



City of

WHITEWATER

Live • Learn • Work • Play

2019 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 Vander Pas	District 5

PREPARED BY

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

CONTRIBUTORS

Cameron Clapper	City Manager
Brad Marquardt	DPW Director
Christine Munz-Pritchard	Neighborhood Services Director
Aaron Raap	Police Chief
Eric Boettcher	Parks & Recreation Director
Michele Smith	City Clerk
Kelly Freeman	Streets/Parks/Forestry Superintendent
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
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Fax: 262-473-0589
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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Whitewater

Wisconsin

For the Fiscal Year Beginning

January 1, 2018

Christopher P. Morill

Executive Director

We are pleased to be a first time recipient of the GFOA Distinguished Budget Award for our 2018 Operating Budget document.

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

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

Over 1,000 municipalities were awarded the Distinguished Budget Presentation Award across the nation for the 2017 budget year, only 22 of which were in Wisconsin. Whitewater is proud to have joined the group of Wisconsin award winners for the 2018 budget year. The most recent Budget Award recipients, along with their corresponding budget documents, are posted quarterly on GFOA's website www.gfoa.org.



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.

Socio-Economic Data	Whitewater	Percentage	Wisconsin	Percentage
Population	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%
In Labor Force	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%
Median Age	21.5		39	
Housing Units	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%
Median Value of Owner-Occupied Housing	\$168,400		\$165,800	
Households	4,670		2,299,107	
Mean Household Income	\$42,490		\$69,333	
Median Household Income	\$30,173		\$53,357	
Per Capita Income	\$15,027		\$28,340	

*Source: U.S. Census Bureau, 2011-2015 American Community Survey 5-Year Estimates and Wisconsin Taxpayers Alliance Municipal Facts 16.

Events and Activities

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

- City Market (Tuesday's May-October)
- Freeze Fest and Polar Plunge
- Maxwell Street Day
- 4th of July celebration
- Winter Parade
- FFA Alumni Farm Toy Show
- Minneiska Water Ski Show
- Ice Age Trail hiking
- Variety of cultural activities and events

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

Municipal Court

Police & Fire Commission

Park & Rec Board

Plan & Architect Review

Community Development Authority

Library Board

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

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
Aaron Raap

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

- 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

- 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

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.

Note: Fire and Emergency Medical Services are provided by Whitewater Fire Department, Inc., formed as a separate paid on call organization in 2016.



FULL-TIME EQUIVALENTS (FTE) BY DIVISION

PERSONNEL SUMMARY

General Administration	2014	2015	2016	2017	2018	2019
City Manager	1.0	1.0	1.0	1.0	1.0	1.0
Assistant City Manager	1.0	1.0	1.0	1.0		
Director of Public Works					1.0	1.0
City Attorney	0.5	0.5	0.5	0.5	0.5	0.5
City Clerk	1.0	1.0	1.0	1.0	1.0	1.0
Executive Assistant	1.0	1.0	1.0	1.0	1.0	1.0
Admin Assistant/Deputy Clerk	1.0	1.0	1.0	1.0	1.0	1.0
Management Analyst	0.5					
HR Coordinator	0.8	0.8	0.8	0.8	1.0	1.0
HR Assistant				0.3		
Community Development Authority (CDA) Director					1.0	1.0
CDA Administrative Assistant					0.4	0.5
CDA Support Research Specialist	1.0					
Economic Development Specialist		1.0	1.0			
PR&Communications MGR				1.0	1.0	1.0
Election Workers				1.1		2.0
Cable TV Operators				0.6	0.6	0.8
Municipal Court						
Municipal Judge	0.7	0.7	0.7	0.7	0.7	0.7
Clerk of Courts	0.5	0.5	0.5	0.8	0.8	0.8
Bailiff	0.0	0.0	0.0	0.0	0.0	0.0
Total:	8.9	8.4	8.4	10.7	11.0	13.2
Finance, Insurance & Risk Management	2014	2015	2016	2017	2018	2019
Finance Director	1.0	1.0	1.0	1.0		
Finance and Administrative Services Director					1.0	1.0
Comptroller					1.0	1.0
Finance Support Services Supervisor	1.0	1.0	1.0	1.0		
Accounting Technician II, Utilities	1.0	1.0	1.0	1.0	1.0	1.0
Accounting Technician II, Payroll & Accounts Payable	1.0	1.0	1.0	1.0	1.0	1.0
Total:	4.0	4.0	4.0	4.0	4.0	4.0
Information Technology	2014	2015	2016	2017	2018	2019
IT Admin	1.0	1.0	1.0	1.0	1.0	1.0



