff due to department unrelated injuries, we were unable to get the Church Street mill and overlay project completed. This will be added to the list of construction and reconstruction projects for completion in 2018.
- Successfully applied salt brine pre-treatment on city streets before all winter snow events. The pre-treatment, with the salt brine produced "in house" has continued to show a savings in cost for materials.
- Continued efforts to remove untreated Ash trees throughout the city. Ash tree removal will continue into the future as the untreated trees die as a result of infestation by the Emerald Ash Borer.
- Efforts to install native perennial plantings in municipal gardens continued in 2017. The cost to plant new and to maintain gardens will decrease overtime with the growth of the perennials.

**2018 OUTLOOK**

- Review certification and recertification requirements for each DPW employee with specialized certifications and ensure requirements are met by Q4 2018. (Strategic Goal 4)
- Identify and prepare one full-time employee to successfully obtain the department's third certified arborist designation by Q3 2018. (Strategic Goal 4)
- Oversee successful completion of all major street reconstruction projects scheduled for 2018 by Q4 2018. (Strategic Goal 1 & 4)
- Acquire and install new decorative street light poles and fixtures in the downtown by Q3 2018.
- Develop a new schedule for street and sidewalk maintenance that can be provided to administration and the public each year as part of the capital planning process. The schedule will incorporate data from the PASER system and maintenance schedules for under-street infrastructure. To be completed by Q3 2018. (Strategic Goal 4)
- Together with the Parks & Recreation Director, develop a plan for construction or repair of ADA facilities as noted in the facilities study completed in 2015. To be completed by Q3 2018. (Strategic Goal 4)
- Undertake a review of department-wide and division-specific policies and practices to identify those in need of revision. To be completed by Q4 2018.

**DEPARTMENT OF PUBLIC WORKS ADMINISTRATION EXPENSE DETAIL**

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
100-53100-111	SALARIES/PERMANENT	14,099	15,412	15,125	15,034	8,000	16,964
100-53100-113	WAGES/TEMPORARY	-	-	-	-	-	-
100-53100-117	LONGEVITY PAY	-	-	-	-	-	-
100-53100-118	UNIFORM ALLOWANCES	-	-	-	-	143	-
100-53100-150	MEDICARE TAX/CITY SHARE	197	216	204	218	150	247
100-53100-151	SOCIAL SECURITY/CITY SHARE	842	922	870	932	283	1,052
100-53100-152	RETIREMENT	987	1,048	977	1,022	500	1,137
100-53100-153	HEALTH INSURANCE	3,117	3,161	3,439	3,550	1,522	3,456
100-53100-155	WORKERS COMPENSATION	35	39	37	35	15	39
100-53100-156	LIFE INSURANCE	-	-	-	-	-	-
100-53100-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-
100-53100-211	PROFESSIONAL DEVELOPMENT	125	425	2,177	1,090	1,500	1,500
100-53100-213	ENGINEERING SERVICES	21	-	-	-	-	-
100-53100-215	GIS EXPENSES/SUPPLIES/SERVICES	320	-	-	-	-	450
100-53100-225	MOBILE COMMUNICATIONS	688	788	665	450	843	1,200
100-53100-310	OFFICE SUPPLIES	1,927	1,771	950	1,200	900	900
100-53100-320	SUBSCRIPTIONS/DUES	-	308	199	150	-	150
100-53100-325	PUBLIC EDUCATION	-	761	326	445	669	500
100-53100-330	TRAVEL EXPENSES	-	-	511	500	150	500
100-53100-345	SAFETY GRANT PURCHASES	207	727	9,028	200	5,500	-
100-53100-351	FUEL EXPENSES	-	-	-	-	-	-
	<b>Total Public Works Administration</b>	<b>22,566</b>	<b>25,576</b>	<b>34,507</b>	<b>24,826</b>	<b>20,175</b>	<b>28,095</b>

**DEPARTMENT OF PUBLIC WORKS SHOP/FLEET OPERATIONS EXPENSE DETAIL**

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
100-53230-111	WAGES/PERMANENT	60,045	59,245	64,893	61,787	57,000	61,173
100-53230-112	WAGES/OVERTIME	127	-	-	-	-	-
100-53230-113	WAGES/TEMPORARY	-	-	-	-	-	-
100-53230-117	LONGEVITY PAY	980	859	840	840	720	700
100-53230-150	MEDICARE TAX/CITY SHARE	839	821	878	912	780	912
100-53230-151	SOCIAL SECURITY/CITY SHARE	3,585	3,512	3,754	3,900	3,500	3,899
100-53230-152	RETIREMENT	4,276	4,032	4,264	4,227	4,000	4,146
100-53230-153	HEALTH INSURANCE	13,960	13,216	13,805	16,756	14,850	14,348
100-53230-155	WORKERS COMPENSATION	1,853	1,931	2,410	2,131	2,150	2,459
100-53230-156	LIFE INSURANCE	36	39	39	31	36	31
100-53230-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
100-53230-211	PROFESSIONAL DEVELOPMENT	140	-	-	-	-	-
100-53230-221	MUNICIPAL UTILITIES EXPENSES	3,072	3,295	3,763	4,000	4,380	4,000
100-53230-222	UTILITIES-NAT GAS & ELECTRIC	23,584	16,687	15,168	16,000	14,050	15,000
100-53230-295	CONTRACTUAL SERVICES	-	-	-	-	710	-
100-53230-241	MOBILE COMMUNICATIONS	1,950	5,614	1,410	2,000	1,700	2,000
100-53230-340	OPERATING SUPPLIES	11,527	15,842	13,741	9,000	18,265	15,000
100-53230-352	VEHICLE REPR PARTS	22,859	29,266	28,565	23,000	17,000	25,000
100-53230-354	POLICE VECHICLE REP/MAINT	16,217	23,069	26,621	14,900	11,000	14,900
100-53230-355	BLDG MTN REPR SUPP	-	-	-	-	-	-
	<b>Total Shop/Fleet Operations</b>	<b>165,050</b>	<b>177,430</b>	<b>180,150</b>	<b>159,484</b>	<b>150,141</b>	<b>163,567</b>

**DEPARTMENT OF PUBLIC WORKS STREET MAINTENANCE EXPENSE DETAIL**

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
100-53300-111	WAGES/PERMANENT	265,977	256,849	287,775	245,284	308,315	244,399
100-53300-112	WAGES/OVERTIME	282	151	226	971	310	970
100-53300-113	WAGES/TEMPORARY	11,481	19,691	3,022	16,294	420	16,294
100-53300-117	LONGEVITY PAY	3,920	3,436	3,360	3,360	3,360	2,800
100-53300-118	UNIFORM ALLOWANCES	1,538	1,879	1,144	1,862	2,760	294
100-53300-150	MEDICARE TAX/CITY SHARE	3,842	4,553	3,986	3,899	4,450	3,897
100-53300-151	SOCIAL SECURITY/CITY SHARE	16,430	16,991	17,046	16,671	19,020	16,665
100-53300-152	RETIREMENT	18,430	18,092	19,035	16,974	22,050	16,647
100-53300-153	HEALTH INSURANCE	57,612	63,505	67,971	67,025	69,450	57,392
100-53300-155	WORKERS COMPENSATION	8,073	10,572	11,040	9,217	12,545	10,641
100-53300-156	LIFE INSURANCE	112	123	123	124	139	124
100-53300-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
100-53300-211	PROFESSIONAL DEVELOPMENT	709	800	568	250	698	500
100-53300-219	OTHER PROFESSIONAL SERVICES	-	83	65	-	153	-
100-53300-222	ELECT/TRAFFIC SIGNALS/P-LOTS	13,807	13,597	14,784	11,000	11,597	13,000
100-53300-310	OFFICE SUPPLIES	1,668	1,323	999	1,300	348	900
100-53300-351	FUEL EXPENSES	14,865	15,963	11,857	12,000	12,341	12,000
100-53300-354	TRAFFIC CONTROL SUPP	5,164	16,971	24,366	13,000	18,215	13,000
100-53300-405	MATERIALS/REPAIRS	10,494	17,540	1,548	7,500	7,000	7,500
100-53300-821	BRIDGE/DAM	4,024	9,450	4,527	2,500	2,500	5,000
	<b>Total Street Maintenance</b>	<b>438,429</b>	<b>471,569</b>	<b>473,444</b>	<b>429,231</b>	<b>495,671</b>	<b>422,024</b>

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**NOTES**

A Dam inspection of Old Stone Mill Dam - DNR mandate (one dam will need to be inspected every year)

**DEPARTMENT OF PUBLIC WORKS ICE & SNOW EXPENSE DETAIL**

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
100-53320-111	WAGES/PERMANENT	50,507	38,859	33,127	39,720	25,000	39,326
100-53320-112	WAGES/OVERTIME	9,271	9,115	9,663	6,690	6,500	6,679
100-53320-113	WAGES/TEMPORARY	244	-	-	-	-	-
100-53320-117	LONGEVITY PAY	630	552	540	540	540	450
100-53320-150	MEDICARE TAX/CITY SHARE	1,021	617	635	683	500	683
100-53320-151	SOCIAL SECURITY/CITY SHARE	3,552	2,638	2,715	2,922	2,860	2,920
100-53320-152	RETIREMENT	5,214	2,949	3,053	3,172	3,170	3,112
100-53320-153	HEALTH INSURANCE	13,812	9,337	10,650	10,772	9,500	9,224
100-53320-155	WORKERS COMPENSATION	2,448	1,410	1,757	1,639	1,500	1,893
100-53320-156	LIFE INSURANCE	33	9	19	20	20	20
100-53320-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
100-53320-295	EQUIP RENTAL	2,558	2,859	7,078	4,000	2,500	4,000
100-53320-351	FUEL EXPENSES	15,022	10,465	8,836	10,000	5,500	9,000
100-53320-353	SNOW EQUIP/REPR PARTS	38,048	50,113	46,699	25,000	27,000	25,000
100-53320-460	SALT & SAND	51,948	59,327	60,432	40,500	20,000	40,500
	<b>Total Snow &amp; Ice</b>	<b>194,307</b>	<b>188,248</b>	<b>185,202</b>	<b>145,658</b>	<b>104,590</b>	<b>142,807</b>

**DEPARTMENT OF PUBLIC WORKS STREET LIGHTS EXPENSE DETAIL**

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
100-53420-111	WAGES/PERMANENT	7,204	6,220	6,122	4,413	5,645	4,370
100-53420-112	WAGES/OVERTIME	190	-	-	-	-	-
100-53420-117	LONGEVITY PAY	70	61	60	60	60	50
100-53420-150	MEDICARE TAX/CITY SHARE	102	86	89	65	65	65
100-53420-151	SOCIAL SECURITY/CITY SHARE	438	368	379	279	330	278
100-53420-152	RETIREMENT	522	427	430	302	392	296
100-53420-153	HEALTH INSURANCE	1,435	1,110	1,303	1,197	1,474	1,025
100-53420-155	WORKERS COMPENSATION	99	204	256	152	222	176
100-53420-156	LIFE INSURANCE	3	2	3	2	2	2
100-53420-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
100-53420-222	ELECTRICITY	229,144	230,804	201,993	230,000	195,856	164,000
100-53420-340	OPERATING SUPPLIES	7,842	5,999	13,643	5,000	18,278	15,000
100-53420-820	STREET LIGHTS	-	1,288	-	-	3,000	3,000
	<b>Total Street Lights</b>	<b>247,049</b>	<b>246,571</b>	<b>224,277</b>	<b>241,470</b>	<b>225,324</b>	<b>188,262</b>

**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 Department, 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 and 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.

<b>PERSONNEL SUMMARY</b>	2014	2015	2016	2017	2018
Police Chief	1	1	1	1	1
Police Captain	1	1	1	1	1
Lieutenant	1	1	4	4	4
Sergeant	3	3	-	-	-
Patrol Officer I	12	11	-	-	-
Patrol Officer II	-	1	-	-	-
Patrol Officer III	2	2	-	-	-
Patrol Officer 48 Months	-	-	12	8	5
Patrol Officer 24 Months	-	-	-	2	2
Patrol Officer 12 Months	-	-	2	4	3
Patrol Officer Hire	-	-	-	-	4
Detective Lieutenant	-	-	1	1	1
Detective Sergeant	1	1	-	-	-
Detective	2	2	2	2	2
School Resource Officer	1	1	1	1	1
Support Services Manager	1	1	1	1	1
Administrative Assistant II	2	2	2	2	2.5
Communications Supervisor	1	1	1	1	1
Dispatcher	6.5	6.5	6.5	6.5	6.5
Community Services Officer	1	1	1	1	1
<b>Total Police</b>	<b>35.5</b>	<b>35.5</b>	<b>35.5</b>	<b>35.5</b>	<b>36</b>

**GENERAL GOVERNMENT  
POLICE DEPARTMENT**



**POLICE DEPARTMENT EXPENSE SUMMARY**

FISCAL RESOURCES		2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
<b>POLICE ADMINISTRATION</b>							
100	Personnel & Benefits	556,211	458,019	295,826	408,205	408,205	441,623
200	Professional Svcs	12,440	11,032	16,366	10,800	10,800	13,089
300	Commodities & Other Exp	16,925	17,861	17,982	19,236	19,236	19,236
800	Capital Outlay	-	-	-	-	-	-
<b>52100</b>	<b>Total</b>	<b>585,576</b>	<b>486,912</b>	<b>330,174</b>	<b>438,241</b>	<b>438,241</b>	<b>473,948</b>
<b>POLICE PATROL</b>							
100	Personnel & Benefits	1,585,230	1,671,329	1,902,748	1,840,686	1,840,686	1,850,436
200	Professional Svcs	12,040	5,556	12,321	12,800	12,800	20,694
300	Commodities & Other Exp	40,905	33,226	24,137	28,600	28,600	28,600
800	Capital Outlay	2,900	8,184	18,583	3,150	3,150	-
<b>52110</b>	<b>Total</b>	<b>1,641,074</b>	<b>1,718,294</b>	<b>1,957,789</b>	<b>1,885,236</b>	<b>1,885,236</b>	<b>1,899,730</b>
<b>POLICE INVESTIGATION</b>							
100	Personnel & Benefits	369,821	372,546	389,994	433,530	433,530	441,510
200	Professional Svcs	4,475	4,180	6,198	7,400	7,400	7,889
300	Commodities & Other Exp	6,584	3,967	5,131	6,525	6,525	6,525
800	Capital Outlay	365	-	-	-	-	-
<b>52120</b>	<b>Total</b>	<b>381,245</b>	<b>380,693</b>	<b>401,323</b>	<b>447,455</b>	<b>447,455</b>	<b>455,924</b>
<b>COMMUNICATIONS/DISPATCH</b>							
100	Personnel & Benefits	384,514	458,156	429,348	450,900	450,900	452,542
200	Professional Svcs	41,998	41,028	40,116	47,737	47,737	49,460
300	Commodities & Other Exp	941	2,075	1,061	2,500	2,500	2,500
800	Capital Outlay	-	10,098	22,000	-	-	-
<b>52600</b>	<b>Total</b>	<b>427,453</b>	<b>511,357</b>	<b>492,524</b>	<b>501,137</b>	<b>501,137</b>	<b>504,502</b>
<b>COMMUNITY SERVICE PROGRAM</b>							
100	Personnel & Benefits	20,847	21,503	21,757	26,969	24,969	25,115
200	Professional Svcs	66	11	-	500	500	500
300	Commodities & Other Exp	6,889	6,656	6,703	6,200	6,200	6,200
800	Capital Outlay	-	-	-	-	-	-
<b>52140</b>	<b>Total</b>	<b>27,802</b>	<b>28,170</b>	<b>28,460</b>	<b>33,669</b>	<b>31,669</b>	<b>31,815</b>
<b>GRAND TOTAL</b>		<b>3,063,150</b>	<b>3,125,426</b>	<b>3,210,269</b>	<b>3,305,738</b>	<b>3,303,738</b>	<b>3,365,919</b>

**DEPARTMENT SERVICE METRICS**

**Wisconsin Unified Crime Reporting Index Offenses**

**TOTAL INDEX CRIME** decreased by 12% in 2016, according to the Office of Justice Assistance. This is due to a decrease in property crimes.

<b>Violent Crime Offenses</b>	<b>2016</b>		<b>2015</b>	
	# offenses	loss amount	# offenses	loss amount
Murder/Non-Negligent Manslaughter	1	\$0	-	\$0
Forcible Rape *	11	\$3,000	5	\$0
Robbery	4	\$1,981	3	\$4,390
Aggravated Assault	12	\$0	14	\$0
<b>Property Crime Offenses</b>	<b>2016</b>		<b>2015</b>	
	# offenses	loss amount	# offenses	loss amount
Arson	2	\$1,200,001	0	\$0
Burglary	35	\$26,671	42	\$50,878
Motor Vehicle Theft **	10	\$52,730	3	\$13,100
> Eight cars and two trucks				
> Keys were left in five cars and both trucks				
Thefts (breakdown of thefts below)	158	\$60,217	197	\$43,844
▪ All Other	61	\$17,793	64	\$14,795
▪ Motor Vehicle Parts/Accessories	4	\$1,835	4	\$390
▪ Bicycles	8	\$1,304	14	\$2,672
▪ Coin Operated Machines	0	\$0	3	\$320
▪ From Motor Vehicles	28	\$21,615	40	\$7,598
▪ From Buildings	47	\$17,302	42	\$15,999
▪ Pocket Picking	1	\$45	-	\$0
▪ Purse Snatching	0	\$0	-	\$0
▪ Shoplifting	9	\$323	30	\$2,070
<b>Grand Total of All Offenses</b>	<b>233</b>	<b>\$1,344,600</b>	<b>264</b>	<b>\$112,212</b>

\* There were ten additional sexual assault incidents; nine incidents were classified as forcible fondling and one incident was classified as forcible sodomy/oral sex. (Note: these numbers are not reflected in the Wisconsin Unified Crime Reporting Index Crime statistics.)

\*\* All of the motor vehicles were recovered and three of the ten incidents were cleared by arrest.

**DEPARTMENT SERVICE METRICS**

**MISCELLANEOUS ACTIVITY COMPARISONS BY YEAR**

Type of Activity	2012	2013	2014	2015	2016
	# activities				
Calls for Service	7,294	7,482	8,071	8,208	9,690
Activity Logs *	177	201	199	259	1,461
Traffic Stops *	2,290	2,169	2,378	2,118	2,060
EMS Calls for Service (WPD Officers First Responders)	685	735	848	816	779
Dispatched EMS/Fire Calls for Service (rural response)	-	-	-	-	272
Dispatched UW-W Police Services Calls for Service (June to Dec)	-	-	-	-	3,561
Dispatcher Handled Calls	-	-	-	-	763
<hr/>					
Emergency					
Detention/Protective Custody Contacts (June to Dec.)	-	-	-	-	43
Family Disturbances	35	38	59	78	111
Noise Complaints	386	425	357	372	277
Animal Complaints	283	280	260	266	283
False Alarms	66	94	71	111	72
Bike Licenses Issued	17	21	25	9	6

**EXCERPTS OF COMPARISON OF CHARGES (ADULT AND JUVENILE) BY YEAR BY  
CATEGORY**

Type of Charge	2012	2013	2014	2015	2016
	# of charges				
Assault (Aggravated)	11	14	11	16	9
Assault (Other)	32	43	30	50	55
Cause < 18 to Listen/View Sex Activity	-	2	-	1	1
Child Abuse-Intentionally/Recklessly Cause Harm	-	-	-	-	3
Cigarette/Tobacco Violation	14	1	5	11	25
Controlled Substance – Possession	106	83	114	134	125
Controlled Substance – Sale/Manufacturing	60	58	25	14	21
Disorderly Conduct	368	309	297	358	474
Failure to Obey Officer	24	14	20	18	21
False Imprisonment	6	3	2	7	1
Illegal Blood Alcohol Content (IBAC)	95	92	86	64	61
Liquor Laws	385	268	306	520	539
Motor Vehicle Theft	2	4	-	-	3
Murder & Non-Negligent Manslaughter/Attempt	3	-	1	-	1
Noise	27	28	41	51	76
Obstruct/Resist Officers	36	40	48	50	50
Operate Auto While Under the Influence (OAWI)	104	115	113	98	118
Possession of Drug Paraphernalia	81	55	84	108	101
Robbery	1	6	5	2	4
Sex Offenses (Other)	3	4	2	4	1
Sexual Assault – 1 <sup>st</sup> Degree	10	5	2	-	2
Sexual Assault – 2 <sup>nd</sup> Degree	6	9	2	2	2
Sexual Assault – 3 <sup>rd</sup> Degree	-	1	1	1	1
Sexual Assault – 4 <sup>th</sup> Degree	-	1	-	2	1
Traffic Offenses	909	1,050	1,033	1,143	972
Warrant/Pickups for Other Agencies	111	103	106	114	112
Weapons (Conceal/Possess/Negligent Use)	8	4	5	2	5

## GOALS & OBJECTIVES 2017 RECAP

The following is an update of the Whitewater Police Department's 2017 goals. Goals were selected by supervisory and command staff members based on the department's needs and assessment of the 2015-2020 Strategic plan.

- **Create an Online Record Request Form.** In an effort to give individuals requesting police records the ability to submit their requests electronically, an online form option will be added to the department's portion of the city's website. PENDING. Forms have been identified, working with Chief Information Officer to create forms and place them on-line.
- **Senior Volunteer Program:** Implement a new Senior Volunteer Program to include assistance with neighborhood observation, clerical support, and special events. PENDING
- **Enhance Equipment and Training in Response to a Large Scale Tactical Event:** Enhance tactical crowd control equipment i.e., riot gear, shin and elbow guards, surplus ballistic vests, etc., needed for a large scale tactical events (riot). Additionally, enhance the frequency of training for these types of events with both cognitive and hands-on training drills. **COMPLETED GOAL:** In January 2017 all sworn officers attended a joint crowd control training session was facilitated by tactical instructors from the Walworth County Sheriff Office. In April the Walworth County Public Safety Association met and created a draft County-Wide tactical response team. The department has committed four sworn officers to the tactical team and attended team training September of 2017. All sworn personnel have been issued new crowd control equipment and completed the mandatory medical assessment. The official fit-testing of gas masks was conducted by the Whitewater National Guard May 2017.
- **Collaborative Full Scale Active Threat Training:** Collaborate with the Whitewater Fire Department, EMS, tech-rescue and county SWAT to implement a multidisciplinary response to a full scale hands on run/hide/fight training scenario. **COMPLETED GOAL:** Several planning and training sessions occurred throughout the year. The department hosted a communications mock training session on June 8<sup>th</sup>. The training session was hosted by EG (grant funded) to ensure joint communications are functioning correctly for the mock training event. The full-scale joint active threat training was completed on August 23, 2017.
- **Upgrade Department Weapons:** The department will seek to purchase of twenty-seven (27) 9 mm duty pistols. The department's current weapons are over 10 years old, to maintain the weapons, armorer technicians will need to replace several internal parts and night sights. The weapons committee supports transitioning the department to 9mm pistols as bullet performance has improved, recoil is less, and the ammunition is less expensive. **COMPLETED GOAL:** Weapons were purchased and implemented in January 2017. All sworn personnel successfully transitioned and qualified with the new weapons.
- **Conduct a Citizen Survey:** Conduct a citizen opinion survey in an effort to gauge public opinion relative to such issues as the quality of service provided by our department, the professionalism and effectiveness of our personnel, and the level of perceived safety in one's neighborhood. Due to ongoing challenges with the transition to the new records management software program civilian personnel did not have adequate time and resources to complete this project.
- **Assess Radio Coverage and Necessary Enhancements:** Radio communication remains a critical safety component of police, fire and rescue responses. The department seeks to assess current radio communication equipment (antennas, voters, etc.), to address system coverage and performance. **COMPLETED GOAL:** The department successfully transitioned to the P25 digital radio system in June 2017. In moving forward Walworth County has hired a firm to conduct a comprehensive study of their existing radio system in an effort to make improvements that will better serve first responders in Walworth County. Department met with members of the firm on April 26, 2017 to discuss concerns with interoperability.
- **Collaboration with University Police Services and County Sheriff's Offices:** In an effort to ensure open dialog and that deployment strategies are effectively utilized, representatives from the Whitewater Police Department, UW-Whitewater Police Services, and the local county Sheriff's Offices will meet quarterly to ensure shared resources are maximized. **COMPLETED GOAL:** First meeting occurred in September 2016, and again in January, February and April of 2017 specific to spring splash event as well as other joint initiatives. 2/27/17 suspicious package strongly supported a unified response using the University of Wisconsin-Whitewater's bomb dog along with joint resources from Walworth County Sheriff's Office. Continue to coordinate informally via email for events that university students are facilitating but are not on campus (March rally regarding the South Dakota pipe line, UW continued communication to brief on event).

## **2018 OUTLOOK**

- Assist General Administration in efforts to develop and/or expand employee wellness plans and programming by Q4 2018. (Strategic Goal 2)
- Implement an annual mental wellness check-in program for all police department personnel. The program would require every employee to meet with a trained psychologist specializing in law enforcement mental health. The psychological and physical impacts of a public safety career can be significant and potentially devastating if left unchecked. Program should be up and running by Q3 2018. (Strategic Goal 2)
- Promote efforts of the Whitewater PD to community members and potential new recruits by updating department pages on the city website and social media platforms by Q3 2018. (Strategic Goal 1 & 2)
- Contact and meeting with representatives and enrolled students of area technical college law enforcement programs to promote the department and inform of vacant positions by Q3 2018. (Strategic Goal 1 & 2)
- Partner with the UW-Whitewater Criminal Justice program to provide professional insight on law enforcement careers to students in the program and to promote the department by Q4 2018. (Strategic Goal 1 & 2)
- Encourage employee volunteerism in programs and service opportunities such as the “Bigs in Blue” and “Lunch buddy” programs, the Food Pantry and Meals on Wheels, and the Special Olympics by Q2 2018. (Strategic Goal 1 & 2)
- Successfully recruit a new clerical staff person to assist with increased workloads due to notable changes to open records requests and special events associated with the University and Community by Q1 2018.

**POLICE ADMINISTRATION EXPENSE DETAIL**

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
100-52100-111	SALARIES/PERMANENT	402,572	337,956	219,304	303,243	303,243	329,104
100-52100-112	WAGES/OVERTIME	150	-	-	2,000	2,000	2,000
100-52100-117	LONGEVITY PAY	5,750	4,145	3,500	4,000	4,000	3,300
100-52100-118	UNIFORM ALLOWANCES	2,261	2,192	1,153	1,250	1,250	1,300
100-52100-150	MEDICARE TAX/CITY SHARE	5,992	5,210	3,279	4,781	4,781	5,077
100-52100-151	SOCIAL SECURITY/CITY SHARE	25,634	21,303	14,022	20,441	20,441	21,706
100-52100-152	RETIREMENT	45,412	32,825	17,385	28,451	28,451	21,383
100-52100-153	HEALTH INSURANCE	58,255	45,653	32,840	37,887	37,887	50,784
100-52100-155	WORKERS COMPENSATION	10,054	8,603	4,231	6,029	6,029	6,847
100-52100-156	LIFE INSURANCE	131	133	111	123	123	123
100-52100-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
100-52100-211	PROFESSIONAL DEVELOPMENT	2,050	2,482	5,842	4,000	4,000	4,000
100-52100-219	OTHER PROFESSIONAL SERVICES	8,421	5,620	7,873	4,000	4,000	6,289
100-52100-225	MOBILE COMMUNICATIONS	1,970	2,930	2,650	2,800	2,800	2,800
100-52100-310	OFFICE SUPPLIES	10,693	9,773	10,316	10,675	10,675	10,675
100-52100-320	SUBSCRIPTIONS/DUES	1,330	2,579	1,194	1,500	1,500	1,500
100-52100-325	PUBLIC EDUCATION	-	761	326	500	500	500
100-52100-330	TRAVEL EXPENSES	768	661	1,517	800	800	800
100-52100-340	OPERATING SUPPLIES/COMPUTER	4,041	4,087	4,629	5,761	5,761	5,761
100-52100-351	FUEL EXPENSES	93	-	-	-	-	-
100-52100-810	CAPITAL EQUIPMENT	-	-	-	-	-	-
	<b>Total Police Administration</b>	<b>585,576</b>	<b>486,912</b>	<b>330,174</b>	<b>438,241</b>	<b>438,241</b>	<b>473,948</b>

A

**POLICE ADMINISTRATION EXPENSE NOTES**

**A Other Professional Services**

Polygraph and bifurcation (suitability) tests and new hire psychological evaluations.	\$1,475
Health and Wellness program.	\$814
	<u>\$2,289</u>

**POLICE PATROL EXPENSE DETAIL**

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
100-52110-111	SALARIES/PERMANENT	962,946	1,050,426	1,217,984	1,174,048	1,174,048	1,175,884
100-52110-112	SALARIES/OVERTIME	108,240	117,550	146,892	109,110	109,110	109,294
100-52110-117	LONGEVITY PAY	13,512	14,500	12,501	17,000	17,000	1,000
100-52110-118	UNIFORM ALLOWANCES	13,785	13,587	16,879	15,850	15,850	18,500
100-52110-119	SHIFT DIFFERENTIAL	11,915	14,713	15,688	13,155	13,155	13,155
100-52110-150	MEDICARE TAX/CITY SHARE	16,608	16,789	19,619	19,621	19,621	19,312
100-52110-151	SOCIAL SECURITY/CITY SHARE	68,013	73,218	82,459	83,896	83,896	82,577
100-52110-152	RETIREMENT	163,165	148,903	131,042	144,464	144,464	140,821
100-52110-153	HEALTH INSURANCE	185,211	176,835	211,036	222,183	222,183	243,454
100-52110-155	WORKERS COMPENSATION	41,634	44,594	48,425	41,136	41,136	46,216
100-52110-156	LIFE INSURANCE	201	213	222	223	223	223
100-52110-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
100-52110-160	125 PLAN CONTRIBUTION-CITY	-	-	-	-	-	-
100-52110-211	PROFESSIONAL DEVELOPMENT	6,551	721	7,338	8,000	8,000	8,000
100-52110-219	OTHER PROFESSIONAL SERVICES	2,295	1,995	2,587	1,800	1,800	5,344
100-52110-241	REPR/MTN VEHICLES	-	-	-	-	-	-
100-52110-242	REPR/MTN MACHINERY/EQUIP	2,938	2,839	2,396	3,000	3,000	7,350
100-52110-249	MISC REPR/MTN SERVICE	-	-	-	-	-	-
100-52110-292	RADIO SERVICE	-	-	-	-	-	-
100-52110-295	CONTRACTUAL SERVICES	256	-	-	-	-	-
100-52110-310	OFFICE SUPPLIES	3	147	-	-	-	-
100-52110-330	TRAVEL EXPENSES	99	230	403	800	800	800
100-52110-340	OPERATING SUPPLIES	4,573	5,869	5,609	3,800	3,800	3,800
100-52110-351	FUEL EXPENSES	24,610	17,222	14,108	15,000	15,000	15,000
100-52110-360	DAAT/FIREARMS	11,619	9,758	4,016	9,000	9,000	9,000
100-52110-810	CAPITAL EQUIPMENT	2,900	8,184	18,583	3,150	3,150	-
	<b>Total Police Patrol</b>	<b>1,641,074</b>	<b>1,718,294</b>	<b>1,957,789</b>	<b>1,885,236</b>	<b>1,885,236</b>	<b>1,899,730</b>

**B**  
**C**  
**D**  
**A**

**POLICE PATROL EXPENSE NOTES**

**A** Capital Equipment

2 - TASERs 2,600  
 2 - Radar Unit 4,000  
 subject to CIP Funding 6,600

**B** Uniforms

Increase of \$350 x 5 = \$1,750 due to yearly vest rotation

**C** Other Professional Services

\$1,500 for lead testing for firearms instructors (recommended by CVMIC)  
 \$3,094 for Health & Wellness

**D** Repair/Maintenance Machinery/Equipment

Increase of \$1,500 due to warranty expiration and necessary repairs of on-officer cameras,  
 \$1,650 due to rotation of radio batteries, \$1,200 due to gas mask fit testing (recommended by CVMIC)

**POLICE INVESTIGATIONS EXPENSE DETAIL**

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
100-52120-111	SALARIES/PERMANENT	234,150	254,561	262,691	289,105	289,105	296,522
100-52120-112	SALARIES/OVERTIME	20,809	10,197	17,388	23,011	23,011	23,615
100-52120-117	LONGEVITY PAY	3,000	2,500	3,000	4,000	4,000	300
100-52120-118	UNIFORM ALLOWANCES	3,183	2,388	1,430	2,600	2,600	2,800
100-52120-119	SHIFT DIFFERENTIAL	12	-	638	465	465	465
100-52120-150	MEDICARE TAX/CITY SHARE	3,857	3,995	4,014	4,698	4,698	4,763
100-52120-151	SOCIAL SECURITY/CITY SHARE	16,399	16,561	17,163	20,087	20,087	20,367
100-52120-152	RETIREMENT	38,890	30,272	27,794	34,824	34,824	34,636
100-52120-153	HEALTH INSURANCE	39,415	41,860	45,197	44,857	44,857	46,607
100-52120-155	WORKERS COMPENSATION	10,070	10,182	10,648	9,849	9,849	11,399
100-52120-156	LIFE INSURANCE	37	29	31	34	34	34
100-52120-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
100-52120-211	PROFESSIONAL DEVELOPMENT	2,911	2,384	3,641	3,900	3,900	3,900
100-52120-219	OTHER PROFESSIONAL SERVICES	1,564	1,796	2,557	3,500	3,500	3,989
100-52120-241	REPR/MTN VEHICLES	-	-	-	-	-	-
100-52120-292	RADIO SERVICE	-	-	-	-	-	-
100-52120-330	TRAVEL EXPENSES	211	166	(9)	300	300	300
100-52120-340	OPERATING SUPPLIES	924	437	2,052	2,775	2,775	2,775
100-52120-351	FUEL EXPENSES	2,922	1,935	1,822	2,000	2,000	2,000
100-52120-359	PHOTO EXPENSES	2,526	1,430	1,266	1,450	1,450	1,450
100-52120-810	CAPITAL EQUIPMENT	365	-	-	-	-	-
	<b>Total Police Investigation</b>	<b>381,245</b>	<b>380,693</b>	<b>401,323</b>	<b>447,455</b>	<b>447,455</b>	<b>455,924</b>

**NOTES**

**A**     **Other Professional Services**  
          \$489 for Health & Wellness

**POLICE COMMUNITY SERVICES EXPENSE DETAIL**

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
100-52140-114	WAGES/PART-TIME/PERMANENT	18,269	18,893	18,656	22,360	22,360	22,360
100-52140-118	UNIFORM ALLOWANCES	509	463	886	2,000	-	-
100-52140-150	MEDICARE TAX/CITY SHARE	265	275	267	324	324	324
100-52140-151	SOCIAL SECURITY/CITY SHARE	1,133	1,176	1,140	1,386	1,386	1,386
100-52140-152	RETIREMENT	-	-	-	-	-	-
100-52140-155	WORKERS COMPENSATION	672	696	809	899	899	1,044
100-52140-156	LIFE INSURANCE	-	-	-	-	-	-
100-52140-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
100-52140-218	ANIMAL CONTROL	66	11	-	500	500	500
100-52140-241	REPAIR/MAINT-VECHICLES	-	-	-	-	-	-
100-52140-340	OPERATIONS SUPPLIES	329	691	140	500	500	500
100-52140-351	FUEL EXPENSES	2,600	1,617	1,180	1,200	1,200	1,200
100-52140-360	PARKING SERVICES EXPENSES	3,960	4,348	5,383	4,500	4,500	4,500
100-52140-810	CAPITAL EQUIPMENT	-	-	-	-	-	-
	<b>Total Comm Service Program</b>	<b>27,802</b>	<b>28,170</b>	<b>28,460</b>	<b>33,669</b>	<b>31,669</b>	<b>31,815</b>

**POLICE COMMUNICATIONS & DISPATCH EXPENSE SUMMARY**

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
100-52600-111	SALARIES/PERMANENT	264,250	316,211	299,425	304,024	304,024	310,282
100-52600-112	SALARIES/OVERTIME	16,167	21,744	26,826	29,681	29,681	30,330
100-52600-117	LONGEVITY PAY	6,687	6,500	5,280	7,000	7,000	4,000
100-52600-118	UNIFORM ALLOWANCES	3,042	3,198	622	3,750	3,750	4,450 <b>B</b>
100-52600-119	SHIFT DIFFERENTIAL	2,409	2,557	4,673	3,624	3,624	3,624
100-52600-150	MEDICARE TAX/CITY SHARE	4,185	4,971	4,704	5,221	5,221	5,313
100-52600-151	SOCIAL SECURITY/CITY SHARE	17,894	21,258	20,112	22,325	22,325	22,716
100-52600-152	RETIREMENT	20,175	21,958	20,043	20,866	20,866	23,520
100-52600-153	HEALTH INSURANCE	48,795	58,658	46,670	53,417	53,417	47,355
100-52600-155	WORKERS COMPENSATION	745	903	822	828	828	843
100-52600-156	LIFE INSURANCE	167	197	170	164	164	109
100-52600-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
100-52600-160	125 PLAN CONTRIBUTION-CITY	-	-	-	-	-	-
100-52600-211	PROFESSIONAL DEVELOPMENT	2,652	1,794	1,963	4,000	4,000	4,000
100-52600-219	OTHER PROFESSIONAL SERVICES	672	364	1,453	2,700	2,700	4,003 <b>C</b>
100-52600-242	REPR/MTN MACHINERY/EQUIP	-	-	-	-	-	-
100-52600-292	RADIO SERVICE	19,027	19,027	19,350	19,350	19,350	19,350
100-52600-295	MISC CONTRACTUAL SERVICES	19,646	19,843	17,350	21,687	21,687	22,107 <b>A</b>
	IT Software Maintenance						
	IT Hardwarre Replacement						
100-52600-310	OFFICE SUPPLIES	216	77	-	-	500	-
100-52600-330	TRAVEL EXPENSES	-	-	-	500	2,000	500
100-52600-340	OPERATING SUPPLIES	725	1,999	1,061	2,000	-	2,000
100-52600-810	CAPITAL EQUIPMENT	-	10,098	22,000	-	-	-
	<b>Total Communications/Dispatch</b>	<b>427,453</b>	<b>511,357</b>	<b>492,524</b>	<b>501,137</b>	<b>501,137</b>	<b>504,502</b>

**POLICE COMMUNICATIONS & DISPATCH NOTES**

**A Communications Misc Contractual Svcs**

911 maintenance contract	8,073
Telephone interpreter services	750
Dept of Justice TIME system access fees **	9,384
Radio/telephone recording contract	3,400
Fax line	500
	<u>22,107</u>

\*\* 1/3 of the BadgerNet portion of the TIME system access (\$2,480) is paid by the City by Fort Atkinson

**B Uniforms**

Increase of \$700 covers uniforms for two (2) new dispatchers  
Due to yearly one-time payout starting in 2018

**C Other Professional Services**

\$1,303 for Health & Wellness

**DEPARTMENT/FUNCTION**

The Neighborhood Services provides information and services for; planning, building inspection, code enforcement, zoning enforcement, zoning ordinance and maps.

**MISSION**

The department is committed to providing the community with personal attention, accurate and detailed information that instills trust and confidence in the City. We believe in working with citizens to provide the best outcome, and improve the quality of life in Whitewater.

**PERSONNEL SUMMARY**

	2014	2015	2016	2017	2018
Neighborhood Service Director	1	1	1	1	1
Administrative Assistant I	1	1	1	1	1
GIS Technician	1	1	1	1	1
GIS Intern	.5	.5	.5	.5	.5
Neighborhood Services Officer	.5	1	1	1	1
<b>Total Neighborhood Svcs</b>	<b>4</b>	<b>4.5</b>	<b>4.5</b>	<b>4.5</b>	<b>4.5</b>

The GIS Intern and Neighborhood Service Officer are part time year round position. A second Neighborhood Service Officer was added in 2015.