DPW

Streets/Parks/Forestry/Stormwater	2014	2015	2016	2017	2018	2019
St./Parks/Forestry/Stormwater						
Superintendent	1.0	1.0	1.0	1.0	1.0	1.0
Laborer I	9.0	9.0	9.0	9.0	9.0	8.0
Foreman						1.0
Administrative Assistant	0.0	0.2	0.2	0.2	0.2	0.2
Seasonals	0.0	1.0	1.0	2.5	2.5	2.5
Total:	10.0	11.2	11.2	12.7	12.7	12.7

Emergency Preparedness *Not City*

Employees	2014	2015	2016	2017	2018	2019
Emergency Operations Coordinator*	1.0	1.0	1.0	1.0	1.0	1.0
Deputy Emergency Operation Coordinator*	2.0	2.0	2.0	2.0	2.0	2.0
Total:	3.0	3.0	3.0	3.0	3.0	3.0

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

Police	2014	2015	2016	2017	2018	2019
Police Chief	1.0	1.0	1.0	1.0	1.0	1.0
Police Captain	1.0	1.0	1.0	1.0	1.0	1.0
Lieutenant	1.0	1.0	4.0	4.0	4.0	4.0
Sergeant	3.0	3.0				
Patrol Officer I	12.0	11.0				
Patrol Officer II		1.0				
Patrol Officer III	2.0	2.0				
Patrol Officer 48 Months			12.0	8.0	5.0	7.0
Patrol Officer 24 Months				2.0	2.0	4.0
Patrol Officer 12 Months					3.0	2.0
Patrol Officer Hire			2.0	4.0	4.0	1.0
Detective Lieutenant			1.0	1.0	1.0	1.0
Detective Sergeant	1.0	1.0				
Detective	2.0	2.0	2.0	2.0	2.0	2.0
School Resource Officer	1.0	1.0	1.0	1.0	1.0	1.0
Support Services Manager	1.0	1.0	1.0	1.0	1.0	1.0
Administrative Assistant II	2.0	2.0	2.0	2.0	2.5	2.5
Communications Supervisor	1.0	1.0	1.0	1.0	1.0	1.0
Dispatcher	6.5	6.5	6.5	6.5	6.5	6.5
Community Services Officer	1.0	1.0	1.0	1.0	1.0	1.0
Total:	35.5	35.5	35.5	35.5	36.0	36.0



Neighborhood Services	2014	2015	2016	2017	2018	2019
Neighborhood Service Director	1.0	1.0	1.0	1.0	1.0	1.0
Administrative Assistant I	1.0	1.0	1.0	1.0	1.0	1.0
GIS Technician	1.0	1.0	1.0	1.0	1.0	1.0
GIS Intern	0.5	0.5	0.5	0.5	0.5	0.5
Neighborhood Services Officer	0.5	1.0	1.0	1.0	1.0	1.0
Total:	4.0	4.5	4.5	4.5	4.5	4.5

Parks & Recreation	2014	2015	2016	2017	2018	2019
Parks and Recreation Director						1.0
Recreation Program Coordinator						1.0
Athletic Program Coordinator						1.0
Aquatic and Fitness Programmer						1.0
Fitness and Member Services Coordinator						1.0
Rec. Administration	2.4	2.4	2.4	2.4	2.4	
Parks Administration	0.4	0.4	0.4	0.4	0.4	
Parks Maintenance	4.2	4.2	4.2	4.2	4.2	0.3
Facility Maintenance	2.5	2.5	2.5	2.5	2.5	2.5
Recreation	4.2	4.2	4.3	4.6	4.6	4.6
Aquatic and Fitness			15.2	14.1	15.0	13.0
Seniors	0.9	0.9	0.9	0.9	0.9	0.9
Total:	14.6	14.6	29.9	29.2	30.1	26.4

Library	2014	2015	2016	2017	2018	2019
Library Director	1.0	1.0	1.0	1.0	1.0	1.0
Assistant Library Director	1.0	1.0	1.0	1.0	1.0	1.0
Youth Educational Services Librarian	1.0	1.0	1.0	1.0	1.0	1.0
Technical Services Specialist	3.0	3.0	3.0	1.6	1.6	1.6
Outreach Services Specialist	3.0	3.0	2.0	1.2	1.2	1.2
Customer Service Specialist	5.0	5.0	5.0	3.2	3.2	3.2
Customer Service Associate (TEMP)	0.5	0.5	0.5	0.5	0.5	
Consortium Services Asst (TEMP)	0.5	0.5	0.5	0.5		
Customer Service Assistant (TEMP)	0.6	0.6	0.6			
Prog. and Makerspace Librarian				0.8	0.8	0.8
Summer Intern (TEMP)	0.5	0.5	0.5	0.5	0.5	
Total:	16.1	16.1	15.1	11.2	10.7	9.7