**NEIGHBORHOOD SERVICES EXPENSE SUMMARY**

FISCAL RESOURCES		2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
<b>NEIGHBORHOOD SERVICES</b>							
100	Personnel & Benefits	137,562	183,691	185,094	198,499	172,299	199,731
200	Professional Svcs	154,302	136,976	137,514	82,850	157,823	92,500
300	Commodities & Other Exp	12,298	9,505	8,972	9,725	11,680	7,775
800	Capital Outlay	1,934	10,273	-	-	-	-
<b>52400</b>	<b>Total</b>	<b>306,097</b>	<b>340,445</b>	<b>331,580</b>	<b>291,074</b>	<b>341,802</b>	<b>300,006</b>

**GOALS & OBJECTIVES**

**2017 RECAP**

- Evaluate policies and procedure for building permit and applicants. Develop a schedule for all identified updates and accomplishments. This includes but is not limited to a new permit for signing. Complete. New permits applications have being made to make the process faster and more clear. I anticipate the permits will continues to changes as technology access to technology changes.
- Work with the new Public Relations and Communications Manager to make the Neighborhood Services webpage more user friendly. Complete and In Progress. This is an ongoing project.
- Each position in the Neighborhood Service Department shall complete a manual for said position. Complete and In Progress. As duties change so does the manual.
- Work with Public Works Department in updating Chapter 16 Water and Sewer. In Progress.
- Have at least two public outreach GIS information or training. There is only one GIS training in the 2017 year.
- Work with the UFC to create and document the city trees in the public parks. In Progress.
- Update the City of Whitewater Comprehensive Plan 2030. Get the updated Comp Plan on the city web site. Complete. The plan was approved at the June 2017. The plan can be found on line under Departments, Neighborhood Services, Plans and Maps.

## **2018 OUTLOOK**

- Provide each staff member with a minimum of one CVMIC (or other approved provider) training opportunity on communication improvement in 2018. To be completed by Q4 2018. (Strategic Goal 1)
- Incorporate volunteerism into department level performance evaluations and encourage department employees to participate in at least 10 hours of volunteer time per year. To be completed by Q2 2018. (Strategic Goal 1)
- Assist General Administration with the successful completion of a form workflows program that includes a process for reporting code enforcement violations online. To be completed by Q2 2018. (Strategic Goal 1)
- Review the process for compiling code enforcement data and identify strategies for improved efficiency in recording data and producing user-friendly reports. To be completed by Q4 2018. (Strategic Goal 1)
- Assist the Plan Commission, General Administration, and/or outside community groups with an assessment of existing housing stock and future housing needs within the Whitewater community. To be completed by Q1 2019. (Strategic Goal 3)

**GENERAL GOVERNMENT  
NEIGHBORHOOD SERVICES**



**NEIGHBORHOOD SERVICES EXPENSE DETAIL**

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
100-52400-111	SALARIES/PERMANENT	81,928	109,468	109,310	115,741	104,107	117,233
100-52400-112	WAGES/OVERTIME	-	-	-	-	-	-
100-52400-113	PT WAGES-WEEDS & SNOW ENFORC	16,550	27,105	29,582	32,240	22,801	32,240
100-52400-114	WAGES/P-T/CODE ENFORCEMENT	-	-	-	-	-	-
100-52400-117	LONGEVITY PAY	1,000	1,000	1,000	1,000	857	1,000
100-52400-118	UNIFORM ALLOWANCES	-	2,019	1,138	1,000	334	1,000
100-52400-150	MEDICARE TAX/CITY SHARE	1,428	1,961	1,960	2,244	1,885	2,266
100-52400-151	SOCIAL SECURITY/CITY SHARE	6,106	8,383	8,378	9,596	8,060	9,689
100-52400-152	RETIREMENT	6,858	7,589	7,122	9,459	7,417	9,487
100-52400-153	HEALTH INSURANCE	22,666	24,651	24,822	25,916	25,255	25,357
100-52400-155	WORKERS COMPENSATION	972	1,455	1,722	1,241	1,521	1,397
100-52400-156	LIFE INSURANCE	54	58	61	62	62	62
100-52400-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
100-52400-211	PROFESSIONAL DEVELOPMENT	299	-	285	400	1,500	400
100-52400-212	LEGAL/CITY ATTORNEY	7,127	6,687	12,741	7,000	7,464	7,000
100-52400-215	GIS SUPPLIES	5,500	6,862	2,754	1,500	1,500	1,500
100-52400-218	WEIGHTS & MEASURES CONTRACT	3,600	3,600	3,600	3,600	3,200	3,600
100-52400-219	OTHER PROFESSIONAL SERVICES	68,660	51,052	36,821	10,000	15,386	10,000
100-52400-220	COMP PLAN REWRITE	-	-	9,839	-	3,424	-
100-52400-222	BUILDING INSPECTION SERVICES	68,686	68,445	71,457	60,000	125,000	70,000
100-52400-225	MOBILE COMMUNICATIONS	431	330	17	350	350	-
100-52400-310	OFFICE SUPPLIES	6,852	3,860	3,353	2,500	4,318	2,500
100-52400-320	DUES/SUBSCRIPTIONS	380	1,106	265	675	600	675
100-52400-325	PUBLIC EDUCATION	-	761	326	400	869	600
100-52400-330	TRAVEL EXPENSES	609	-	44	1,000	500	-
100-52400-340	OPERATING SUPPLIES	1,279	1,900	3,965	3,500	4,551	3,000
100-52400-351	FUEL EXPENSES	3,105	1,832	1,018	1,600	792	1,000
100-52400-352	NEIGHBORHOOD REVITAL EXP	74	47	-	50	50	-
100-52400-810	CAPITAL EQUIPMENT	1,934	10,273	-	-	-	-
	<b>Total Neighbor Svcs &amp; Planning</b>	<b>306,097</b>	<b>340,445</b>	<b>331,580</b>	<b>291,074</b>	<b>341,802</b>	<b>300,006</b>

**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**

	2014	2015	2016	2017	2018
Full Time Equivalent Positions –Rec. Administration	2.4	2.4	2.4	2.4	2.4
Full Time Equivalent Positions – Parks Administration	.4	.4	.4	.4	.4
Full Time Equivalent Positions – Parks Maintenance	4.19	4.19	4.19	4.19	4.19
Full Time Equivalent Positions – Facility Maintenance	2.52	2.52	2.52	2.52	2.52
Full Time Equivalent Positions – Recreation	4.17	4.17	4.325	4.325	4.325
Full Time Equivalent Positions – Aquatic and Fitness	0	0	15.22	15.22	15.22
Full Time Equivalent Positions – Seniors	.88	.88	.88	.88	.88

**PARKS & RECREATION EXPENSE SUMMARY**

FISCAL RESOURCES		2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
<b>FACILITY MAINTENANCE</b>							
100	Personnel & Benefits	110,967	129,468	131,737	125,896	128,105	132,977
200	Professional Svcs	244,856	234,722	239,521	232,300	210,913	235,300
300	Commodities & Other Exp	30,242	30,583	25,250	24,800	49,059	28,500
800	Capital Outlay	81,493	-	-	-	-	-
<b>51600</b>	<b>Total</b>	<b>467,558</b>	<b>394,773</b>	<b>396,507</b>	<b>382,996</b>	<b>388,077</b>	<b>396,777</b>
<b>YOUNG LIBRARY BUILDING</b>							
100	Personnel & Benefits	15,549	18,225	11,287	25,290	25,999	27,078
200	Professional Svcs	53,731	57,087	42,604	54,500	48,384	43,800
300	Commodities & Other Exp	1,000	3,119	2,402	2,000	2,000	2,500
800	Capital Outlay	-	-	-	-	-	-
<b>55111</b>	<b>Total</b>	<b>70,279</b>	<b>78,431</b>	<b>56,293</b>	<b>81,790</b>	<b>76,383</b>	<b>73,378</b>
<b>PARKS ADMINISTRATION</b>							
100	Personnel & Benefits	37,717	41,691	41,746	42,495	38,915	41,714
200	Professional Svcs	(4,921)	83	-	-	-	-
300	Commodities & Other Exp	-	-	-	-	220	-
800	Capital Outlay	-	-	-	-	-	-
<b>55200</b>	<b>Total</b>	<b>32,796</b>	<b>41,774</b>	<b>41,746</b>	<b>42,495</b>	<b>39,135</b>	<b>41,714</b>
<b>PARKS MAINTENANCE</b>							
100	Personnel & Benefits	186,293	221,853	221,088	211,683	207,643	214,530
200	Professional Svcs	77,976	74,454	87,102	79,231	97,868	83,210
300	Commodities & Other Exp	28,439	24,156	25,080	23,000	22,500	23,500
<b>53270</b>	<b>Total</b>	<b>292,708</b>	<b>320,463</b>	<b>333,269</b>	<b>313,914</b>	<b>328,011</b>	<b>321,240</b>

**PARKS & RECREATION EXPENSE SUMMARY**

FISCAL RESOURCES		2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
<b>RECREATION ADMINISTRATION</b>							
100	Personnel & Benefits	120,120	149,509	156,035	165,363	165,403	168,055
200	Professional Svcs	4,650	5,581	3,086	3,900	3,400	3,400
300	Commodities & Other Exp	9,474	8,415	8,409	12,500	15,973	11,500
600	Misc Exp	2,981	2,980	3,100	3,100	3,100	3,100
700	Grant Outlay	1,546	226	1,227	2,500	1,500	1,500
800	Capital Outlay	-	-	-	-	600	-
<b>55210</b>	<b>Total</b>	<b>138,771</b>	<b>166,711</b>	<b>171,856</b>	<b>187,363</b>	<b>189,976</b>	<b>187,555</b>
<b>RECREATION PROGRAMS</b>							
100	Personnel & Benefits	63,582	9,925	2,915	7,038	7,038	7,079
300	Commodities & Other Exp	64,159	801	514	350	350	350
600	Misc Exp	-	-	-	-	873	-
700	Grant Outlay	-	-	-	-	-	-
<b>56120</b>	<b>Total</b>	<b>127,741</b>	<b>10,727</b>	<b>3,429</b>	<b>7,388</b>	<b>8,261</b>	<b>7,429</b>
<b>SENIORS PROGRAMS</b>							
100	Personnel & Benefits	45,402	46,698	45,698	46,928	30,405	47,613
200	Professional Svcs	869	888	657	800	1,355	800
300	Commodities & Other Exp	2,949	3,456	2,561	3,000	3,088	3,100
<b>55310</b>	<b>Total</b>	<b>49,221</b>	<b>51,042</b>	<b>48,916</b>	<b>50,728</b>	<b>34,848</b>	<b>51,513</b>
<b>COMMUNITY EVENTS</b>							
700	Grant Outlay	14,460	19,145	13,601	13,300	13,300	13,300
<b>55320</b>	<b>Total</b>	<b>14,460</b>	<b>19,145</b>	<b>13,601</b>	<b>13,300</b>	<b>13,300</b>	<b>13,300</b>
<b>COMMUNITY BASED COOP PROJECTS</b>							
700	Grant Outlay	78,000	78,000	78,000	78,000	78,000	78,000
<b>55330</b>	<b>Total</b>	<b>78,000</b>	<b>78,000</b>	<b>78,000</b>	<b>78,000</b>	<b>78,000</b>	<b>78,000</b>
<b>GRAND TOTAL</b>		<b>1,143,793</b>	<b>1,150,339</b>	<b>1,140,189</b>	<b>1,150,586</b>	<b>1,147,730</b>	<b>1,163,477</b>

**DEPARTMENT SERVICE METRICS**

**PARKS PRODUCTS & 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

**RECREATION PRODUCTS AND 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

## **GOALS & OBJECTIVES**

### **2017 RECAP**

- Became a dementia friendly community by creating a coalition to educate, inform and provide a safe and respectful community for individuals with dementia and their families.
- Revised the Whitewater Parks and Recreation Sponsorship packages.
- Hired a new Parks and Recreation Director
- Increased number of tournament teams at Treyton's field from 90 to 150

### **2018 OUTLOOK**

- Develop a plan for lake rehabilitation that includes a drawdown of both lakes and addresses the prospect of lake dredging once the lake drawdown has occurred. Present plan to the Parks & Recreation Board and then the Common Council for approval in or before Q1 2018.
- Design and Construct a new amphitheater in Cravath lakefront Park to provide adequate facility space for existing events occurring in the park each year as well as to attract additional users and further revitalize the historic downtown area.
- Review contracts for building maintenance services to identify cost saving opportunities for contracted facility maintenance services.
- Relocate the dog park to city-owned property at the intersection of Jefferson Street and Starin Road. Implement a newly created Adopt-a-Park program throughout the community identifying individuals and/or groups willing to volunteer time and resources for maintenance of select park areas and amenities.

**PARKS & RECREATION FACILITY MAINTENANCE EXPENSE DETAIL**

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
100-51600-111	SALARIES/PERMANENT	68,468	82,300	83,283	78,544	80,603	85,010
100-51600-112	SALARIES/OVERTIME	644	135	600	1,008	-	1,008
100-51600-113	SALARIES/TEMPORARY	6,114	7,840	8,325	6,960	6,960	6,960
100-51600-114	WAGES/PART-TIME	4,996	-	-	-	-	-
100-51600-117	LONGEVITY PAY	820	820	820	820	820	820
100-51600-118	UNIFORM ALLOWANCES	227	405	263	770	770	122
100-51600-150	MEDICARE TAX/CITY SHARE	1,130	1,373	1,319	1,324	1,355	1,418
100-51600-151	SOCIAL SECURITY/CITY SHARE	4,833	5,871	5,640	5,660	5,795	6,061
100-51600-152	RETIREMENT	4,881	5,878	5,425	5,453	5,700	5,826
100-51600-153	HEALTH INSURANCE	16,087	20,657	21,734	21,032	22,044	20,577
100-51600-155	WORKERS COMPENSATION	2,734	3,213	3,696	3,380	4,014	4,232
100-51600-156	LIFE INSURANCE	33	43	49	45	45	45
100-51600-158	UNEMPLOYMENT COMPENSATION	-	935	582	900	-	900
100-51600-211	PROFESSIONAL DEVELOPMENT	1,687	400	892	1,000	1,000	1,000
100-51600-221	MUNICIPAL UTILITIES	11,146	13,212	13,832	12,500	17,936	13,500
100-51600-222	ELECTRICITY	87,031	79,303	84,065	75,000	78,557	80,000
100-51600-224	GAS	37,192	21,579	18,860	25,000	16,764	21,000
100-51600-244	HVAC-MAINTENANCE	24,158	21,174	28,877	21,800	21,800	21,800
100-51600-245	FACILITIES IMPROVEMENT	12,741	14,583	9,283	15,000	1,000	15,000
100-51600-246	JANITORIAL SERVICES	70,185	84,471	83,712	82,000	73,857	83,000
100-51600-250	RENTAL PROPERTY EXPENSES	716	-	-	-	-	-
100-51600-340	OPERATING SUPPLIES	11,557	13,420	11,573	9,000	17,525	12,000
100-51600-351	FUEL EXPENSES	367	1,573	1,500	800	1,535	1,500
100-51600-355	REPAIRS & SUPPLIES	18,318	15,591	12,176	15,000	30,000	15,000
100-51600-820	CAPITAL IMPROVEMENTS	-	-	-	-	-	-
100-51600-840	CAPITAL LEASE PAYMENT	81,493	-	-	-	-	-
	<b>Total Facilities Maintenance</b>	<b>467,558</b>	<b>394,773</b>	<b>396,507</b>	<b>382,996</b>	<b>388,077</b>	<b>396,777</b>

**PARKS & RECREATION LIBRARY FACILITY MAINTENANCE EXPENSE DETAIL**

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
100-55111-111	SALARIES/PERMANENT	10,155	12,885	7,492	16,502	16,502	18,120
100-55111-112	SALARIES/OVERTIME	12	-	71	588	588	588
100-55111-114	WAGES/PART-TIME	1,321	293	-	-	709	-
100-55111-117	LONGEVITY PAY	180	180	180	180	180	180
100-55111-118	UNIFORM ALLOWANCES	51	95	60	181	181	29
100-55111-150	MEDICARE TAX/CITY SHARE	167	206	119	265	265	288
100-55111-151	SOCIAL SECURITY/CITY SHARE	714	879	507	1,132	1,132	1,232
100-55111-152	RETIREMENT	708	895	503	1,174	1,174	1,267
100-55111-153	HEALTH INSURANCE	1,801	2,060	1,874	4,324	4,324	4,235
100-55111-155	WORKERS COMPENSATION	437	496	333	734	734	928
100-55111-156	LIFE INSURANCE	4	3	3	10	10	10
100-55111-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
100-55111-158	UNEMPLOYMENT COMPENSATION	-	234	146	200	200	200
100-55111-221	WATER & SEWER	2,653	2,686	2,805	3,000	3,857	2,800
100-55111-222	ELECTRICITY	18,900	15,088	14,179	20,000	17,138	15,000
100-55111-224	GAS	7,046	3,800	4,028	4,000	4,000	4,000
100-55111-227	RENTAL EXPENSES	-	-	-	-	-	-
100-55111-244	HVAC	7,217	13,452	583	3,000	100	-
100-55111-245	FACILITY IMPROVEMENTS	2,047	3,192	2,137	4,500	3,289	3,000
100-55111-246	JANITORIAL SERVICES	15,869	18,869	18,871	20,000	20,000	19,000
100-55111-355	REPAIR & SUPPLIES	1,000	3,119	2,402	2,000	2,000	2,500
	<b>Total:</b>	<b>70,279</b>	<b>78,431</b>	<b>56,293</b>	<b>81,790</b>	<b>76,383</b>	<b>73,378</b>

**PARKS & RECREATION PARKS ADMINISTRATION EXPENSE DETAIL**

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
100-55200-111	WAGES/PERMANENT	29,722	31,440	32,392	30,580	27,000	30,055
100-55200-150	MEDICARE TAX/CITY SHARE	435	445	449	443	443	436
100-55200-151	SOCIAL SECURITY/CITY SHARE	1,857	1,902	1,918	1,896	1,896	1,863
100-55200-152	RETIREMENT	2,030	2,089	1,797	2,031	2,031	2,014
100-55200-153	HEALTH INSURANCE	3,596	5,738	5,112	7,475	7,475	7,277
100-55200-155	WORKERS COMPENSATION	77	78	79	70	70	69
100-55200-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
100-55200-219	OTHER PROFESSIONAL SERVICES	(4,921)	83	-	-	-	-
100-55200-310	OFFICE SUPPLIES	-	-	-	-	-	-
100-55200-330	TRAVEL EXPENSES	-	-	-	-	165	-
100-55200-340	OPERATING SUPPLIES	-	-	-	-	55	-
100-55200-820	CAPITAL IMPROVEMENTS	-	-	-	-	-	-
	<b>Total Parks Administration</b>	<b>32,796</b>	<b>41,774</b>	<b>41,746</b>	<b>42,495</b>	<b>39,135</b>	<b>41,714</b>

**PARKS & RECREATION PARKS MAINTENANCE EXPENSE DETAIL**

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
100-53270-111	SALARIES/WAGES/PERMANENT	85,296	102,301	101,301	106,454	106,454	109,149
100-53270-112	WAGES/OVERTIME	-	151	-	293	293	292
100-53270-113	WAGES/TEMPORARY	48,872	57,726	58,721	40,995	40,995	40,995
100-53270-117	LONGEVITY PAY	2,000	2,000	1,500	2,000	2,000	2,000
100-53270-118	UNIFORM ALLOWANCES	500	681	389	950	-	150
100-53270-150	MEDICARE TAX/CITY SHARE	1,830	2,286	2,179	2,173	2,173	2,213
100-53270-151	SOCIAL SECURITY/CITY SHARE	7,825	9,776	9,318	9,293	9,293	9,460
100-53270-152	RETIREMENT	5,886	7,371	6,600	7,395	7,395	7,477
100-53270-153	HEALTH INSURANCE	28,635	32,753	33,971	36,061	36,061	35,626
100-53270-155	WORKERS COMPENSATION	4,876	5,290	7,072	6,026	2,936	7,126
100-53270-156	LIFE INSURANCE	28	36	37	43	43	43
100-53270-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
100-53270-158	UNEMPLOYMENT COMPENSATION	547	1,483	-	-	-	-
100-53270-211	PROFESSIONAL DEVELOPMENT	960	2,887	4,150	2,500	2,500	2,500
100-53270-213	PARK/TERRACE TREE MAINT.	662	1,415	9,767	10,710	17,859	10,710
100-53270-221	MUNICIPAL UTILITIES	8,972	10,181	10,225	10,000	10,000	10,300
100-53270-222	ELECTRICITY	16,118	19,299	19,181	14,000	19,000	19,000
100-53270-224	NATURAL GAS	4,586	2,522	2,871	3,000	2,600	2,600
100-53270-225	MOBILE COMMUNICATIONS	-	-	-	-	-	-
100-53270-242	REPR/MTN MACHINERY/EQUIP	13,813	6,526	13,933	7,000	7,000	7,000
100-53270-245	FACILITIES IMPROVEMENTS	9,308	6,198	6,173	5,100	18,108	5,100
100-53270-295	MAINTENANCE-TREES/LANDSCAPING	23,557	25,424	20,801	26,921	20,801	26,000
100-53270-310	OFFICE SUPPLIES	181	14	-	500	-	-
100-53270-330	TRAVEL EXPENSES	-	115	-	-	-	-
100-53270-340	OPERATING SUPPLIES	8,952	9,997	9,584	8,000	8,000	9,000
100-53270-351	FUEL EXPENSES	12,640	9,386	7,794	8,000	8,000	8,000
100-53270-359	OTHER REPR/MTN SUPP	6,665	4,643	7,702	6,500	6,500	6,500
	<b>Total Parks Maintenance</b>	<b>292,708</b>	<b>320,463</b>	<b>333,269</b>	<b>313,914</b>	<b>328,011</b>	<b>321,240</b>

**PARKS & RECREATION RECREATION ADMINISTRATION EXPENSE DETAIL**

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
100-55210-111	SALARIES/PERMANENT	82,702	108,570	117,784	121,103	121,103	123,201
100-55210-112	WAGES/OVERTIME	189	-	-	-	-	-
100-55210-113	WAGES/TEMPORARY -FIELD STUDY	-	280	-	-	-	-
100-55210-114	WAGES/PART-TIME/PERMANENT	14,972	751	-	-	-	-
100-55210-117	LONGEVITY PAY	-	-	-	-	-	-
100-55210-150	MEDICARE TAX/CITY SHARE	1,381	1,663	1,705	1,860	1,860	1,891
100-55210-151	SOCIAL SECURITY/CITY SHARE	5,905	7,112	7,291	7,955	7,995	8,085
100-55210-152	RETIREMENT	5,245	7,354	7,225	8,186	8,186	8,254
100-55210-153	HEALTH INSURANCE	7,796	21,544	18,207	22,251	22,251	21,859
100-55210-155	WORKERS COMPENSATION	1,923	2,226	3,814	3,999	3,999	4,755
100-55210-156	LIFE INSURANCE	8	9	9	9	9	9
100-55210-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
100-55210-211	PROFESSIONAL DEVELOPMENT	3,006	3,138	761	2,500	2,000	2,000
100-55210-213	INTERN PROGRAM	-	-	-	-	-	-
100-55210-225	MOBILE COMMUNICATIONS	1,645	2,223	2,325	1,400	1,400	1,400
100-55210-295	MISC CONTRACTUAL SERVICE	-	220	-	-	-	-
100-55210-310	OFFICE SUPPLIES	3,253	1,597	2,102	3,000	3,000	3,000
100-55210-320	SUBSCRIPTIONS/DUES	4,429	6,025	4,504	7,000	6,296	4,500
100-55210-324	PROMOTIONS/ADS	203	792	1,423	1,500	6,177	3,000
100-55210-330	TRAVEL EXPENSES	120	-	-	-	-	-
100-55210-341	COMPUTER PROGRAMS	-	-	380	-	-	-
100-55210-342	CONCESSION SUPPLIES	1,468	-	-	-	-	-
100-55210-343	POSTAGE	-	-	-	1,000	500	1,000
100-55210-650	TRANSACTION FEES-ACTIVENET	2,981	2,980	3,100	3,100	3,100	3,100
100-55210-790	VOLUNTEER TRAINING	1,546	226	1,227	2,500	1,500	1,500
100-55210-811	OFFICE FURNITURE	-	-	-	-	600	-
	<b>Total Recreation Administration</b>	<b>138,771</b>	<b>166,711</b>	<b>171,856</b>	<b>187,363</b>	<b>189,976</b>	<b>187,555</b>

**PARKS & RECREATION RECREATION PROGRAMS EXPENSE DETAIL**

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
100-55300-113	WAGES/TEMPORARY	57,500	8,817	2,638	6,303	6,303	6,303
100-55300-150	MEDICARE TAX/CITY SHARE	832	127	33	91	91	91
100-55300-151	SOCIAL SECURITY/CITY SHARE	3,559	544	143	391	391	391
100-55300-155	WORKERS COMPENSATION	1,691	438	101	253	253	294
100-55300-341	PROGRAM SUPPLIES	52,311	801	514	350	350	350
100-55300-344	CONTRACTUAL-GYMNASTICS EXP	5,473	-	-	-	-	-
100-55300-347	CONTRACTUAL-MISC EXPENSE	6,375	-	-	-	-	-
100-55300-600	SALES TAX EXPENSE	-	-	-	-	873	-
100-55300-790	PROGRAM ASSISTANCE	-	-	-	-	-	-
	<b>Total Park &amp; Rec Special Rev</b>	<b>127,741</b>	<b>10,727</b>	<b>3,429</b>	<b>7,388</b>	<b>8,261</b>	<b>7,429</b>

**PARKS & RECREATION SENIOR PROGRAMS EXPENSE DETAIL**

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
100-55310-113	WAGES/SEASONAL	(351)	-	-	-	6	-
100-55310-114	WAGES/PART-TIME/PERMANENT	32,381	34,544	33,982	33,874	18,727	34,270
100-55310-117	LONGEVITY PAY	500	500	500	500	500	500
100-55310-150	MEDICARE TAX/CITY SHARE	573	471	448	498	498	504
100-55310-151	SOCIAL SECURITY/CITY SHARE	2,452	1,962	1,916	2,131	2,131	2,156
100-55310-152	RETIREMENT	2,764	2,383	2,228	2,337	2,337	2,330
100-55310-153	HEALTH INSURANCE	5,485	5,510	6,040	6,206	6,206	6,229
100-55310-155	WORKERS COMPENSATION	1,596	1,327	585	1,382	-	1,624
100-55310-156	LIFE INSURANCE	1	-	-	-	-	-
100-55310-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
100-55310-211	PROFESSIONAL DEVELOPMENT	832	881	653	800	1,348	800
100-55310-225	MOBILE COMMUNICATIONS	38	7	5	-	7	-
100-55310-320	SUBSCRIPTIONS/DUES	419	419	379	500	400	400
100-55310-330	TRAVEL EXPENSES	-	-	-	-	188	200
100-55310-340	OPERATING SUPPLIES	2,530	3,037	2,182	2,500	2,500	2,500
	<b>Total Senior Citizen's Program</b>	<b>49,221</b>	<b>51,042</b>	<b>48,916</b>	<b>50,728</b>	<b>34,848</b>	<b>51,513</b>

**PARKS & RECREATION COMMUNITY EVENTS EXPENSE DETAIL**

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
100-55320-720	4TH OF JULY CORP	9,500	9,500	9,500	9,500	9,500	9,500
100-55320-790	CELEBRATIONS/AWARDS	4,960	9,645	4,101	3,800	3,800	3,800
	<b>Total Community Events</b>	<b>14,460</b>	<b>19,145</b>	<b>13,601</b>	<b>13,300</b>	<b>13,300</b>	<b>13,300</b>

**PARKS & RECREATION COMMUNITY BASED COOPERATIVE PROJECTS EXPENSE DETAIL**

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
100-55330-760	AQUATIC CENTER CONTRIBUTION	78,000	78,000	78,000	78,000	78,000	78,000
	<b>Total Comm. Based-Coop Projects</b>	<b>78,000</b>	<b>78,000</b>	<b>78,000</b>	<b>78,000</b>	<b>78,000</b>	<b>78,000</b>

**TRANSFERS TO OTHER FUNDS DETAIL EXPENSES**

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 YTD-NOV	2017 ACT-EST	2018 BUDGET
100-59220-901	TRANSFER-SICK LEAVE SEV-FD260	-	-	-	-	-	-	34,193
100-59220-913	TRANSFER IN/OUT-OTHER FUNDS	-	-	24,274	-	-	-	-
100-59220-914	TRANSFER/FD EQUIP REVOL FD-210	50,000	50,000	50,000	-	-	-	-
100-59220-916	TRANSFER-27TH PAYROLL FD-205	-	-	-	-	-	-	15,000
100-59220-917	TRANSFER-FORESTRY FUND-#250	-	-	-	-	-	-	-
100-59220-918	TRANSFER-RECYLING FUND-230	347,111	353,070	396,070	382,198	382,198	382,198	363,326
100-59220-919	TRANSFER-CDA GRANT-FD900	72,803	87,303	89,216	90,000	90,000	90,000	81,992
100-59220-925	TRANSFER/DPW EQUIP REVOL FD	40,000	40,000	40,000	85,000	85,000	85,000	85,000
100-59220-926	POLICE VEHICLE REVOLVING-216	35,000	65,000	35,000	35,000	35,000	35,000	45,043
100-59220-927	BUILDING REPAIR FUND-217	15,000	15,000	15,000	6,800	6,800	6,800	1,816
100-59220-928	TRANSFER-STREET REPAIR-FD 280	185,000	185,000	185,000	150,000	150,000	150,000	75,000
100-59220-929	TRANSFER-FORESTRY-EAB-FD 250	6,000	-	6,000	-	-	-	6,000
100-59220-939	TRANSFER-ELECTIONS-FD 214	-	-	-	25,000	25,000	25,000	33,068
100-59220-994	TRANSFER-RIDE SHARE--FD 235	1,500	1,500	3,000	8,494	8,494	8,494	30,000
100-59220-998	TRANSFER-LIBRARY SPEC REV	486,968	533,749	497,068	502,576	502,576	502,576	484,182
	<b>Total Transfers to Other Funds</b>	<b>1,239,382</b>	<b>1,330,622</b>	<b>1,340,628</b>	<b>1,285,068</b>	<b>1,285,068</b>	<b>1,285,068</b>	<b>1,254,620</b>

**TRANSFERS TO DEBT SERVICE DETAIL EXPENSES**

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 YTD-NOV	2017 ACT-EST	2018 BUDGET
100-59230-990	TRANSFER TO DEBT SERV FUND	543,538	571,760	597,725	754,413	754,393	813,853	650,072
100-59230-992	TRANSFER TO DEBT SERV FUND FROM GF	-	-	-	-	-	-	64,776
	<b>Total Transfer to Debt Service Fund</b>	<b>543,538</b>	<b>571,760</b>	<b>597,725</b>	<b>754,413</b>	<b>754,393</b>	<b>813,853</b>	<b>714,848</b>

**TRANSFERS TO SPECIAL FUNDS**

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 YTD-NOV	2017 ACT-EST	2018 BUDGET
100-59240-901	TRANSFER-FIRE DEPT-FD 850	-	-	-	102,069	102,069	102,069	189,579
	Innovation Center	-	-	-	-	-	-	26,000
100-59240-960	TRANSFER-CIP-LSP-SHARED-450	143,167	123,167	160,000	130,000	130,000	130,000	146,871
	<b>Total Transfers to Special Funds</b>	<b>143,167</b>	<b>123,167</b>	<b>160,000</b>	<b>232,069</b>	<b>232,069</b>	<b>232,069</b>	<b>362,450</b>

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 and last occurred in 2015.

- **Fund Balance** is designated and will accumulate for additional payroll expense necessary each 11<sup>th</sup> 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.

27<sup>TH</sup> PAYROLL REVENUE DETAIL

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
<b>INTERGOVERNMENTAL REVENUES</b>							
205-43355-00	GENERAL FUND TRANSFER	-	-	-	15,000		15,000
	Total Intergovernmental Revenue	-	-	-	15,000	-	15,000
<b>MISCELLANEOUS REVENUES</b>							
205-48100-00	INTEREST INCOME	289	826	52	60	2	75
	Total Miscellaneous Revenue	289	826	52	60	2	75
<b>OTHER FINANCING SOURCES</b>							
205-49300-00	FUND BALANCE APPLIED	-	-	-	(15,060)	(2)	(15,075)
	Total Other Financing Sources	-	-	-	(15,060)	(2)	(15,075)
		<b>289</b>	<b>826</b>	<b>52</b>	<b>-</b>	<b>-</b>	<b>-</b>

27<sup>TH</sup> PAYROLL EXPENSE DETAIL

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
205-51920-913	TRANSFER OUT-OTHER FUNDS	-	-	160,000	-	-	-
		-	-	160,000	-	-	-
	<b>FUND BALANCE</b>	<b>159,864</b>	<b>160,690</b>	<b>743</b>		<b>745</b>	<b>15,820</b>
205-34300	Net Change-Increase/(Decrease)	289	826	(159,948)	-	2	15,075

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	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
<b>OTHER FINANCING SOURCES</b>							
214-43355-55	TRANSFER FROM GENERAL FUND	-	-	-	25,000	25,000	33,068
214-49300-51	FUND BALANCE APPLIED	-	-	-	(5,598)	(15,405)	15,405
		-	-	-	<b>19,402</b>	<b>9,595</b>	<b>48,473</b>

ELECTIONS EXPENSE DETAIL

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
214-51400-111	WAGES & SALARIES / PERMANENT	-	-	-	-	-	-
214-51400-113	WAGES / TEMPORARY	-	-	-	-	-	-
214-51400-116	ELECTION INSPECTORS	-	-	-	13,350	7,451	42,430
214-51400-150	MEDICARE TAX/CITY SHARE	-	-	-	194	-	615
214-51400-151	SOCIAL SECURITY/CITY SHARE	-	-	-	828	-	2,631
214-51400-155	WORKERS COMPENSATION	-	-	-	30	17	98
214-51400-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-
214-51400-211	PROFESSIONAL DEVELOPMENT	-	-	-	-	-	-
214-51400-217	CONTRACTUAL SERVICES	-	-	-	-	695	-
214-51400-225	MOBILE COMMUNICATION	-	-	-	-	-	500
214-51400-310	OFFICE SUPPLIES	-	-	-	1,500	241	1,700
214-51400-320	SUBSCRIPTIONS/DUES	-	-	-	-	-	-
214-51400-330	TRAVEL EXPENSES	-	-	-	500	-	500
214-51400-340	OPERATING SUPPLIES	-	-	-	3,000	1,191	-
214-51400-810	CAPITAL OUTLAY	-	-	-	-	-	-
		-	-	-	<b>19,402</b>	<b>9,595</b>	<b>48,473</b>

<b>FUND BALANCE</b>		-	-	-	-	15,405	-
214-34300	Net Change-Increase/(Decrease)	-	-	-	-	15,405	(15,405)

FUND TYPE  
SPECIAL PURPOSE FUND

ASSOCIATED DEPARTMENT  
DPW

FUND DESCRIPTION

FUND 215

The Equipment Replacement Fund (#215) was established is 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 and Stormwater Utility.
- **Audit Classification:** Governmental; Non-Major.

EQUIPMENT REPLACEMENT FUND REVENUE DETAIL

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
<b>INTERGOVERNMENTAL REVENUES</b>							
215-43355-53	FUND TRANSFERS-VARIOUS	40,000	40,000	40,000	85,000	85,000	85,000
215-43510-53	FEDERAL/STATE GRANT-REIMBURSE	26,416	-	-	-	-	-
	Total Intergovernmental Rev.	66,416	40,000	40,000	85,000	85,000	85,000
<b>MISCELLANEOUS REVENUES</b>							
215-48100-53	INTEREST INCOME	238	128	237	150	300	400
215-48300-53	SALE OF VECHICLES	-	7,500	14,139	-	-	-
215-48400-53	INSURANCE CLAIM RECOVERY	2,574	-	-	-	-	-
	Total Miscellaneous Revenues	2,813	7,628	14,376	150	300	400
<b>OTHER FINANCING SOURCES</b>							
215-49290-53	TRANSFER IN-OTHER FUNDS	21,500	21,500	321,500	21,500	21,500	21,500
215-49300-53	FUND BALANCE APPLIED	-	-	-	(45,000)	77,900	(36,900)
	Total Other Financing Sources	21,500	21,500	321,500	(23,500)	99,400	(15,400)
		<b>90,729</b>	<b>69,128</b>	<b>375,876</b>	<b>61,650</b>	<b>184,700</b>	<b>70,000</b>

EQUIPMENT REPLACEMENT FUND EXPENSE DETAIL

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
215-53560-810	CAPITAL EQUIPMENT	9,088	-	77,139	-	-	-
215-53560-820	ROLLING STOCK	131,896	64,952	224,684	61,650	184,700	70,000
		140,984	64,952	301,822	61,650	184,700	70,000

<b>FUND BALANCE</b>		79,671	83,846	157,899		79,999	116,899
215-34300	Net Change-Increase/(Decrease)	(50,256)	4,175	74,053	-	(77,900)	36,900

REPLACEMENT SCHEDULE

Transfer In-Other Funds includes \$300,000 transfer from Fund 280-Street Repair Fund as a catch up provision in 2016. Council increased annual funding from 40,000 to 100,000 in June 2016.

Due to budget constraints, the city manager reduced that downward to \$85,000. Utilities also contribute 21,500.

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

POLICE VEHICLE REPLACEMENT FUND REVENUE DETAIL

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
<b>INTERGOVERNMENTAL REVENUES</b>							
216-43355-52	GENERAL FUND TRANSFER	35,000	65,000	35,000	37,000	37,000	45,043
	Total Intergovernmental Revenue	35,000	65,000	35,000	37,000	37,000	45,043
<b>MISCELLANEOUS REVENUES</b>							
216-48100-52	INTEREST INCOME	-	-	-	-	-	-
216-48300-52	SALE OF VEHICLES	-	-	-	-	-	-
	Total Miscellaneous Revenues	-	-	-	-	-	-
<b>OTHER FINANCING SOURCES</b>							
216-49300-52	FUND BALANCE APPLIED	-	-	-	-	6,417	(843)
	Total Other Financing Sources	-	-	-	-	6,417	(843)
		<b>35,000</b>	<b>65,000</b>	<b>35,000</b>	<b>37,000</b>	<b>43,417</b>	<b>44,200</b>

POLICE VEHICLE REPLACEMENT FUND EXPENSE DETAIL

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
216-52200-820	ROLLING STOCK	35,107	64,719	31,796	37,000	43,417	44,200
		35,107	64,719	31,796	37,000	43,417	44,200

<b>FUND BALANCE</b>		2,089	2,369	5,574		(843)	(0)
216-34300	Net Change-Increase/(Decrease)	(107)	281	3,204	-	(6,417)	843

NOTES:

The following vehicle is scheduled for replacement:

One police squad vehicle in 2017 37,000

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 unanticipated 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	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
<b>INTERGOVERNMENTAL REVENUES</b>							
217-43355-57	GENERAL FUND TRANSFER	15,000	15,000	15,000	10,000	10,000	1,816
	Total Intergovernmental Revenues	15,000	15,000	15,000	10,000	10,000	1,816
<b>MISCELLANEOUS REVENUES</b>							
217-48100-57	INTEREST INCOME	-	-	-	-	-	-
217-48600-52	MISC INCOME	110	-	-	-	-	-
	Total Miscellaneous Revenues	110	-	-	-	-	-
<b>OTHER FINANCING SOURCES</b>							
217-49300-52	FUND BALANCE APPLIED	-	-	-	(5,000)	(5,000)	4,184
	Total Other Financing Sources	-	-	-	(5,000)	(5,000)	4,184
		<b>15,110</b>	<b>15,000</b>	<b>15,000</b>	<b>5,000</b>	<b>5,000</b>	<b>6,000</b>

BUILDING REPAIR FUND EXPENSE DETAIL

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
217-51600-850	FACILITY REPAIRS	-	15,744	-	5,000	13,500	6,000
		-	15,744	-	5,000	13,500	6,000
<b>FUND BALANCE</b>		22,651	21,907	36,907		41,907	37,723
217-34300	Net Change-Increase/(Decrease)	15,110	(744)	15,000	-	5,000	(4,184)

**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	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
<b>INTERGOVERNMENTAL REVENUES</b>							
225-43355-55	GENERAL FUND TRANSFER	-	-	-	-	-	-
	Total Intergovernmental	-	-	-	-	-	-
<b>MISCELLANEOUS REVENUES</b>							
225-48100-55	INTEREST INCOME	-	-	-	-	-	-
225-48500-55	DONATIONS	-	-	-	-	-	-
	Total Miscellaneous Rev.	-	-	-	-	-	-
<b>OTHER FINANCING SOURCES</b>							
225-49290-55	TRANSFER IN-OTHER FUNDS	-	-	-	-	-	-
225-49300-55	FUND BALANCE APPLIED	-	-	-	-	-	3,211
	Total Other Financing Sources	-	-	-	-	-	3,211
		-	-	-	-	-	<b>3,211</b>

**SKATE PARK FUND EXPENSE DETAIL**

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
225-55321-820	CAPITAL IMPROVE-CONSTRUCTION	-	-	-	-	-	3,211
225-55321-821	DESIGN/ENGINEERING	-	-	-	-	-	-
225-55340-911	TRANSFERS OUT-OTHER FUNDS	-	-	-	-	-	-
		-	-	-	-	-	3,211

<b>FUND BALANCE</b>		3,211	3,211	3,211		3,211	0
225-34300	Net Change-Increase/(Decrease)	-	-	-	-	-	(3,211)

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 a compost site and solid waste / recycling collection services to residents.

- **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	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
<b>INTERGOVERNMENTAL REVENUES / 230-43000</b>							
230-43355-53	GENERAL FUND TRANSFER	347,111	353,070	396,070	382,198	382,198	363,326
230-43540-53	RECYCLING GRANT-STATE OF WIS	31,804	31,798	30,088	30,088	31,691	30,088
	Total Intergovernmental Rev.	378,915	384,868	426,158	412,286	413,889	393,414
<b>PUBLIC CHARGES FOR SERVICE / 230-46000</b>							
230-46440-53	BRUSH REMOVAL FEES	-	-	435	-	300	-
	Total Public Charges - Services	-	-	435	-	300	-
<b>MISCELLANEOUS REVENUES / 230-48000</b>							
230-48100-53	INTEREST INCOME	7	2	-	-	-	-
230-48300-53	DP ELECTRONIC RECYCLING-REV	-	-	-	-	-	-
	Total Miscellaneous Revenues	7	2	-	-	-	-
<b>OTHER FINANCING SOURCES / 230-49000</b>							
230-49300-53	FUND BALANCE APPLIED	-	-	-	(19,622)	(20,856)	5,212
	Total Miscellaneous Revenues	-	-	-	(19,622)	(20,856)	5,212
		<b>378,922</b>	<b>384,871</b>	<b>426,593</b>	<b>392,664</b>	<b>393,333</b>	<b>398,626</b>

SOLID WASTE & RECYCLING EXPENSE DETAIL

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
230-53600-214	AUDIT SERVICES	-	-	-	-	-	-
230-53600-219	JOHN'S-CITY PICKUP	301,572	307,357	307,001	309,133	309,133	313,253
230-53600-220	LANDFILL CONTRACT SERVICES	1,715	-	1,716	1,600	1,600	1,600
230-53600-295	CONTRACT JOHN'S RECYCLE	78,415	80,909	82,444	81,931	81,931	83,023
230-53600-320	PUBLIC EDUCATION EXPENSES	1,500	-	326	-	-	-
230-53600-325	PUBLIC EDUCATION	-	761	-	-	669	750
		<b>383,201</b>	<b>389,027</b>	<b>391,487</b>	<b>392,664</b>	<b>393,333</b>	<b>398,626</b>

<b>FUND BALANCE</b>		(22,572)	(26,728)	8,378		29,234	24,022
230-34300	Net Change-Increase/(Decrease)	(4,279)	(4,156)	35,106	-	20,856	(5,212)

NOTES

1) Refuse & Recycle rates were not increased for 2017 or 2018

Refuse rate:	8.19
Bulk collection rate:	1.62
Recycle rate:	2.60
Total:	<u>12.41</u>

2) Number of units: 2626 (2017), 2616 (2016), 2571 (2015). Units are adjusted monthly.  
2,661 units used for 2018 estimates.

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	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
<b>PUBLIC CHARGES FOR SERVICES</b>							
240-46810-56	PARKLAND FEES	4,272	7,073	7,037	3,000	17,355	3,000
	Total Charges for Services	4,272	7,073	7,037	3,000	17,355	3,000
<b>MISCELLANEOUS REVENUES</b>							
240-48100-56	INTEREST INCOME	-	-	-	-	-	-
240-48150-56	GRANT-STEWARDSHIP	-	-	-	-	-	-
240-48510-56	DONATION-TREES	-	225	-	-	-	-
	Total Miscellaneous Rev.	-	225	-	-	-	-
<b>OTHER FINANCING SOURCES</b>							
240-49300-56	FUND BALANCE APPLIED	-	-	-	(3,000)	(17,355)	(3,000)
	Total Other Financing Sources	-	-	-	(3,000)	(17,355)	(3,000)
		<b>4,272</b>	<b>7,298</b>	<b>7,037</b>	<b>-</b>	<b>-</b>	<b>-</b>

PARKLAND ACQUISITION FUND EXPENSE DETAIL

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
240-56110-525	PROPERTY TAX- ACQUISITIONS	-	-	-	-	-	-
240-56110-820	LAND/REAL ESTATE ACQUISITION	-	-	-	-	-	-
240-56110-850	BIKE PATH-SOUTHSIDE	-	-	-	-	-	-
		-	-	-	-	-	-
<b>FUND BALANCE</b>		12,535	19,833	26,870		44,225	47,225
240-34300	Net Change-Increase/(Decrease)	4,272	7,298	7,037	-	17,355	3,000

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	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
<b>PUBLIC CHARGES FOR SERVICE</b>							
245-46810-56	PARKLAND FEES	10,064	8,159	14,467	3,000	40,885	3,000
245-46815-56	CHIMNEY SWIFT DONATIONS	-	3,174	945	-	-	-
245-46820-56	BARK PARK-MEMBERSHIP-DAILY	-	-	-	-	-	-
	<b>Total Charges for Service</b>	<b>10,064</b>	<b>11,333</b>	<b>15,412</b>	<b>3,000</b>	<b>40,885</b>	<b>3,000</b>
<b>MISCELLANEOUS REVENUES</b>							
245-48100-56	INTEREST INCOME	-	-	-	-	-	-
245-48430-56	DONATION-RAY TROST	-	-	-	-	-	-
245-48420-56	DONATION-EFFEGY MOUNDS	-	-	-	-	-	-
245-48450-56	GRANT-FIELD OF DREAMS	-	-	-	-	-	-
245-48500-56	DONATIONS-DOG PARK	-	-	232	-	-	-
	<b>Total Miscellaneous Rev.</b>	<b>-</b>	<b>-</b>	<b>232</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES</b>							
245-49300-56	FUND BALANCE APPLIED	-	-	-	(3,000)	(40,885)	32,000
	<b>Total Otr Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3,000)</b>	<b>(40,885)</b>	<b>32,000</b>
		<b>10,064</b>	<b>11,333</b>	<b>15,645</b>	<b>-</b>	<b>-</b>	<b>35,000</b>

PARKLAND DEVELOPMENT FUND EXPENSE DETAIL

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
245-56120-219	OTHER PROFESSIONAL SERVICES	-	-	-	-	-	-
245-56120-650	TRANSFER OUT	-	-	-	-	-	-
245-56120-822	CAPITAL OUTLAY/IMPROVEMENT	16,071	7,652	14,581	-	-	35,000
245-56120-830	RAY TROST NATURE PRESERVE	-	-	-	-	-	-
245-56120-840	CHINMEY SWIFT PROJECT	-	3,074	742	-	-	-
		<b>16,071</b>	<b>10,725</b>	<b>15,323</b>	<b>-</b>	<b>-</b>	<b>35,000</b>

<b>FUND BALANCE</b>		9,408	10,016	10,337		51,222	19,222
245-34300	Net Change-Increase/(Decrease)	(6,007)	607	322	-	40,885	(32,000)

**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	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
<b>INTERGOVERNMENTAL REVENUES</b>							
250-43355-56	GENERAL FUND TRANSFER	-	-	-	-	-	-
250-43356-56	G/F-TRANSFER-EAB	6,000	-	6,000	-	-	6,000
	<b>Total Intergovernmental Rev</b>	<b>6,000</b>	<b>-</b>	<b>6,000</b>	<b>-</b>	<b>-</b>	<b>6,000</b>
<b>PUBLIC CHARGES FOR SERVICE</b>							
250-46810-56	PARKLAND FEES--TREES	-	-	2,250	-	-	-
	<b>Total Charges for Service</b>	<b>-</b>	<b>-</b>	<b>2,250</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>MISCELLANEOUS REVENUES</b>							
250-48100-56	INTEREST INCOME	22	9	4	4	5	5
250-48510-56	DONATION FOR TREES	-	-	225	-	-	-
	<b>Total Miscellaneous Rev.</b>	<b>22</b>	<b>9</b>	<b>229</b>	<b>4</b>	<b>5</b>	<b>5</b>
<b>OTHER FINANCING SOURCES</b>							
250-49290-56	TRANSFER IN-OTHER FUNDS	-	-	-	-	-	-
250-49300-56	FUND BALANCE APPLIED	-	-	-	(4)	(5)	-
	<b>Total Otr Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(4)</b>	<b>(5)</b>	<b>-</b>
	<b>Grand Total:</b>	<b>6,022</b>	<b>9</b>	<b>8,479</b>	<b>-</b>	<b>-</b>	<b>6,005</b>

**FORESTRY EXPENSE DETAIL**

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
250-56130-219	PROFESSIONAL SERVICES	-	-	2,695	-	-	6,005
250-56130-294	TREE PURCHASES	-	-	4,144	-	-	-
250-56130-650	TRANSFER OUT	-	-	-	-	-	-
	<b>Total:</b>	<b>-</b>	<b>-</b>	<b>6,839</b>	<b>-</b>	<b>-</b>	<b>6,005</b>

<b>FUND BALANCE</b>		9,116	9,125	10,765		10,770	10,770
250-34300	Net Change-Increase/(Decrease)	6,022	9	1,640	-	5	-

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	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
<b>INTERGOVERNMENTAL REVENUES</b>							
260-43355-00	GENERAL FUND TRANSFER	-	-	-	-	-	34,193
	Total Intergovernmental Rev.	-	-	-	-	-	34,193
<b>MISCELLANEOUS REVENUES</b>							
260-48100-00	INTEREST INCOME	375	546	228	-	204	-
260-48430-00	HEALTH INSURANCE-REIMBURSEMENT	661	-	-	-	-	-
	Total Misc. Revenues	1,036	546	228	-	204	-
<b>OTHER FINANCING SOURCES</b>							
260-49290-00	TRANSFER IN-OTHER FUNDS	-	-	-	-	-	-
260-49300-00	FUND BALANCE APPLIED	-	-	-	30,000	27,340	35,049
	Total Other Financing	-	-	-	30,000	27,340	35,049
	<b>Grand Total:</b>	<b>1,036</b>	<b>546</b>	<b>228</b>	<b>30,000</b>	<b>27,544</b>	<b>69,242</b>

SICK LEAVE SEVERANCE EXPENSE DETAIL

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
260-51365-325	BENEFIT PAID	34,295	47,022	4,722	30,000	27,544	69,242
260-51365-650	TRANSFER OUT	22,650	22,650	22,650	-	-	-
	<b>Total:</b>	<b>56,945</b>	<b>69,672</b>	<b>27,372</b>	<b>30,000</b>	<b>27,544</b>	<b>69,242</b>

<b>FUND BALANCE</b>		158,659	89,532	62,389		35,049	(0)
260-34300	Net Change-Increase/(Decrease)	(55,909)	(69,126)	(27,143)	-	(27,340)	(35,049)

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	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
<b>INTERGOVERNMENTAL REVENUES</b>							
271-43355-00	GENERAL FUND TRANSFER	-	3,331	24,274	-	-	25,000
	Total Intergovernmental	-	3,331	24,274	-	-	25,000
<b>MISCELLANEOUS REVENUES</b>							
271-48100-00	INTEREST INCOME	-	-	-	-	-	-
	Total Miscellaneous Rev.	-	-	-	-	-	-
<b>OTHER FINANCING SOURCES</b>							
271-49300-00	FUND BALANCE APPLIED	-	-	-	-	-	(25,000)
	Total Other Financing Sources	-	-	-	-	-	(25,000)
	Grand Total:	-	3,331	24,274	-	-	-

INSURANCE SIR EXPENSE DETAIL

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
271-51020-350	INSURANCE-CLAIMS	-	-	630	-	-	-
	Total:	-	-	630	-	-	-

<b>FUND BALANCE</b>		-	3,331	26,975		26,975	51,975
271-34300	Net Change-Increase/(Decrease)	-	3,331	23,644	-	-	25,000

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	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
<b>MISCELLANEOUS REVENUES</b>							
272-48100-00	INTEREST INCOME	-	-	-	-	-	-
272-48410-00	DONATIONS-LAKES IMPROVEMENTS	-	-	-	-	-	-
	Total Miscellaneous Rev.	-	-	-	-	-	-
<b>OTHER FINANCING SOURCES</b>							
272-49300-00	FUND BALANCE APPLIED	-	-	-	-	-	-
	Total Other Financing Sources	-	-	-	-	-	-
		-	-	-	-	-	-

LAKES IMPROVEMENT FUND EXPENSE DETAIL

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
272-51920-310	POSTAGE/OFFICE SUPPLIES	-	-	-	-	-	-
272-51920-650	DONATION PURCHASES	-	-	-	-	-	-
272-51920-821	DESIGN/ENGINEERING/SURVEY	-	-	-	-	-	-
		-	-	-	-	-	-

<b>FUND BALANCE</b>		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	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
<b>INTERGOVERNMENTAL REVENUES</b>							
280-43355-57	GENERAL FUND TRANSFER	185,000	185,000	185,000	150,000	150,000	75,000
280-43378-57	STATE/COUNTY REIMBURSEMENT	-	-	-	-	-	-
	Total Intergovernmental	185,000	185,000	185,000	150,000	150,000	75,000
<b>MISCELLANEOUS REVENUES</b>							
280-48100-57	INTEREST INCOME	268	751	849	700	1,000	1,000
	Total Miscellaneous Rev.	268	751	849	700	1,000	1,000
<b>OTHER FINANCING SOURCES</b>							
280-49300-57	FUND BALANCE APPLIED	-	-	-	(45,700)	(82,000)	149,000
	Total Other Financing Sources	-	-	-	(45,700)	(82,000)	149,000
	Grand Total:	185,268	185,751	185,849	105,000	69,000	225,000

STREET REPAIR EXPENSE DETAIL

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
280-57500-650	TRANSFER OUT-OTHER FUNDS	-	-	300,000	-	-	-
280-57500-805	SIDEWALK-ANNUAL	6,350	31,094	27,595	25,000	25,000	25,000
280-57500-820	ANNUAL MAJOR REPAIRS	25,565	52,124	80,205	80,000	44,000	200,000
280-57500-821	ENGINEERING	-	-	-	-	-	-
280-57500-830	CONTINGENCIES	-	-	-	-	-	-
	Total:	31,915	83,217	407,800	105,000	69,000	225,000

<b>FUND BALANCE</b>		466,866	569,399	347,448		429,448	280,448
280-34300	Net Change-Increase/(Decrease)	153,353	102,533	(221,951)	-	82,000	(149,000)

**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 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	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
<b>MISCELLANEOUS REVENUES</b>							
295-48100-52	INTEREST INCOME	31	24	27	-	28	25
295-48200-52	SEIZURE REV - DRUG RELATED	20,284	12,416	427	-	620	-
295-48300-52	SEIZURE REV - NON DRUG RELATED	-	82	-	-	20	-
295-48400-52	CRIME PREVENTION INCOME	2,510	2,540	3,552	-	3,490	3,400
295-48500-52	DONATIONS-POLICE DEPARTMENT	26,561	7,425	9,301	-	7,500	2,000
295-48600-52	SALE OF PROPERTY	-	-	-	-	-	-
295-48700-52	EVIDENCE/FOUND PROP INCOME	789	93	-	-	-	-
	<b>Total Miscellaneous Rev.</b>	<b>50,175</b>	<b>22,580</b>	<b>13,307</b>	<b>-</b>	<b>11,658</b>	<b>5,425</b>
<b>OTHER FINANCING SOURCES</b>							
295-49300-52	FUND BALANCE APPLIED	-	-	-	-	842	(5,425)
	<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>842</b>	<b>(5,425)</b>
		<b>50,175</b>	<b>22,580</b>	<b>13,307</b>	<b>-</b>	<b>12,500</b>	<b>-</b>

**POLICE TRUST FUND EXPENSE DETAIL**

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
295-52200-310	MISC SERVICES/ SUPPLIES	24,576	14,784	3,962	-	12,500	-
295-52200-320	EVIDENCE/FOUND PROP EXP	-	-	533	-	-	-
295-52200-350	DRUG SEIZURE EXPENSES	516	-	2,124	-	-	-
295-52200-360	PAID TO GOV'T UNITS	-	-	-	-	-	-
295-52200-810	EQUIPMENT	37,147	-	-	-	-	-
		<b>62,239</b>	<b>14,784</b>	<b>6,618</b>	<b>-</b>	<b>12,500</b>	<b>-</b>

<b>FUND BALANCE</b>		<b>41,428</b>	<b>49,224</b>	<b>55,914</b>		<b>55,072</b>	<b>60,497</b>
295-34300	Net Change-Increase/(Decrease)	(12,064)	7,796	6,689	-	(842)	5,425

**FUND TYPE  
SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT  
CDA BOARD**

**FUND DESCRIPTION**

**FUND 900**

The CDA Operating Fund (#900) accounts for the operating activities of the Whitewater Community Development Authority (CDA). The CDA is the Economic Development agency for the City of Whitewater governed by a seven member Board of Directors. Working through a paid professional staff, the CDA works to recruit and retain business and employment opportunities by using a variety of tools, strategies, incentives and assistance. The CDA works to market the City of Whitewater externally to businesses looking to start a new business or relocate a business to the City of Whitewater. The CDA also works with existing businesses to help them grow and prosper within Whitewater.

- **Fund Balance** is designated to be retained until it reaches a target value of \$25,000 for use as a contingency fund to pursue unanticipated development opportunities. Any balance over this target value can be made available for transfer to the General Fund for general purposes at each year-end. Expenditures are to be funded first by TIF district contributions, followed by other revenues and lastly by General Fund contributions.
- **Primary Funding Source** is from Tax Incremental Financing (TIF) Districts per their respective project plans with support from the City's General Fund. As growth in TIF district increment value results from the efforts of the CDA, resulting TIF revenue is designated as the primary source of funding to support operations of the CDA. The General Fund is intended to provide secondary support to ensure the CDA is appropriately funded to fulfill its mission. As we move towards retirement of existing TIF districts, the City will need to replace existing TIF contributions to the CDA budget with additional General Fund revenue until/if future TIFs are able to support CDA activities. At the time of TIF district retirement, the additional property tax revenue received by the City (previously collected by the TIF district) is expected to be greater than the annual budget necessary to fund the CDA general operations. With the creation of new TIF district revenues, it is anticipated that project plan will include funding for the Community Development Authority's annual operating budget.
- **Audit Classification:** Governmental, Component Unit.

**CDA SUMMARY**

<b>FISCAL RESOURCES</b>	<b>2014 ACTUAL</b>	<b>2015 ACTUAL</b>	<b>2016 ACTUAL</b>	<b>2017 BUDGET</b>	<b>2017 ACT-EST</b>	<b>2018 BUDGET</b>
<b>REVENUES</b>						
Total Revenues	157,662	207,365	189,779	200,075	160,713	322,396
<b>Total</b>	<b>157,662</b>	<b>207,365</b>	<b>189,779</b>	<b>200,075</b>	<b>160,713</b>	<b>322,396</b>
<b>EXPENSES</b>						
100 Personnel & Benefits	4,961	30,518	21,071	58,500	46,100	104,267
200 Professional Svcs	121,184	123,061	148,851	138,500	99,500	70,400
300 Commodities & Other Exp	11,964	12,252	3,747	3,075	15,113	7,400
600 Misc Exp	-	5,000	-	-	-	140,329
800 Capital Outlay	16,767	-	-	-	-	-
<b>Total</b>	<b>154,875</b>	<b>170,830</b>	<b>173,670</b>	<b>200,075</b>	<b>160,713</b>	<b>322,396</b>

<b>FUND BALANCE</b>	76,007	120,038	135,967		165,329	25,000
900-34300 Net Change-Increase/(Decrease)	2,786	36,535	16,110	-	-	(0)
Audit Adjustments	(113)	7,496	(181)			
Net Fund Balance Change	<u>2,674</u>	<u>44,031</u>	<u>15,929</u>			

**CDA FUND REVENUE DETAIL**

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET	
900-48100-56	INTEREST INCOME	75	62	63	75	75	75	
900-48115-56	RESERVE LICENSE FEE	-	20,000	-	-	-	-	
900-48600-56	MISC INCOME	-	-	500	-	-	-	
900-48630-56	GRANT/LOAN ADMIN/REIMB-REV	1,544	-	-	-	-	-	
900-48700-00	SALE OF LAND	25,740	-	-	-	-	-	
900-49262-56	TRANSFER-TID #4-ADMINISTRATION	-	75,000	75,000	75,000	75,000	75,000	<b>A</b>
900-49263-56	TRANSFER-TID #6-ADMINISTRATION	57,500	25,000	25,000	25,000	25,000	25,000	<b>B</b>
900-49264-56	TRANSFER-FD 910-CDA PROGRAMS	-	-	-	-	-	-	
900-49290-56	GENERAL FUND TRANSFER	72,803	87,303	89,216	90,000	90,000	81,992	<b>C</b>
900-49300-56	FUND BALANCE APPLIED	-	-	-	10,000	(29,362)	140,329	
	<b>Fund 900 - CDA Income</b>	<b>157,662</b>	<b>207,365</b>	<b>189,779</b>	<b>200,075</b>	<b>160,713</b>	<b>322,396</b>	

**CDA FUND EXPENSE DETAIL**

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET	
900-56500-111	SALARIES	-	-	16,208	45,000	40,500	68,677	
900-56500-115	INTERNSHIP PROGRAM--UWW	4,598	22,930	-	-	-	25,000	
900-56500-151	FRINGE BENEFITS	363	7,587	4,863	13,500	5,600	10,590	
900-56500-210	PROFESSIONAL DEVELOPMENT	-	-	4,360	3,500	2,000	5,500	<b>D</b>
900-56500-211	CONSULTANT FEES	97,429	98,724	95,306	90,000	55,000	-	
900-56500-212	LEGAL SERVICES	13,728	12,543	14,584	7,000	7,000	15,000	
900-56500-215	PROFESSIONAL SERVICES	-	-	-	-	1,700	5,000	<b>E</b>
900-56500-219	AUDIT FEES	750	675	3,600	3,000	2,000	4,000	
900-56500-223	MARKETING	3,140	4,982	23,231	25,000	22,000	30,000	<b>F</b>
900-56500-224	COUNTY/REGIONAL ECON DEV	6,137	6,137	7,770	10,000	9,500	10,000	
900-56500-225	MOBILE COMMUNICATIONS	0	-	-	-	300	900	
900-56500-310	OFFICE SUPPLIES	791	472	1,480	1,500	900	1,000	
900-56500-311	POSTAGE	377	394	167	400	400	400	
900-56500-320	DUES	385	316	325	325	4,413	-	
900-56500-321	SUBSCRIPTIONS & BOOKS	-	60	32	-	-	-	
900-56500-323	MARKETING	-	-	-	-	5,000	-	<b>F</b>
900-56500-325	PUBLIC EDUCATION	-	445	-	-	-	-	
900-56500-330	TRAVEL EXPENSE	-	77	756	750	3,600	6,000	<b>G</b>
900-56500-340	OFFICE RENTAL EXPENSE	-	-	457	-	-	-	
900-56500-341	MISC EXPENSE	300	488	530	100	800	-	
900-56500-345	REIMBURSE-RESERVE LICENSE FEE	10,000	10,000	-	-	-	-	
900-56500-371	DEPRECIATION EXPENSE	112	-	-	-	-	-	
900-56500-649	TRANSFER-TO FUND 910	-	-	-	-	-	70,164	
900-56500-650	TRANSFER-GENERAL FUND	-	5,000	-	-	-	70,165	
900-56500-805	LAND/REAL ESTATE PURCHASE	16,767	-	-	-	-	-	
	<b>Total CDA General Expenses</b>	<b>154,875</b>	<b>170,830</b>	<b>173,670</b>	<b>200,075</b>	<b>160,713</b>	<b>322,396</b>	

**CDA EXPENSE NOTES**

- A** To support TID #4 development
- B** To support TID #6 development
- C** City/General Fund-support of the CDA function-includes 20k to reflect city council/support
- D** Increased to account for adding IEDC membership, Annual Conference and CEcD Exam Fee
- E** Advertising and Marketing Materials Design and Production
- F** Combined line 323 with this line
- G** Increased to account for Mileage and Travel for Professional Development (IEDC Conf and CEcD Exam)
- H** Items D-H (along with the Economic Development Specialist initiative) are funded from reallocation of Consultant Expenses which are eliminated.)

**SPECIAL REVENUE &  
OTHER SPECIAL PURPOSE FUNDS**

**FUND 910**



**FUND TYPE  
SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT  
CDA**

**FUND DESCRIPTION**

**FUND 910**

The CDA Programs Fund (#910) accounts for the revenue and expenses related to the economic development incentives managed by the CDA. This fund includes money provided in the past by State, Federal and local sources to promote economic development through loans and grants to eligible businesses that retain or create jobs in Whitewater.

- **Fund Balance** is designated to fund incentives and assistance to businesses that expand facilities, retain or create jobs in Whitewater.
- **Primary Funding Source** is interest payments on loans paid by borrowers and occasional infusions of funding by State, Federal or Local sources.
- **Audit Classification:** Governmental, Component Unit.

**CDA FUND 910 REVENUE DETAIL**

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 YTD-NOV	2017 ACT-EST	2018 BUDGET
910-41008-00	CDBG INT-SWEETSPOT-\$41,360	2,084	1,488	1,356	-	775	997	
910-41013-00	CDBG INT-LEARNING DEPOT	3,102	2,724	3,262	-	1,142	1,098	
910-41017-00	CDBG INT-RR WALTON-15K-HOTEL	187	19	-	-	-	-	
910-41019-00	CDBG INT-960 E. MILWAUKEE LLC	3,828	3,429	2,779	-	2,430	3,023	
910-41020-00	CDBG INT-DR PLASTICS	-	-	-	-	-	-	
910-41021-00	CDBG INT-BLACK SHEEP-1/20/12	585	467	344	-	23	35	
910-41022-00	CDBG INT-DR PLASTICS-2/27/12	3,922	2,336	283	-	-	-	
910-41023-00	CDBG INT-BIKEWISE-\$62,600-4%	2,214	1,996	1,768	-	1,292	1,755	
910-41024-00	CDBG INT-IBUTTONLINK	3,725	3,649	3,112	-	2,363	2,953	
910-41025-00	CDBG INT-V2 LEAGUE-\$51,560	-	-	2,742	-	1,757	2,175	
910-41027-00	CDBG INT-JCIB-\$87,984	-	-	3,889	-	-	-	
910-41028-00	CDBG INT-MOBILE MESH GAMES	-	-	1,000	-	-	-	
910-41029-00	CDBG INT-THERMODATA-100K	-	6,440	3,989	-	2,747	2,929	
910-43000-00	CAPCAT INT-SLIPSTREAM-102,500	4,100	1,025	1,150	-	-	-	
910-43001-00	CAPCAT INT-LOC-SLIPSTREAM	-	1,319	-	-	-	-	
910-44002-00	FACADE INT-WALTON DIST-30K	43	-	-	-	-	-	
910-45000-00	UDAG INT-PINPOINT-\$102,510	-	6,583	4,499	-	87	130	
910-48101-00	INTEREST INC-BUS DEV-101 127	2,634	15,330	17,286	-	1,170	1,483	
910-48102-00	INTEREST INC-ECON DEV 101 020	3,053	2,133	791	-	1,761	2,198	
910-48103-00	INTEREST INCOME-FACADE	252	405	567	-	896	903	
910-48104-00	INTEREST INCOME-HOUSING	24	18	48	-	90	134	
910-48105-00	INTEREST INC-ED DEV 102 023	9	8	51	-	86	109	
910-48106-00	INT INC-MORAIN VIEW 101 282	2	2	9	-	16	20	
910-48107-00	INTEREST INC-WETLAND ESCROW	-	-	-	-	-	-	
910-48108-00	INTEREST INCOME-SEED FUND	598	353	(123)	-	263	359	
910-48430-00	INSURANCE-SETTLEMENT-PROPERTY	25,000	-	-	-	-	-	
910-48501-00	FEDERAL/STATE GRANTS	-	-	-	-	-	-	
910-48502-00	CAPCAT-WEDA GRANT	250,000	200,000	-	-	75,000	75,000	
910-48605-00	RENTAL INCOME-CROP LEASES	14,790	-	-	-	-	-	
910-48680-00	ADMINISTRATION FEE--LOANS	19,728	14,000	4,520	-	3,500	3,500	
910-49100-00	TRANSFER-CAPITAL CAT FD	250,000	200,000	-	-	-	-	
910-49300-56	FUND BALANCE APPLIED	-	-	-	-	-	-	
910-49920-00	TRANS-CITY-TID#4-TO CDA ASSETS	-	-	-	-	-	-	
	<b>Fund 900 - CDA Income</b>	<b>589,879</b>	<b>463,724</b>	<b>53,321</b>	<b>-</b>	<b>95,398</b>	<b>98,801</b>	<b>-</b>

**SPECIAL REVENUE &  
OTHER SPECIAL PURPOSE FUNDS**

**FUND 910**



**CDA FUND 910 EXPENSE DETAIL**

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 YTD-NOV	2017 ACT-EST	2018 BUDGET
910-56500-212	LEGAL/PROFESSIONAL/MARKETING	20,189	9,351	4,715	-	-	-	-
910-56500-219	PROFESSIONAL SERVICES	-	-	3,073	-	-	-	-
910-56500-295	ADMINISTRATIVE EXPENSE	6,950	-	-	-	1	1	-
910-56500-323	MARKETING/AD'S	-	-	-	-	-	-	-
910-56500-371	DEPRECIATION EXPENSE	121,976	-	-	-	-	-	-
910-56500-401	BUSINESS PARK DEVELOP EXP	-	-	-	-	-	-	-
910-56500-402	SPARKS EXPENSES	2,067	15,476	-	-	-	-	-
910-56500-403	COMMERCIAL ENTERPRISE LOANS	-	-	-	-	-	-	-
910-56500-404	HOUSING LOANS	2,362	0	1	-	30	30	-
910-56500-405	UNIVERSAL ELECTRONICS	-	-	-	-	-	-	-
910-56500-407	ECON DEV-LOAN EXPENSES	-	-	-	-	-	-	-
910-56500-408	RENTAL EXPENSES	3,583	-	-	-	-	-	-
910-56500-409	MORRAINE VIEW PARK EXP.	-	-	-	-	-	-	-
910-56500-410	TID RELATED EXPENSES	-	-	-	-	-	-	-
910-56500-415	LOANS-WRITE OFF-BALANCES	-	-	-	-	-	-	-
910-56500-425	GRANT-WI INNOVATION SERVICE	1,000	-	-	-	-	-	-
910-56500-450	CAPITAL CATALYST-SEED FD GRTS	75,000	40,000	10,000	-	10,000	10,000	-
910-56500-475	SPARKS GRANTS	7,500	-	-	-	-	-	-
910-56500-500	TRANSFER-HUSCO GRANT-DOC	-	-	-	-	-	-	-
910-56500-525	UDAG GRANTS-BUSINESS DEV	10,000	-	-	-	10,000	10,000	-
910-56500-550	TRANS-CAP.CAT-SEED FD-ASSOC BK	250,000	200,000	-	-	-	-	-
910-56500-600	LOSS ON SALE OF LAND	-	-	-	-	-	-	-
910-56500-650	TRANSFER-FD 900-ADMIN	45,000	-	-	-	-	-	-
	<b>Total CDA General Expenses</b>	<b>545,628</b>	<b>264,827</b>	<b>17,788</b>	<b>-</b>	<b>20,031</b>	<b>20,031</b>	<b>-</b>

<b>FUND BALANCE</b>	<b>9,543,573</b>	<b>9,742,469</b>	<b>9,658,026</b>			<b>9,658,026</b>	<b>9,658,026</b>
Net Change-Increase/(Decrease)	44,251	198,897	35,533	-	(10,031)		
Audit Adjustments			(119,976)				
Net Fund Balance Change	<u>44,251</u>	<u>198,897</u>	<u>(84,444)</u>				



**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.Media.

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 to gain a social media following and share information through these outlets with weekly 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 community's desires and interests.

<b>PERSONNEL SUMMARY</b>	2014	2015	2016	2017	2018
Full Time Positions			1.75	1	1
Part Time Positions			5	5	5

**SPECIAL REVENUE &  
OTHER SPECIAL PURPOSE FUNDS**

**FUND 200  
MEDIA SERVICES**



**MEDIA SERVICES REVENUE & EXPENSE, & FUND BALANCE SUMMARY**

FISCAL RESOURCES		2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
<b>Cable TV - Revenue</b>							
	Total Revenues	102,823	101,740	90,424	139,562	119,562	95,248
<b>51100</b>	<b>Total</b>	<b>102,823</b>	<b>101,740</b>	<b>90,424</b>	<b>139,562</b>	<b>119,562</b>	<b>95,248</b>
<b>Cable TV - Expenses</b>							
100	Personnel Services	76,205	79,883	75,593	97,883	79,192	83,228
200-300	Commodities & Other Expenditures	7,862	7,517	7,263	7,581	9,370	12,020
800-900	Capital Equip & Transfers	28,573	25,942	28,561	34,098	31,000	-
<b>51100</b>	<b>Total</b>	<b>112,639</b>	<b>113,343</b>	<b>111,416</b>	<b>139,562</b>	<b>119,562</b>	<b>95,248</b>
<b>NET REVENUE OVER EXPENSES</b>		<b>(9,817)</b>	<b>(11,603)</b>	<b>(20,992)</b>	<b>-</b>	<b>-</b>	<b>(0)</b>
<b>FUND BALANCE</b>		97,372	85,769	64,777		35,780	30,932
200-34300	Net Change-Increase/(Decrease)	(9,817)	(11,603)	(20,992)	-	(28,997)	(4,848)

## **DEPARTMENT SERVICE METRICS**

The service and deliverables within the Media Services Department reaches many platforms including television, website, social media and outside media outlets. We can use Google Analytics along with Facebook and Twitter Analytics to show how much activity we receive on our internet and social media.

## **GOALS & OBJECTIVES**

### **2017 RECAP**

- The PR & Communications Manager position was created in 2017 to broaden the reach of communication throughout Whitewater.
- Made several updates to Media Services including the addition of one part time position to cover the filming demands, relocation of programming equipment to the Municipal Building with backup equipment remaining at the White Memorial building, an update to the duties and training materials for camera crew members, and realignment of procedures related to video editing and production.
- Expanded the use and monitoring of social media use on both Facebook and Twitter as well as began exploring additional social media platforms that may be of value to the organization in the future.
- Researched potential content management software providers for a planned website update in early 2018.
- Completed a number of issue specific communication projects including event distribution letters, launching the POLCO platform, layout of the 2018 budget document, and development of a citizen request management component for the form workflow system planed for launch in early 2018.