Water	2014	2015	2016	2017	2018	2019
Water Utility Superintendent	1.0	1.0	1.0	1.0	1.0	1.0
Water Operator	3.0	3.0	3.0	3.0	3.0	4.0
Administrative Assistant		0.2	0.2	0.2	0.2	0.2
Seasonals			0.5	0.5	0.3	0.3
Total:	4.0	4.2	4.7	4.7	4.4	5.4

Wastewater	2014	2015	2016	2017	2018	2019
Wastewater Utility Superintendent	1.0	1.0	1.0	1.0	1.0	1.0
Lab Operator	1.0	1.0	1.0	1.0	1.0	1.0
Wastewater Operator	5.0	5.0	4.0	4.0	4.0	5.0
Building and Grounds	1.0	1.0	1.0			
Administrative Assistant (70%)		0.7	0.7	0.7	0.7	0.7
Part Time Building and Grounds	1.0	1.0	1.0			
Lab Assistant	0.3	0.3	0.3	0.3	0.3	
Seasonals	0.5	0.5	0.5		0.5	0.5
Total:	9.8	10.5	9.5	7.0	7.5	8.2

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 was eliminated.

Prior to 2017 the CDA Director position was a contract employee. In 2017 a full time CDA Director was hired as well as a part time CDA Administrative Assistant.

In 2017 the Finance Director and Finance Support Services Manager Positions were repurposed and the Finance & Administrative Services Director and Comptroller positions were established.

In 2018, a part-time Police Administrative Assistant II position was created and the Clerk of Court position was increased from half time to three quarter time position.

In 2019, DPW repurposed one Laborer 1 position and created a Foreman position. The Water Department added a fourth full time Water Operator position. The Wastewater Department added a fifth Wastewater Operator position and eliminated a part time Lab Assistant position, the Library eliminated 2 half time Temp positions (1 FTE). 3 FTE positions from Recreation Administration, Parks Administration and Parks Maintenance were reclassified as Parks and Recreation Director (1FTE), Recreation Program Coordinator (1FTE), and Athletic Program Coordinator positions (1FTE). 2 FTE positions from Aquatic and Fitness were reclassified as Aquatic and Fitness Programmer (1FTE) and Fitness and Member Services Coordinator (1 FTE). 3.4 FTE's from Park Maintenance were absorbed by current DPW staff.



Dear Community Member,

It is our pleasure to present a balanced municipal operating budget for 2019 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. The 2018 Operating Budget totals \$9,629,179, an increase of \$315,031 or 3.4% over the 2018 budget. This is slightly higher than the consumer price index (CPI) level of 2.7% for the period ending August 31, 2018. The remaining 1% can be attributed primarily to increased debt service and loss of one-time funds available in 2018.

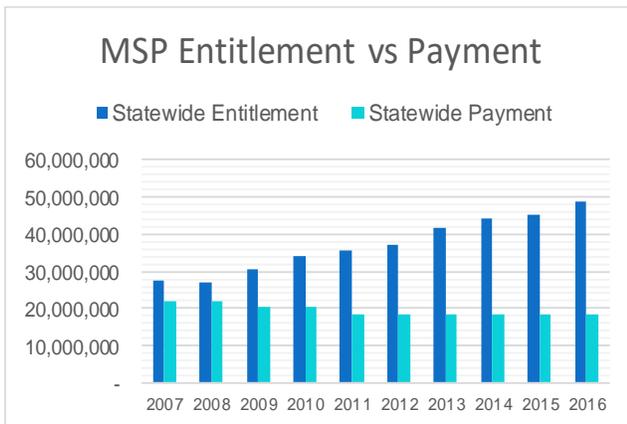
Primary Objectives for the 2019 Budget Document

1. Produce a balanced Operating Budget in compliance with state law.
2. Establish a framework to manage levels of capital spending to reduce annual debt burden over time.
3. Identify expenditure reductions or revenue increases to offset the loss of one-time revenue available in 2018 that will not be available in 2019.
4. Maintain competitive compensation and benefits offering to attract and retain high-quality staff.
5. Enhance the budget document to provide metrics for each department to provide a better understanding of the scope and scale of services provided and promote accountability.