### **2018 OUTLOOK**

- Assess progress in the transition of the PR & Communications Manager position from the previous Media Services Director position. Identify next steps and develop an action plan for completing the transition on 2018. To be completed by Q1 2018.
- Develop a plan for broad promotion and increased utilization of the POLCO system as a platform for community discussion and debate. Initiate plan implementation once completed. To be completed by Q1 2018. (Strategic Goal 1)
- Develop a city-wide communications plan that more effectively clarifies contact points within the organization as well as establishes expectations for department communications regarding operations, projects, programs, and events. To be completed by Q2 2018. (Strategic Goal 1)
- Either through a contracted firm or via open source tools develop and launch a new design for the city website with user-oriented content to deploy by Q2 2018. (Strategic Goal 1)
- Explore strategies for at least two alternative sources of revenue in 2018. To be completed by Q4 2018.
- Develop two new PSA video segments highlighting significant municipal operations or community assets in 2018. To be completed by Q4 2018. (Strategic Goal 1)
- Develop a complete community survey for annual or semi-annual deployment via POLCO. To be completed by Q3 2018. (Strategic Goal 1)

**SPECIAL REVENUE &  
OTHER SPECIAL PURPOSE FUNDS**

**FUND 200  
MEDIA SERVICES**



**MEDIA SERVICES REVENUE DETAIL**

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
<b>LICENSES AND PERMITS</b>							
200-44900-55	CABLE FRANCHISE FEES	102,162	101,100	90,001	101,000	90,097	90,000
	Total Intergovernmental	102,162	101,100	90,001	101,000	90,097	90,000
<b>PUBLIC CHARGES FOR SERVICES</b>							
200-46312-55	MISC DEPT EARNINGS	490	537	281	300	250	200
	Total Charges for Services	490	537	281	300	250	200
<b>MISCELLANEOUS REVENUES</b>							
200-48100-55	INTEREST INCOME	171	103	142	75	218	200
200-48600-55	MISC REVENUE-SPONSORSHIP	-	-	-	-	-	-
	Total Miscellaneous Rev	171	103	142	75	218	200
<b>OTHER FINANCING SOURCES</b>							
200-49300-55	FUND BALANCE APPLIED	-	-	-	38,187	28,997	4,848
	Total Other Financing	-	-	-	38,187	28,997	4,848
		<b>102,823</b>	<b>101,740</b>	<b>90,424</b>	<b>139,562</b>	<b>119,562</b>	<b>95,248</b>

**MEDIA SERVICES EXPENSE DETAIL**

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
200-55110-111	SALARIES/PERMANENT	59,338	62,417	62,479	67,642	64,656	66,197
200-55110-117	LONGEVITY PAY	1,000	1,000	530	-	-	-
200-55110-150	MEDICARE TAX/CITY SHARE	936	1,021	951	980	993	1,029
200-55110-151	SOCIAL SECURITY/CITY SHARE	4,002	4,368	4,068	4,194	4,248	4,402
200-55110-152	RETIREMENT	3,720	3,823	1,992	3,645	2,795	3,468
200-55110-153	HEALTH INSURANCE	4,800	4,800	2,800	18,687	3,629	4,800
200-55110-155	WORKERS COMPENSATION	2,396	2,439	2,764	2,719	2,856	3,316
200-55110-156	LIFE INSURANCE	13	15	9	16	16	16
200-55110-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
200-55110-211	PROFESSIONAL DEVELOPMENT	261	180	325	325	80	125
200-55110-212	PROFESSIONAL SERVICES	79	83	-	100	135	80
200-55110-218	CABLE TV SERVICE & EXPENSES	-	-	45	-	3,366	3,730
200-55110-225	MOBILE COMMUNICATIONS	3,064	3,576	3,897	3,500	550	725
200-55110-310	OFFICE SUPPLIES	135	143	56	200	350	200
200-55110-320	SUBSCRIPTIONS/DUES	491	402	783	467	960	5,800
200-55110-324	PROMOTIONS/ADS	-	-	-	-	-	-
200-55110-330	TRAVEL EXPENSES	228	309	407	395	18	200
200-55110-340	OPERATING SUPPLIES	2,013	1,762	1,157	1,500	1,500	1,000
200-55110-341	REPAIR/MAINT/FUEL-VEHICLE	442	415	103	400	-	-
200-55110-342	PRINTING	231	229	121	87	1,411	90
200-55110-343	POSTAGE	87	113	51	70	1,000	70
200-55110-345	VOLUNTEER EXPENSES	241	-	187	187	-	-
200-55110-359	REPAIR/MAINTENANCE EXP	373	222	33	200	-	-
200-55110-362	SET DESIGN	218	84	99	150	-	-
200-55110-810	CAPITAL EQUIPMENT	6,573	3,942	6,561	7,098	4,000	-
200-55110-913	TRANSFER IN/OUT-OTHER FUNDS	22,000	22,000	22,000	27,000	27,000	-
		<b>112,639</b>	<b>113,343</b>	<b>111,416</b>	<b>139,562</b>	<b>119,562</b>	<b>95,248</b>

**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	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
<b>LICENSES &amp; PERMITS</b>							
208-44 125-51	PARKING PERMITS	-	16,020	500	32,000	32,000	32,000
208-44 125-52	PARKING PERMITS	36,540	14,809	27,668	-	-	-
208-44 150-52	HONOR BOX REVENUES	3,599	5,373	4,370	5,000	4,550	4,500
	Total Intergovernmental Rev.	40,139	36,201	32,538	37,000	36,550	36,500
<b>MISCELLANEOUS REVENUES</b>							
208-48 100-52	INTEREST INCOME	25	41	97	40	289	150
	Total Miscellaneous Revenues	25	41	97	40	289	150
<b>OTHER FINANCING SOURCES</b>							
208-49300-52	FUND BALANCE APPLIED	-	-	-	8,760	22,559	(32,650)
	Total Other Financing Sources	-	-	-	8,760	22,559	(32,650)
		<b>40,164</b>	<b>36,242</b>	<b>32,635</b>	<b>45,800</b>	<b>59,398</b>	<b>4,000</b>

**PARKING PERMITS EXPENSE DETAIL**

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
208-5 1020-650	PARKING PERMIT EXPENSES	3,453	4,314	4,536	3,800	4,817	4,000
208-5 1020-680	PARKING LOT MAINT/REPAIR	-	-	-	-	16,000	-
208-5 1020-913	TRANSFER IN/OUT-OTHER FUNDS	22,000	22,000	22,000	42,000	42,000	-
		25,453	26,314	26,536	45,800	62,817	4,000
<b>FUND BALANCE</b>		48,533	58,461	64,559		42,000	74,650
208-34300	Net Change-Increase/(Decrease)	14,711	9,928	6,099	-	(22,559)	32,650

**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	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
<b>INTERGOVERNMENTAL REVENUES</b>							
210-43355-52	GENERAL FUND TRANSFER	68,732	50,000	50,000	-	-	-
	Total Intergovernmental Rev.	68,732	50,000	50,000	-	-	-
<b>MISCELLANEOUS REVENUES</b>							
210-48100-52	INTEREST INCOME	165	53	50	-	288	596
210-48300-52	SALE OF VEHICLES	-	-	10,855	-	-	-
210-48610-52	REBATE-EQUIPMENT/ROLLING STOCK	-	2,250	-	-	-	-
	Total Miscellaneous Revenues	165	2,303	10,905	-	288	596
<b>OTHER FINANCING SOURCES</b>							
210-49290-52	TRANSFER IN-OTHER FUNDS	-	-	-	-	-	-
210-49300-52	FUND BALANCE APPLIED	-	-	-	-	(256)	(596)
	Total Other Financing Sources	-	-	-	-	(256)	(596)
		<b>68,897</b>	<b>52,303</b>	<b>60,905</b>	-	<b>32</b>	-

**FIRE/RESCUE EQUIPMENT EXPENSE DETAIL**

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
210-52200-810	EQUIPMENT FOR VEHICLES	215,122	-	1,685	-	-	-
210-52200-820	ROLLING STOCK	-	-	9,000	-	-	-
		215,122	-	10,685	-	-	-

<b>FUND BALANCE</b>		16,393	68,696	118,916		119,172	119,768
210-34300	Net Change-Increase/(Decrease)	(146,225)	52,303	50,220	-	256	596

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

**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, and videos as well as videogames for all ages. 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. Several small grants are available from the state through the Bridges Library System, of which the library is a member.
- **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's collection includes 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, and videos as well as videogames for all ages. The library also has 16 laptop computers for public use of the Internet and other software applications.

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 administrator.

The library receives funding from four major sources: the City of Whitewater and the Counties of Jefferson, Walworth, and Rock. Several small grants are available from the state through the Bridges Library System, of which the library is a member.

**MISSION**

The Irvin L. Young Memorial Library will foster a sense of community and be a center for resources, information, and creativity for all people in the Whitewater area.

**PERSONNEL SUMMARY**

	2014	2015	2016	2017	2018
Library Director (FT)	1	1	1	1	1
Assistant Library Director (FT)	1	1	1	1	1
Youth Educational Services Lib. (FT)	1	1	1	1	1
Technical Services Specialist (FT)	3	3	3	2	2
Outreach Services Specialist (PT)	3	3	2	2	2
Customer Service Specialist (PT)	5	5	5	5	5
Customer Service Associate (TEMP)	2	2	2	2	2
Consortium Services Asst (TEMP)	1	1	1	1	-
Customer Service Assistant (TEMP)	-	1	1	1	-
Prog. and Makerspace Librarian (PT)	-	-	-	1	1
Summer Intern (TEMP)	1	1	1	1	1
<b>Individuals</b>	18	19	18	18	16
<b>Total Library Staff (FTEs)</b>	11.25	11.75	11.62	11.71	10.93

We have made several changes in staffing over the last four years. We have had three retirements which allowed us to analyze positions and how the duties had changed over the years. We reassigned some duties to other current personnel. We also changed consortia twice in the last four years. We went from a five-county consortium to a three-county consortium in 2014. We then went from a three-county to two-county library system in 2016. Each change reduced the amount of cross-county usage we had previously experienced so that two temporary positions were eliminated, one in 2017 and the other for 2018. Finally, we created an entirely new 30-hour position with completely different duties after reassigning the duties, greatly reduced, of a 40-hour position whose incumbent retired.

**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	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
<b>INTERGOVERNMENTAL REVENUES</b>							
220-43720-55	CONTRACT REVENUE	276,690	247,002	256,348	249,232	249,232	230,755
	<b>Total Intergovernmental Rev.</b>	<b>276,690</b>	<b>247,002</b>	<b>256,348</b>	<b>249,232</b>	<b>249,232</b>	<b>230,755</b>
<b>FINES &amp; FORFEITURES</b>							
220-45300-55	FINE REVENUE	12,373	12,454	12,763	14,525	11,160	9,160
220-45310-55	LOST MATERIAL FINE	2,441	1,351	2,093	2,550	1,495	1,500
220-45320-55	SALES-SUMMER LIBRARY PROGRAM	386	2,805	258	300	206	300
220-45330-55	COPY MACHINE REVENUE	3,414	3,922	4,205	4,825	4,271	4,270
	<b>Total Public Charges - Services</b>	<b>18,613</b>	<b>20,532</b>	<b>19,319</b>	<b>22,200</b>	<b>17,132</b>	<b>15,230</b>
<b>MISCELLANEOUS REVENUES</b>							
220-48100-55	INTEREST INCOME	1,927	1,382	1,887	1,500	1,426	1,500
220-48210-55	RENTAL INC-HOUSE-414&414/A	13,250	10,203	7,650	2,500	12,000	13,200
220-48260-55	RENTAL-HOUSE-413 W. CENTER	-	56,531	4,500	-	7,200	10,800
220-48500-55	DONATIONS	101,264	15,739	12,156	8,590	9,149	9,966
220-48600-55	MISC REVENUE	2,218	836	368	525	793	795
	<b>Total Miscellaneous Revenues</b>	<b>118,659</b>	<b>84,692</b>	<b>26,561</b>	<b>13,115</b>	<b>30,568</b>	<b>36,261</b>
<b>OTHER FINANCING SOURCES</b>							
220-49290-55	TRANSFER IN-GENERAL FUND	486,968	486,968	497,068	502,576	502,576	484,182
220-49300-55	FUND BALANCE APPLIED	-	-	-	-	(83,821)	(421)
	<b>Total Other Financing Sources</b>	<b>486,968</b>	<b>486,968</b>	<b>497,068</b>	<b>502,576</b>	<b>418,755</b>	<b>483,761</b>
	<b>220 - Library Special Rev</b>	<b>900,931</b>	<b>839,195</b>	<b>799,296</b>	<b>787,123</b>	<b>715,687</b>	<b>766,007</b>

**LIBRARY EXPENSE SUMMARY**

	FISCAL RESOURCES	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
<b>LIBRARY-SPECIAL FUND</b>							
100	Personnel & Benefits	577,331	578,754	587,542	607,064	566,193	596,172
200	Professional Svcs	28,759	43,571	36,447	36,001	29,721	36,700
300	Commodities & Other Exp	157,823	137,737	125,754	141,270	113,413	133,135
500	Library Board	28,387	20,780	7,535	-	-	-
800	Capital Outlay	29,754	14,276	6,013	2,788	6,360	-
	<b>Total</b>	<b>822,053</b>	<b>795,118</b>	<b>763,291</b>	<b>787,123</b>	<b>715,687</b>	<b>766,007</b>
<b>YOUNG LIBRARY BUILDING-GENERAL FUND</b>							
100	Personnel & Benefits	15,549	18,225	11,287	25,290	25,999	27,078
200	Professional Svcs	53,731	57,087	42,604	54,500	48,384	43,800
300	Commodities & Other Exp	1,000	3,119	2,402	2,000	2,000	2,500
<b>55111</b>	<b>Total</b>	<b>70,279</b>	<b>78,431</b>	<b>56,293</b>	<b>81,790</b>	<b>76,383</b>	<b>73,378</b>
	<b>GRAND TOTAL</b>	<b>751,774</b>	<b>873,549</b>	<b>819,584</b>	<b>868,913</b>	<b>792,070</b>	<b>839,385</b>

<b>FUND BALANCE</b>		583,081	627,158	663,163		746,984	747,405
220-34300	Net Change-Increase/(Decrease)	78,878	44,077	36,005	-	83,821	421
220-34310							
220-34320							

**DEPARTMENT SERVICE METRICS**

**Performance Measures**

Description	2012	2013	2014	2015	2016	2017 Projected*
Circulation-Adult	130,746	128,747	105,991	99,700	103,585	92,894
Circulation-Children	67,232	67,218	70,031	51,298	37,691	48,024
Circulation-Digital	2,952	5,391	8,007	10,301	8,895	9,262
Circulation-Total	200,930	201,356	184,029	161,299	150,171	150,180
Library Visits	89,120	85,115	68,023	75,992	73,406	72,902
Registered Borrowers	13,006	11,416	11,993	7,704	8,169	9,055
Program Attendance	4,537	4,951	4,797	2,547	2,587	2,962
Items Added	5,002	7,211	5,940	6,583	6,570	4,431
Items Withdrawn	7,419	7,968	9,898	8,733	5,595	5,359
Computer Usage	12,305	10,361	9,454	6,240	N/A	N/A
Reference Questions	5,647	4,361	2,917	897	668	689

**Library Statistics**

	2012	2013	2014	2015	2016
Description	<b>Operating Expenditures</b>				
Salaries and wages	\$ 426,049	\$ 421,799	\$ 472,500	\$ 467,883	\$ 456,637
Benefits	\$ 110,261	\$ 118,407	\$ 121,399	\$ 130,901	\$ 133,666
Collection	\$ 145,267	\$ 124,487	\$ 122,378	\$ 101,374	\$ 97,762
All other	\$ 142,595	\$ 119,673	\$ 143,998	\$ 126,775	\$ 117,742
Totals:	<b>\$ 824,172</b>	<b>\$ 784,366</b>	<b>\$ 860,275</b>	<b>\$ 826,933</b>	<b>\$ 805,807</b>

Description	<b>Personnel</b>				
Full Time Equivalent Postions	10.53	12.68	11.58	11.75	10.78

Description	<b>Other Statistics</b>				
Circulation	197,978	195,965	176,022	150,998	141,276
Books added	3,757	5,887	4,444	5,332	5,227
Books owned	82,407	78,988	74,778	64,687	68,875
Audio materials added	523	548	604	337	206
Audio materials owned	6,798	7,245	7,796	7,505	7,808
Video materials added	722	776	892	914	1,137
Video materials owned	6,798	7,570	9,514	9,390	10,305
All other	954	376	495	1,126	1,189
Programs held	155	172	164	207	241
Program attendance	4,537	4,951	4,797	2,547	2,587
Circulation per capita	13.7	13.6	12.2	10.0	9.8
Expenditures per capita	\$57.02	\$54.27	\$59.52	\$56.26	\$55.97

**A Quantitative Analysis of Wisconsin Public Library Standards using the  
2016 Annual Report of the Irvin L. Young Memorial Library**

Standards by Municipal Population  
(Municipal population=14,397)

FTE Staff per 1000 Population		
Standard	WI Standard	ILY Library
<b>Basic</b>	<b>0.7</b>	<b>0.073</b>
Moderate	0.8	
Enhanced	0.9	
Excellent	1.1	

Hours Open		
Standard	WI Standard	ILY Library
Basic	58	
<b>Moderate</b>	<b>60</b>	<b>61</b>
Enhanced	63	
Excellent	66	

Volumes Held per Capita (Print)		
Standard	WI Standard	ILY Library
<b>Basic</b>	<b>4.8</b>	<b>4.78 (below std)</b>
Moderate	5.4	
Enhanced	5.9	
Excellent	7.1	

Periodical Titles Received per 1000 Population (Print)		
Standard	WI Standard	ILY Library
<b>Basic</b>	<b>10.00</b>	<b>10.00</b>
Moderate	11.30	
Enhanced	13.70	
Excellent	16.66	

Audio Recordings Held per Capita		
Standard	WI Standard	ILY Library
Basic	0.28	
Moderate	0.37	
<b>Enhanced</b>	<b>0.44</b>	<b>0.54</b>
Excellent	0.60	

Video Recordings Held per Capita		
Standard	WI Standard	ILY Library
Basic	0.29	
Moderate	0.38	
Enhanced	0.52	
<b>Excellent</b>	<b>0.64</b>	<b>0.72</b>

Materials Expenditures per Capita		
Standard	WI Standard	ILY Library
Basic	\$5.40	
<b>Moderate</b>	<b>\$6.51</b>	<b>\$6.79</b>
Enhanced	\$7.94	
Excellent	\$10.21	

Collection Size (Print, Audio & Video) per Capita		
Standard	WI Standard	ILY Library
<b>Basic</b>	<b>5.5</b>	<b>6.04</b>
Moderate	6.4	
Enhanced	6.7	
Excellent	8.2	

Public Use Internet Computers per 1000 Population		
Standard	WI Standard	ILY Library
<b>Basic</b>	<b>0.80</b>	<b>1.00</b>
Moderate	1.04	
Enhanced	1.30	
Excellent	1.83	

## **GOALS & OBJECTIVES**

### **2017 RECAP**

The retirement of a full-time staff member allowed staff to analyze and consider the current needs of the library relative to the duties that had been part of the vacant position. We decided to create an entirely new 30-hour position, a Programming and Makerspace Librarian. We filled the position in July. This individual is tasked with creating learning opportunities for all ages within the community, promoting the library's Maker space and partnering with organizations and businesses to provide unique experiences as part of the library's focus on creation and connection as the community's gathering place.

We will also complete an updated space needs assessment and building program narrative before the end of 2017 as part of our library building project initiative.

### **2018 OUTLOOK**

- In preparation for a future library expansion or reconstruction, reduce the size of collections to meet service targets as specified in the updated space needs analysis. To be completed by Q4 2018. (Strategic Goal 6)
- In preparation for a future library expansion or reconstruction, develop strategies for educating the community on the need for, and benefits of a larger public library in Whitewater. To be completed by Q4 2018. (Strategic Goal 6)
- Developing a financial plan for a future library expansion or reconstruction that takes into account the City's financial constraints and identifies potential alternative funding strategies. To be completed by Q4 2018. (Strategic Goal 6)
- Eliminate the temporary position created in 2013 in order to reduce operating expenses in 2018.

**SPECIAL REVENUE &  
OTHER SPECIAL PURPOSE FUNDS**

**FUND 220  
LIBRARY**



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

**LIBRARY EXPENSE DETAIL**

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
220-55110-111	WAGES/PERMANENT	180,147	236,675	252,905	258,149	220,690	222,014
220-55110-113	WAGES/TEMPORARY	30,845	35,983	47,175	40,192	48,720	20,620
220-55110-114	WAGES/PART-TIME	250,020	182,047	158,380	173,196	157,342	215,345
220-55110-117	LONGEVITY	5,211	5,382	4,535	4,000	2,500	2,500
220-55110-120	EMPLOYEE BENEFITS	111,107	118,667	124,547	131,527	136,941	135,694
220-55110-211	PROFESSIONAL DEVELOPMENT	1,019	1,298	203	1,340	865	1,360
220-55110-213	PROFESSIONAL SERV/CONSULTING	15,062	19,829	17,064	18,171	18,535	18,840
220-55110-225	COMMUNICATION EXPENSE	7,664	10,533	8,313	8,490	7,471	8,500
220-55110-226	RENTAL EXPENSES	200	-	-	-	-	-
220-55110-227	RENTAL EXPENSES	119	4,151	4,283	2,500	2,500	2,500
220-55110-242	REPAIR-MAINTENANCE-EQUIPMENT	2,201	5,366	6,585	5,500	350	5,500
220-55110-250	GROUNDS MAINTENANCE	2,493	2,394	-	-	-	-
220-55110-310	OFFICE SUPPLIES	23,712	20,234	14,608	12,950	13,318	14,000
220-55110-313	POSTAGE	1,941	1,599	839	835	835	835
220-55110-319	MATERIAL RECOVERY	501	-	374	500	500	500
220-55110-320	SUBSCRIPTIONS/DUES	585	507	678	605	595	600
220-55110-321	LIBRARY BOOKS-ADULT	48,710	37,019	44,351	38,200	37,719	38,000
220-55110-322	LIBRARY BOOKS-REFERENCE	2,290	1,987	1,793	2,800	273	2,000
220-55110-323	LIBRARY BOOKS-JUVENILE	21,765	30,358	19,492	25,000	19,476	25,000
220-55110-324	LIBRARY PERIODICALS-ADULT	6,591	7,648	6,500	7,000	6,143	6,500
220-55110-325	LIBRARY PERIODICALS-JUVENILE	1,161	-	481	550	550	550
220-55110-326	AUDIO/VISUAL LIBRARY-ADULT	30,400	20,474	19,453	25,000	10,015	20,000
220-55110-327	AUDIO/VISUAL LIBRARY-JUVENIL	7,391	7,727	3,703	10,000	6,442	12,000
220-55110-328	MACHINE READABLE-ADULT	1,754	3,641	1,989	3,730	3,730	4,100
220-55110-330	TRAVEL EXPENSES	1,265	1,782	2,421	2,500	1,369	2,500
220-55110-331	PROMOTIONS/ADS-PUBLIC ED	3,654	2,393	1,588	2,000	2,185	1,750
220-55110-341	PROGRAM SUPPLIES-ADULT	2,315	1,270	1,586	2,000	2,718	2,100
220-55110-342	PROGRAM SUPPLIES-JUVENILE	2,842	356	4,606	6,000	4,118	2,100
220-55110-343	MISC SUPPLIES-ADULT	214	101	136	-	2,311	-
220-55110-346	SPECIAL PROGRAMING-SUMMER	698	642	296	300	939	300
220-55110-350	CONTINGENCIES	33	-	861	1,300	177	300
220-55110-500	LIBRARY BOARD CHECKING	509	4,642	2,535	-	-	-
220-55110-510	LIBR BD-MM-BUILDING CKS	21,102	8,543	-	-	-	-
220-55110-515	MM BOARD CHECKING	6,775	7,595	5,000	-	-	-
220-55110-810	CAPITAL EQUIPMENT	29,754	14,276	6,013	2,788	6,360	-
		<b>822,053</b>	<b>795,117</b>	<b>763,291</b>	<b>787,123</b>	<b>715,687</b>	<b>766,007</b>

**SPECIAL REVENUE &  
OTHER SPECIAL PURPOSE FUNDS**

**FUND 220  
LIBRARY**



Informational Only: Falls under direction of General Fund Park & Recreation.

**YOUNG LIBRARY FACILITY**

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
100-55111-111	SALARIES/PERMANENT	10,155	12,885	7,492	16,502	16,502	18,120
100-55111-112	SALARIES/OVERTIME	12	-	71	588	588	588
100-55111-114	WAGES/PART-TIME	1,321	293	-	-	709	-
100-55111-117	LONGEVITY PAY	180	180	180	180	180	180
100-55111-118	UNIFORM ALLOWANCES	51	95	60	181	181	29
100-55111-150	MEDICARE TAX/CITY SHARE	167	206	119	265	265	288
100-55111-151	SOCIAL SECURITY/CITY SHARE	714	879	507	1,132	1,132	1,232
100-55111-152	RETIREMENT	708	895	503	1,174	1,174	1,267
100-55111-153	HEALTH INSURANCE	1,801	2,060	1,874	4,324	4,324	4,235
100-55111-155	WORKERS COMPENSATION	437	496	333	734	734	928
100-55111-156	LIFE INSURANCE	4	3	3	10	10	10
100-55111-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
100-55111-158	UNEMPLOYMENT COMPENSATION	-	234	146	200	200	200
100-55111-221	WATER & SEWER	2,653	2,686	2,805	3,000	3,857	2,800
100-55111-222	ELECTRICITY	18,900	15,088	14,179	20,000	17,138	15,000
100-55111-224	GAS	7,046	3,800	4,028	4,000	4,000	4,000
100-55111-227	RENTAL EXPENSES	-	-	-	-	-	-
100-55111-244	HVAC	7,217	13,452	583	3,000	100	-
100-55111-245	FACILITY IMPROVEMENTS	2,047	3,192	2,137	4,500	3,289	3,000
100-55111-246	JANITORIAL SERVICES	15,869	18,869	18,871	20,000	20,000	19,000
100-55111-355	REPAIR & SUPPLIES	1,000	3,119	2,402	2,000	2,000	2,500
	<b>Total:</b>	<b>70,279</b>	<b>78,431</b>	<b>56,293</b>	<b>81,790</b>	<b>76,383</b>	<b>73,378</b>

**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	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
<b>INTERGOVERNMENTAL REVENUES</b>							
235-43510-51	FEDERAL/STATE REIMBURSEMENT	-	(23,341)	-	-	-	-
235-43540-51	RIDE-SHARE GRANTS	137,769	161,009	132,683	135,000	135,000	143,494
	<b>Total Intergovernmental</b>	<b>137,769</b>	<b>137,668</b>	<b>132,683</b>	<b>135,000</b>	<b>135,000</b>	<b>143,494</b>
<b>MISCELLANEOUS REVENUES</b>							
235-48100-51	INTEREST INCOME	-	-	-	-	-	-
235-48600-51	REIMBURSEMENTS/DONATIONS	-	-	-	-	-	-
235-48300-51	SALE OF VEHCILES	-	-	-	-	-	-
	<b>Total Miscellaneous Rev.</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES</b>							
235-49290-51	TRANSFERS IN/GENERAL FUND	1,500	1,500	(1,800)	8,494	8,494	30,000
235-49300-51	FUND BALANCE APPLIED	-	-	-	-	-	-
	<b>Total Other Financing Sources</b>	<b>1,500</b>	<b>1,500</b>	<b>(1,800)</b>	<b>8,494</b>	<b>8,494</b>	<b>30,000</b>
		<b>139,269</b>	<b>139,168</b>	<b>130,883</b>	<b>143,494</b>	<b>143,494</b>	<b>173,494</b>

**RIDE SHARE GRANT EXPENSE DETAIL**

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
<b>RIDE-SHARE PAYMENTS</b>							
235-51350-295	CITY COST	151,124	139,166	130,884	143,494	143,494	143,494
235-51350-340	INNOVATION EXPRESS-CITY SHARE	10,000	-	-	-	-	-
235-51350-860	CAPITAL PURCHASES	-	-	-	-	-	30,000
		<b>161,124</b>	<b>139,166</b>	<b>130,884</b>	<b>143,494</b>	<b>143,494</b>	<b>173,494</b>
<b>FUND BALANCE</b>		<b>30,387</b>	<b>30,389</b>	<b>30,388</b>		<b>30,388</b>	<b>30,388</b>
235-34300	Net Change-Increase/(Decrease)	(21,855)	2	(1)	-	-	-

**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	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
<b>MISC REVENUE</b>							
246-48100-55	INTEREST INCOME	-	-	-	-	-	-
246-48525-55	REC BUSINESS SPONSORSHIP	-	-	-	-	-	-
246-48610-55	FIELD OF DREAMS REVENUE	-	-	-	-	-	-
	Total:	-	-	-	-	-	-
<b>OTHER FINANCIAL SOURCES</b>							
246-49250-55	TOURNAMENT ENTRY FEES	-	-	36,191	25,000	26,500	40,000
246-49251-55	TFOD CONCESSION REVENUE	-	-	24,576	25,000	38,000	28,000
246-49252-55	FIELD OF DREAMS RENTAL	-	-	779	800	-	-
246-49300-55	FUND BALANCE APPLIED	-	-	-	(16,341)	(10,128)	(14,173)
	Total:	-	-	61,546	34,459	54,372	53,827
	<b>Grand Total:</b>	-	-	<b>61,546</b>	<b>34,459</b>	<b>54,372</b>	<b>53,827</b>

**TREYTON'S FIELD OF DREAMS FUND EXPENSE DETAIL**

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
246-55110-114	WAGES/PART-TIME/PERMANENT	-	-	17,309	17,425	27,700	27,000
246-55110-150	MEDICARE TAX/CITY SHARE	-	-	263	254	400	392
246-55110-151	SOCIAL SECURITY/CITY SHARE	-	-	1,125	1,080	1,710	1,674
246-55110-155	WORKERS COMPENSATION	-	-	798	700	1,215	1,261
246-55110-212	PROFESSIONAL SERVICES	-	-	-	-	-	-
246-55110-310	OFFICE SUPPLIES	-	-	-	-	-	-
246-55110-320	SUBSCRIPTIONS/DUES	-	-	-	-	-	-
246-55110-324	PROMOTIONS/ADS	-	-	-	-	-	-
246-55110-330	TRAVEL EXPENSES	-	-	-	-	-	-
246-55110-340	OPERATING SUPPLIES	-	-	944	-	4,977	5,000
246-55110-346	CONCESSION SUPPLY EXPENSE	-	-	16,013	15,000	19,000	16,000
246-55110-350	FIELD & BUILDING MAINT/REPAIRS	-	-	4,477	-	1,434	1,000
246-55110-810	CAPIAL IMPROVEMENTS	-	-	-	-	1,668	1,500
246-55110-913	GENERAL FUND TRANSFER	-	-	-	-	-	-
	Total:	-	-	40,928	34,459	58,104	53,827

<b>FUND BALANCE</b>		-	-	20,618		30,746	44,919
246-34300	Net Change-Increase/(Decrease)	-	-	20,618	-	10,128	14,173

## **DEPARTMENT SERVICE METRICS**

### **GOALS & OBJECTIVES**

#### **2017 RECAP**

- Increased number of tournament teams from 90 teams to 150 teams.
- Showed an Increase in both tournament revenue fees as well as concession revenue for the 2017 season.

#### **2018 OUTLOOK**

- Increase revenues by 10% from Field operations through expanded program offerings, increased concessions sales, and additional tournament fees. To be completed by the end of Q4 2018.
- Utilize a portion of existing revenues to fund Field-related work performed by the Athletic Coordinator.
- Explore and develop additional programming at the Field during the week, including possible weekday instructional camp opportunities.

**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	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
<b>AQUATIC CTR-MEMBERSHIPS</b>							
247-41000-55	FAMILY MEMBERSHIP REVENUE	-	-	121,074	150,000	240,000	250,000
247-41100-55	ADULT MEMBERSHIP REVENUE	-	-	-	30,000	-	5,000
247-41200-55	YOUTH MEMBERSHIP REVENUE	-	-	-	30,000	-	-
247-41300-55	SENIOR MEMBERSHIP REVENUE	-	-	-	30,000	-	-
247-41350-55	SILVER SNEAKERS MEMBERSHIP	-	-	2,130	-	6,500	6,000
247-41400-55	COUPLE MEMBERSHIP REVENUE	-	-	-	20,000	-	-
247-41500-55	COLLEGE STUDENT MEMBERSHIPS	-	-	1,072	8,324	2,807	2,000
	Total:	-	-	124,276	268,324	249,307	263,000
<b>AQUATIC CTR-PASSES</b>							
247-42000-55	ADULT DAY PASSES	-	-	25,973	80,000	80,000	90,000
247-42100-55	YOUTH DAY PASSES	-	-	19,169	80,000	65,000	70,000
247-42300-55	GROUP RATES	-	-	4,329	5,178	23,000	30,000
	Total:	-	-	49,472	165,178	168,000	190,000
<b>AQUATIC CTR-CLASSES</b>							
247-43000-55	SWIM LESSONS	-	-	15,219	40,000	28,000	35,000
247-43200-55	LAND FITNESS CLASSES	-	-	6,481	40,000	19,000	25,000
247-43300-55	WATER CLASSES	-	-	3,050	16,846	49,992	12,000
	Total:	-	-	24,750	96,846	96,992	72,000
<b>AQUATIC CTR-RENTALS</b>							
247-44000-55	MEETING ROOM RENTALS	-	-	1,971	1,500	3,000	3,200
247-44100-55	WHITEWATER SCHOOL DIST RENTAL	-	-	175	20,500	1,600	2,000
247-44200-55	BIRTHDAY PARTIES	-	-	7,889	8,000	16,000	21,000
	Total:	-	-	10,034	30,000	20,600	26,200
<b>AQUATIC CTR-OTHER INCOME</b>							
247-45000-55	LIFE GUARD REIMB WHS	-	-	-	2,000	-	2,000
247-45050-55	DONATIONS	-	-	-	-	5,000	2,500
247-45100-55	GIFT CERTIFICATES	-	-	-	1,555	500	500
247-45200-55	MASSAGE	-	-	-	5,000	700	1,200
247-45300-55	PERSONAL TRAINING REVENUE	-	-	-	2,000	1,200	1,200
247-45400-55	CONCESSIONS STAND	-	-	23,455	48,000	48,000	48,000
247-45500-55	PRO-SHOP INCOME	-	-	1,677	-	3,000	3,500
247-45600-55	INTEREST INCOME	-	-	1,589	-	387	387
247-45700-55	STATE SALES TAX	-	-	-	9,000	120	-
	Total:	-	-	26,721	67,555	58,907	59,287

**SPECIAL REVENUE &  
OTHER SPECIAL PURPOSE FUNDS**

**FUND 247  
AQUATIC CENTER**



**AQUATIC CENTER FUND OPERATING REVENUE DETAIL**

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
<b>AQUATIC CTR-OTHER FIN SOURCES</b>							
247-49275-55	TRANSFER IN	-	-	14,112	-	38,210	-
247-49280-55	WUSD CONTRIBUTION	-	-	39,000	78,000	78,000	78,000
247-49290-55	GENERAL FUND TRANSFER	-	-	-	78,000	78,000	78,000
247-49300-55	FUND BALANCE APPLIED	-	-	-	(15,678)	(1,494)	(42,571)
	Total:	-	-	53,112	140,322	192,716	113,429
	<b>Total Operating Revenue:</b>	-	-	<b>288,366</b>	<b>768,225</b>	<b>786,522</b>	<b>723,916</b>

**AQUATIC CENTER FUND OPERATING EXPENSE DETAIL**

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
<b>WAC- MANAGEMENT</b>							
247-55100-111	SALARIES/PERMANENT	-	-	47,875	86,424	86,424	86,348
247-55100-112	WAGES/OVERTIME	-	-	-	-	1,109	-
247-55100-113	WAGES/TEMPORARY	-	-	-	-	2,600	-
247-55100-150	MEDICARE TAX/CITY SHARE	-	-	678	1,323	1,571	1,287
247-55100-151	SOCIAL SECURITY/CITY SHARE	-	-	2,898	5,656	6,719	5,502
247-55100-152	RETIREMENT	-	-	3,094	5,877	7,036	5,785
247-55100-153	HEALTH INSURANCE	-	-	14,396	25,841	25,841	19,834
247-55100-155	WORKERS COMPENSATION	-	-	-	-	2,041	4,145
247-55100-156	LIFE INSURANCE	-	-	30	43	64	43
	Total:	-	-	68,971	125,164	133,405	122,944
<b>WAC-FRONT DESK</b>							
247-55150-113	WAGES/TEMPORARY	-	-	26,306	62,544	102,134	62,544
247-55150-150	MEDICARE TAX/CITY SHARE	-	-	363	907	1,526	907
247-55150-151	SOCIAL SECURITY/CITY SHARE	-	-	1,551	3,878	6,526	3,878
247-55150-155	WORKERS COMPENSATION	-	-	1,101	2,514	4,631	2,921
	Total:	-	-	29,321	69,843	114,907	70,249
<b>WAC-FITNESS</b>							
247-55200-114	WAGES/PART-TIME/PERMANENT	-	-	12,789	22,480	30,000	22,480
247-55200-150	MEDICARE TAX/CITY SHARE	-	-	177	326	545	326
247-55200-151	SOCIAL SECURITY/CITY SHARE	-	-	759	1,394	2,330	1,394
247-55200-155	WORKERS COMPENSATION	-	-	538	904	1,654	1,050
	Total:	-	-	14,263	25,104	34,529	25,250
<b>WAC-AQUATIC</b>							
247-55300-112	WAGES/OVERTIME	-	-	1,913	-	1,149	-
247-55300-114	WAGES/PART-TIME/PERMANENT	-	-	102,858	221,430	220,000	198,290
247-55300-150	MEDICARE TAX/CITY SHARE	-	-	1,454	2,875	2,875	2,875
247-55300-151	SOCIAL SECURITY/CITY SHARE	-	-	6,216	12,294	12,294	12,294
247-55300-155	WORKERS COMPENSATION	-	-	4,408	7,971	7,971	9,260
	Total:	-	-	116,848	244,570	244,289	222,719
<b>WAC-MAINTENANCE</b>							
247-55400-114	WAGES/PART-TIME/PERMANENT	-	-	47	-	-	-
247-55400-150	MEDICARE TAX/CITY SHARE	-	-	1	-	-	-
247-55400-151	SOCIAL SECURITY/CITY SHARE	-	-	3	-	-	-
247-55400-155	WORKERS COMPENSATION	-	-	2	-	-	-
247-55400-250	CONTRACTED SERVICES	-	-	96	-	-	-
	Total:	-	-	148	-	-	-

**SPECIAL REVENUE &  
OTHER SPECIAL PURPOSE FUNDS**

**FUND 247  
AQUATIC CENTER**



**AQUATIC CENTER FUND OPERATING EXPENSE DETAIL**

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
<b>WAC-ADMIN EXPENSES</b>							
247-55500-225	TELEPHONE	-	-	2,520	-	3,200	3,200
247-55500-246	CLEANING & SUPPLIES	-	-	9,434	10,000	9,000	9,000
247-55500-310	OFFICE SUPPLIES	-	-	1,708	1,500	1,500	1,500
247-55500-320	CHAMBER DUES & EXPENSES	-	-	371	-	2,000	-
247-55500-340	FITNESS CLASS SUPPLIES	-	-	1,794	1,000	1,333	2,000
247-55500-343	POSTAGE	-	-	-	600	-	600
247-55500-650	CREDIT CARD PROCESSING FEES	-	-	-	3,000	-	3,000
247-55500-652	BANK CHARGES	-	-	-	-	12	5
247-55500-654	PERMITS & FEES	-	-	655	709	693	700
247-55500-656	MEMBER KEY TAGS	-	-	295	600	590	600
247-55500-658	FAMILY PARTNERSHIP PAYOUTS	-	-	-	2,000	1,000	1,000
	<b>Total:</b>	-	-	<b>16,777</b>	<b>19,409</b>	<b>19,328</b>	<b>21,605</b>
<b>WAC-POOL EXPENSES</b>							
247-55600-340	LIFEGUARD SUPPLIES	-	-	579	600	500	500
247-55600-342	WSI CLASS EXPENSE	-	-	300	1,500	800	1,000
247-55600-344	LIFEGUARD CLASS EXPENSE	-	-	608	4,000	1,200	2,000
247-55600-346	GENERAL POOL MAINTENANCE	-	-	9,727	4,000	20,000	4,000
247-55600-348	POOL EQUIPMENT	-	-	-	500	500	500
247-55600-350	POOL CHEMICALS	-	-	9,113	11,000	20,000	15,925
	<b>Total:</b>	-	-	<b>20,327</b>	<b>21,600</b>	<b>43,000</b>	<b>23,925</b>
<b>WAC-UTILITIES/HVAC</b>							
247-55700-221	WATER/SEWER UTILITIES	-	-	12,432	21,000	34,000	21,000
247-55700-222	ELECTRIC UTILITIES	-	-	52,926	103,312	89,000	98,000
247-55700-224	GAS UTILITIES	-	-	19,450	62,923	61,000	62,923
247-55700-244	HVAC SUPPLIES	-	-	12,838	1,000	6,000	1,000
247-55700-355	REPAIR/MAINT SUPPLIES	-	-	1,615	-	24,000	-
	<b>Total:</b>	-	-	<b>99,260</b>	<b>188,235</b>	<b>214,000</b>	<b>182,923</b>
<b>WAC-OTHER EXPENSES</b>							
247-55800-324	MARKETING	-	-	3,083	30,000	5,000	10,000
247-55800-340	OPERATING SUPPLIES	-	-	756	-	7,033	-
247-55800-341	JANITORIAL/CLEANING SUPPLIES	-	-	-	-	95	-
247-55800-342	CONCESSION SUPPLIES	-	-	17,564	41,000	41,000	41,000
247-55800-344	LAND FITNESS SPECIAL EVENTS	-	-	-	-	712	-
247-55800-346	PRO-SHOP INVENTORY	-	-	623	3,300	2,000	3,300
247-55800-600	SALES TAX EXPENSE	-	-	-	-	5,062	-
247-55800-913	GENERAL FUND TRANSFER	-	-	60	-	-	-
	<b>Total:</b>	-	-	<b>22,085</b>	<b>74,300</b>	<b>60,902</b>	<b>54,300</b>
	<b>Total Operating Expenses:</b>	-	-	<b>388,000</b>	<b>768,225</b>	<b>864,360</b>	<b>723,916</b>
	<b>Total Operating Revenue:</b>	-	-	<b>288,366</b>	<b>768,225</b>	<b>786,522</b>	<b>723,916</b>
	<b>Total Operating Expenses:</b>	-	-	<b>388,000</b>	<b>768,225</b>	<b>864,360</b>	<b>723,916</b>
	<b>Total Operating Net:</b>	-	-	<b>(99,635)</b>	-	<b>(77,838)</b>	<b>0</b>

**AQUATIC CENTER FUND CAPITAL REVENUE DETAIL**

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
247-49285-55	WUSD CAPITAL IMPROVE CONT	-	-	25,000	50,000	50,000	50,000
247-49295-55	GENERAL FUND CAP IMPROVE CONT	-	-	50,000	50,000	50,000	50,000
	<b>Total Capital Revenue:</b>	-	-	<b>75,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>

**AQUATIC CENTER FUND CAPITAL EXPENSE DETAIL**

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
247-55800-810	CAPITAL EQUIPMENT	-	-	145,533	-	995	-
247-55800-820	CAPITAL IMPROVEMENTS	-	-	15,170	100,000	20,000	100,000
	<b>Total Capital Expenses:</b>	-	-	<b>160,703</b>	<b>100,000</b>	<b>20,995</b>	<b>100,000</b>

	<b>Total Capital Revenue:</b>	-	-	<b>75,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
	<b>Total Capital Expenses:</b>	-	-	<b>160,703</b>	<b>100,000</b>	<b>20,995</b>	<b>100,000</b>
	<b>Total Capital Net:</b>	-	-	<b>(85,703)</b>	-	<b>79,005</b>	-

<b>FUND BALANCE</b>		2014	2015	2016	2017	2017	2018
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACT-EST	BUDGET
247-34300	Net Change-Increase/(Decrease)	-	-	(185,338)	-	(183,844)	(141,273)

**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 Schools curricular and extracurricular activities.

**GOALS & OBJECTIVES**

**2017 RECAP**

- 44 different groups have visited the Aquatic Center. Groups now include Kid’s Escape, Boy Scouts, Cub Scouts, School for the Deaf, day cares, day camps, sports teams and numerous school districts as incentive.
- The department completed its first full year of operation of the facility.
- Aquatic center saw increased attendance and revenues through rentals of facility.
- Expansion of services to include more health and wellness classes.