General Fund Overview (Revenues)

1. **Municipal Services Payment (MSP).** The 2019 MSP allotment from the State of Wisconsin is estimated to be \$281,417. This payment compensates the City for municipal services provided to State owned facilities (primarily University of Wisconsin campus), which are exempt from property tax. \$30,000 of this amount represents payment for fire and rescue services and is transferred to the Whitewater Fire Department, Inc.

While this payment is determined by a formula administered by the Department of Administration, funding for the program under the state budget has been significantly reduced in recent years.



Year	Statewide Entitlement	Percent Change in Entitlements	Statewide Payment	Payments as Percent of Entitlements
2007	\$ 27,438,400		\$ 21,998,800	80.2%
2008	\$ 27,124,333	-1.1%	\$ 21,998,800	81.1%
2009	\$ 30,794,333	13.5%	\$ 20,649,200	67.1%
2010	\$ 33,947,903	10.2%	\$ 20,649,200	60.8%
2011	\$ 35,844,068	5.6%	\$ 18,584,200	51.8%
2012	\$ 37,384,052	4.3%	\$ 18,584,200	49.7%
2013	\$ 41,647,069	11.4%	\$ 18,584,200	44.6%
2014	\$ 44,162,447	6.0%	\$ 18,584,200	42.1%
2015	\$ 45,371,602	2.7%	\$ 18,584,200	41.0%
2016	\$ 48,975,279	7.9%	\$ 18,584,200	37.9%

Source: Wisconsin Legislative Fiscal Bureau

The 2018 payment to Whitewater was approximately 38% of the calculated amount due under the program (a 62% discount) consistent with the table above. This discounted payment concentrates the reliance on other local property owners to carry the cost of providing municipal services.

2. **Property Tax Levy.** The 2019 Operating Budget includes a property tax levy of \$3,831,303, an increase of \$357,503 or 10.3% over 2018. This increase reflects the loss of \$312,771 in one-time funds utilized in the 2018 budget.
3. **Shared Revenue (SR).** The SR payment distributed by the State is expected to remain unchanged at \$2,836,916. The SR Utility payment is expected to decline by \$26,847 or 6.1%.

4. **Transportation Aids.** Transportation Aids declined by \$70,049 increasing the reliance on other forms of funding.
5. **Room Tax.** The Room Tax rate increased to 8% in April 2018 and is expected to generate \$111,000 in 2019. 70% of this amount is paid to outside organizations to promote local tourism as required under state statute. The remaining balance supports municipal services.
6. **Fund Transfers into the General Fund.** The General Fund receives several transfers from other Special Revenue or Enterprise funds to compensate for central services provided to those funds ie. Administration, accounting, payroll, etc. These transfers totaled \$71,272 in 2019 representing a \$148,253 reduction vs. 2018. This reduction was due to the loss of \$147,025 in one-time transfers in 2018 that are not available in 2019.

General Fund Overview (Expenditures)

1. **Fund Transfers out of the General Fund.** These transfers are summarized on page 93 in the following three groups:
 - a. **Special Revenue Funds:** The City maintains a number of Special Purpose funds to help support maintenance and replacement of infrastructure and equipment. Annual transfers from the General Fund support funding for each of these Special Purpose funds. In recent years, state imposed levy limits have curtailed transfers to these funds as revenues have been insufficient to fund both existing services and fully fund maintenance/replacement needs. In 2019, these transfers totaled \$1,305,758. This is a \$51,138 or 4.1% increase compared to 2018. This increase is an installment towards restoring full funding to prevent accumulating further deferred maintenance costs.
 - b. **Debt Service:** A portion of each year's General Fund budget includes transfers to support debt service payments. The 2019 transfer for debt service will be \$818,822, an increase of \$103,974 or 14.5% compared to 2018.
 - c. **Transfers to Special funds:** The General Fund also supports several public services delivered through separate organizations through financial transfers. Examples include the Whitewater Fire Department, Inc., the Innovation Center, and the Whitewater Aquatic and Fitness Center. 2019 transfers of this type total \$369,674, an increase of \$7,224 or 2.0%.
2. **Employee Health Insurance.** The City utilizes the Wisconsin Department of Employee Trust Funds (ETF) to deliver health insurance and retirement benefits to City employees. The ETF permits local municipalities to choose one of the state's plan design offerings to efficiently deliver competitive benefits to local employees. Uncommonly, health insurance premiums quoted by the participating health plans declined for 2019. The City is leveraging this opportunity to transition from the Local Deductible offering under the ETF program to the Local High Deductible offering. This will generate significant premium savings to the City and staff. The City is transitioning much of this savings into Health Reimbursement Account funding for participating employees. The 2019 HRA program will offset increases in deductibles for employees and families under the new Local High Deductible plan. After factoring in the changes in health insurance and HRA design, the 2019 Budget reflects a savings of \$30,995 or 3.1%.
3. **Employee Wage Rates.** The 2019 General Fund budget proposal includes a \$47,066 provision for wage increases to reward performance. This increase will be delivered to staff under a Merit Pay program to be implemented in 2019. The Merit Pay program will distribute this provision to staff as determined by staff performance ratings. Performance ratings that meet or exceed expectations will be awarded a wage increase in proportion to performance. Unsatisfactory performance ratings will not be awarded a wage increase.
4. **Worker Compensation.** Our cost for worker compensation insurance decreased by \$13,320 for 2019. Our cost is determined by our local claims experience and other general claims against the program. Our local claims experience remains relatively high at 1.19 vs. 1.20 in 2018. Premium rates also improved slightly from 2018.
5. **Contingencies.** The allocations of funds for the Contingencies budget will be slightly increased from \$93,000 to \$97,000. The City's goal is to keep the Contingencies allocation at or above 1% of the General Fund budget.