**2018 OUTLOOK**

- Review current operations and programming to identify at least two operational efficiencies and/or new revenue streams to increase operating revenues and decrease operating expenditures. Review to be completed by Q4 2018.
- Initiate a corporate sponsorship drive and increase the number of memberships, rentals, and fitness memberships from corporate partners in 2018.
- Prioritize and execute HVAC and other improvements to the facility. To be completed by Q4 2018.
- Prioritize planned fitness equipment replacements and seek funding support through the Friends of the Aquatic Center group from individuals and service clubs within the community.

**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.

- **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	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
<b>PUBLIC CHARGES FOR SERVICE</b>							
248-46312-55	MISC DEPT EARNINGS	-	(200)	-	-	-	-
248-46730-55	REC FEES - CLEARING ACCT	-	4,577	-	-	-	-
248-46732-55	AFTER SCHOOL PROG REVENUE	6,434	70,035	70,737	71,000	70,737	72,000
248-46733-55	SUMMER CAMP	-	4,501	15,868	16,000	21,906	22,000
248-46734-55	DANCE REVENUE	933	9,102	8,032	9,000	8,032	9,000
248-46736-55	INSTRUCTION REVENUE	93	2,493	2,778	2,900	3,000	3,200
248-46737-55	CLUB BASKETBALL REVENUE	-	-	-	-	400	-
248-46738-55	SPORTS REVENUE	104	54,305	60,877	60,000	60,000	62,000
248-46739-55	SWL BASKETBALL LEAGUE	-	-	-	-	9,925	10,000
248-46740-55	CONTRACTUAL GYMNASTICS	619	4,978	5,289	6,000	6,000	6,000
248-46742-55	CONTRACTUAL ZUMBA	155	2,114	-	-	-	-
	<b>Total Public Charges for Service</b>	<b>8,338</b>	<b>151,906</b>	<b>163,580</b>	<b>164,900</b>	<b>180,000</b>	<b>184,200</b>
<b>SPONSORSHIP &amp; DONATIONS</b>							
248-48100-55	INTEREST INCOME	-	-	-	-	-	-
248-48525-55	REC BUSINESS SPONSORSHIP	-	5,462	8,400	8,500	4,000	7,500
248-48600-55	MISC REVENUE-SPONSORSHIP	-	1,950	-	-	-	-
248-48610-55	FIELD OF DREAMS REVENUE	-	563	-	-	-	-
	<b>Total Sponsorships &amp; Donations</b>	<b>-</b>	<b>7,975</b>	<b>8,400</b>	<b>8,500</b>	<b>4,000</b>	<b>7,500</b>
<b>TOURNAMENT &amp; CONCESSION OPERATION</b>							
248-49250-55	TOURNAMENT ENTRY FEES	-	18,941	-	-	-	-
248-49251-55	CONCESSIONS REVENUE	-	24,010	-	-	-	-
248-49252-55	FIELD OF DREAMS RENTAL	-	1,685	-	-	-	-
248-49253-55	MISC REVENUE	-	-	-	-	7,861	-
248-49300-55	FUND BALANCE APPLIED	-	-	-	(494)	(6,483)	(5,521)
	<b>Total Tourn &amp; Concession Ops</b>	<b>-</b>	<b>44,635</b>	<b>-</b>	<b>(494)</b>	<b>1,378</b>	<b>(5,521)</b>
	<b>248 - Park &amp; Rec Spec Rev</b>	<b>8,338</b>	<b>204,516</b>	<b>171,980</b>	<b>172,906</b>	<b>185,378</b>	<b>186,179</b>

**PARK & REC SPECIAL REVENUE FUND EXPENSE DETAIL**

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
248-55110-114	WAGES/PART-TIME/PERMANENT	-	85,010	65,492	83,763	83,763	85,763
248-55110-150	MEDICARE TAX/CITY SHARE	-	1,232	941	1,214	1,214	1,244
248-55110-151	SOCIAL SECURITY/CITY SHARE	-	5,269	4,022	5,194	5,194	5,317
248-55110-155	WORKERS COMPENSATION	-	2,999	2,885	3,368	3,368	4,005
248-55110-211	PROFESSIONAL DEVELOPMENT	-	-	150	-	535	-
248-55110-212	PROFESSIONAL SERVICES	-	-	-	-	-	-
248-55110-320	SUBSCRIPTIONS/DUES	-	-	349	-	100	-
248-55110-324	PROMOTIONS/ADS	-	-	413	-	358	-
248-55110-340	OPERATING SUPPLIES	-	3,306	77	-	-	-
248-55110-342	PROGRAM SUPPLIES	-	64,204	-	-	-	-
248-55110-345	VOLUNTEER EXPENSES	-	-	128	-	-	-
248-55110-346	CONCESSION SUPPLIES	-	11,231	-	-	-	-
248-55110-347	CONTRACTUAL-ZUMBA	-	625	-	-	-	-
248-55110-400	TEE & ROOKIE BALL-SUPPLIES	-	-	678	-	765	-
248-55110-405	BASKETBALL-SUPPLIES	-	-	592	-	1,350	-
248-55110-410	CLUB BASKETBALL-SUPPLIES	-	-	35,066	8,400	8,400	8,400
248-55110-411	SWL CLUB BASKETBALL-SUPPLIES	-	-	-	-	7,968	-
248-55110-415	GOLF INSTRUCTION-SUPPLIES	-	-	1,450	1,450	510	1,450
248-55110-417	VOLLEYBALL-SUPPLIES	-	-	-	-	451	-
248-55110-420	TOURNAMENT TEAMS-SUPPLIES	-	-	3,650	3,400	5,176	5,000
248-55110-425	YOUTH BASE & SOFTBALL-SUPPLIES	-	-	8,301	8,000	6,000	7,000
248-55110-430	START SMART SPORTS-SUPPLIES	-	-	518	-	680	800
248-55110-435	FLAG FOOTBALL-SUPPLIES	-	-	1,528	1,000	1,000	1,000
248-55110-440	TACKLE FOOTBALL-SUPPLIES	-	-	8,345	9,500	9,500	9,000
248-55110-445	ADULT SOFTBALL-SUPPLIES	-	-	-	-	235	-
248-55110-450	DANCE-SUPPLIES	-	-	546	1,100	1,710	1,600
248-55110-455	TAE KWON DO-SUPPLIES	-	-	-	100	-	100
248-55110-460	GYMNASTICS-SUPPLIES	-	-	1,084	1,200	-	1,200
248-55110-462	FISHING SUPPLIES	-	-	33	-	72	-
248-55110-470	SUMMER CAMP-SUPPLIES	-	-	2,670	2,500	3,072	2,600
248-55110-475	AFTER SCHOOL-SUPPLIES	-	-	14,392	12,000	12,000	12,000
248-55110-485	TENNIS-SUPPLIES	-	-	1,872	1,100	1,100	1,100
248-55110-790	PROGRAM ASSISTANCE	-	-	-	600	600	600
248-55110-810	CAPIAL IMPROVEMENTS	-	1,179	5,845	-	-	-
248-55110-913	GENERAL FUND TRANSFER	-	19,345	29,017	29,017	29,017	38,000
	<b>Total:</b>	-	<b>194,401</b>	<b>190,043</b>	<b>172,906</b>	<b>184,138</b>	<b>186,179</b>

<b>FUND BALANCE</b>		<b>8,338</b>	<b>18,453</b>	<b>390</b>		<b>6,873</b>	<b>12,394</b>
248-34300	Net Change-Increase/(Decrease)	8,338	10,115	(18,063)	-	6,483	5,521

**FUND TYPE  
SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT  
FINANCE**

**FUND DESCRIPTION**

**FUND 290**

Fund depleted in 2017 to purchase 3 Life Pak systems for the rescue squad as approved by the Whitewater Fire Department Board of Directors.

**RESCUE SQUAD TRUST FUND REVENUE DETAIL**

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
<b>MISCELLANEOUS REVENUES</b>							
290-48100-52	INTEREST INCOME	168	283	199	-	183	-
	Total Miscellaneous Rev.	168	283	199	-	183	-
<b>OTHER FINANCING SOURCES</b>							
290-49300-52	FUND BALANCE APPLIED	-	-	-	-	54,406	-
	Total Other Financing Sources	-	-	-	-	54,406	-
		<b>168</b>	<b>283</b>	<b>199</b>	<b>-</b>	<b>54,589</b>	<b>-</b>

**RESCUE SQUAD TRUST FUND EXPENSE DETAIL**

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
290-52200-810	CAPITAL EQUIPMENT	-	-	-	-	-	-
290-52200-820	ROLLING STOCK	-	-	-	-	-	-
290-57500-650	TRANSFER OUT-OTHER FUNDS	-	-	-	-	54,589	-
		-	-	-	-	54,589	-

<b>FUND BALANCE</b>		53,925	54,207	54,406		(0)	(0)
290-34300	Net Change-Increase/(Decrease)	168	283	199	-	(54,406)	-

**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	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
452-48100-57	INTEREST INCOME	56	106	70	30	76	10
452-48400-57	INS. CLAIMS RECOVERY	650	200	-	-	-	-
452-48500-57	DONATIONS	12	19	15	-	7	-
452-49300-57	FUND BALANCE APPLIED	-	-	-	470	9,309	(10)
	<b>Total:</b>	<b>718</b>	<b>325</b>	<b>85</b>	<b>500</b>	<b>9,392</b>	<b>-</b>

**BIRGE FOUNTAIN RESTORATION EXPENSE DETAIL**

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
452-57500-820	RESTORATION OF FOUNTAIN	200	324	4,025	500	9,392	-
	<b>Total:</b>	<b>200</b>	<b>324</b>	<b>4,025</b>	<b>500</b>	<b>9,392</b>	<b>-</b>

<b>FUND BALANCE</b>		20,080	20,081	16,141		6,832	6,842
452-34300	Net Change-Increase/(Decrease)	518	1	(3,940)	-	(9,309)	10

**SPECIAL REVENUE &  
OTHER SPECIAL PURPOSE FUNDS**

**FUND 459  
DEPOT RESTORATION**



**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	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
<b>INTERGOVERNMENTAL REVENUES</b>							
459-43355-57	TRANSFER IN-OTHER FUNDS	-	-	-	-	-	-
459-43510-57	FEDERAL/STATE GRANT	-	-	-	-	-	-
	Total Intergovernmental	-	-	-	-	-	-
<b>MISCELLANEOUS REVENUES</b>							
459-48100-57	INTEREST INCOME	-	-	-	-	-	-
459-48545-57	DONATIONS	-	-	-	-	-	-
459-48600-57	BID DOC FEE-DEPOT	-	-	-	-	-	-
	Total Miscellaneous Rev.	-	-	-	-	-	-
<b>OTHER FINANCING SOURCES</b>							
459-49300-57	FUND BALANCE APPLIED	-	-	-	-	-	5,000
	Total Other Financing Sources	-	-	-	-	-	5,000
	<b>Total:</b>	-	-	-	-	-	<b>5,000</b>

**DEPOT RESTORATION EXPENSE DETAIL**

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
459-57500-212	ADMIN/LEGAL	-	-	-	-	-	-
459-57500-650	TRANSFER OUT	-	-	-	-	-	-
459-57500-820	CONSTRUCTION	-	-	-	-	-	5,000
459-57500-821	DESIGN/ENGINEERING	-	-	-	-	-	-
459-57500-822	CONSTRUCTION ADMINISTRATION	-	-	-	-	-	-
459-57500-830	CONTINGENCIES	-	-	-	-	-	-
	<b>Total:</b>	-	-	-	-	-	<b>5,000</b>

<b>FUND BALANCE</b>		35,232	35,232	35,232		35,232	30,232
459-34300	Net Change-Increase/(Decrease)	-	-	-	-	-	(5,000)

**FUND TYPE  
CAPITAL PROJECT**

**ASSOCIATED DEPARTMENT  
PARK & RECREATION**

**FUND DESCRIPTION**

**FUND 466**

The Multi-Use Trail Extension Fund (#266) was established in 2003 to build a park trails project, funded by a general fund transfer. The project was abandoned when it failed to gain approval required from the adjacent township.

- **Fund Balance** has been retained for original project purposes. The project is being abandoned as part of the 2018 budget process. The carried fund balance is being reclaimed and transferred into the General Fund for general purposes as part of the 2018 budget.
- **Primary Funding Source** transfer from the General Fund.
- **Audit Classification:** Governmental, Non-Major.

**MULTI-USE TRAIL EXTENSION FUND REVENUE DETAIL**

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
<b>INTERGOVERNMENTAL REVENUES</b>							
466-43355-57	GENERAL FUND TRANSFER	-	-	-	-	-	-
466-43510-57	FEDERAL/STATE GRANT	-	-	-	-	-	-
	Total Intergovernmental	-	-	-	-	-	-
<b>MISCELLANEOUS REVENUES</b>							
466-48100-57	INTEREST INCOME	124	163	250	-	300	350
	Total Miscellaneous Rev.	124	163	250	-	300	350
<b>OTHER FINANCING SOURCES</b>							
466-49290-57	TRANSFER IN-OTHER FUNDS	-	-	-	-	-	-
466-49300-57	FUND BALANCE APPLIED	-	-	-	-	(300)	76,510
	Total Other Financing Sources	-	-	-	-	(300)	76,510
		<b>124</b>	<b>163</b>	<b>250</b>	<b>-</b>	<b>-</b>	<b>76,860</b>

**MULTI-USE TRAIL EXTENSION FUND EXPENSE DETAIL**

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
466-57500-650	TRANSFER OUT-OTHER FUNDS	-	-	-	-	-	76,860
466-57500-821	DESIGN/ENGINEERING	-	353	-	-	-	-
466-57500-822	CONSTRUCTION	-	-	-	-	-	-
		-	353	-	-	-	76,860

<b>FUND BALANCE</b>		76,150	75,960	76,210		76,510	(0)
466-34300	Net Change-Increase/(Decrease)	124	(191)	250	-	300	(76,510)

**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	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
<b>MISCELLANEOUS REVENUES</b>							
810-48100-52	INTEREST INCOME	1,618	1,353	740	1,000	1,500	1,100
810-48500-52	DONATIONS	-	-	-	-	-	-
810-48605-52	RENTAL INCOME-CROP LEASES	-	-	1,340	-	-	-
	<b>Total Miscellaneous Revenues</b>	<b>1,618</b>	<b>1,353</b>	<b>2,080</b>	<b>1,000</b>	<b>1,500</b>	<b>1,100</b>
<b>OTHER FINANCING SOURCES</b>							
810-49300-52	FUND BALANCE APPLIED	-	-	-	44,000	5,215	3,900
	<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>44,000</b>	<b>5,215</b>	<b>3,900</b>
	<b>Grand Total:</b>	<b>1,618</b>	<b>1,353</b>	<b>2,080</b>	<b>45,000</b>	<b>6,715</b>	<b>5,000</b>

**RESCUE SQUAD EQUIPMENT & EDUCATION FUND REVENUE DETAIL**

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
810-52280-211	TRAINING-EMT-ADVANCED	12,885	9,195	9,555	10,000	4,803	5,000
810-52280-810	LIFE SAVING EQUIPMENT OUTLAY	8,698	21,275	34,928	35,000	1,912	-
	<b>Total:</b>	<b>21,583</b>	<b>30,470</b>	<b>44,483</b>	<b>45,000</b>	<b>6,715</b>	<b>5,000</b>

<b>FUND BALANCE</b>		246,620	217,503	175,100		169,885	165,985
810-34300	Net Change-Increase/(Decrease)	(19,966)	(29,117)	(42,402)	-	(5,215)	(3,900)

There is no detail for the Life Saving Equipment Outlay. Major purchases are approved on a "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. 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	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
<b>PUBLIC CHARGES FOR SVCS</b>							
820-46600-52	MEMBERSHIP DUES	32,009	41,402	37,000	-	37,000	37,000
820-46620-52	DNR GRANT INCOME	-	-	11,251	-	13,718	-
	Total Public Chgs for Svcs	32,009	41,402	48,251	-	50,718	37,000
<b>MISCELLANEOUS REVENUES</b>							
820-48100-52	INTEREST INCOME	59	35	74	-	256	350
	Total Miscellaneous Rev.	59	35	74	-	256	350
<b>OTHER FINANCING SOURCES</b>							
820-49290-00	TRANSFER IN	-	-	-	-	-	-
820-49300-52	FUND BALANCE APPLIED	-	-	-	-	(27,676)	(10,950)
	Total Other Financing Sources	-	-	-	-	(27,676)	(10,950)
		<b>32,068</b>	<b>41,437</b>	<b>48,325</b>	<b>-</b>	<b>23,298</b>	<b>26,400</b>

**ROCK RIVER STORMWATER GROUP FUND EXPENSE DETAIL**

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
820-52200-219	PROFESSIONAL SERVICES	54,713	66,303	20,319	-	25,399	26,400
820-52200-310	OFFICE SUPPLIES	1,264	-	-	-	-	-
820-52290-820	CAPITAL IMPROVEMENTS	-	-	-	-	-	-
		55,977	66,303	20,319	-	25,399	26,400

<b>FUND BALANCE</b>		26,412	1,546	29,552		57,228	68,178
820-34300	Net Change-Increase/(Decrease	(23,910)	(24,866)	28,006	-	27,676	10,950

**FUND TYPE  
SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT  
CDA**

**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	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
<b>MISCELLANEOUS REVENUES</b>							
920-48410-56	INT. INCOME--DROULLARD MEM	-	12	26	-	27	27
920-48430-56	INSURANCE-REIMBURSEMENT	12,550	-	-	-	-	-
920-48500-56	DONATIONS-BENEVITY IMPACT FD	-	835	-	-	-	-
920-48510-56	DONATIONS-DROULLARD MEN	-	-	650	-	2,500	9,663
	Transfer from Droullard Fund	-	-	-	-	-	-
920-48530-56	WE PAY-PROGRAMS & EVENTS	-	-	311	-	27	-
920-48600-56	MISC INCOME	-	15	500	500	100	13,310
920-48605-56	AFFILIATE FEE-RED HIVE HONEY	-	-	300	-	300	-
920-48610-56	MEDIA-SHARING-SUITES	375	-	-	-	-	-
920-48615-56	VIRTUAL CLIENT-MONTHLY FEE	-	800	4,050	-	650	-
920-48620-56	FACILITY RENTAL REVENUE	2,188	760	625	1,200	800	1,200
920-48627-56	RENT-I-BUTTON-LAB	-	-	-	10,000	-	-
920-48630-56	RENT-LAB	-	-	-	7,500	-	-
920-48631-56	RENT-CESA #2	87,500	74,250	81,000	83,750	83,750	83,750
920-48632-56	RENT-JEDI	9,665	10,858	11,181	11,208	11,308	11,308
920-48633-56	RENT-BLACKTHORNE CAPITAL LLC	51,744	51,744	45,896	37,956	36,753	34,680
920-48635-56	RENT-THERMODATA-#118/120	11,500	14,238	16,720	-	-	-
920-48636-56	RENT-I-BUTTON	14,312	29,314	39,314	41,314	41,975	41,975
920-48637-56	RENT-EDVIEWRATE	4,500	6,000	-	-	-	-
920-48638-56	RENT-SOLOMO	1,500	2,500	-	-	-	-
920-48639-56	RENT-MEEPER	1,500	3,500	100	-	800	1,200
920-48640-56	RENT-REIMER SYSTEMS	525	2,625	2,850	1,800	1,800	1,800
920-48641-56	RENT-BIO-CHAR	275	1,750	1,800	1,800	1,800	1,800
920-48643-56	RENT-SLIPSTREAM-UWW	-	-	-	1,800	1,800	1,800
920-48644-56	RENT-EXTENDED CARE	-	10,680	9,790	10,680	2,540	1,200
920-48645-56	RENT-MOBILE MESH	-	1,998	-	-	-	-
920-48646-56	RENT-CROWDS.IO-UWW	-	-	1,950	1,800	1,800	1,800

**SPECIAL REVENUE &  
OTHER SPECIAL PURPOSE FUNDS**

**FUND 920  
INNOVATION CENTER**



**INNOVATION CENTER OPERATIONS FUND REVENUE DETAIL**

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
920-48647-56	RENT-INSTITUTIONAL MGNT,LLC	-	1,200	1,800	1,800	-	-
920-48649-56	RENT-DE GRAFF & ASSOCIATES	-	700	1,200	1,200	1,750	1,800
920-48650-56	RENT-ABL TECHNOLOGIES,LLC	-	600	-	-	-	-
920-48651-56	RENT-THERMODATA-SUITE 118	-	-	2,500	-	-	-
920-48652-56	RENT-AZ-TECH-UNIV-SUITE 216	-	450	300	-	1,200	600
920-48653-56	RENT-SCANALYTICS	-	450	1,800	1,800	1,800	1,800
920-48654-56	RENT- FINE FOOD CULTURE	-	-	800	1,200	1,200	1,200
920-48655-56	RENT- EARL T HUMPHREY	-	-	800	1,200	1,200	1,200
920-48656-56	RENT- LEXICON STUDIOS	-	-	1,050	1,800	1,650	-
920-48657-56	RENT- ICTECT/PRADEEP JAIN	-	-	1,050	1,800	1,050	-
920-48658-56	RENT- POLCO/NICK MASTRONARDI	-	-	3,150	5,400	5,400	1,800
920-48659-56	RENT-BLACKLINE CONSULTING	-	-	1,200	1,800	1,800	1,800
920-48660-56	RENT-ADVANTAGE MEDIA	-	-	800	1,200	700	-
920-48661-56	RENT-BLUE LINE BATTERIES	-	-	300	-	9,075	19,800
920-48662-56	RENT-KALIBER IMAGING	-	-	-	1,800	1,650	1,200
920-48663-56	RENT-ARROW COMPANIES	-	-	-	1,200	-	-
920-48665-56	RENT-LAKEHOUSELIFESTYLE.COM	-	-	-	1,200	1,100	1,200
920-48667-56	RENT-KAPREP RENT	-	-	-	-	1,800	1,800
920-48668-56	RENT-RADOM CORP RENT	-	-	-	-	1,200	1,200
920-48669-56	RENT-IBUTTONLINK LAB	-	-	-	-	4,125	4,500
920-48670-56	RENT-CLASSMUNITY	-	-	-	-	1,100	1,200
920-48671-56	RENT-IDP INTERACTIVE DEGREE	-	-	-	-	850	750
	<b>Total Miscellaneous Revenues</b>	<b>198,134</b>	<b>215,279</b>	<b>233,812</b>	<b>234,708</b>	<b>227,380</b>	<b>247,363</b>
	<b>OTHER FINANCING SOURCES</b>						
920-49200-56	IN-KIND CITY / INSURANCE	5,692	5,607	6,510	5,618	5,618	5,618
920-49202-56	IN-KIND CITY / FINANCE/ADMIN	8,004	8,004	8,400	10,800	10,800	10,800
920-49205-56	IN-KIND CITY / GROUNDS-DPW	7,337	8,004	8,400	10,800	10,800	10,800
920-49215-56	IN-KIND CITY / BUILDING MAINT	8,671	8,004	8,400	10,800	10,800	10,800
920-49300-56	FUND BALANCE APPLIED	-	-	-	-	23,178	(5,663)
920-49305-56	TRANSFER FROM FUND 100	-	-	-	-	-	26,000
920-49410-56	IN-KIND UNIV / MANAGER SUPPORT	570,019	519,716	315,148	400,158	365,000	345,540
920-49415-56	IN-KIND UNIV / TECH SUPPORT	17,711	-	-	(708)	-	-
	<b>Total Other Financing Sources</b>	<b>617,433</b>	<b>549,335</b>	<b>346,858</b>	<b>437,468</b>	<b>426,196</b>	<b>403,895</b>
	<b>Grand Total:</b>	<b>815,567</b>	<b>764,614</b>	<b>580,671</b>	<b>672,176</b>	<b>653,576</b>	<b>651,258</b>

**SPECIAL REVENUE &  
OTHER SPECIAL PURPOSE FUNDS**

**FUND 920  
INNOVATION CENTER**



**INNOVATION CENTER OPERATIONS FUND EXPENSE DETAIL**

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
920-56500-212	LEGAL SERVICES	-	-	3,356	1,200	1,200	1,200
920-56500-215	PROFESSIONAL SERVICES	410	-	-	500	-	500
920-56500-221	UTILITIES-CITY-H2O/SEWER/STORM	5,232	4,952	4,101	5,000	5,233	5,500
920-56500-222	ELECTRIC UTILITIES	61,012	49,781	59,915	60,000	62,000	60,000
920-56500-225	COMMUNICATIONS-LINES-MOBILE	5,373	3,944	3,534	3,800	3,800	3,800
920-56500-226	MEDIA-MONTHLY	1,469	1,526	1,473	1,400	1,400	1,400
920-56500-243	CONTRACT-PREVENTIVE MAINT	5,352	-	2,393	4,200	4,200	4,200
920-56500-245	BUILDING MAINTENANCE	16,956	20,245	5,832	10,000	6,000	10,000
920-56500-246	JANITORIAL SERVICES	8,250	10,515	16,820	18,000	18,000	18,000
920-56500-250	BLDG MAINT SUPPLIES	10,285	6,745	9,237	8,500	11,500	11,500
920-56500-294	GROUNDS MAINTENANCE/SNOW/ICE	4,610	7,650	6,450	8,000	8,000	8,000
920-56500-311	POSTAGE	-	-	200	500	500	500
920-56500-323	MARKETING EXPENSES	8,466	9,590	13,708	14,000	14,000	14,000
920-56500-340	OFFICE RENTAL EXPENSE	283	-	105	500	500	500
920-56500-341	MISC EXPENSE	150	1,587	78	500	500	4,500
920-56500-500	IN-KIND INS EXPENSE-BLDG	5,692	5,607	6,510	5,618	5,618	5,618
920-56500-502	IN-KIND EXP CITY / FIN-ADMIN	8,004	8,004	8,400	10,800	10,800	10,800
920-56500-505	IN-KIND EXP CITY / GROUNDS-DPW	8,004	8,004	8,400	10,800	10,800	10,800
920-56500-515	IN-KIND EXP CITY / BLD MAINT	8,004	8,004	8,400	10,800	10,800	10,800
920-56500-520	IN-KIND EXP UNIV / MANAGE SVCS	570,019	519,716	315,148	400,158	365,000	345,540
920-56500-530	IN-KIND EXP UNIV / TECH SUP	17,711	-	-	-	-	-
920-56500-650	TRANSFER-PILOT-TID#4	68,500	92,500	92,500	92,500	92,500	92,500
920-56500-660	RENT-PASSTHRU-UWW	-	-	-	5,400	9,225	21,600
920-56500-820	CAPITAL OUTLAY/REPAIR	13,944	-	-	-	12,000	10,000
	<b>DROULLARD Fund Donation &amp; Int. Income</b>						
	<b>Total:</b>	<b>827,724</b>	<b>758,370</b>	<b>566,560</b>	<b>672,176</b>	<b>653,576</b>	<b>651,258</b>

<b>FUND BALANCE</b>		13,821	20,065	34,176		10,998	16,661
920-34300	Net Change-Increase/(Decrease)	(12,158)	6,244	14,111	-	(23,178)	5,663
920-34100							

**Notes:**

A Anticipated new client revenue



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	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
300-4110-00	Local Property Taxes	543,538	571,760	597,725	754,413	754,413	650,072
300-48100-00	Interest Income	284	905	1,715	1,600	2,000	1,600
300-49120-00	Notes Payable-Bond Proceeds	-	-	-	-	-	1,257,957
300-49240-00	TIF Transfer	2,067,440	2,052,396	2,419,908	2,335,261	2,335,261	1,059,449
300-49290-00	Transfer From General Fund	-	-	-	-	-	64,776
300-49300-00	Fund Balance Applied	-	-	-	-	-	496,542
	<b>Total Revenue</b>	<b>2,611,262</b>	<b>2,625,061</b>	<b>3,019,347</b>	<b>3,091,274</b>	<b>3,091,674</b>	<b>3,530,396</b>

**DEBT SERVICE FUNDS**

**FUND 300  
REVENUES & EXPENDITURES**



**DEBT SERVICE FUND EXPENSE DETAIL**

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
300-58000-661	05 Note- GO-3.3mm-TID #4--3.5537%	509,920	512,820	-	-	-	-
300-58000-662	06 STF-TID #4-\$500K-P & I	-	-	-	-	-	-
300-58000-663	08 GO-5.0mm-TID #4--3.596%--P & I	907,500	933,250	941,938	944,125	944,125	-
300-58000	2018 Capital Funding	-	-	-	-	-	64,776
300-58000-665	2008 Note-Local-P & I	-	-	-	-	-	-
300-58000-667	09 GO SWIM-1.005--2.133%-GEN/LSP	157,175	-	144,200	-	-	-
300-58000-668	10 Taxable-BAB-3.290mm-3.47%-TID #4	224,343	272,057	273,388	322,280	322,280	320,280
300-58000-669	10 GO-2.135-290k-2.84%-GEN/TAX	38,735	108,199	42,160	41,080	41,080	-
300-58000-670	10 GO REF-855k--2.1819%-GEN/LSP	180,425	137,363	-	-	-	-
300-58000-671	10 GO BAB--870k--2.84%--GEN/TAX	59,522	58,894	33,385	81,820	81,820	95,198
300-58000-672	10 GO BAB-290k-2.84%--TID # 6	20,640	25,395	25,176	27,178	27,178	26,588
300-58000-673	10 GO BAB-950k-2.84%-TID # 4	28,647	28,841	28,522	42,390	42,390	42,390
300-58000-674	2010 GO-2.135-1.210k-2.08%-TID # 4	205,110	161,015	87,295	-	-	-
300-58000-675	10 GO REF-4.105mm-2.18%-TID # 4	102,188	102,188	997,188	999,288	999,288	1,000,988
300-58000-676	11 GO-700k of 927k-.72%-2 yrs-Gen	-	-	-	-	-	-
300-58000-677	12 GO-5.475mm-5.020mm-GEN/TAX	202,538	360,003	341,050	446,550	446,550	444,850
300-58000-678	14 GO-4.280m-2.645m-GEN/TAX	-	-	172,305	171,500	171,500	200,580
300-58000-679	17-Note 1.350 .91% COMM BK	-	-	-	4,467	4,467	633,446
300-58000-680	17-Note 1.350 1.43% 1ST CIT BK	-	-	-	8,996	8,996	637,975
300-58000-681	17 GO NOTE .1435 1ST CIT AMBUL	-	-	-	-	-	30,853
300-58000-682	17 GO NOTE .1435 COMM BK AMBUL	-	-	-	-	-	30,875
300-58000-900	Bond Issue Expenses	1,614	1,652	1,652	1,600	1,600	1,600
	<b>Total Debt Service</b>	<b>2,638,356</b>	<b>2,701,676</b>	<b>3,088,258</b>	<b>3,091,274</b>	<b>3,091,274</b>	<b>3,530,396</b>

<b>FUND BALANCE</b>		642,067	565,452	496,542		496,542	(0)
300-34300	Net Change-Increase/(Decrease)	(27,093)	(76,615)	(68,910)	-		
300-34301							

# DEBT SERVICE FUNDS

# FUND 300 AMORTIZATION SCHEDULES



## GENERAL FUND DEBT SERVICE

GENERAL TAX LEVY				GENERAL TAX LEVY				GENERAL TAX LEVY				GENERAL TAX LEVY				GENERAL TAX LEVY				GENERAL TAX LEVY				Debt Service Requirement											
2010 G.O. Refunding (10/12/10)				2012 G.O. Refunding (6/17/12)				2014 G.O. Bonds (06/10/2014)				2017 GO Bond-Commercial Bank				2017 GO Bond-1st Citizens St Bank				2017 GO Bond-Commercial Bank				2017 GO Bond-1st Citizens St Bank				Year	Principal	Interest	Rebate	Total			
Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total				
3/1/18		12,598.75	12,598.75	3/1/18		52,425.00	52,425.00	3/1/18		27,790.00	27,790.00	4/15/18	628,978.50	4,467.00	633,445.50	4/15/18	628,978.50	8,996.00	637,974.50	2/15/18	27,308.67	3,565.83	30,874.50	2/15/18	27,321.79	3,531.36	30,853.15	2018	1,867,587.46	206,187.69	(7,105.70)	2,066,669.46			
9/1/18	70,000.00	12,598.75	82,598.75	9/1/18	340,000.00	52,425.00	392,425.00	9/1/18	145,000.00	27,790.00	172,790.00	9/1/18		26,920.00	26,920.00	9/1/18		26,920.00	26,920.00	2/15/19	27,987.26	2,887.24	30,874.50	2/15/19	27,994.14	2,859.01	30,853.15	2019	530,981.40	180,558.75	(6,464.15)	705,076.01			
3/1/19	75,000.00	11,461.25	86,461.25	9/1/19	260,000.00	49,025.00	309,025.00	9/1/19	140,000.00	26,920.00	166,920.00	9/1/19		25,870.00	25,870.00	9/1/19		25,870.00	25,870.00	2/15/20	28,682.72	2,191.78	30,874.50	2/15/20	28,683.05	2,170.10	30,853.15	2020	537,365.77	169,136.88	(5,692.17)	700,810.48			
3/1/20	75,000.00	10,092.50	85,092.50	9/1/20	265,000.00	46,425.00	311,425.00	9/1/20	140,000.00	25,870.00	165,870.00	9/1/20		24,680.00	24,680.00	9/1/20		24,680.00	24,680.00	2/15/21	29,395.45	1,479.05	30,874.50	2/15/21	29,388.90	1,464.25	30,853.15	2021	548,784.35	157,150.80	(4,877.90)	701,057.26			
9/1/21	75,000.00	8,648.75	83,648.75	9/1/21	270,000.00	43,775.00	313,775.00	9/1/21	145,000.00	24,680.00	169,680.00	9/1/21		23,302.50	23,302.50	9/1/21		23,302.50	23,302.50	2/15/22	30,125.90	748.67	30,874.57	2/15/22	30,112.12	741.02	30,853.14	2022	565,238.02	143,904.69	(4,042.47)	705,100.24			
3/1/22	80,000.00	7,167.50	87,167.50	9/1/22	275,000.00	40,737.50	315,737.50	9/1/22	150,000.00	23,302.50	173,302.50	9/1/22		21,802.50	21,802.50	9/1/22		21,802.50	21,802.50	9/1/22				9/1/22				9/1/22				9/1/22			
3/1/23	85,000.00	5,567.50	90,567.50	9/1/23	280,000.00	37,643.75	317,643.75	9/1/23	150,000.00	21,802.50	171,802.50	9/1/23		20,152.50	20,152.50	9/1/23		20,152.50	20,152.50	9/1/23				9/1/23				9/1/23				9/1/23			
3/1/24	85,000.00	3,782.50	88,782.50	9/1/24	290,000.00	34,493.75	324,493.75	9/1/24	155,000.00	20,152.50	175,152.50	9/1/24		18,408.75	18,408.75	9/1/24		18,408.75	18,408.75	9/1/24				9/1/24				9/1/24				9/1/24			
9/1/25	85,000.00	1,933.75	86,933.75	9/1/25	295,000.00	31,231.25	326,231.25	9/1/25	160,000.00	18,408.75	178,408.75	9/1/25		16,680.00	16,680.00	9/1/25		16,680.00	16,680.00	9/1/25				9/1/25				9/1/25				9/1/25			
9/1/26	85,000.00	1,933.75	86,933.75	9/1/26	300,000.00	27,838.75	327,838.75	9/1/26	165,000.00	16,680.00	181,680.00	9/1/26		15,080.00	15,080.00	9/1/26		15,080.00	15,080.00	9/1/26				9/1/26				9/1/26				9/1/26			
3/1/27	85,000.00	1,933.75	86,933.75	9/1/27	305,000.00	24,238.75	329,238.75	9/1/27	170,000.00	15,080.00	185,080.00	9/1/27		13,800.00	13,800.00	9/1/27		13,800.00	13,800.00	9/1/27				9/1/27				9/1/27				9/1/27			
3/1/28	85,000.00	1,933.75	86,933.75	9/1/28	310,000.00	20,426.25	330,426.25	9/1/28	175,000.00	13,800.00	188,800.00	9/1/28		12,400.00	12,400.00	9/1/28		12,400.00	12,400.00	9/1/28				9/1/28				9/1/28				9/1/28			
9/1/29	85,000.00	1,933.75	86,933.75	9/1/29	315,000.00	16,331.25	331,331.25	9/1/29	180,000.00	12,400.00	192,400.00	9/1/29		11,050.00	11,050.00	9/1/29		11,050.00	11,050.00	9/1/29				9/1/29				9/1/29				9/1/29			
9/1/30	85,000.00	1,933.75	86,933.75	9/1/30	320,000.00	11,050.00	331,050.00	9/1/30	185,000.00	11,050.00	196,050.00	9/1/30		9,600.00	9,600.00	9/1/30		9,600.00	9,600.00	9/1/30				9/1/30				9/1/30				9/1/30			
9/1/31	85,000.00	1,933.75	86,933.75	9/1/31	325,000.00	5,606.25	330,606.25	9/1/31	190,000.00	9,600.00	199,600.00	9/1/31		8,150.00	8,150.00	9/1/31		8,150.00	8,150.00	9/1/31				9/1/31				9/1/31				9/1/31			
9/1/32	85,000.00	1,933.75	86,933.75	9/1/32	330,000.00	5,606.25	335,606.25	9/1/32	195,000.00	8,150.00	203,150.00	9/1/32		6,700.00	6,700.00	9/1/32		6,700.00	6,700.00	9/1/32				9/1/32				9/1/32				9/1/32			
9/1/33	85,000.00	1,933.75	86,933.75	9/1/33	335,000.00	5,606.25	340,606.25	9/1/33	200,000.00	6,700.00	206,700.00	9/1/33		5,250.00	5,250.00	9/1/33		5,250.00	5,250.00	9/1/33				9/1/33				9/1/33				9/1/33			
9/1/34	85,000.00	1,933.75	86,933.75	9/1/34	340,000.00	5,606.25	345,606.25	9/1/34	205,000.00	5,250.00	210,250.00	9/1/34		3,800.00	3,800.00	9/1/34		3,800.00	3,800.00	9/1/34				9/1/34				9/1/34				9/1/34			
9/1/35	85,000.00	1,933.75	86,933.75	9/1/35	345,000.00	5,606.25	350,606.25	9/1/35	210,000.00	3,800.00	213,800.00	9/1/35		2,350.00	2,350.00	9/1/35		2,350.00	2,350.00	9/1/35				9/1/35				9/1/35				9/1/35			
9/1/36	85,000.00	1,933.75	86,933.75	9/1/36	350,000.00	5,606.25	355,606.25	9/1/36	215,000.00	2,350.00	217,350.00	9/1/36		900.00	900.00	9/1/36		900.00	900.00	9/1/36				9/1/36				9/1/36				9/1/36			
9/1/37	85,000.00	1,933.75	86,933.75	9/1/37	355,000.00	5,606.25	360,606.25	9/1/37	220,000.00	900.00	220,900.00	9/1/37		750.00	750.00	9/1/37		750.00	750.00	9/1/37				9/1/37				9/1/37				9/1/37			
9/1/38	85,000.00	1,933.75	86,933.75	9/1/38	360,000.00	5,606.25	365,606.25	9/1/38	225,000.00	750.00	225,750.00	9/1/38		600.00	600.00	9/1/38		600.00	600.00	9/1/38				9/1/38				9/1/38				9/1/38			
9/1/39	85,000.00	1,933.75	86,933.75	9/1/39	365,000.00	5,606.25	370,606.25	9/1/39	230,000.00	600.00	230,600.00	9/1/39		450.00	450.00	9/1/39		450.00	450.00	9/1/39				9/1/39				9/1/39				9/1/39			
9/1/40	85,000.00	1,933.75	86,933.75	9/1/40	370,000.00	5,606.25	375,606.25	9/1/40	235,000.00	450.00	235,450.00	9/1/40		300.00	300.00	9/1/40		300.00	300.00	9/1/40				9/1/40				9/1/40				9/1/40			
9/1/41	85,000.00	1,933.75	86,933.75	9/1/41	375,000.00	5,606.25	380,606.25	9/1/41	240,000.00	300.00	240,300.00	9/1/41		150.00	150.00	9/1/41		150.00	150.00	9/1/41				9/1/41				9/1/41				9/1/41			
9/1/42	85,000.00	1,933.75	86,933.75	9/1/42	380,000.00	5,606.25	385,606.25	9/1/42	245,000.00	150.00	245,150.00	9/1/42		0.00	0.00	9/1/42		0.00	0.00	9/1/42				9/1/42				9/1/42				9/1/42			
9/1/43	85,000.00	1,933.75	86,933.75	9/1/43	385,000.00	5,606.25	390,606.25	9/1/43	250,000.00	0.00	250,000.00	9/1/43				9/1/43				9/1/43				9/1/43				9/1/43				9/1/43			
9/1/44	85,000.00	1,933.75	86,933.75	9/1/44	390,000.00	5,606.25	395,606.25	9/1/44	255,000.00		255,000.00	9/1/44				9/1/44				9/1/44				9/1/44				9/1/44				9/1/44			
9/1/45	85,000.00	1,933.75	86,933.75	9/1/45	395,000.00	5,606.25	400,606.25	9/1/45	260,000.00		260,000.00	9/1/45				9/1/45				9/1/45				9/1/45				9/1/45				9/1/45			
9/1/46	85,000.00	1,933.75	86,933.75	9/1/46	400,000.00	5,606.25	405,606.25	9/1/46	265,000.00		265,000.00	9/1/46				9/1/46				9/1/46				9/1/46				9/1/46				9/1/46			
9/1/47	85,000.00	1,933.75	86,933.75	9/1/47	405,000.00																														