Additional Highlights for 2019

Office & Operating Supplies Merged. Line items labeled as “Office Supplies” and “Operating Supplies” in prior budgets have been combined in the 2019 proposed budget. The new line item, “Office & Operating Supplies” will reflect all expenditures formerly allocated to the previous two accounts. This change will improve consistency, as it will eliminate historical coding errors.

Information Technology (IT) Cost Allocations. In previous years, all costs related to software, hardware, phones, printers/copiers and internet services were recorded in the IT budget. These services will now be recorded as line items in departments where these costs are incurred. As a result of this change, the IT budget is now \$95,256 less than last year.

Capital Improvement Plan. As part of the Long-term Financial Plan project, Staff and Common Council members together reviewed and prioritized capital project initiatives proposed by each department. Based on that review and financial limitations, many proposed project initiatives did not receive funding for 2019. The majority of capital projects approved for 2019 relate directly to maintenance of fundamental municipal services. One exception to this rule is the allocation of funds for the lake drawdown project.

Long-term Debt Management. The City completed a long-term financial analysis in 2018. Based on the results of that analysis, the Common Council endorsed limiting debt spending in any given year to the total principal paid on existing debt during the same year. In 2019, debt service paid by the General Fund (excluding TIDs) will total \$872,400. General Fund supported debt financing proposed in 2019 totals \$781,574.

Budget Document Enhancements. For the 2019 budget, service metrics have been added to each department section in an effort to provide the public with information on outputs and other related statistics. This change is a precursor to a more priority-based budget strategy that will be further developed in future budgets.

Future Wage Provisions. In 2018, the Common Council requested a review of pay ranges for certain senior management positions. Any wage adjustments that may occur in 2019 as a result of the review have been accommodated by an increase in Contingencies of \$27,039.

Fire Department Expenditures. The proposed 2019 Capital Improvement Plan includes a financing of \$184,625 to fund 50% of the cost for new self-contained-breathing-apparatus (SCBA) for the Fire Department. Current equipment has exceeded its useful life and is in need of replacement to ensure firefighter safety.

Lake Drawdown Project. The 2019 Capital Improvement Plan includes a small amount of funding for the Lakes Drawdown project. Additional funding is planned in 2020 and 2021.

Budget Concerns for the Future

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 funding required for adequate maintenance and 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. Many special purpose funds have experienced dwindling fund transfers over the last 10 years and need to be replenished. While efforts have been made in this budget to return special purpose fund allocations to historic levels, this goal will take multiple years to achieve.
3. **Employee Wages and Classification.** While Whitewater may not be able to provide the highest wages in the region, the City has a vested interest in keeping wages competitive. Each year, a number of positions are evaluated to ensure wage range classifications are current and competitive. However, the reclassification process can create a draw on City funds when a position is reclassified in a higher pay range.

4. **Bond Covenants.** The City labors to keep utility rates as low as possible for consumers. However, the City must also ensure that covenants stipulated in loan documents, such as debt coverage ratios are met. This means that each utility will need to evaluate rates in 2019. The City is working to review rates more regularly to minimize the size and impact of rate increases in the future.
5. **Water System Study.** The Water Utility commissioned a Water System Study in 2017. The study identified a need to replace one water reservoir as well as five significant water main projects in the coming decade. The cost to complete these projects is currently estimated at \$7.34 million, which will require regular rate increases in the future.
6. **Priority-based Budgeting.** In addition to seeking out alternative funding sources for municipal programs, there is a need to evaluate and prioritize existing programs to ensure proper allocation of limited resources to fund those City services that are deemed as fundamental or critical for community members.