**DEBT SERVICE FUNDS**

**FUND 300  
AMORTIZATION SCHEDULES**



**TID 4 DEBT SERVICE**

TID # 4					TID # 4				TID # 4				Debt Service Requirement					
2010 GO Com Dev Bonds (BAB) -(02/9/10) Source Of Funding: TID #4 Original Issue: 3,290,000; Int 3.47%					2010 GO Refunding Bonds -(09/1/10) Source Of Funding: TID #4 Original Issue: 5,000,000; Int 2.1819% (TIC)				2010 GO (BAB) -(10/12/10) Source Of Funding: TID #4 Original Issue: 2,110,000; Int 2.8219 (tic-net)									
					<b>TID # 4 PORTION: \$4,105,000</b>				<b>TID # 4 PORTION: \$950,000</b>									
Due Date	Principal	Interest	Rebate	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Rebate	Total	Year	Principal	Interest	Rebate	Total
6/1/18		70,140.00	(19,779.48)	50,360.52	3/1/18		32,993.75	32,993.75	3/1/18		21,195.00	(5,976.99)	15,218.01					
12/1/18	180,000.00	70,140.00	(19,779.48)	230,360.52	9/1/18	935,000.00	32,993.75	967,993.75	9/1/18	21,195.00	(5,976.99)		15,218.01	2018	1,115,000.00	248,657.50	(51,512.94)	1,312,144.56
6/1/19		66,315.00	(18,700.83)	47,614.17	3/1/19		20,137.50	20,137.50	3/1/19		21,195.00	(5,976.99)	15,218.01					
12/1/19	185,000.00	66,315.00	(18,700.83)	232,614.17	9/1/19	690,000.00	20,137.50	710,137.50	9/1/19	21,195.00	(5,976.99)		15,218.01	2019	875,000.00	165,939.36	(49,355.64)	991,583.72
6/1/20		62,013.75	(17,487.88)	44,525.87	3/1/20		10,650.00	10,650.00	3/1/20		21,195.00	(5,976.99)	15,218.01					
12/1/20	190,000.00	62,013.75	(17,487.88)	234,525.87	9/1/20	710,000.00	10,650.00	720,650.00	9/1/20	21,195.00	(5,976.99)		15,218.01	2020	900,000.00	140,787.77	(46,929.74)	993,858.03
6/1/21		57,406.25	(16,188.56)	41,217.69					3/1/21		21,195.00	(5,976.99)	15,218.01					
12/1/21	195,000.00	57,406.25	(16,188.56)	236,217.69					9/1/21	125,000.00	21,195.00	(5,976.99)	140,218.01	2021	320,000.00	112,871.40	(44,331.11)	388,540.29
6/1/22		52,531.25	(14,813.81)	37,717.44					3/1/22		18,726.25	(5,280.80)	13,445.45					
12/1/22	205,000.00	52,531.25	(14,813.81)	242,717.44					9/1/22	125,000.00	18,726.25	(5,280.80)	138,445.45	2022	330,000.00	102,325.77	(40,189.23)	392,136.54
6/1/23		47,303.75	(13,339.66)	33,964.09					3/1/23		16,226.25	(4,575.80)	11,650.45					
12/1/23	210,000.00	47,303.75	(13,339.66)	243,964.09					9/1/23	130,000.00	16,226.25	(4,575.80)	141,650.45	2023	340,000.00	91,229.08	(35,830.92)	395,398.16
6/1/24		41,791.25	(11,785.13)	30,006.12					3/1/24		13,496.25	(3,805.94)	9,690.31					
12/1/24	220,000.00	41,791.25	(11,785.13)	250,006.12					9/1/24	135,000.00	13,496.25	(3,805.94)	144,690.31	2024	355,000.00	79,392.85	(31,182.15)	403,210.70
6/1/25		35,851.25	(10,110.05)	25,741.20					3/1/25		10,560.00	(2,977.92)	7,582.08					
12/1/25	230,000.00	35,851.25	(10,110.05)	255,741.20					9/1/25	140,000.00	10,560.00	(2,977.92)	147,582.08	2025	370,000.00	66,646.56	(26,175.95)	410,470.61
6/1/26		29,468.75	(8,310.19)	21,158.56					3/1/26		7,375.00	(2,079.75)	5,295.25					
12/1/26	235,000.00	29,468.75	(8,310.19)	256,158.56					9/1/26	145,000.00	7,375.00	(2,079.75)	150,295.25	2026	380,000.00	52,907.63	(20,779.88)	412,127.75
6/1/27		22,771.25	(6,421.49)	16,349.76					3/1/27		3,750.00	(1,057.50)	2,692.50					
12/1/27	245,000.00	22,771.25	(6,421.49)	261,349.76					9/1/27	150,000.00	3,750.00	(1,057.50)	152,692.50	2027	395,000.00	38,084.52	(14,957.99)	418,126.53
6/1/28		15,666.25	(4,417.88)	11,248.37														
12/1/28	255,000.00	15,666.25	(4,417.88)	266,248.37										2028	255,000.00	22,496.74	(8,835.77)	268,660.97
6/1/29		8,016.25	(2,260.58)	5,755.67														
12/1/29	265,000.00	8,016.25	(2,260.58)	270,755.67										2029	265,000.00	11,511.34	(4,521.17)	271,990.17
Total	2,615,000.00	1,018,550.00	(287,231.10)	3,346,318.90	Total	2,335,000.00	127,562.50	2,462,562.50	Total	950,000.00	309,827.50	(87,371.36)	1,172,456.15	Total	5,900,000.00	1,132,850.49	(374,602.46)	6,658,248.03

**DEBT SERVICE FUNDS**

**FUND 300  
AMORTIZATION SCHEDULES**



**TID 6 DEBT SERVICE**

TID # 6					Debt Service Requirement				
<b>2010 GO (BAB) -(10/12/10)</b> <b>Source Of Funding: TID #6</b> <b>Original Issue: 2,110,000; Int 2.84% (TIC-NET)</b> <b>TID # 6 PORTION: \$290,000</b>									
Due Date	Principal	Interest	Rebate	Total	Year	Principal	Interest	Rebate	Total
3/1/18		3,293.75	(928.84)	2,364.91					
9/1/18	20,000.00	3,293.75	(928.84)	22,364.91	<b>2018</b>	20,000.00	6,587.50	(1,857.68)	24,729.83
3/1/19		2,968.75	(837.19)	2,131.56					
9/1/19	20,000.00	2,968.75	(837.19)	22,131.56	<b>2019</b>	20,000.00	5,937.50	(1,674.38)	24,263.13
3/1/20		2,603.75	(734.26)	1,869.49					
9/1/20	20,000.00	2,603.75	(734.26)	21,869.49	<b>2020</b>	20,000.00	5,207.50	(1,468.52)	23,738.99
3/1/21		2,218.75	(625.69)	1,593.06					
9/1/21	20,000.00	2,218.75	(625.69)	21,593.06	<b>2021</b>	20,000.00	4,437.50	(1,251.38)	23,186.13
3/1/22		1,823.75	(514.30)	1,309.45					
9/1/22	20,000.00	1,823.75	(514.30)	21,309.45	<b>2022</b>	20,000.00	3,647.50	(1,028.60)	22,618.91
3/1/23		1,423.75	(401.50)	1,022.25					
9/1/23	20,000.00	1,423.75	(401.50)	21,022.25	<b>2023</b>	20,000.00	2,847.50	(803.00)	22,044.51
3/1/24		1,003.75	(283.06)	720.69					
9/1/24	20,000.00	1,003.75	(283.06)	20,720.69	<b>2024</b>	20,000.00	2,007.50	(566.12)	21,441.39
3/1/25		568.75	(160.39)	408.36					
9/1/25	25,000.00	568.75	(160.39)	25,408.36	<b>2025</b>	25,000.00	1,137.50	(320.78)	25,816.73
<b>Total</b>	<b>165,000.00</b>	<b>31,810.00</b>	<b>(8,970.42)</b>	<b>187,839.58</b>	<b>Total</b>	<b>165,000.00</b>	<b>31,810.00</b>	<b>(8,970.42)</b>	<b>187,839.58</b>

**DEBT SERVICE FUNDS**

**FUND 300  
AMORTIZATION SCHEDULES**



**WATER UTILITY DEBT SERVICE**

WATER				WATER				WATER				WATER				WATER				Debt Service Requirement				
2011 Water Revenue Source Of Funding: Water Original Issue: 940,000; Int 3.44%				2012 Water Revenue Source Of Funding: Water Original Issue: 855,000; Int 2.4637%				2014 GO Bond (06/10/2014) Source Of Funding: Water Original Issue: 4,280,000; Int 2.36%(TIC) Water Portion: \$510,000				2017 GO Bond-Commercial Bank Source Of Funding: Water Original Issue: 1,350,000; Int .71% Water Portion: \$299,090.50				2017 GO Bond-1st Citizens St Bank Source Of Funding: Water Original Issue: 1,350,000; Int 1.43% Water Portion: \$299,090.50								
Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Year	Principal	Interest	Total	
4/1/18		11,107.50	11,107.50	4/1/18		7,534.38	7,534.38	3/1/18		4,761.25	4,761.25	4/15/18	299,090.50	2,123.00	301,213.50	4/15/18	299,090.50	4,267.00	303,357.50	2018	743,181.00	53,196.26	796,377.26	
10/1/18	60,000.00	11,107.50	71,107.50	10/1/18	55,000.00	7,534.38	62,534.38	9/1/18	30,000.00	4,761.25	34,761.25													
4/1/19		10,237.50	10,237.50	4/1/19		6,915.63	6,915.63	3/1/19		4,581.25	4,581.25									2019	145,000.00	43,468.76	188,468.76	
10/1/19	60,000.00	10,237.50	70,237.50	10/1/19	55,000.00	6,915.63	61,915.63	9/1/19	30,000.00	4,581.25	34,581.25													
4/1/20		9,277.50	9,277.50	4/1/20		6,296.88	6,296.88	3/1/20		4,356.25	4,356.25									2020	150,000.00	39,861.26	189,861.26	
10/1/20	65,000.00	9,277.50	74,277.50	10/1/20	55,000.00	6,296.88	61,296.88	9/1/20	30,000.00	4,356.25	34,356.25													
4/1/21		8,237.50	8,237.50	4/1/21		5,643.75	5,643.75	3/1/21		4,101.25	4,101.25									2021	160,000.00	35,965.00	195,965.00	
10/1/21	65,000.00	8,237.50	73,237.50	10/1/21	60,000.00	5,643.75	65,643.75	9/1/21	35,000.00	4,101.25	39,101.25													
4/1/22		7,100.00	7,100.00	4/1/22		4,931.25	4,931.25	3/1/22		3,768.75	3,768.75									2022	165,000.00	31,600.00	196,600.00	
10/1/22	70,000.00	7,100.00	77,100.00	10/1/22	60,000.00	4,931.25	64,931.25	9/1/22	35,000.00	3,768.75	38,768.75													
4/1/23		5,875.00	5,875.00	4/1/23		4,218.75	4,218.75	3/1/23		3,418.75	3,418.75									2023	170,000.00	27,025.00	197,025.00	
10/1/23	75,000.00	5,875.00	80,875.00	10/1/23	60,000.00	4,218.75	64,218.75	9/1/23	35,000.00	3,418.75	38,418.75													
4/1/24		4,487.50	4,487.50	4/1/24		3,498.75	3,498.75	3/1/24		3,033.75	3,033.75									2024	170,000.00	22,040.00	192,040.00	
10/1/24	75,000.00	4,487.50	79,487.50	10/1/24	60,000.00	3,498.75	63,498.75	9/1/24	35,000.00	3,033.75	38,033.75													
4/1/25		3,100.00	3,100.00	4/1/25		2,778.75	2,778.75	3/1/25		2,640.00	2,640.00									2025	175,000.00	17,037.50	192,037.50	
10/1/25	75,000.00	3,100.00	78,100.00	10/1/25	65,000.00	2,778.75	67,778.75	9/1/25	35,000.00	2,640.00	37,640.00													
4/1/26		1,600.00	1,600.00	4/1/26		1,852.50	1,852.50	3/1/26		2,220.00	2,220.00									2026	185,000.00	11,345.00	196,345.00	
10/1/26	80,000.00	1,600.00	81,600.00	10/1/26	65,000.00	1,852.50	66,852.50	9/1/26	40,000.00	2,220.00	42,220.00													
				4/1/27		926.25	926.25	3/1/27		1,710.00	1,710.00									2027	105,000.00	5,272.50	110,272.50	
				10/1/27	65,000.00	926.25	65,926.25	9/1/27	40,000.00	1,710.00	41,710.00													
								3/1/28		1,170.00	1,170.00									2028	40,000.00	2,340.00	42,340.00	
								9/1/28	40,000.00	1,170.00	41,170.00													
								3/1/29		600.00	600.00									2029	40,000.00	1,200.00	41,200.00	
								9/1/29	40,000.00	600.00	40,600.00													
Total	625,000.00	122,045.00	747,045.00	Total	600,000.00	89,193.78	689,193.78	Total	425,000.00	72,722.50	497,722.50	Total	299,090.50	2,123.00	301,213.50	Total	299,090.50	4,267.00	303,357.50	Total	2,248,181.00	290,351.28	2,538,532.28	

# DEBT SERVICE FUNDS

# FUND 300 AMORTIZATION SCHEDULES



## WASTEWATER UTILITY DEBT SERVICE

SEWER				SEWER				SEWER				SEWER				SEWER				SEWER				Debt Service Requirement											
2010 Clean Water Fund Source Of Funding: Sewer Rev Original Issue: 2,780,071; Int 2.91% DNR ID 4558-03				Project 4558-04 Clean Water Fund Source Of Funding: Sewer Rev Original Issue: 633,078; Int 2.4% DNR ID 4558-04				2012 Sewer System Revenue Bonds Source Of Funding: Sewer Rev Original Issue: 1,485,000; Int 2.3042%				2014 GO Bonds (06/10/2014) Source Of Funding: Sewer Rev Original Issue: 4,280,000; Int 2.36%(TIC) Sewer Portion: \$220,000				2017 GO Bond-Commercial Bank Source Of Funding: Sewer Rev Original Issue: 1,350,000; Int .71% Sewer Portion: \$273,945				2017 GO Bond-1st Citizens St Bank Source Of Funding: Sewer Rev Original Issue: 1,350,000; Int 1.43% Sewer Portion: \$273,945				2017 Clean Water #4558-02 Source Of Funding: Sewer Rev Original Issue: 21,605,138; Int 2.275% Sewer Portion: \$21,605,138				SEWER							
Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Year	Principal	Interest	Total				
5/1/18	138,773.81	28,509.88	167,283.69	5/1/18	29,035.50	5,717.04	34,752.54	5/1/18	95,000.00	11,992.50	106,992.50	3/1/18	2,043.75	2,043.75			5/1/18	245,758.44		245,758.44	5/1/18	245,758.44		245,758.44	2018	825,699.31	590,584.65	1,416,283.96							
11/1/18		26,490.73	26,490.73	11/1/18		5,368.62	5,368.62	11/1/18		11,042.50	11,042.50	9/1/18	15,000.00	2,043.75	17,043.75	4/15/18	273,945.00	1,944.00	275,889.00	4/15/18	273,945.00	3,915.00	277,860.00	11/1/18		245,758.44	245,758.44								
5/1/19	142,812.13	26,490.72	169,302.85	5/1/19	29,732.36	5,368.61	35,100.97	5/1/19	95,000.00	11,042.50	106,042.50	3/1/19	1,953.75	1,953.75			5/1/19	1,055,159.83		1,055,159.83	5/1/19	1,055,159.83		1,055,159.83	2019	1,337,704.32	565,840.91	1,903,545.23							
11/1/19		24,412.81	24,412.81	11/1/19		5,011.83	5,011.83	11/1/19		10,992.50	10,992.50	9/1/19	15,000.00	1,953.75	16,953.75	11/1/19				11/1/19		233,756.00	233,756.00												
5/1/20	146,967.96	24,412.81	171,380.77	5/1/20	30,445.93	5,011.82	35,457.75	5/1/20	100,000.00	10,992.50	110,992.50	3/1/20		1,841.25	1,841.25			5/1/20	1,079,164.72		1,079,164.72	5/1/20	1,079,164.72		1,079,164.72	2020	1,371,578.61	534,449.54	1,906,028.15						
11/1/20		22,274.43	22,274.43	11/1/20		4,646.48	4,646.48	11/1/20		9,992.50	9,992.50	9/1/20	15,000.00	1,841.25	16,841.25	11/1/20				11/1/20		221,480.50	221,480.50												
5/1/21	151,244.73	22,274.42	173,519.15	5/1/21	31,176.64	4,646.47	35,823.11	5/1/21	100,000.00	9,992.50	109,992.50	3/1/21		1,713.75	1,713.75			5/1/21	1,103,715.72		1,103,715.72	5/1/21	1,103,715.72		1,103,715.72	2021	1,401,137.09	502,285.81	1,903,422.90						
11/1/21		20,073.82	20,073.82	11/1/21		4,272.36	4,272.36	11/1/21		8,992.50	8,992.50	9/1/21	15,000.00	1,713.75	16,713.75	11/1/21				11/1/21		208,925.74	208,925.74												
5/1/22	155,645.95	20,073.81	175,719.76	5/1/22	31,924.88	4,272.35	36,197.23	5/1/22	100,000.00	8,992.50	108,992.50	3/1/22		1,571.25	1,571.25			5/1/22	1,128,825.25		1,128,825.25	5/1/22	1,128,825.25		1,128,825.25	2022	1,431,396.08	469,258.18	1,900,654.26						
11/1/22		17,809.17	17,809.17	11/1/22		3,889.26	3,889.26	11/1/22		6,967.50	6,967.50	9/1/22	15,000.00	1,571.25	16,571.25	11/1/22				11/1/22		196,085.35	196,085.35												
5/1/23	160,175.25	17,809.16	177,984.41	5/1/23	32,691.07	3,889.26	36,580.33	5/1/23	105,000.00	6,967.50	111,967.50	3/1/23		1,421.25	1,421.25			5/1/23	1,154,506.02		1,154,506.02	5/1/23	1,154,506.02		1,154,506.02	2023	1,467,372.34	435,308.44	1,902,680.78						
11/1/23		15,478.62	15,478.62	11/1/23		3,496.96	3,496.96	11/1/23		5,786.25	5,786.25	9/1/23	15,000.00	1,421.25	16,421.25	11/1/23				11/1/23		182,952.84	182,952.84												
5/1/24	164,836.35	15,478.61	180,314.96	5/1/24	33,475.66	3,496.97	36,972.63	5/1/24	105,000.00	5,786.25	110,786.25	3/1/24		1,256.25	1,256.25			5/1/24	1,180,771.04		1,180,771.04	5/1/24	1,180,771.04		1,180,771.04	2024	1,499,083.05	400,450.50	1,899,533.55						
11/1/24		13,080.25	13,080.25	11/1/24		3,095.26	3,095.26	11/1/24		4,526.25	4,526.25	9/1/24	15,000.00	1,256.25	16,256.25	11/1/24				11/1/24		169,521.57	169,521.57												
5/1/25	169,633.09	13,080.25	182,713.34	5/1/25	34,279.07	3,095.25	37,374.32	5/1/25	110,000.00	4,526.25	114,526.25	3/1/25		1,087.50	1,087.50			5/1/25	1,207,633.58		1,207,633.58	5/1/25	1,207,633.58		1,207,633.58	2025	1,536,545.74	364,602.81	1,901,148.55						
11/1/25		10,612.09	10,612.09	11/1/25		2,683.91	2,683.91	11/1/25		3,123.75	3,123.75	9/1/25	15,000.00	1,087.50	16,087.50	11/1/25				11/1/25		155,784.74	155,784.74												
5/1/26	174,569.41	10,612.08	185,181.49	5/1/26	35,101.77	2,683.91	37,785.68	5/1/26	110,000.00	3,123.75	113,123.75	3/1/26		907.50	907.50			5/1/26	1,235,107.24		1,235,107.24	5/1/26	1,235,107.24		1,235,107.24	2026	1,569,778.42	327,728.42	1,897,506.84						
11/1/26		8,072.10	8,072.10	11/1/26		2,262.69	2,262.69	11/1/26		1,638.75	1,638.75	9/1/26	15,000.00	907.50	15,907.50	11/1/26				11/1/26		141,735.40	141,735.40												
5/1/27	179,649.38	8,072.10	187,721.48	5/1/27	35,944.21	2,262.68	38,206.89	5/1/27	115,000.00	1,638.75	116,638.75	3/1/27		716.25	716.25			5/1/27	1,263,205.93		1,263,205.93	5/1/27	1,263,205.93		1,263,205.93	2027	1,608,799.52	289,797.42	1,898,596.94						
11/1/27		5,458.20	5,458.20	11/1/27		1,831.36	1,831.36	11/1/27				9/1/27	15,000.00	716.25	15,716.25	11/1/27				11/1/27		127,366.43	127,366.43												
5/1/28	184,877.17	5,458.21	190,335.38	5/1/28	36,806.88	1,831.35	38,638.23	5/1/28				3/1/28		513.75	513.75			5/1/28	1,291,943.87		1,291,943.87	5/1/28	1,291,943.87		1,291,943.87	2028	1,528,627.92	252,511.97	1,781,139.89						
11/1/28		2,768.24	2,768.24	11/1/28		1,389.67	1,389.67	11/1/28				9/1/28	15,000.00	513.75	15,513.75	11/1/28				11/1/28		112,670.57	112,670.57												
5/1/29	190,257.10	2,768.24	193,025.34	5/1/29	37,690.24	1,389.68	39,079.92	5/1/29				3/1/29		300.00	300.00			5/1/29	1,321,335.59		1,321,335.59	5/1/29	1,321,335.59		1,321,335.59	2029	1,569,282.93	216,006.25	1,785,289.18						
11/1/29		0.00	0.00	11/1/29		937.39	937.39	11/1/29				9/1/29	20,000.00	300.00	20,300.00	11/1/29				11/1/29		97,640.37	97,640.37												
				5/1/30	38,594.81	937.39	39,532.20											5/1/30	1,351,395.97		1,351,395.97	5/1/30	1,351,395.97		1,351,395.97	2030	1,389,990.78	181,320.26	1,571,311.04						
				11/1/30		474.25	474.25											11/1/30		82,268.25	82,268.25	11/1/30		82,268.25	82,268.25										
				5/1/31	39,521.08	474.26	39,995.34											5/1/31	1,382,140.23		1,382,140.23	5/1/31	1,382,140.23		1,382,140.23	2031	1,421,661.31	149,288.91	1,570,950.22						
																		11/1/31		66,546.40	66,546.40	11/1/31		66,546.40	66,546.40										
																		5/1/32	1,413,583.92		1,413,583.92	5/1/32	1,413,583.92		1,413,583.92	2032	1,413,583.92	117,013.28	1,530,597.20						
																		11/1/32		50,466.88	50,466.88	11/1/32		50,466.88	50,466.88										
																		5/1/33	1,445,742.96		1,445,742.96	5/1/33	1,445,742.96		1,445,742.96	2033	1,445,742.96	84,488.44	1,530,231.40						
																		11/1/33		34,021.56	34,021.56	11/1/33		34,021.56	34,021.56										
																		5/1/34	1,478,633.61		1,478,633.61	5/1/34	1,478,633.61		1,478,633.61	2034	1,478,633.61	51,223.66	1,529,857.27						
																		11/1/34		17,202.10	17,202.10	11/1/34		17,202.10	17,202.10										
																		5/1/35	1,512,272.52		1,512,272.52	5/1/35	1,512,272.52		1,512,272.52	2035	1,512,272.52	17,202.10	1,529,474.62						
																		11/1/35		1,529,474.62	1,529,474.62	11/1/35		1,529,474.62	1,529,474.62										
Total	1,959,442.33	361,570.75	2,321,013.08	Total	476,420.10	84,437.08	560,857.18	Total	1,035,000.00	132,717.50	1,167,717.50	Total	185,000.00	30,652.50	215,652.																				

**DEBT SERVICE FUNDS**

**FUND 300  
AMORTIZATION SCHEDULES**



**STORMWATER UTILITY DEBT SERVICE**

STORMWATER				STORMWATER				STORMWATER				STORMWATER				Debt Service Requirement			
2012 G.O. Refunding (5/17/12) Source Of Funding: Stormwater Original Issue: \$5,475,000; Int 2.5788%				2014 GO Bonds (6/10/14) Source Of Funding: Stormwater Original Issue: 4,280,000; Int 2.36%(TIC)				2017 GO Bond-Commercial Bank Source Of Funding: Water Original Issue: 1,350,000; Int .71%				2017 GO Bond-1st Citizens St Bank Source Of Funding: Water Original Issue: 1,350,000; Int 1.43%				STORMWATER UTILITY			
Stormwater Fund Portion: \$455,000--.0831%				Stormwater Fund Portion: \$905,000--.2114%				Stormwater Portion: \$148,086				Stormwater Portion: \$148,086							
Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Year	Principal	Interest	Total
3/1/18		4,932.50	4,932.50	3/1/18		8,447.50	8,447.50												
9/1/18	20,000.00	4,932.50	24,932.50	9/1/18	55,000.00	8,447.50	63,447.50	4/15/18	148,086.00	1,051.00	149,137.00	4/15/18	148,086.00	1,051.00	149,137.00	2018	371,172.00	28,862.00	400,034.00
3/1/19		4,732.50	4,732.50	3/1/19		8,117.50	8,117.50									2019	75,000.00	25,700.00	100,700.00
9/1/19	20,000.00	4,732.50	24,732.50	9/1/19	55,000.00	8,117.50	63,117.50									2020	80,000.00	24,475.00	104,475.00
3/1/20		4,532.50	4,532.50	3/1/20		7,705.00	7,705.00									2021	90,000.00	23,040.00	113,040.00
9/1/20	25,000.00	4,532.50	29,532.50	9/1/20	55,000.00	7,705.00	62,705.00									2022	90,000.00	21,225.00	111,225.00
3/1/21		4,282.50	4,282.50	3/1/21		7,237.50	7,237.50									2023	90,000.00	19,350.00	109,350.00
9/1/21	30,000.00	4,282.50	34,282.50	9/1/21	60,000.00	7,237.50	67,237.50									2024	95,000.00	17,355.00	112,355.00
3/1/22		3,945.00	3,945.00	3/1/22		6,667.50	6,667.50									2025	95,000.00	15,217.50	110,217.50
9/1/22	30,000.00	3,945.00	33,945.00	9/1/22	60,000.00	6,667.50	66,667.50									2026	95,000.00	12,967.50	107,967.50
3/1/23		3,607.50	3,607.50	3/1/23		6,067.50	6,067.50									2027	100,000.00	10,590.00	110,590.00
9/1/23	30,000.00	3,607.50	33,607.50	9/1/23	60,000.00	6,067.50	66,067.50									2028	100,000.00	7,950.00	107,950.00
3/1/24		3,270.00	3,270.00	3/1/24		5,407.50	5,407.50									2029	105,000.00	5,175.00	110,175.00
9/1/24	30,000.00	3,270.00	33,270.00	9/1/24	65,000.00	5,407.50	70,407.50									2030	30,000.00	1,950.00	31,950.00
3/1/25		2,932.50	2,932.50	3/1/25		4,676.25	4,676.25									2031	30,000.00	975.00	30,975.00
9/1/25	30,000.00	2,932.50	32,932.50	9/1/25	65,000.00	4,676.25	69,676.25									Total	1,446,172.00	214,832.00	1,661,004.00
3/1/26		2,587.50	2,587.50	3/1/26		3,896.25	3,896.25									Total	395,000.00	83,655.00	478,655.00
9/1/26	30,000.00	2,587.50	32,587.50	9/1/26	65,000.00	3,896.25	68,896.25									Total	755,000.00	129,075.00	884,075.00
3/1/27		2,227.50	2,227.50	3/1/27		3,067.50	3,067.50									Total	148,086.00	1,051.00	149,137.00
9/1/27	30,000.00	2,227.50	32,227.50	9/1/27	70,000.00	3,067.50	73,067.50									Total	148,086.00	1,051.00	149,137.00
3/1/28		1,852.50	1,852.50	3/1/28		2,122.50	2,122.50									Total	148,086.00	1,051.00	149,137.00
9/1/28	30,000.00	1,852.50	31,852.50	9/1/28	70,000.00	2,122.50	72,122.50									Total	148,086.00	1,051.00	149,137.00
3/1/29		1,462.50	1,462.50	3/1/29		1,125.00	1,125.00									Total	148,086.00	1,051.00	149,137.00
9/1/29	30,000.00	1,462.50	31,462.50	9/1/29	75,000.00	1,125.00	76,125.00									Total	148,086.00	1,051.00	149,137.00
3/1/30		975.00	975.00													Total	148,086.00	1,051.00	149,137.00
9/1/30	30,000.00	975.00	30,975.00													Total	148,086.00	1,051.00	149,137.00
3/1/31		487.50	487.50													Total	148,086.00	1,051.00	149,137.00
9/1/31	30,000.00	487.50	30,487.50													Total	148,086.00	1,051.00	149,137.00
Total	395,000.00	83,655.00	478,655.00	Total	755,000.00	129,075.00	884,075.00	Total	148,086.00	1,051.00	149,137.00	Total	148,086.00	1,051.00	149,137.00	Total	1,446,172.00	214,832.00	1,661,004.00

**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	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
<b>INTERGOVERNMENTAL REVENUES</b>							
450-43355-57	GENERAL FUND TRANSFER	143,167	123,167	160,000	130,000	130,000	146,871
450-43510-57	FEDERAL/STATE GRANT	23,134	1,014	-	60,000	-	20,374
450-43525-57	DOT-BIKE/PED PLAN-2984-34-08	28,497	3,946	-	-	1,595	-
450-43530-57	DOT GRANT-PATH	-	7,000	-	-	-	-
450-43535-57	GRANT/REIMB-DNR/PEFCA	196,213	(27,512)	606	-	-	-
450-43540-57	CONSTRUCTION REIMBURSEMENT	-	-	11,376	-	-	-
450-43545-57	STATE-NEWCOMB INTER-ROW	-	105,316	-	-	-	-
450-43550-57	LRIP-TREES	-	-	-	-	-	-
	<b>Total</b>	<b>391,012</b>	<b>212,932</b>	<b>171,982</b>	<b>190,000</b>	<b>131,595</b>	<b>167,245</b>
<b>MISCELLANEOUS REVENUES</b>							
450-48100-57	INTEREST INCOME	3,981	2,451	1,751	600	2,114	2,250
450-48450-57	GRANT FIELD OF DREAMS	-	-	-	-	-	-
450-48500-57	DONATIONS	5,000	5,000	-	-	-	-
450-48550-57	DEVELOPER CONTRIBUTION	-	-	-	-	-	-
450-48600-57	DISCOUNT FOR EARLY PAYMENT	1,969	-	-	-	-	-
	<b>Total Misc Revenues</b>	<b>10,951</b>	<b>7,451</b>	<b>1,751</b>	<b>600</b>	<b>2,114</b>	<b>2,250</b>
<b>OTHER FINANCING SOURCES</b>							
450-49120-57	BOND PROCEEDS	2,645,000	-	1,257,957	908,036	-	3,634,372
450-49290-57	TRANSFER IN-OTHER FUNDS	-	-	-	-	-	-
450-49300-57	FUND BALANCE APPLIED	-	-	-	135,437	175,173	-
	<b>Total Other Financing</b>	<b>2,645,000</b>	<b>-</b>	<b>1,257,957</b>	<b>1,043,473</b>	<b>175,173</b>	<b>3,634,372</b>
	<b>Fund 450 - Capital Projects</b>	<b>3,046,962</b>	<b>220,383</b>	<b>1,431,690</b>	<b>1,234,073</b>	<b>308,882</b>	<b>3,803,867</b>

CAPITAL PROJECTS FUND EXPENSE DETAIL

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
<b>IT CAPITAL OUTLAY</b>							
450-52000-869	BROADBAND-DARK FIBER	18,850	35,355	-	-	-	
450-52000-886	VOIP PHONE SYSTEM	-	83,872	-	-	-	
450-52000	IT Software Replacement	-	-	-	-	-	37,769
450-52000	IT Hardware Replacement	-	-	-	-	-	17,900
	<b>Total:</b>	<b>18,850</b>	<b>119,227</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>55,669</b>
<b>DPW CAPITAL OUTLAY</b>							
450-54000-802	CENTER/BOONE/SUMMIT RECON-'16	-	26,386	724,549	-	(10,063)	
450-54000-803	STH 59-ROW ACQUISITION	-	7,603	20,826	30,000	-	
450-54000-804	ASPHALT PAVING MACHINE	-	2,839	-	-	-	
450-54000-807	SKIDSTEER-DPW	-	-	48,190	-	-	
450-54000-827	DPW-EQUIPMENT-FLOW	-	-	154,357	-	-	
450-54000-836	CLAY ST. RECONSTRUCTION	-	-	13,092	-	50,344	
450-54000-865	MILW ST. RECON-WIS TO ESTERLY	15,510	-	-	-	-	
450-54000-867	MAIN/WHITON TRAFFIC SIGNALS	494	353	-	-	-	
450-54000-870	ST RECON-E. MAIN TO NEWCOMB	10,559	-	-	-	-	
450-54000-873	D-T EAST GATE-DES/PLN/CONS	1,529,386	26,427	-	-	-	
450-54000-874	MIL-DOT-EAST OF NEWCOMB	30	-	-	-	34,950	
450-54000-879	CLAY/ESTERLY ST-ENG/CONST	-	-	4,402	-	6,933	
450-54000-880	NEWCOMB/MIL-INTERSECT-DOT	9,914	141,959	128	-	-	
450-54000-884	JAMES STREET DETENTION BASIN	(11,539)	-	-	-	-	
450-54000-889	DPW-SECURITY FUEL SYSTEM	13,186	-	-	-	-	
450-54000-890	DPW-TANDEM DUMP TRUCK	45,000	-	-	-	-	
450-54000-891	DPW-SHOP HOIST-SERVICE BAY	-	12,879	-	-	-	
450-54000-898	GEORGE ST CONSTRUCTION	23,659	16,853	392,154	-	(34,913)	
450-54000	2017 Carryover	-	-	-	-	-	401,354
450-54000	2018 Infrastructure	-	-	-	-	-	1,630,451
450-54000	Street Lights	-	-	-	-	-	175,000
450-54000	Refinance of 2016 Streets BAN	-	-	-	-	-	1,257,957
	<b>Total:</b>	<b>1,636,199</b>	<b>235,297</b>	<b>1,357,697</b>	<b>30,000</b>	<b>47,251</b>	<b>3,464,762</b>
<b>PD ADMIN CAPITAL OUTLAY</b>							
450-55000-801	RADIO VOTER-POLICE	-	-	-	49,000	40,517	
450-55000-818	POLICE EVIDENCE GARAGE	-	-	-	60,000	-	
450-55000-819	DUTY WEAPONS-POLICE	-	-	-	16,000	16,000	
450-55000-834	POLICE GARAGE-CONCEPT	-	-	2,332	-	-	
450-55000	2018 CIP, Taser, Radar	-	-	-	-	-	26,600
	<b>Total:</b>	<b>-</b>	<b>-</b>	<b>2,332</b>	<b>125,000</b>	<b>56,517</b>	<b>26,600</b>
<b>PD DISPATCH CAPITAL OUTLAY</b>							
450-55300-805	PROPHOENIX(RMS)	20,827	53,368	11,542	20,837	20,845	
450-55300-823	SOLACOM-911 SYSTEM	-	-	-	94,621	1,370	
450-55300-887	COMM CTR-911 SYSTEM	-	31,241	10,264	-	-	
450-55300	2018 CIP, Radio	-	-	-	-	-	16,000
	<b>Total:</b>	<b>20,827</b>	<b>84,608</b>	<b>21,805</b>	<b>115,458</b>	<b>22,215</b>	<b>16,000</b>

CAPITAL PROJECTS FUND EXPENSE DETAIL

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
<b>MISC DEPT CAPITAL OUTLAY</b>							
450-57500-650	TRANSFER OUT-OTHER FUNDS	18,732	-	75,000	75,000	75,000	
450-57500-660	TRANSFER OUT	-	-	14,112	-	-	
450-57500-670	BOND ISSUE EXPENSES	24,490	-	-	-	-	
450-57500-806	ADA COMPLIANCE	-	35,051	-	25,000	-	
450-57500-822	INSPECTION	3,200	57,348	-	-	-	
450-57500	2018 CIP, Other	-	-	-	-	-	92,336
450-57500-850	DT-WHITEWATER-EQUIPMENT	-	7,500	(2,339)	-	-	
	<b>Total:</b>	<b>46,422</b>	<b>99,898</b>	<b>86,773</b>	<b>100,000</b>	<b>75,000</b>	<b>92,336</b>
<b>FACILITIES CAPITAL OUTLAY</b>							
450-58000-811	MUNICIPAL BLDG KEYLESS ENTRY	-	-	-	45,000	50,387	
450-58000-824	ARMORY GYM UPGRADES	-	-	-	10,000	-	
450-58000-840	PAY OFF-HONEYWELL LEASE	193,775	-	-	-	-	
450-58000-871	HVAC-MUNICIPAL BUILDING	5,497	-	-	-	-	
450-58000-877	TRANE CONTRACT-2014	1,026,820	120,994	-	-	-	
450-58000-878	ARMORY RAMP/STAIRS	-	138,098	383	-	-	
450-58000-892	COMMUNITY BLDG-SIDING	1,115	22,307	-	-	-	
450-58000-899	ROOF REPAIRS/ARMORY/STARIN/MUN	-	31,450	-	-	-	
450-58000	2018 CIP, Carpet, Doors, Chairs	-	-	-	-	-	48,500
	<b>Total:</b>	<b>1,227,207</b>	<b>312,849</b>	<b>383</b>	<b>55,000</b>	<b>50,387</b>	<b>48,500</b>
<b>PARKS CAPITAL OUTLAY</b>							
450-58100-808	BIKE PATHS-TOTAL-2016	-	-	-	60,000	-	
450-58100-813	STARIN PK-SIGNS/TRASH/RECYCLE	-	-	21,185	-	-	
450-58100-816	STARIN PK-OUTDOOR FITNESS EQ	-	-	22,823	-	-	
450-58100-817	CRAVATH PK-FENCING-RAILROAD	-	-	35,730	-	-	
450-58100-825	AQUATICS CTR-CAPITAL-CONTRO	-	-	50,000	50,000	50,000	50,000
450-58100-828	AMPHITHEATER-DESIGN/CONSTRUCT	-	-	-	50,000	-	
450-58100-829	FEASIBILITY-DREDGING-CRAVATH	-	-	16,075	-	4,857	50,000
450-58100-831	BIKE PATHS-VARIOUS	-	-	-	15,200	-	
450-58100-832	CRAVATH-AMPHITHEATER	-	-	-	633,415	2,655	
450-58100-841	CRAVATH LAKE BOAT LAUNCH	682	62,042	-	-	-	
450-58100-861	BIKE PED MASTER PLAN	1,994	1,384	102	-	-	
450-58100-862	WATERS EDGE TRAIL EXTENSION	-	-	-	-	-	
450-58100-863	FIELD OF DREAMS PROJECT	170,309	8,500	272	-	-	
450-58100-872	TURTLE MOUND PARK	958	-	-	-	-	
450-58100-882	WHITEWATER CREEK STREAMBANK	(17,646)	-	-	-	-	
450-58100-888	PED & BIKE SIGNAGE	6,183	16,880	83	-	-	
450-58100-893	EFFIGY MOUND SIGNAGE	-	3,910	4,212	-	-	
	<b>Total:</b>	<b>162,480</b>	<b>92,716</b>	<b>150,483</b>	<b>808,615</b>	<b>57,512</b>	<b>100,000</b>
	<b>Grand Total:</b>	<b>3,111,985</b>	<b>944,595</b>	<b>1,619,473</b>	<b>1,234,073</b>	<b>308,882</b>	<b>3,803,867</b>

<b>FUND BALANCE</b>		<b>1,405,382</b>	<b>681,169</b>	<b>524,626</b>		<b>349,453</b>	<b>349,453</b>
450-34300	Net Change-Increase/(Decrease)	(65,023)	(724,212)	(187,783)	-	(175,173)	-
450-34301	Fund Balance Audit Adj #1003			31,241			
	Net Fund Balance Change			<u>(156,543)</u>			

**CAPITAL PROJECT FUNDS**

**WALWORTH COUNTY  
TID INCREMENT CALCULATION**



**Tax Year 2017 / Calendar Year 2018  
Walworth County**

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
<b>County</b>	2,163,515.30	511,580,200	0.00422908300	567,841,500	2,401,448.83	237,933.53	<b>County</b>
<b>City</b>	3,157,414.90	511,580,200	0.00617188600	567,841,500	3,504,653.00	347,238.10	<b>City</b>
<b>School District</b>	5,894,529.27	511,580,200	0.01152220000	567,841,500	6,542,783.33	648,254.06	<b>School District</b>
<b>Technical College</b>	415,336.57	511,580,200	0.00081187000	567,841,500	461,013.48	45,676.91	<b>Technical College</b>
<b>Total</b>	<u>11,630,796.04</u>		<u>0.02273504000</u>		<u>12,909,898.64</u>	<u>1,279,102.60</u>	<b>Total</b>

TID Area	Increment Value Increase	Increment % Split	Increment Split Value
TID # 4	52,593,400	0.93480598564	1,195,712.77
TID # 5	523,900.00	0.00931190712	11,910.88
TID # 6	3,119,300	0.05544308432	70,917.39
TID # 7	-	0.00000000000	-
TID # 9	24,700.00	0.00043902292	561.56
	<u>56,261,300</u>	<u>1.00000000000</u>	<u>1,279,102.60</u>

Total Tax Asking: 3,473,800.00  
 % in Walworth Cty: 0.9089224780 Equalized Val:(no tif)  
 Net Amt.: 3,157,414.90

**CAPITAL PROJECT FUNDS**

**JEFFERSON COUNTY  
TID INCREMENT CALCULATION**



**Tax Year 2017 / Calendar Year 2018  
Jefferson County**

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
<b>County</b>	220,789.34	51,262,300	0.00430705100	78,933,500	339,970.61	119,181.27	<b>County</b>
<b>City</b>	316,385.10	51,262,300	0.00617188700	78,933,500	487,168.64	170,783.54	<b>City</b>
<b>School District</b>	590,654.46	51,262,300	0.01152220000	78,933,500	909,487.57	318,833.11	<b>School District</b>
<b>Technical College</b>	48,278.21	51,262,300	0.00094178800	78,933,500	74,338.62	26,060.41	<b>Technical College</b>
<b>Total</b>	1,176,107.11		0.02294292599		1,810,965.44	634,858.33	<b>Total</b>

TID Area	Increment Value Increase	Increment % Split	Increment Split Value
TID # 4	27,638,800	0.99882910752	634,114.98
TID # 5	-	0.00000000000	-
TID # 8	32,400	0.00117089248	743.35
<b>TOTAL</b>	27,671,200	1.00000000000	634,858.33

Total Tax Asking: 3,473,800.00  
 % in Jefferson Cty.: 0.0910775220 Equalized Val:(no tif)  
 Net Amt.: 316,385.10

FUND TYPE  
CAPITAL PROJECT

ASSOCIATED DEPARTMENT  
CDA

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	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
<b>TAXES</b>							
440-4110-57	PROPERTY TAX INCREMENT	1,694,694	1,751,538	1,671,722	1,780,130	1,785,044	1,829,828
440-4115-57	CHARGEBACK-TAXES-WRITEOFF	-	-	-	-	-	-
440-41320-57	PILOT/DEVELOPER'S AGREEMENTS	427,722	325,180	71,530	75,527	-	75,000
440-41322-57	PILOT-INNOVATION CTR-FD 920	68,500	92,500	92,500	92,500	92,500	92,500
440-41325-57	SPEC ASSESS-RETURN-COUNTY-ERV	(116,613)	-	-	-	-	-
	<b>Total Taxes</b>	<b>2,074,304</b>	<b>2,169,218</b>	<b>1,835,751</b>	<b>1,948,157</b>	<b>1,877,544</b>	<b>1,997,328</b>
<b>INTERGOVERNMENTAL REVENUES</b>							
440-43510-57	EDA GRANT-FEDERAL	-	-	-	-	-	-
440-43580-57	PECFA GRANT REVENUE	5,413	-	-	-	-	-
440-43600-57	BAB-INT-REIMB-FED-US TREASURY	-	-	-	53,487	61,804	51,513
440-43660-57	EXEMPT COMPUTER AID-FR STATE	26,886	27,443	24,642	24,642	38,372	38,372
	<b>Total Intergovernmental Rev</b>	<b>32,299</b>	<b>27,443</b>	<b>24,642</b>	<b>78,129</b>	<b>100,176</b>	<b>89,885</b>
<b>MISCELLANEOUS REVENUES</b>							
440-48100-57	INTEREST INCOME	593	1,511	1,345	1,500	857	750
440-48300-57	PROPERTY SALES	-	-	5,000	-	-	-
	<b>Total Misc Revenues</b>	<b>593</b>	<b>1,511</b>	<b>6,345</b>	<b>1,500</b>	<b>857</b>	<b>750</b>
<b>OTHER FINANCING SOURCES</b>							
440-49120-57	BOND PROCEEDS	-	-	-	-	-	-
440-49121-57	BOND ISSUE EXPENSES	-	-	-	-	-	-
440-49300-57	FUND BALANCE APPLIED	-	-	-	358,027	156,188	(649,155)
	<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>358,027</b>	<b>156,188</b>	<b>(649,155)</b>
	<b>Fund 440 - TID District #4</b>	<b>2,107,196</b>	<b>2,198,171</b>	<b>1,866,738</b>	<b>2,385,813</b>	<b>2,134,765</b>	<b>1,438,808</b>

**TID 4 EXPENSE DETAIL**

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
440-57663-212	LEGAL	-	-	12,500	-	-	-
440-57663-219	MARKETING/PROF SERV	12,475	1,000	3,623	2,430	-	-
440-57663-240	ST-WISCONSIN-TID FEE-ANNUAL	150	150	150	300	150	150
440-57663-295	CONSTRUCTION COSTS	-	-	-	-	-	-
440-57663-610	PRINCIPAL ON DEBT	1,616,094	1,650,000	2,025,000	2,000,000	1,825,000	1,115,000
440-57663-620	INTEREST ON DEBT	427,914	374,249	367,210	308,083	234,443	248,658
440-57663-648	TRANSFER-CDA-ADMIN COST-FIN	-	75,000	75,000	75,000	75,000	75,000
440-57663-660	TRANSFER TO DEBT SERVICE	-	-	-	-	-	-
440-57663-805	GRANT PROGRAM	-	-	-	-	-	-
	<b>Total TID # 4</b>	<b>2,056,633</b>	<b>2,100,399</b>	<b>2,483,483</b>	<b>2,385,813</b>	<b>2,134,593</b>	<b>1,438,808</b>
<b>FUND BALANCE</b>		<b>(11,047)</b>	<b>86,726</b>	<b>(530,019)</b>		<b>(686,207)</b>	<b>(37,052)</b>
440-34300	Net Change-Increase/(Decrease)	50,564	97,773	(616,745)	-	(156,188)	649,155

FUND TYPE  
CAPITAL PROJECT

ASSOCIATED DEPARTMENT  
CDA

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	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
<b>TAXES</b>							
445-4110-57	PROPERTY TAX INCREMENT	-	1,027	-	2,806	2,806	11,911
	<b>Total Taxes</b>	-	1,027	-	2,806	2,806	11,911
<b>INTERGOVERNMENTAL REVENUES</b>							
445-43355-57	TRANSFER IN-OTHER FUNDS	-	-	-	-	-	-
445-43660-57	EXEMPT COMPUTER AID-FR STATE	-	-	-	-	-	-
	<b>Total Intergovernmental</b>	-	-	-	-	-	-
<b>MISC REVENUES</b>							
445-48100-57	INTEREST INCOME	-	-	-	-	-	-
	<b>Total Misc Revenues</b>	-	-	-	-	-	-
<b>OTHER FINANCING SOURCES</b>							
445-49300-57	FUND BALANCE APPLIED	-	-	-	(2,506)	(2,656)	(11,761)
	<b>Total Other Financing Sources</b>	-	-	-	(2,506)	(2,656)	(11,761)
	<b>Fund 445 - TID District #5</b>	-	1,027	-	300	150	150

TID 5 EXPENSE DETAIL

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
445-57663-240	ST-WISCONSIN-TID FEE-ANNUAL	150	150	150	300	150	150
445-57663-295	CONSTRUCTION COSTS	-	-	16,440	-	-	-
445-57663-820	CAPITAL EQUIPMENT	-	-	16,728	-	-	-
445-57663-821	DESIGN/ENGINEERING	-	804	803	-	-	-
445-57663-822	TRAFFIC STUDY	-	7,422	-	-	-	-
	<b>Total TID # 5</b>	150	8,376	34,120	300	150	150

<b>FUND BALANCE</b>		8,561	1,212	(32,909)		(30,253)	(18,492)
445-34300	Net Change-Increase/(Decrease)	(150)	(7,349)	(34,120)	-	2,656	11,761

FUND TYPE  
CAPITAL PROJECT

ASSOCIATED DEPARTMENT  
CDA

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	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
<b>TAXES</b>							
446-4110-57	PROPERTY TAX INCREMENT	61,114	62,738	56,911	59,975	59,975	70,917
	Total Taxes	61,114	62,738	56,911	59,975	59,975	70,917
<b>INTERGOVERNMENTAL REVENUES</b>							
446-43600-57	BAB-INT-REIMB-FED-US TREASURY	-	-	-	-	2,339	1,858
446-43660-57	EXEMPT COMPUTER AID-FR STATE	-	-	-	-	947	947
	Total Intergovernmental	-	-	-	-	3,286	2,805
<b>MISC REVENUES</b>							
446-48100-57	INTEREST INCOME	21	16	18	16	32	233
	Total Misc Revenues	21	16	18	16	32	233
<b>OTHER FINANCING SOURCES</b>							
446-49120-57	BOND PROCEEDS	-	-	-	-	-	-
446-49300-57	FUND BALANCE APPLIED	-	-	-	(7,663)	(8,613)	(22,218)
	Total Other Financing Sources	-	-	-	(7,663)	(8,613)	(22,218)
	<b>Fund 446 - TID District #6</b>	<b>61,135</b>	<b>62,754</b>	<b>56,930</b>	<b>52,328</b>	<b>54,680</b>	<b>51,738</b>

TID 6 EXPENSE DETAIL

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
446-57663-219	PROFESSIONAL SERVICES	177	-	-	-	-	-
446-57663-240	ST-WISCONSIN-TID FEE-ANNUAL	150	150	150	150	150	150
446-57663-610	PRINCIPAL ON DEBT	15,000	20,000	20,000	20,000	20,000	20,000
446-57663-620	INTEREST ON DEBT	8,433	8,148	7,698	7,178	12,016	6,588
446-57663-648	TRANSFER-ADMINISTRATION COST	25,000	25,000	25,000	25,000	25,000	25,000
446-57663-660	TRANSFER TO DEBT SERVICE	-	-	-	-	-	-
446-57663-805	GRANT PROGRAM	-	-	-	-	-	-
446-57663-820	CAPITAL EQUIPMENT	-	3,910	-	-	-	-
	Total TID # 6	48,760	57,208	52,848	52,328	57,166	51,738

<b>FUND BALANCE</b>		20,669	26,215	30,297		38,910	61,128
446-34300	Net Change-Increase/(Decrease)	12,375	5,546	4,082	-	8,613	22,218

FUND TYPE  
CAPITAL PROJECT

ASSOCIATED DEPARTMENT  
CDA

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	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2,017 BUDGET	2017 ACT-EST	2018 BUDGET
<b>TAXES</b>							
447-4110-57	PROPERTY TAX INCREMENT	-	-	-	-	-	-
	Total Taxes	-	-	-	-	-	-
<b>INTERGOVERNMENTAL REVENUES</b>							
447-43355-57	TRANSFER IN-OTHER FUNDS	-	-	-	-	-	-
447-43660-57	EXEMPT COMPUTER AID-FR STATE	-	-	-	-	-	-
	Total Intergovernmental	-	-	-	-	-	-
<b>MISC REVENUES</b>							
447-48100-57	INTEREST INCOME	-	-	-	-	-	-
	Total Misc Revenues	-	-	-	-	-	-
<b>OTHER FINANCING SOURCES</b>							
447-49300-57	FUND BALANCE APPLIED	-	-	-	150	150	150
	Total Other Financing Sources	-	-	-	150	150	150
	<b>Fund 447 - TID District #7</b>	-	-	-	<b>150</b>	<b>150</b>	<b>150</b>

TID 7 EXPENSE DETAIL

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2,017 BUDGET	2017 ACT-EST	2018 BUDGET
447-57663-223	ASSESSMENT-TAXES-DUE TOWNSHIP	-	-	-	-	-	-
447-57663-240	ST-WISCONSIN-TID FEE-ANNUAL	150	150	150	150	150	150
	Total TID # 7	150	150	150	150	150	150

<b>FUND BALANCE</b>		(662)	(812)	(962)		(1,112)	(1,262)
447-34300	Net Change-Increase/(Decrease)	(150)	(150)	(150)	-	(150)	(150)

FUND TYPE  
CAPITAL PROJECT

ASSOCIATED DEPARTMENT  
CDA

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	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
<b>TAXES</b>							
448-4110-57	PROPERTY TAX INCREMENT	407	263	102	793	276	743
	Total Taxes	407	263	102	793	276	743
<b>INTERGOVERNMENTAL REVENUES</b>							
448-43355-57	Transfer In	-	-	-	-	-	-
448-43660-57	EXEMPT COMPUTER AID-FR STATE	-	-	-	-	-	-
	Total Intergovernmental	-	-	-	-	-	-
<b>MISC REVENUES</b>							
448-48100-57	INTEREST INCOME	17	33	57	45	99	90
	Total Misc Revenues	17	33	57	45	99	90
<b>OTHER FINANCING SOURCES</b>							
448-49300-57	FUND BALANCE APPLIED	-	187	61	(688)	(214)	(683)
	Total Other Financing Sources	-	187	61	(688)	(214)	(683)
	<b>Fund 448 - TID District #8</b>	<b>424</b>	<b>483</b>	<b>220</b>	<b>150</b>	<b>161</b>	<b>150</b>

TID 8 EXPENSE DETAIL

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
448-57663-240	ST-WISCONSIN-TID FEE-ANNUAL	150	150	150	150	150	150
	Total TID # 8	150	150	150	150	150	150

<b>FUND BALANCE</b>		18,251	18,584	18,654		18,868	19,551
448-34300	Net Change-Increase/(Decrease)	274	333	70	-	214	683

FUND TYPE  
CAPITAL PROJECT

ASSOCIATED DEPARTMENT  
CDA

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	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
<b>TAXES</b>							
449-4110-57	Property Tax Increment	154	-	-	529	218	562
	<b>Total Taxes</b>	<b>154</b>	<b>-</b>	<b>-</b>	<b>529</b>	<b>218</b>	<b>562</b>
<b>INTERGOVERNMENTAL REVENUES</b>							
449-43355-57	Transfer In	-	-	-	-	-	
449-43660-57	Exempt Computer Aid-State	-	-	-	-	-	
	<b>Total Intergovernmental</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>MISC REVENUES</b>							
449-48100-57	Interest Income	-	-	-	-	-	
	<b>Total Misc Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES</b>							
449-49300-57	Fund Balance Applied	72	-	-	(379)	(68)	(412)
	<b>Total Other Financing Sources</b>	<b>72</b>	<b>-</b>	<b>-</b>	<b>(379)</b>	<b>(68)</b>	<b>(412)</b>
	<b>Fund 449 - TID District #9</b>	<b>226</b>	<b>-</b>	<b>-</b>	<b>150</b>	<b>150</b>	<b>150</b>

TID 9 EXPENSE DETAIL

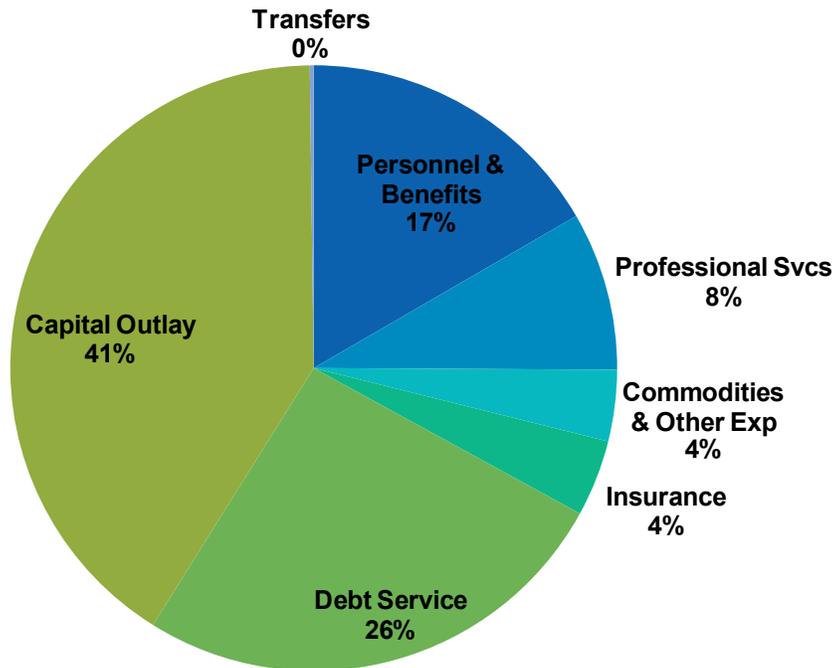
	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
449-57663-240	St-Wisconsin-TID-Fee-Annual	150	150	150	150	150	150
	<b>Total TID # 9</b>	<b>150</b>	<b>150</b>	<b>150</b>	<b>150</b>	<b>150</b>	<b>150</b>

<b>FUND BALANCE</b>		<b>2,444</b>	<b>2,294</b>	<b>2,144</b>		<b>2,212</b>	<b>2,624</b>
449-34300	Net Change-Increase/(Decrease)	76	(150)	(150)	-	68	412

**WATER, WASTEWATER, & STORMWATER SUMMARY OF REVENUES & EXPENSES**

FISCAL RESOURCES		2014	2015	2016	2017	2017	2018
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACT-EST	BUDGET
<b>REVENUES</b>							
	Operating Revenues	4,441,839	4,491,287	5,768,811	5,978,866	5,642,440	5,918,581
	Other Revenue Sources	102,715	1,128,537	23,359	8,805,129	6,683,529	4,295,201
	<b>Total</b>	<b>4,544,553</b>	<b>5,619,824</b>	<b>5,792,169</b>	<b>14,783,995</b>	<b>12,325,969</b>	<b>10,213,782</b>
<b>EXPENSES</b>							
100	Personnel & Benefits	1,521,905	1,608,784	1,448,489	1,672,995	1,365,987	1,697,765
200	Professional Svcs	664,690	488,602	514,196	549,170	531,659	864,332
300	Commodities & Other Exp	361,089	391,609	441,694	373,500	401,261	388,625
500	Insurance	2,007,045	2,026,480	2,048,595	403,172	401,637	416,965
600	Debt Service	237,986	219,304	272,091	1,169,988	1,169,302	2,647,235
800	Capital Outlay	86,070	137,959	236,607	10,593,670	8,434,639	4,177,359
900	Transfers	21,500	21,500	21,500	21,500	21,500	21,500
	<b>Total</b>	<b>4,900,285</b>	<b>4,894,237</b>	<b>4,983,172</b>	<b>14,783,995</b>	<b>12,325,985</b>	<b>10,213,782</b>

**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 environmental friendly manner.

MISSION

To provide water and superior customer service to the Utility’s rate payers 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

	2014	2015	2016	2017	2018
Water Utility Superintendent	1	1	1	1	1
Operators	3	3	3	4	4
Administrative Assistant (15%)	-	1	1	1	1
Seasonals	-	-	1	1	1
<b>Total Water</b>	<b>4</b>	<b>4</b>	<b>6</b>	<b>6</b>	<b>7</b>

WATER UTILITY SUMMARY OF REVENUES & EXPENSES

FISCAL RESOURCES	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
<b>REVENUES</b>						
Total Revenues	1,757,311	1,790,416	1,805,550	1,967,697	1,435,110	3,612,325
<b>Total</b>	<b>1,757,311</b>	<b>1,790,416</b>	<b>1,805,550</b>	<b>1,967,697</b>	<b>1,435,110</b>	<b>3,612,325</b>
<b>EXPENSES</b>						
100 Personnel & Benefits	481,805	502,721	482,606	604,128	466,312	639,728
200 Professional Svcs	211,514	179,202	199,461	193,800	197,309	209,900
300 Commodities & Other Exp	161,288	148,610	184,508	115,300	145,404	185,425
500 Insurance	731,012	738,355	739,501	349,000	350,000	363,978
600 Misc Exp	68,796	62,436	58,698	197,269	197,269	830,917
800 Capital Outlay	1,270	68,068	28,948	508,200	78,816	1,382,377
900 Transfers	-	-	-	-	-	-
<b>Total</b>	<b>1,655,685</b>	<b>1,699,393</b>	<b>1,693,720</b>	<b>1,967,697</b>	<b>1,435,110</b>	<b>3,612,325</b>
<b>FUND BALANCE</b>	8,408,409	8,627,436	8,769,536		9,099,059	9,247,245
Net Change-Increase/(Decrease)	(1,173,881)	(1,196,671)	(1,211,114)	(1,363,569)	329,523	148,186

DEPARTMENT SERVICE METRICS

The water utilities performance measures are dictated by the Wisconsin DNR, The Federal EPA and The Wisconsin PSC. 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 is all Wisconsin Certified Operators and must maintain their certification by demonstrating their skills with testing and continuous education CEU's throughout the year.

## **GOALS & OBJECTIVES**

### **2017 RECAP**

2017 has been a very busy year for the water utility due to losing one of our operators to a neighboring community in November of 2016. We did not replace this operator until spring of 2017 and added the second operator the end of June. During this time of transition, I had to fill in with many of the operational duties and service calls that our staff would do which pulled me away from my office duties.

We have two more fire hydrants that need to be replaced this year which are planned for September.

Due to the cost of replacement, the SCADA system upgrade that was planned for this year looks as if it may now be done in 2018. After given a budgetary number by our former SCADA provider, I started extensive research, education and talking to other communities about their systems. It became obvious we needed to replace much more than what was previously thought to have a dependable supported system to last well into the future.

I continue to train our newest employees in all facets of our operations well into 2018. They are already proving to be assets to the water utility. They will represent our department and the City of Whitewater well into the future.

### **2018 OUTLOOK**

- Continue with training of new employees regarding operational procedures, compliance measures for WDNR and EPA, and system maintenance. To be completed by Q2 2019. (Strategic Goal 4)
- Complete a study of alternatives for addressing efficiency and unnecessary wear issues occurring during high-draw times with the four booster pumps drawing on the reservoir at the utility office. To be completed by Q4 2018. (Strategic Goal 4)
- Incorporate hard copy system records into the City's GIS database to increase accessibility to records during in-field operations. To be completed by Q4 2018. (Strategic Goal 1 & 4)
- Successfully complete the water system improvements scheduled as part of major road reconstruction projects in 2018. To be completed by Q4 2018.
- Complete UCMR testing for input into EPA Unregulated Contaminates database and train for EPA mandated regulatory changes to occur in 2018. To be completed by Q4 2018.
- Complete a complete update/replacement of the SCADA system in order to improve efficiencies in monitoring and maintaining the water distribution system. (Strategic Goal 4)
- Evaluate feasibility of an on-call pay system for employees assigned to respond to alarms outside of scheduled work hours. To be completed by Q4 2018. (Strategic Goal 2)

**PROPRIETARY FUNDS**

**FUND 610  
WATER UTILITY**



**WATER UTILITY REVENUE DETAIL**

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
<b>REVENUES</b>							
610-46460-61	UNMETERED SALES/GENERAL CUST	944	-	-	-	-	-
610-46461-61	METERED SALES/RESIDENTIAL	505,552	515,239	518,539	543,250	518,688	534,248
610-46462-61	METERED SALES/COMMERCIAL	92,185	96,781	93,454	100,450	90,088	92,791
610-46463-61	METERED SALES/INDUSTRIAL	334,723	314,174	428,271	435,625	381,372	392,813
610-46464-61	SALES TO PUBLIC AUTHORITIES	169,867	175,307	181,039	181,425	169,581	174,668
610-46465-61	PUBLIC FIRE PROTECTION REV	416,101	426,478	430,968	438,561	435,741	448,813
610-46466-61	PRIVATE FIRE PROTECTION REV	32,936	34,806	18,479	33,825	40,351	41,562
610-46467-61	METERED SALES/MF RESIDENTIAL	117,045	121,014	120,722	128,802	112,678	116,058
	<b>Total Revenues</b>	<b>1,669,354</b>	<b>1,683,798</b>	<b>1,791,472</b>	<b>1,861,938</b>	<b>1,748,499</b>	<b>1,800,953</b>
<b>OTHER REVENUE SOURCES</b>							
610-47419-61	INTEREST INCOME	1,176	2,100	1,562	2,000	2,146	3,000
610-47421-61	DEVELOPER CONTRIBUTION	-	24,700	-	-	-	-
610-47422-61	CAPITAL PAID IN-MUNICIPALITY	-	-	-	-	-	-
610-47425-61	MISC AMORTIZATION	50,991	50,991	-	-	-	-
610-47460-61	OTR REV/TOWER/SERVICE	33,528	20,352	5,400	15,000	8,000	9,000
610-47465-61	INSURANCE CLAIMS-REIMBURSEMENT	-	-	-	-	-	-
610-47467-61	FOREITED DISCOUNTS	6,612	7,614	6,536	6,200	5,523	6,000
610-47471-61	MISC SERVICE REV - TURN OFF	175	385	105	300	-	-
610-47474-61	OTHER REV--LABOR/MATERIAL	-	-	-	-	251	-
610-47475-61	WATER TAPS--CONTRIBUTIONS	-	-	-	-	214	-
610-47480-61	SPECIAL ASSESSMENT REV	475	475	475	-	-	-
610-47485-61	BOND PROCEEDS	(5,000)	-	-	399,800	-	1,941,558
610-47493-61	RETAINED EARNINGS-(INC)-DEC	-	-	-	-	-	-
610-47494-61	RETAINED EARNINGS-LOAN/BOND	-	-	-	(317,541)	(329,523)	(148,186)
	<b>Total Other Revenue Sources</b>	<b>87,958</b>	<b>106,618</b>	<b>14,078</b>	<b>105,759</b>	<b>(313,389)</b>	<b>1,811,372</b>
	<b>610 - Water Utility</b>	<b>1,757,311</b>	<b>1,790,416</b>	<b>1,805,550</b>	<b>1,967,697</b>	<b>1,435,110</b>	<b>3,612,325</b>

**WATER UTILITY EXPENSE DETAIL**

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
<b>SOURCE OF SUPPLY EXPENSES / 610-61600</b>							
610-61600-111	SALARIES/WAGES	35,315	34,104	23,202	39,565	19,183	27,785
610-61600-112	WAGES/OVERTIME	1,948	3,935	4,895	3,000	3,838	4,027
610-61600-350	REPAIR/MTN EXPENSES	-	128	12	1,000	1,000	1,000
	<b>Total Source Of Supply Exp.</b>	<b>37,262</b>	<b>38,167</b>	<b>28,109</b>	<b>43,565</b>	<b>24,021</b>	<b>32,812</b>
<b>PUMPING OPERATIONS EXPENSES / 610-61620</b>							
610-61620-111	SALARIES/WAGES	14,415	21,751	35,962	24,348	34,808	43,065
610-61620-112	WAGES/OVERTIME	1,110	810	-	-	-	-
610-61620-220	UTILITIES	161,332	145,673	164,776	150,000	120,700	148,000
610-61620-340	SUPPLIES	-	-	-	-	388	-
610-61620-350	REPAIR/MTN EXPENSE	2,240	8,914	8,757	9,000	10,703	35,500
	<b>Total Pumping Operations Exp.</b>	<b>179,098</b>	<b>177,148</b>	<b>209,494</b>	<b>183,348</b>	<b>166,599</b>	<b>226,565</b>
<b>WATER TREATMENT OPERATIONS EXP / 610-61630</b>							
610-61630-111	SALARIES/WAGES	21,691	25,521	20,813	27,391	17,971	24,924
610-61630-112	WAGES/OVERTIME	114	-	-	-	-	-
610-61630-340	WATER TESTING EXPENSES	13,712	1,929	2,052	2,000	10,075	10,000
610-61630-341	CHEMICALS	17,697	15,589	18,223	14,000	13,520	14,000
610-61630-350	Repair/Maint Expense	4,830	11,010	9,490	9,000	14,501	23,000
	<b>Total Water Treatment Op</b>	<b>58,044</b>	<b>54,050</b>	<b>50,578</b>	<b>52,391</b>	<b>56,067</b>	<b>71,924</b>
<b>TRANSMISSION EXPENSES / 610-61640</b>							
610-61640-111	SALARIES/WAGES	827	819	757	1,522	711	907
610-61640-112	WAGES/OVERTIME	-	-	-	-	-	-
610-61640-350	REPAIR/MTN EXPENSE	-	179	-	-	-	-
	<b>Total Transmission Expenses</b>	<b>827</b>	<b>998</b>	<b>757</b>	<b>1,522</b>	<b>711</b>	<b>907</b>
<b>TOWER/RESERVOIRS MTN. EXPENSES / 610-61650</b>							
610-61650-111	MTN SALARIES/WAGES	3,021	3,646	3,943	3,043	3,476	4,722
610-61650-112	WAGES/OVERTIME	-	273	-	-	-	-
610-61650-350	REPAIR/MTN EXPENSE	20,633	23,319	40,696	25,600	25,600	27,775
	<b>Total Reservoirs Mtn. Expense</b>	<b>23,654</b>	<b>27,239</b>	<b>44,639</b>	<b>28,643</b>	<b>29,076</b>	<b>32,497</b>
<b>MAINS MTN. EXPENSE / 610-61651</b>							
610-61651-111	MTN SALARIES/WAGES	13,916	15,118	14,268	25,195	15,539	17,086
610-61651-112	WAGES/OVERTIME	2,053	2,139	1,219	1,000	424	900
610-61651-350	REPAIR/MTN EXPENSE	32,122	35,723	32,160	10,000	14,645	20,000
	<b>Total Mains Mtn. Expense</b>	<b>48,092</b>	<b>52,980</b>	<b>47,647</b>	<b>36,195</b>	<b>30,608</b>	<b>37,986</b>
<b>SERVICES MTN. EXPENSES / 610-61652</b>							
610-61652-111	MTN SALARIES/WAGES	21,648	17,763	19,001	19,719	15,418	22,754
610-61652-112	WAGES/OVERTIME	4,019	537	902	500	752	699
610-61652-350	REPAIR/MTN EXPENSE	21,863	4,127	16,286	1,000	6,497	8,000
	<b>Total Services Mtn. Expenses</b>	<b>47,529</b>	<b>22,427</b>	<b>36,189</b>	<b>21,219</b>	<b>22,667</b>	<b>31,453</b>
<b>METERS MTN. EXPENSES / 610-61653</b>							
610-61653-111	MTN SALARIES/WAGES	10,371	11,061	11,099	20,696	12,230	13,291
610-61653-112	WAGES/OVERTIME	-	-	-	-	-	-
610-61653-210	CONTRACTUAL SERVICES	32,350	14,600	8,570	25,000	42,980	27,700
610-61653-350	REPAIR/MTN EXPENSE	533	8,890	12,858	9,000	6,624	6,500
	<b>Total Meters Mtn. Expenses</b>	<b>43,254</b>	<b>34,550</b>	<b>32,527</b>	<b>54,696</b>	<b>61,834</b>	<b>47,491</b>

**WATER UTILITY EXPENSE DETAIL**

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
<b>HYDRANTS MTN. EXPENSES / 610-61654</b>							
610-61654-111	MTN SALARIES/WAGES	3,585	5,893	5,847	6,087	5,984	7,002
610-61654-112	WAGES/OVERTIME	-	118	85	160	-	-
610-61654-113	WAGES TEMPORARY	-	-	513	-	1,824	-
610-61654-350	REPAIR/MTN EXPENSE	1,995	5,031	8,643	5,000	7,831	5,000
	<b>Total Hydrants Mtn. Expenses</b>	<b>5,580</b>	<b>11,041</b>	<b>15,088</b>	<b>11,247</b>	<b>15,639</b>	<b>12,002</b>
<b>METER READING EXPENSES / 610-61901</b>							
610-61901-111	SALARIES/WAGES	1,102	934	-	1,522	1,899	-
610-61901-112	WAGES/OVERTIME	-	-	88	-	114	185
	<b>Total Meter Reading Expenses</b>	<b>1,102</b>	<b>934</b>	<b>88</b>	<b>1,522</b>	<b>2,013</b>	<b>185</b>
<b>ACCOUNTING &amp; COLLECTING EXP / 610-61902</b>							
610-61902-111	SALARIES/WAGES	32,811	29,973	35,075	38,422	34,322	39,876
610-61902-112	WAGES/OVERTIME	-	-	-	-	-	-
	<b>Total Acct. &amp; Collecting Exp.</b>	<b>32,811</b>	<b>29,973</b>	<b>35,075</b>	<b>38,422</b>	<b>34,322</b>	<b>39,876</b>
<b>CUSTOMERS ACCOUNTS EXPENSES / 610-61903</b>							
610-61903-310	OFFICE SUPPLIES	177	256	234	200	308	200
610-61903-325	PUBLIC EDUCATION	-	761	326	500	1,146	500
610-61903-340	INFORMATION TECH EXPENSES	4,350	4,690	4,490	200	6,089	4,500
610-61903-361	AMR GATEWAY SERVICES	1,225	613	1,806	-	650	650
	<b>Total Customer Accounts Exp.</b>	<b>5,752</b>	<b>6,319</b>	<b>6,857</b>	<b>900</b>	<b>8,193</b>	<b>5,850</b>
<b>ADMINISTRATIVE EXPENSES / 610-61920</b>							
610-61920-111	SALARIES/WAGES	90,053	95,645	103,855	98,070	87,607	106,420
610-61920-153	HEALTH INSURANCE	-	324	165	-	829	-
	<b>Total Administrative Expenses</b>	<b>90,053</b>	<b>95,969</b>	<b>104,020</b>	<b>98,070</b>	<b>88,436</b>	<b>106,420</b>
<b>OFFICE SUPPLIES EXPENSES / 610-61921</b>							
610-61921-310	OFFICE SUPPLIES	8,815	9,178	10,133	8,000	8,000	8,000
	<b>Total Office Supplies Expense</b>	<b>8,815</b>	<b>9,178</b>	<b>10,133</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>
<b>OUTSIDE SERVICES EMPLOYED / 610-61923</b>							
610-61923-210	PROFESSIONAL SERVICES	6,518	7,698	14,416	7,500	21,933	22,500
610-61923-211	PLANNING	7,000	7,000	7,000	7,000	7,000	7,000
610-61923-212	GIS SERVICES	2,000	2,000	2,000	2,000	2,000	2,000
610-61923-213	SAFETY PROGRAM-ALL DPW	-	-	-	-	-	-
	<b>Total Outside Services Emp.</b>	<b>15,518</b>	<b>16,698</b>	<b>23,416</b>	<b>16,500</b>	<b>30,933</b>	<b>31,500</b>
<b>INSURANCE / 610-61924</b>							
610-61924-510	INSURANCE EXPENSES	12,368	14,879	17,629	17,629	16,755	17,581
	<b>Total Insurance Expense</b>	<b>12,368</b>	<b>14,879</b>	<b>17,629</b>	<b>17,629</b>	<b>16,755</b>	<b>17,581</b>
<b>EMPLOYEE BENEFITS / 610-61926</b>							
610-61926-150	EMPLOYEE FRINGE BENEFITS	116,104	129,886	87,201	148,569	118,142	161,826
610-61926-590	SOC SEC TAXES EXPENSE	27,557	27,767	28,927	28,371	25,745	28,897
	<b>Total Employee Benefits</b>	<b>143,661</b>	<b>157,653</b>	<b>116,128</b>	<b>176,940</b>	<b>143,887</b>	<b>190,723</b>
<b>EMPLOYEE TRAINING EXPENSE / 610-61927</b>							
610-61927-154	PROFESSIONAL DEVELOPMENT	2,282	1,387	1,492	1,500	2,956	2,500
	<b>Total Employee Training Exp.</b>	<b>2,282</b>	<b>1,387</b>	<b>1,492</b>	<b>1,500</b>	<b>2,956</b>	<b>2,500</b>
<b>PSC ASSESSMENT / 610-61928</b>							
610-61928-210	PSC REMAINDER ASSESSMENT	1,710	1,535	1,785	1,500	1,500	1,500
	<b>Total PSC Assessment</b>	<b>1,710</b>	<b>1,535</b>	<b>1,785</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>