We hope you find this budget to be a useful tool in understanding Whitewater's use of limited resources in 2019. Questions regarding the budget and the changes for 2019 are welcomed at any time.

Sincerely,

Cameron Clapper, City Manager and

Steve Hatton, Director of Finance and Administrative Services

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.

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

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

The City's Capital Improvement Program (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 the 2019 budget are grouped below by department and funding type.

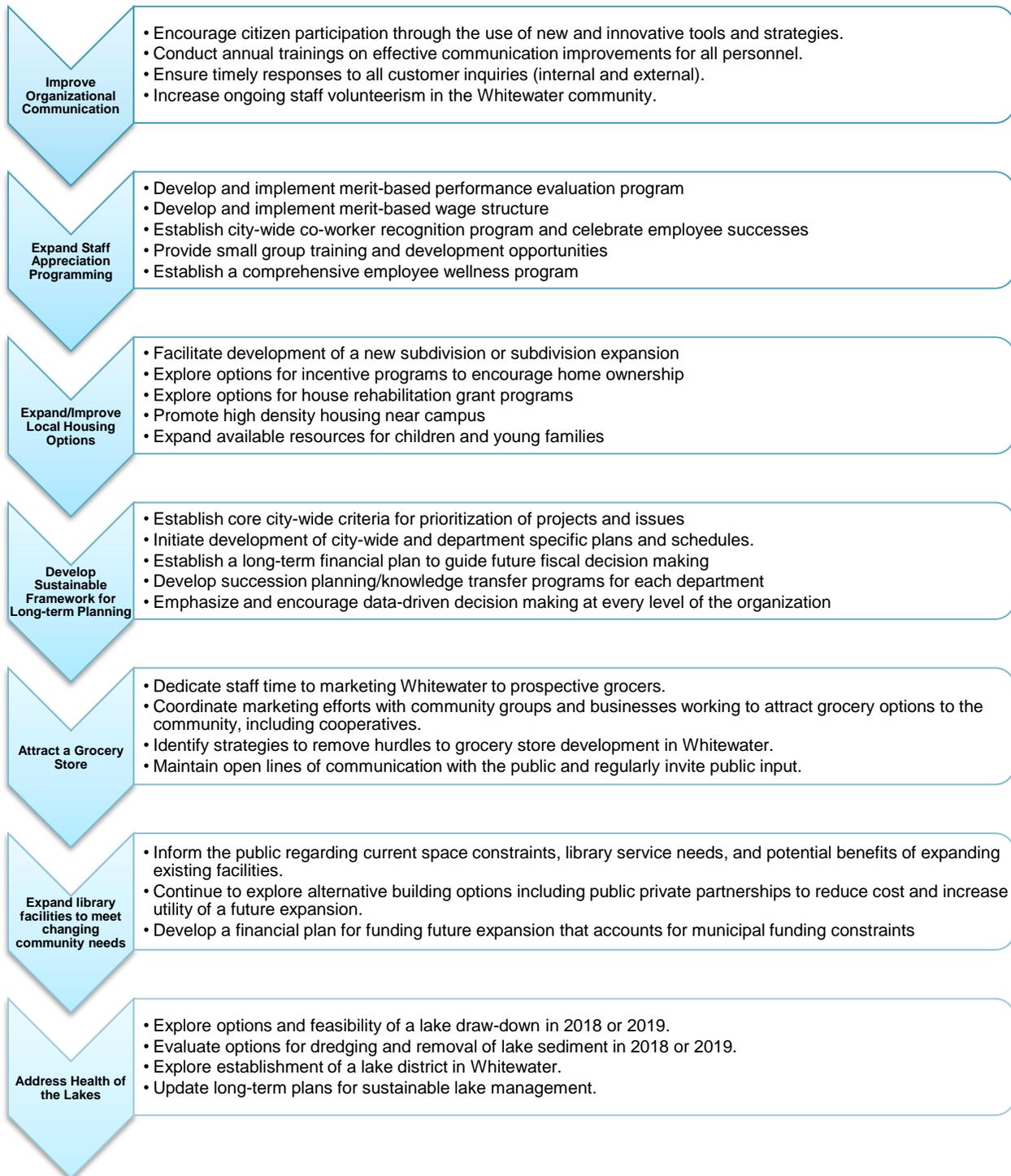
				'FY 19	'FY 20	'FY 21	'FY 22	'FY 23-28	Sum of Total	
Funded	Debt	Facilities	Bark Park Improvements	17,000	-	-	-	-	17,000	
			Cravath Lakefront Amphitheater	200,000	-	-	-	-	200,000	
			Lakes Draw Down	122,042	1,277,958	50,000	-	-	1,450,000	
			Library Carpeting	5,200	-	-	-	-	5,200	
			Old Mill Dam Repair	52,130	-	-	-	-	52,130	
			Parking Lot Renovation	18,000	-	-	-	-	18,000	
			Uninterruptible Power Supply (UPS)	38,000	-	-	-	-	38,000	
		Misc	SCBA Replacement	184,625	-	-	-	-	184,625	
		sewer	Crane Truck Replacement	100,000	-	-	-	-	100,000	
			Installation of new Snow Plow	8,500	-	-	-	-	8,500	
			Milwaukee Street	886,344	-	-	-	-	886,344	
			Portable Backup Genset	25,000	-	-	-	-	25,000	
		storm	Walworth Ave Storm Sewer	152,500	-	-	-	-	152,500	
		Streets	Main Street LED Conversion	52,937	-	-	-	-	52,937	
			Milwaukee Street	91,640	-	-	-	-	91,640	
		Water	Backup Power Generator	140,000	-	-	-	-	140,000	
			East Filter Tank at Well #6 - New Valves/Piping	67,000	-	-	-	-	67,000	
			Milwaukee Street	813,768	-	-	-	-	813,768	
			Service Truck	85,000	-	-	-	-	85,000	
			Well #6 Aeration	19,000	-	-	-	-	19,000	
			Debt Total		3,078,686	1,277,958	50,000	-	-	4,406,644
		Fund Bal	sewer	Roof Replacement Program - Wastewater Utility	170,000	22,000	65,000	23,000	150,000	430,000
				Water	13,500	-	-	-	-	13,500
				Hand Held Chemical Residual Tester	8,000	-	-	-	-	8,000
			Fund Bal Total		191,500	22,000	65,000	23,000	150,000	451,500
		Grant	Facilities	Old Mill Dam Repair	52,130	-	-	-	-	52,130
			Grant Total		52,130	-	-	-	-	52,130
Funded Total			3,322,316	1,299,958	115,000	23,000	150,000	4,910,274		

Capital Project expenditures summarized above for 2019 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).

No material operating cost increases associated with the approved projects are notable. Full project details are available within the Capital Improvement Program portion of this document and is available through the City’s website.

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

- Review existing goals and identify short and long-term goals for the coming year(s)
- Conduct an analysis of financial trends and discuss future projections
- Development of a ten-year capital improvement program
- Review of the City’s Capital Equipment Replacement Fund

Supporting the strategic plan developed by the city in 2017 (summarized on preceding page), the City completed a Financial Management Plan in 2018 with the assistance of our Municipal Advisor, Ehlers, Inc. to ensure we can continue to provide quality municipal services responsibly on a sound financial footing. This plan developed a comprehensive model to forecast operating and capital needs within one model. Outcomes from the 2018 Financial Management Plan include:

1. Operational Revenues and Expenditures:
 - a. Non-levy revenue sources forecast to remain flat over next five years. Increasing reliance on property tax levy projects annual increase in total levy from 2019 – 2023 of approximately 9%,
 - b. Expenditures were classified into groups based on anticipated growth rates over time. Insurance and employee benefit costs were anticipated to outpace the rate of inflation. Wages were forecast to keep pace with inflation and commodities/services were forecast to grow slower than the rate of inflation.
2. Capital Spending:
 - a. Use of debt financing: One of the most significant draws on the annual budget are debt principal and interest payments. The burden of these payments is carried by the annual budget of the General Fund, Tax Increment Districts, and Water, Sewer, and Stormwater utilities based on the projects paid for with the borrowed funds. These payments limit annual budget options as a significant portion of annual revenues are already committed to pay for these historical projects. Upcoming scheduled annual debt service levels are summarized below – representing a large portion of annual budget expenditures.