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G

**WATER UTILITY EXPENSE DETAIL**

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
<b>MISC. GENERAL EXPENSES / 610-61930</b>							
610-61930-550	DEPRECIATION EXPENSE	229,309	234,526	241,314	-	-	-
610-61930-551	DEPRECIATION EXPENSE-CIAC	158,568	158,568	159,284	-	-	-
610-61930-590	TAXES	303,210	302,615	292,347	303,000	307,500	317,500
610-61930-910	CONTINGENCIES/COST REALLOC	-	-	-	-	-	-
	<b>Total Misc. General Expenses</b>	<b>691,087</b>	<b>695,709</b>	<b>692,945</b>	<b>303,000</b>	<b>307,500</b>	<b>317,500</b>
<b>TRANSPORTATION EXPENSES / 610-61933</b>							
610-61933-340	REPAIR/MAINTENANCE EXPENSE	2,898	981	7,094	4,000	2,000	4,000
610-61933-351	FUEL EXPENSE	8,789	5,437	5,577	4,800	4,100	4,800
	<b>Total Transportation Expenses</b>	<b>11,687</b>	<b>6,418</b>	<b>12,671</b>	<b>8,800</b>	<b>6,100</b>	<b>8,800</b>
<b>GENERAL PLANT MTN. EXPENSE / 610-61935</b>							
610-61935-111	MTN SALARIES/WAGES	101,652	97,936	104,619	118,693	81,887	138,684
610-61935-112	WAGES/OVERTIME	308	77	395	239	150	292
610-61935-113	WAGES/TEMPORARY	-	-	-	14,400	672	14,400
610-61935-118	CLOTHING ALLOWANCE	-	-	-	1,900	1,229	300
610-61935-154	ORGANIZATION MEMBERSHIPS	-	-	885	1,200	1,200	1,200
610-61935-220	UTILITIES	604	696	913	800	1,196	1,200
610-61935-350	REPAIR/MTN EXPENSE	19,408	11,856	5,671	12,000	11,727	12,000
	<b>Total General Plant Mtn. Exp.</b>	<b>121,972</b>	<b>110,566</b>	<b>112,483</b>	<b>149,232</b>	<b>98,061</b>	<b>168,076</b>
<b>CAPITAL OUTLAY/CONSTRUCTION WIP / 610-61936</b>							
610-61936-111	SALARIES/WAGES	3,299	3,072	5,720	6,087	3,147	6,883
610-61936-112	WAGES/OVERTIME	162	-	606	1,300	-	-
610-61936-810	CAPITAL EQUIPMENT	1,270	68,068	27,340	81,400	43,082	20,000
610-61936-820	CAP OUTLAY/CONTRACT PAYMENTS	-	-	1,607	399,800	9,243	813,875
610-61936-823	METER PURCHASES	-	-	-	19,000	26,491	19,000
610-61936	2018 CIP Items	-	-	-	-	-	529,502
610-61936-830	AMR PROJECT EXPENSES	-	-	-	8,000	-	-
	<b>Total Capital Outlay/Construct</b>	<b>4,731</b>	<b>71,140</b>	<b>35,273</b>	<b>515,587</b>	<b>81,963</b>	<b>1,389,260</b>
<b>DEBT SERVICE COSTS / 610-61950</b>							
610-61950-610	PRINCIPAL ON DEBT	-	-	-	140,000	140,000	743,181
610-61950-620	INTEREST ON DEBT	63,330	61,710	57,972	56,269	56,269	86,736
610-61950-630	DEBT SERVICE EXP/AMORTATION	-	-	-	-	-	-
610-61950-650	BOND ISSUE/PAYING AGENT EXP	5,466	726	726	1,000	1,000	1,000
	<b>Total Debt Service Costs</b>	<b>68,796</b>	<b>62,436</b>	<b>58,698</b>	<b>197,269</b>	<b>197,269</b>	<b>830,917</b>

**WATER UTILITY EXPENSE NOTES**

**PUMPING OPERATIONS EXPENSES / 610-61620**

A	Routine maintenance items	7,500
	VFD for Well #5 for MCC Controls	20,000
	Booster #2 MCC Controls	6,500
	Allowance for emergency repairs	1,500
	<b>Total:</b>	<b>35,500</b>

**WATER TREATMENT OPERATIONS EXP / 610-61630**

B	Well #8 Flat Roof Replacement	14,000
	Routine maintenance items	9,000
	<b>Total:</b>	<b>23,000</b>

**TOWER/RESERVOIR MTN. EXPENSES / 610-61650**

C	East side tower painting contract payment	22,775
	Routine maintenance items	5,000
	<b>Total:</b>	<b>27,775</b>

**CONTRACTOR SERVICES - METER MAINTENANCE / 610-61653**

D	Meter Change Out at 340 Residential Meters - \$55.00/each	18,700
	Large Meter Testing / Replacement	9,000
	<b>Total:</b>	<b>27,700</b>

**OUTSIDE SERVICES EMPLOYED / 610-61923**

E	Audit	<b>Total: 7,500</b>
	Reservoir Cavitation, Engineering Study	<b>15,000</b>
		<b>22,500</b>
F	Engineering transfer to General Fund	<b>Total: 7,000</b>
G	GIS transfer to General Fund	<b>Total: 2,000</b>

**GENERAL PLANT MTN. EXPENSE / 610-61935**

H	1600 @ \$9/hour	<b>Total: 14,400</b>
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**CAPITAL OUTLAY/CONSTRUCTION WIP / 610-61936-810**

I	Fire Hydrant Replacement	<b>Total: 20,000</b>
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**CAPITAL OUTLAY / CONTRACT PAYMENTS / 610-61936-820**

J	Live Meter Reading Access to Rate Payors (Beacon)	25,000
	Franklin Street/Ann Street Stormwater	436,500
	Ann Street to Tripp Street	93,625
	Esterly Street Reconstruction	140,500
	Dann Street Reconstruction	118,250
	<b>Total:</b>	<b>813,875</b>

**CAPITAL OUTLAY / CONSTRUCTION WIP / 610-61936-823**

K	Meter replacements - 340 meters	<b>Total: 19,000</b>
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**MISC GENERAL EXPENSES / 610-61930-910**

L	For potential salary/wage adjustments	<b>Total: 8,700</b>
M	Water Rate Increase: File 3% rate increase to fund water projects	
N	CIP Items	
	SCADA System Upgrade	200,000
	Industrial Drive Water Main Replacement	240,000
	Chemical Scales	25,000
	Well #7 Generator	64,502
	<b>Total:</b>	<b>529,502</b>

**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.

**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.

<b>PERSONNEL SUMMARY</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
Utility Superintendent	1	1	1	1	1
Lab Operator	1	1	1	1	1
Operators	5	5	4	4	4
Building and Grounds	1	1	1	-	-
Administrative Assistant (70%)	-	1	1	1	1
Part Time Building and Grounds	1	1	1	-	-
Part Time Lab Assistant	1	1	1	1	1
Seasonals	1	1	1	-	1
<b>Total Wastewater</b>	<b>11</b>	<b>12</b>	<b>11</b>	<b>8</b>	<b>9</b>

Staffing levels have diminished since 2015. Two staff members retired and one person left seeking new opportunities. We have not replaced those individuals at this time. In light of the pending facility upgrades, which mitigated some of the typical maintenance requirements, management felt comfortable operating at historically lower staffing levels during this transitional period.

**WASTEWATER UTILITY SUMMARY OF REVENUES & EXPENSES**

FISCAL RESOURCES		2014	2015	2016	2017	2017	2018
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACT-EST	BUDGET
<b>REVENUES</b>							
Total Revenues		2,341,489	3,051,948	3,466,459	11,214,732	10,403,186	5,056,713
<b>Total</b>		<b>2,341,489</b>	<b>3,051,948</b>	<b>3,466,459</b>	<b>11,214,732</b>	<b>10,403,186</b>	<b>5,056,713</b>
<b>EXPENSES</b>							
100	Personnel & Benefits	854,656	887,673	799,902	827,677	726,988	815,280
200	Professional Svcs	409,296	270,958	272,930	301,975	286,409	566,575
300	Commodities & Other Exp	155,844	171,891	189,690	196,500	185,634	142,000
500	Insurance	1,217,550	1,218,308	1,228,954	42,360	39,838	40,286
600	Misc Exp	141,402	126,883	182,981	866,950	866,264	1,416,284
800	Capital Outlay	83,440	69,891	120,828	8,979,270	8,298,053	2,076,288
<b>Total</b>		<b>2,862,188</b>	<b>2,745,605</b>	<b>2,795,286</b>	<b>11,214,732</b>	<b>10,403,186</b>	<b>5,056,713</b>

<b>FUND BALANCE</b>		4,681,452	5,188,493	5,852,846		8,217,735	9,243,268
Net Change-Increase/(Decrease)		(2,862,188)	(2,745,605)	(2,795,286)	(11,214,732)	2,364,889	1,025,533

## DEPARTMENT SERVICE METRICS

The primary performance measures we account for are: compliance with our WPDES permit (noting any violations), submittal and grades received with our Compliance Maintenance Annual Report (eCMAR) and Collection System complaints and public sector issues. Items such as basement backups and sanitary sewer overflows are tracked. One primary responsibility is the service we provide to the residents of Whitewater. We accomplish this by responding to all sanitary sewer service calls relating to publically owned infrastructure. Additionally, we work continually to address the overall condition of the Collection System through preventative maintenance tasks such as jetting, vacuuming, televising, lift station maintenance and via contracted services. Secondly, once flow reaches our treatment facility our focus shifts towards the quality of treatment provided and compliance with state and federal regulations. We have various numeric parameters that must be met daily and these are verified through sampling and analytical tests run in our facilities laboratory.

## GOALS & OBJECTIVES

### 2017 RECAP

At this time, we have two outstanding items. The first being the potable well system renovations and the second being the acquisition of the area velocity meters to be used for monitoring flow variations in our collections system. The Velocity Meters will be brought before Council yet this year. The potable well system had been delayed as we review options for the best alternative should municipal water become available in the future. We are currently seeking cost estimates from contractor's onsite to perform the work necessary to meet design standards with our current system. The well system will most likely come before council in the form of a change order as part of the current project. All other items identified in the 2017 budget documents have been accomplished.

### 2018 OUTLOOK

- Successfully complete the transition from RBC treatment to activated sludge treatment for the secondary wastewater treatment process, including employee training. To be completed by Q3 2018.
- Develop transition plan for the land application process. To be completed by Q1 2018.
- Successfully implement a program for contracting with a private firm for land application services. To be completed by Q4 2018. (Strategic Goal 4)
- Complete the WDNR required Operation Evaluation Report (OER) and the subsequent Compliance Alternatives Plan (both requirements related to the regulation of phosphorous) by the end of Q1 2018.
- Develop and implement an on-call pay program for employees responding to emergency calls outside of scheduled work hours. To be completed by Q2 2018.
- Review collection system records to ensure all easements and ownership records have been properly recorded. If instances of incomplete records are found, develop a plan for resolving these instances by Q4 2018.



WASTEWATER UTILITY REVENUE DETAIL

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET	
<b>REVENUES</b>								
620-4110-62	RESIDENTIAL REVENUES	1,088,483	1,112,217	1,566,330	1,650,000	1,549,762	1,650,000	A
620-4112-62	COMMERCIAL REVENUES	581,356	599,029	918,903	958,000	862,205	958,000	A
620-4113-62	INDUSTRIAL REVENUES	100,285	90,122	131,759	150,000	139,915	150,000	A
620-4114-62	PUBLIC REVENUES	447,604	434,263	719,403	750,000	637,263	750,000	A
620-4116-62	PENALTIES	11,238	10,861	17,782	12,000	17,436	12,000	
620-4116-62	MISC REVENUES	41,222	41,003	35,988	40,000	51,322	40,000	
620-4117-62	SEWER CONNECTION REVENUES	56,544	54,720	73,416	40,128	120,000	40,128	B
	<b>Total Revenues</b>	<b>2,326,732</b>	<b>2,342,216</b>	<b>3,463,581</b>	<b>3,600,128</b>	<b>3,377,903</b>	<b>3,600,128</b>	
<b>REVENUES/OTHER SOURCES</b>								
620-4210-62	INTEREST INCOME	4,236	5,869	2,878	5,000	8,337	10,000	
620-4212-62	CLEAN WATER FUND-REIMBURSEMENT	-	700,000	-	-	-	-	
620-42150-62	FOCUS ON ENERGY REBATES	-	-	-	-	-	-	
620-42212-62	CLEAN WATER FD REIMBURSEMENT	-	-	-	10,000,000	9,381,835	1,070,000	
620-42213-62	MISC INCOME	2,755	3,863	-	-	-	-	
620-42214-62	REPLACEMENT FUND	1,213	-	-	-	-	-	
620-42215-62	SPECIAL ASSESSMENTS	-	-	-	-	-	-	
620-42217-62	BOND PROCEEDS	5,000	-	-	-	-	1,402,118	C
620-42300-62	EQUIPMENT-AUCTION PROCEEDS	1,552	-	-	-	-	-	
620-49920-62	TRANSFER FROM CAPITAL FUND	-	-	-	-	-	-	
620-49930-62	RETAINED EARNINGS-(INC)-DEC	-	-	-	(2,390,396)	(2,364,889)	(1,025,533)	
620-49940-62	CAPITAL IMPROVEMENTS-LOAN	-	-	-	-	-	-	
	<b>Total Revenues/Other Sources</b>	<b>14,757</b>	<b>709,732</b>	<b>2,878</b>	<b>7,614,604</b>	<b>7,025,283</b>	<b>1,456,585</b>	
	<b>620 - Wastewater Utility</b>	<b>2,341,489</b>	<b>3,051,948</b>	<b>3,466,459</b>	<b>11,214,732</b>	<b>10,403,186</b>	<b>5,056,713</b>	

NOTES

- A Residential, commercial, Industrial, Public revenues reflect a no rate increase for 2018 -
- B Estimated 22 sewer connections at \$1,824 each 40,128
- C 2018 Borrowing for Capital Projects
 

2016 BAN Refinance	547,890
2018 Infrastructure	854,228
2018 CIP Capital	0
<b>Total 2018 Borrowing</b>	<b>1,402,118</b>
- D Estimated CWF reimbursement for 2017 project and bid/engineering services 10,000,000



WASTEWATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
<b>ADMINISTRATIVE/GENERAL EXPENSES / 620-62810</b>							
620-62810-111	SALARIES/PERMANENT	90,053	95,681	128,070	123,944	90,657	133,420
620-62810-116	ACCOUNTING/COLLECT SALARIES	37,378	35,930	34,301	32,878	33,657	34,090
620-62810-118	METER READING SALARIES	6,986	7,329	8,569	-	-	-
620-62810-120	EMPLOYEE BENEFITS	4,954	343	(25,111)	-	245	-
620-62810-153	HEALTH INSURANCE	-	216	165	-	829	-
620-62810-158	UNEMPLOYMENT COMPENSATION	824	-	-	-	-	-
620-62810-219	PROF SERVICES/ACCTG & AUDIT	6,279	6,633	7,373	7,500	15,154	7,500
620-62810-220	PLANNING	12,000	12,000	12,000	12,000	20,571	12,000
620-62810-221	GIS SERVICES/EXPENSES	2,000	2,000	2,000	2,000	3,429	2,000
620-62810-222	SAFETY PROGRAM-ALL DPW	-	-	-	-	607	-
620-62810-310	OFFICE SUPPLIES	674	6,039	6,340	5,000	7,237	-
620-62810-340	CONTINGENCIES	-	-	-	-	-	-
620-62810-345	INSURANCE CLAIMS	-	-	5,387	-	-	-
620-62810-352	INFORMATION TECHNOLOGY EXPENSE	4,751	9,648	5,524	6,500	6,089	1,900
620-62810-356	JOINT METER EXPENSE	-	-	-	36,300	-	-
620-62810-362	CREDIT/DEBIT CARD EXPENSES	25,514	26,741	28,128	26,000	18,391	24,000
620-62810-519	INSURANCE EXPENSE	32,128	29,706	32,860	32,860	32,860	32,286
620-62810-520	DAMAGE/INJURY CLAIM EXPENSE	-	-	-	-	-	-
620-62810-550	DEPRECIATION EXPENSE	1,174,463	1,178,909	1,188,039	-	-	-
620-62810-610	PRINCIPAL ON DEBT	-	-	-	268,205	268,205	825,699
620-62810-620	INTEREST ON DEBT	139,064	126,520	182,618	597,245	597,245	590,585
620-62810-670	BOND ISSUE/DEBT AMORT EXPENSE	2,338	363	363	1,500	814	-
620-62810-820	CAPITAL IMPROVEMENTS	-	-	(1,422)	8,833,110	8,214,945	1,924,228
620-62810-821	CAPITAL EQUIPMENT	1,561	-	-	2,500	-	16,500
620-62810-822	EQUIP REPL FUND ITEMS	9,658	-	20,816	-	31,632	7,500
620-62810-823	SANITARY SEWER REPLACE ITEMS	64,030	-	2,836	15,000	-	-
620-62810-824	TRANSFER TO CAP PROJ FUND	617	-	-	-	-	-
620-62810-825	SEWER REPAIR/MAINT FUNDING	6,901	69,279	94,108	100,000	50,828	100,000
620-62810-826	OPERATING RESERVE FUNDING	-	-	-	27,360	-	27,360
620-62810-830	AMR GATEWAY SERVICES	-	613	4,490	1,300	648	700
	<b>Total Adm./General Expenses</b>	<b>1,622,174</b>	<b>1,607,949</b>	<b>1,737,454</b>	<b>10,131,202</b>	<b>9,394,043</b>	<b>3,739,768</b>
<b>SUPERVISORY/CLERICAL / 620-62820</b>							
620-62820-111	SALARIES/PERMANENT	72,560	99,941	73,001	75,027	101,404	76,877
620-62820-112	WAGES/OVERTIME	-	-	-	-	-	-
620-62820-117	LONGEVITY PAY	1,000	500	500	-	857	500
620-62820-120	EMPLOYEE BENEFITS	249,155	250,719	230,868	241,430	217,135	233,347
620-62820-154	PROFESSIONAL DEVELOPMENT	3,887	3,183	4,505	3,200	2,548	3,200
620-62820-219	PROFESSIONAL SERVICES	109,735	5,429	26,811	7,875	7,875	36,375
620-62820-225	MOBILE COMMUNICATIONS	3,032	4,066	2,861	3,200	2,177	4,000
620-62820-310	OFFICE SUPPLIES	8,021	6,393	2,843	5,000	3,000	2,000
	<b>Total Supervisory/Clerical</b>	<b>447,389</b>	<b>370,231</b>	<b>341,390</b>	<b>335,732</b>	<b>334,996</b>	<b>356,299</b>



WASTEWATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET	
<b>COLLECTION SYSTEM O&amp;M / 620-62830</b>								
620-62830-111	SALARIES/PERMANENT	71,556	72,160	56,703	47,094	49,025	52,119	
620-62830-112	WAGES/OVERTIME	525	384	90	-	2,666	94	
620-62830-222	ELECTRICITY/LIFT STATIONS	11,371	10,061	10,440	11,000	11,108	11,500	
620-62830-295	CONTRACTUAL SERVICES	457	1,992	-	6,800	6,885	6,800	I
620-62830-353	REPR/MTN - LIFT STATIONS	11,576	6,621	8,090	6,500	13,336	3,600	K
620-62830-354	REPR MTN - SANITARY SEWERS	2,828	8,343	1,511	5,000	2,881	5,000	
620-62830-355	REP/MAINT-COLLECTION EQUIP	1,794	7,157	9,227	1,300	17,027	8,000	Q
620-62830-356	TELEMETRY EXPENSE	140	44	2,000	100	283		
	<b>Total Collection System O&amp;M</b>	<b>100,247</b>	<b>106,761</b>	<b>88,061</b>	<b>77,794</b>	<b>103,211</b>	<b>87,113</b>	
<b>TREATMENT PLANT OPERATIONS / 620-62840</b>								
620-62840-111	SALARIES/PERMANENT	97,093	97,494	88,322	63,915	82,290	94,582	
620-62840-112	OVERTIME	364	451	475	850	2,329	494	
620-62840-118	CLOTHING ALLOWANCE	1,750	1,875	1,688	2,078	2,542	478	
620-62840-222	ELECTRICITY/PLANT	171,066	163,935	163,294	165,000	155,517	165,000	
620-62840-224	NATURAL GAS/PLANT	62,349	38,062	29,561	50,000	40,713	41,000	
620-62840-340	OPERATING SUPPLIES	7,202	11,206	6,671	6,000	7,370	8,200	
620-62840-341	CHEMICALS	51,987	42,559	39,641	40,000	37,391	40,000	
620-62840-342	CONTRACTUAL SERVICES	3,355	4,471	23,880	13,500	18,875	7,900	H
620-62840-351	TRUCK/AUTO EXPENSES	12,595	3,952	4,989	5,000	1,500	4,000	
620-62840-590	DNR ENVIRONMENTAL FEE	10,959	9,693	8,055	9,500	6,978	8,000	
620-62840-840	CAPITAL LEASE PAYMENT	673	-	-	-	-	-	
	<b>Total Treatment Plant Oper.</b>	<b>419,393</b>	<b>373,697</b>	<b>366,577</b>	<b>355,843</b>	<b>355,505</b>	<b>369,655</b>	
<b>TREATMENT EQUIPMENT MAINTENANCE / 620-62850</b>								
620-62850-111	SALARIES/PERMANENT	68,572	67,405	55,835	94,187	48,960	51,321	
620-62850-112	WAGES/OVERTIME	-	-	-	-	-	-	
620-62850-242	CONTRACTUAL SERVICES	9,654	7,062	2,550	8,000	6,000	8,000	
620-62850-342	LUBRICANTS	1,030	150	1,665	1,500	3,534	1,500	
620-62850-357	REPAIRS & SUPPLIES	3,538	20,347	23,392	15,000	18,498	20,000	
	<b>Total Maint./Treatment Equip.</b>	<b>82,794</b>	<b>94,964</b>	<b>83,442</b>	<b>118,687</b>	<b>76,992</b>	<b>80,821</b>	
<b>MAINTENANCE - BUILDINGS &amp; GROUNDS / 620-62860</b>								
620-62860-111	SALARIES/PERMANENT	49,671	53,665	42,528	50,458	15,131	39,090	
620-62860-112	WAGES/OVERTIME	-	-	-	-	-	-	
620-62860-113	SEASONAL WAGES	2,658	3,018	7,241	10,800	-	10,800	
620-62860-220	STORMWATER UTILITY FEE	1,649	1,575	1,444	1,600	1,575	1,600	
620-62860-245	CONTRACTUAL REPAIRS	13,392	11,039	6,661	11,500	11,000	210,500	J
620-62860-355	EQUIPMENT	-	550	470	2,000	1,200	2,000	
620-62860-357	REPAIRS & SUPPLIES	4,665	2,421	1,911	2,500	4,093	2,600	
	<b>Total Maint-Build &amp; Grounds</b>	<b>72,035</b>	<b>72,269</b>	<b>60,255</b>	<b>78,858</b>	<b>32,999</b>	<b>266,590</b>	
<b>LABORATORY EXPENSE / 620-62870</b>								
620-62870-111	SALARIES/PERMANENT	61,553	63,594	59,109	53,821	46,867	54,331	
620-62870-112	WAGES/OVERTIME	-	89	92	235	635	96	
620-62870-114	WAGES/PART-TIME/PERMANENT	311	-	-	-	-	-	
620-62870-295	CONTRACTUAL SERVICES	3,165	4,641	1,392	5,000	2,810	3,000	
620-62870-340	LAB SUPPLIES	2,872	6,084	7,281	9,400	3,824	7,500	
	<b>Total Laboratory Expense</b>	<b>67,901</b>	<b>74,408</b>	<b>67,874</b>	<b>68,456</b>	<b>54,136</b>	<b>64,927</b>	

**WASTEWATER UTILITY EXPENSE DETAIL**

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
<b>POWER GENERATION EXPENSE / 620-62880</b>							
620-62880-111	SALARIES/PERMANENT	-	-	-	-	-	-
620-62880-242	CONTRACTUAL SERVICES	2,546	1,928	-	2,000	-	2,300
620-62880-357	REPAIRS & SUPPLIES	528	41	137	400	14	500
	<b>Total Power Generation Exp.</b>	<b>3,074</b>	<b>1,969</b>	<b>137</b>	<b>2,400</b>	<b>14</b>	<b>2,800</b>
<b>BIOSOLIDS HANDLING EXPENSE / 620-62890</b>							
620-62890-111	SALARIES/PERMANENT	33,141	33,187	31,696	26,910	24,075	29,134
620-62890-112	WAGES/OVERTIME	666	510	1,255	850	5,136	1,306
620-62890-295	CONTRACTUAL SERVICES	601	534	6,543	8,500	988	55,000 P
620-62890-351	DIESEL FUEL EXPENSE	7,881	6,917	5,061	4,000	5,876	-
620-62890-357	REPAIRS & SUPPLIES	4,892	2,210	5,540	5,500	15,215	3,300 L
	<b>Total Sludge Application Exp.</b>	<b>47,180</b>	<b>43,358</b>	<b>50,096</b>	<b>45,760</b>	<b>51,290</b>	<b>88,740</b>
<b>WASTEWATER UTILITY EXP TOTAL</b>		<b>2,862,188</b>	<b>2,745,605</b>	<b>2,795,286</b>	<b>11,214,732</b>	<b>10,403,186</b>	<b>5,056,713</b>



**WASTEWATER UTILITY EXPENSE NOTES**

<b>A</b>	<b>Planning/Eng/Transfer to GF</b>	<b>Total:</b>	<b>12,000</b>
<b>B</b>	<b>GIS Services/Transfer GF</b>	<b>Total:</b>	<b>2,000</b>
<b>C</b>	<b>Capital Improvements</b>		
	Facility Upgrade (CWF-Reimbursed)		1,070,000
	Clay/Dann St. Utility Project		106,563
	Additional Reconstruct - Ann / Tripp		64,125
	Ann Det. Basin		128,915
	Esterly St.		129,500
	Franklin/Ann St. Project		425,125
		<b>Total:</b>	<b>1,924,228</b>
<b>D</b>	<b>Capital Equipment</b>		
	Benchtop LDO Meter & probe		2,500
	Shop Hoist		14,000
		<b>Total:</b>	<b>16,500</b>
<b>E</b>	<b>Transfer to Sewer Repair/Replacement Fund</b>	<b>Total:</b>	<b>100,000</b>
<b>F</b>	<b>Transfer to Sewer Connection Fund (\$1824/service)</b>	<b>Total:</b>	<b>27,360</b>
<b>G</b>	<b>Professional Services</b>		
	Cleansweep collection day - share with water		750
	Rock River Coalition		125
	MEG membership		2,000
	Phosphorus Compliance Planning		8,000
	FSP Development- CWF Requirement (Reimbursable)		25,500
		<b>Total:</b>	<b>36,375</b>
<b>H</b>	<b>Treatment Plant Operations Contractual Services</b>		
	Hach software support - \$3,000; Meter calibration - \$1,200, Win911 Software support- \$500		4,700
	Cleaning services -		2,700
	HVAC software support -		500
		<b>Total:</b>	<b>7,900</b>
<b>I</b>	<b>Collection System Contractual Services</b>		
	Cross Connection Service (340 @ \$20.00)	<b>Total:</b>	<b>6,800</b>
<b>J</b>	<b>Maintenance of Building/Grounds Contractual Services</b>		
	Door repairs		3,000
	Masonry spot repairs		7,500
	Roofing replacement - Bldg. 100		160,000
	Wetwell rehabilitation		40,000
		<b>Total:</b>	<b>210,500</b>
<b>K</b>	<b>Equipment Maintenance</b>		
	UV Maintenance Items	<b>Total:</b>	<b>3,600</b>



**WASTEWATER UTILITY EXPENSE NOTES**

<b>L</b>	<b>Land Application Equipment Maintenance</b> Replace clutch on vehicle #25	<b>Total:</b> <u>3,300</u>
<b>M</b>	<b>Office Equipment</b> Lease agreement (reoccurring) w/consumables	<b>Total:</b> <u>2,000</u>
<b>N</b>	<b>AMR Backhaul Charges</b>	<b>Total:</b> <u>700</u>
<b>O</b>	<b>Information Technology</b> On Call - pc/phone	<b>Total:</b> <u>1,900</u>
<b>P</b>	<b>Biosolids -</b> Contract Land Application	<b>Total:</b> <u>55,000</u>
<b>Q</b>	<b>Collection Equipment</b> Vacuum Inductor Scheduled Maint. Replace Jet Machine hose Jet Machine Scheduled Maint.	4,000 2,000 2,000 <b>Total:</b> <u>8,000</u>

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 basis, 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	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
<b>REVENUES</b>						
Total Revenues	445,753	777,460	520,161	1,601,566	487,673	1,544,744
<b>Total</b>	<b>445,753</b>	<b>777,460</b>	<b>520,161</b>	<b>1,601,566</b>	<b>487,673</b>	<b>1,544,744</b>
<b>EXPENSES</b>						
100 Personnel & Benefits	185,444	218,390	165,982	241,190	172,687	242,758
200 Professional Svcs	43,880	38,441	41,806	53,395	47,941	87,857
300 Commodities & Other Exp	43,957	71,107	67,496	61,700	70,223	61,200
500 Insurance	58,483	69,817	80,140	11,812	11,799	12,701
600 Misc Exp	27,787	29,984	30,412	105,769	105,769	400,034
800 Capital Outlay	1,360	-	86,831	1,106,200	57,770	718,694
900 Transfers	21,500	21,500	21,500	21,500	21,500	21,500
<b>Total</b>	<b>382,411</b>	<b>449,239</b>	<b>494,167</b>	<b>1,601,566</b>	<b>487,689</b>	<b>1,544,744</b>
<b>FUND BALANCE</b>						
Net Change-Increase/(Decrease)	1,123,109	1,488,429	1,514,087		1,564,453	1,540,475
	(196,967)	(230,849)	(328,185)	(1,360,376)	50,366	(23,978)

GOALS & OBJECTIVES  
2018 OUTLOOK

- Develop a comprehensive schedule for stormwater system maintenance that can be provided to administration and the public each year as part of the capital planning process. Incorporate the completed schedule in the decision-making process for future street maintenance project schedules. To be completed by Q3 2018. (Strategic Goal 4)

**STORMWATER UTILITY REVENUE DETAIL**

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
<b>REVENUES</b>							
630-4110-63	RESIDENTIAL REVENUES	163,713	177,387	198,237	198,000	200,807	200,000
630-4112-63	COMMERCIAL REVENUES	131,144	126,655	138,757	141,000	137,793	140,000
630-4113-63	INDUSTRIAL REVENUES	58,860	63,439	70,744	71,000	71,017	71,000
630-4114-63	PUBLIC/TAX EXEMPT REVENUES	87,376	92,971	101,394	102,000	101,460	102,000
630-4115-63	PENALTIES	4,660	4,821	4,626	4,800	4,961	4,500
630-4116-63	OTHER REVENUES	-	-	-	-	-	-
630-4118-63	RESERVE ERU'S	-	-	-	-	-	-
	<b>Total Revenues</b>	<b>445,753</b>	<b>465,274</b>	<b>513,758</b>	<b>516,800</b>	<b>516,038</b>	<b>517,500</b>
<b>REVENUES/OTHER SOURCES</b>							
630-4210-63	INTEREST INCOME	-	782	115	200	161	400
630-42212-63	GRANTS-REIMBURSEMENT-STATE	-	311,404	6,288	-	21,840	-
630-42213-63	MISC INCOME	-	-	-	-	-	-
630-42400-63	INSURANCE CLAIMS RECOVERY	-	-	-	-	-	-
630-49920-63	TRANS-CITY-STORMWATER ASSETS	-	-	-	-	-	-
630-49930-63	RETAINED EARNINGS-(INC)-DEC	-	-	-	38,366	(50,366)	9,470
630-49940-63	RETAINED LOAN PROCEEDS	-	-	-	1,046,200	-	1,002,866
630-49950-63	Fund Balance Applied	-	-	-	-	-	14,508
	<b>Total Revenues/Other Sources</b>	<b>-</b>	<b>312,186</b>	<b>6,403</b>	<b>1,084,766</b>	<b>(28,365)</b>	<b>1,027,244</b>
	<b>630 - Stormwater Util</b>	<b>445,753</b>	<b>777,460</b>	<b>520,161</b>	<b>1,601,566</b>	<b>487,673</b>	<b>1,544,744</b>



STORMWATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 ACT-EST	2018 BUDGET
<b>ADMINISTRATIVE/GENERAL EXPENSES / 630-63300</b>							
630-63300-16	ADMINISTRATIVE SALARIES	43,844	46,413	59,299	52,816	40,038	56,320
630-63300-16	ACCOUNTING/FINANCE SALARIES	23,289	16,446	17,150	21,495	17,178	22,177
630-63300-20	EMPLOYEE BENEFITS-TOTAL	54,240	58,284	47,757	72,817	54,017	70,715
630-63300-54	PROFESSIONAL DEVELOPMENT	-	5	-	-	-	-
630-63300-214	PROF SERVICES/AUDIT EXPENSES	1,700	2,580	2,350	2,350	4,073	2,500
630-63300-220	ENGINEERING/PLANNING- TO GF	7,500	7,500	7,500	7,500	7,500	7,500
630-63300-221	GIS EXPENSES	2,000	2,000	2,000	2,000	2,000	2,000
630-63300-310	OFFICE SUPPLIES	3,973	3,184	3,165	3,000	3,000	3,000
630-63300-352	INFO TECHNOLOGY EXPENSES	1,996	2,134	2,074	1,500	2,372	1,500
630-63300-362	CREDIT/DEBIT CARD EXPENSES	-	-	-	500	-	-
630-63300-519	INSURANCE EXPENSES	3,532	6,716	9,812	9,812	9,799	10,201
630-63300-610	DEBT SERVICE-PRINCIPAL/INT	19,492	29,984	30,412	105,769	105,769	400,034
630-63300-918	ERF TRANSFER-DPW ERF	21,500	21,500	21,500	21,500	21,500	21,500
	<b>Total Adm./General Expenses</b>	<b>183,067</b>	<b>196,747</b>	<b>203,019</b>	<b>301,059</b>	<b>267,246</b>	<b>597,447</b>
<b>STREET CLEANING / 630-63310</b>							
630-63310-111	SALARIES/WAGES	18,201	18,774	9,283	19,881	9,083	20,995
630-63310-351	FUEL EXPENSES	2,786	1,187	234	2,000	461	2,000
630-63310-353	EQUIPMENT PARTS/SUPPLIES	7,857	11,090	18,673	15,000	1,015	15,000
630-63310-550	DEPRECIATION EXPENSE	52,951	61,101	68,328	-	-	-
	<b>Total Street Cleaning Exp.</b>	<b>81,795</b>	<b>92,152</b>	<b>96,519</b>	<b>36,881</b>	<b>10,559</b>	<b>37,995</b>
<b>STORMWATER MANAGEMENT / 630-63440</b>							
630-63440-111	SALARIES/WAGES	11,790	48,998	9,959	37,111	10,131	22,524
630-63440-113	SEASONAL WAGES	-	-	-	-	-	-
630-63440-295	CONTRACTUAL SERVICES	18,970	264	6,118	7,000	203	41,312
630-63440-320	PUBLIC EDUCATION/OUTREACH	6,500	7,261	5,326	6,000	8,185	6,000
630-63440-350	REPAIR/MAINTENANCE SUPPLIES	4,688	22,823	6,960	7,000	12,895	7,000
630-63440-351	FUEL EXPENSES	1,333	720	-	700	102	700
630-63440-590	PERMIT FEES-DNR	2,000	2,000	2,000	2,000	2,000	2,500
630-63440-670	BOND ISSUE EXPENSES	8,295	-	-	-	-	-
630-63440-810	CAPITAL EQUIPMENT	-	-	-	-	-	-
630-63440-820	EASTGATE-CAPITAL IMPROVEMENTS	854	-	135,538	1,046,200	31,775	718,694
630-63440-821	WHITWATER CREEK STREAMBANK	183	-	-	-	-	-
630-63440-845	BASIN 15 STORM WATER PROJECT	-	-	-	60,000	9,826	-
630-63440-850	BLOOMINGFIELD ACRES DETENTION	181	-	5,874	-	-	-
630-63440-851	GEORGE STREET RECONSTRUCTION	-	-	(52,623)	-	-	-
630-63440-852	ANN ST. DETENTION BASIN	-	-	-	-	116	-
630-63440-854	CENTER/BOONE/SUMMIT RECON	-	-	(16,225)	-	-	-
630-63440-855	EAST CLAY ST. DETENTION	142	-	591	-	16,053	-
630-63440-856	TMDL STORMWATER PLAN	-	-	13,676	-	-	-
	<b>Total Stormwater Maintenance</b>	<b>54,936</b>	<b>82,066</b>	<b>117,193</b>	<b>1,166,011</b>	<b>91,286</b>	<b>798,730</b>
<b>COMPOST SITE/YARD WASTES / 630-63600</b>							
630-63600-111	SALARIES/WAGES	31,194	26,690	19,794	31,810	40,680	44,767
630-63600-113	SEASONAL WAGES	2,886	2,779	2,740	5,260	1,560	5,260
630-63600-340	OPERATING SUPPLIES/LEAF BAGS	-	8,948	4,610	6,000	6,000	6,000
630-63600-351	FUEL EXPENSES	5,872	2,824	4,447	4,000	3,797	4,000
630-63600-352	VEHICLE/EQUIPMENT/REPAIR PARTS	8,952	10,936	22,007	16,000	32,396	16,000
	<b>Total Compost Site/Yard Wastes</b>	<b>48,903</b>	<b>52,176</b>	<b>53,598</b>	<b>63,070</b>	<b>84,433</b>	<b>76,027</b>
<b>LAKE MANAGEMENT/MAINTENANCE / 630-63610</b>							
630-63610-291	LAKE WEED CONTROL EXPENSES	510	24,723	23,838	22,545	22,165	22,545
630-63610-295	CONTRACTUAL EXPENSES	13,200	1,375	-	12,000	12,000	12,000
	<b>Total Lake Manage/Maintenance</b>	<b>13,710</b>	<b>26,097</b>	<b>23,838</b>	<b>34,545</b>	<b>34,165</b>	<b>34,545</b>
		<b>382,411</b>	<b>449,239</b>	<b>494,167</b>	<b>1,601,566</b>	<b>487,689</b>	<b>1,544,744</b>

**STORMWATER UTILITY EXPENSE NOTES**

<b>A</b>	Transfer to GF for general engineering services	7,500.00
<b>B</b>	Transfer to GF for GIS services	2,000.00
<b>D</b>	Debt Service	400,034.00
<b>E</b>	Transfer to DPW ERF	21,500.00
<b>F</b>	Contractural Services	41,312.00
<b>G</b>	Capital Equipment	-
<b>H</b>	Capital Improvements:	
	Franklin St./Ann St. Stormwater	661,975.00
	Esterly St. Stormwater	31,406.00
	Dann St. Stormwater	13,313.00
	Fremont St. Retention Basin	12,000.00
	Ann St. Detention Basin	-
		<u>718,694.00</u>
<b>I</b>	Lake weed control:	
	Cravath Lake	4,000.00
	Trippe Lake	18,545.00
	Lake Drainage	-
		<u>22,545.00</u>
<b>J</b>	Contractual Lake Expenses	<u>12,000.00</u>

**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.

**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.

**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 Prietary 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. It equals five percent of the equalized value of the taxable property in the city. Debt such as revenue bonds and tax increment bonds is 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.

## **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.

## **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 Factor 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.