(\$000's)	2019	2020	2021	2022	2023-2028	Total
City GO Principal	581	655	668	682	4,407	6,993
TID 4 Principal	875	900	320	330	2,095	4,520
TID 6 Principal	20	20	20	20	65	145
Water Principal	210	230	240	245	1,410	2,335
Sewer Principal	1,338	1,397	1,456	1,491	9,640	15,322
Storm sewer Principal	105	115	125	125	790	1,260
Principal Total	3,129	3,316	2,829	2,893	18,407	30,575

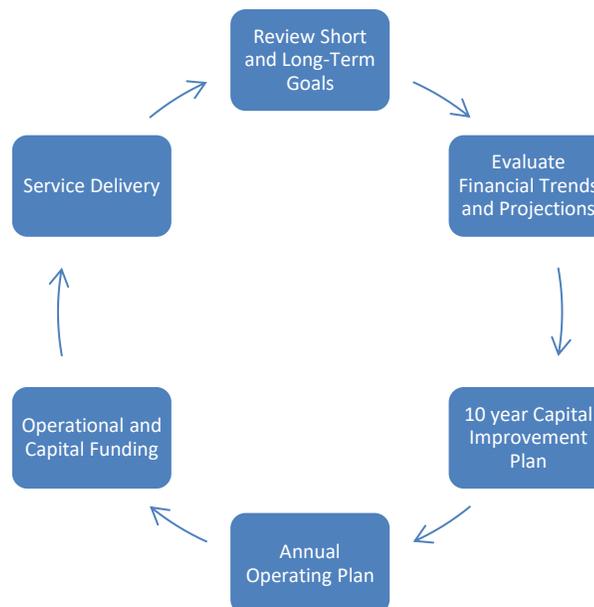
(\$000's)	2019	2020	2021	2022	2023-2028	Total
City GO Interest	291	278	262	243	1,030	2,104
TID 4 Interest	215	188	157	143	489	1,191
TID 6 Interest	6	5	4	4	6	25
Water Interest	110	105	99	91	354	760
Sewer Interest	615	584	551	516	2,283	4,550
Storm sewer Interest	54	52	50	47	201	404
Interest Total	1,292	1,212	1,123	1,044	4,363	9,034

Grand Total Prin. & Int.	4,421	4,529	3,953	3,937	22,770	39,610
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- b. Constraining spending levels: A guideline was developed to limit new borrowing to the rate at which existing debt is retired. The Financial Management Plan included \$40.3 million of project requests over the next 10 years, this guideline requires a prioritization of projects to determine which \$9.8 million of projects that will not be approved and funded. This guideline will be further developed and incorporated into our Debt Policy in 2019.
 - c. Prioritization of projects: A classification system was developed to differentiate Core vs. Non-Core projects to help prioritize projects necessary to maintain existing services provided by the City before investing in new services. Each project was assigned a priority ranking by Common Council members and a composite score developed to assist in selecting projects for funding. This system will be refined in 2019 through a Priority Based Budgeting initiative.
3. Utility rates:
- a. Rate increases: A guideline was developed to favor smaller increases on a more frequent basis over large increases that occur less frequently. This stems from the past decade in which several large increases were necessary to fund treatment plant and underground reconstruction projects.
 - b. Rate Forecasting: A rate forecasting framework is being established to ensure rates in effect are adequate to support current operations of each utility, replacement of aging infrastructure and maintaining adequate capital reserves.

Financial Management Plan Summary by Category	All requests	Core Only
Capital Projects Requested (in millions)	\$40.3	\$26.2
Property Tax Levy (Ave Annual Increase)	+9%	+6%
Water Utility (Typical monthly increase by 2023)	\$7.47	\$7.47
Monthly Sewer Bill (Typical monthly increase by 2023)	\$6.36	\$6.36
Monthly Storm Water Bill (Typical monthly increase by 2023)	\$4.32	\$2.45

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



FUND STRUCTURE, 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 provides stable funding and visibility to manage these aspects of city operations. For audit purposes, these special purpose funds are considered to be a discrete sub-set of the General Fund. These include 27th Payroll, 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 respectively accounts for the provision of water services, wastewater services, and stormwater management to all customers within the City of Whitewater. All activities necessary to provide such services are accounted for in each fund including, but not limited to, administration, operations, billing and collection, maintenance and capital improvements.

FIDUCIARY FUNDS

The City maintains the following fiduciary funds:

- **Trust/Agency Funds**

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

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

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).

BUDGET SUMMARY

COMBINED FINANCIAL STATEMENT



COMBINED FINANCIAL STATEMENT 2019 BUDGET

COMPONENT UNIT	GOVERNMENTAL							TOTAL
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL IMPROVE	FIDUCIARY	PROPRIETARY	COMPONENT	
REVENUES								
TAXES	3,989,181	-	818,822	2,061,342	-	-	-	6,869,345
SPECIAL ASSESSEMENTS	1,185	-	-	-	-	-	-	1,185
INTERGOVT REVENUES	4,567,741	1,197,859	-	254,050	-	-	-	6,019,650
LICENSES & PERMITS	105,100	94,000	-	-	-	-	-	199,100
FINES, FORTFEIT - PENALTIES	390,000	-	-	-	-	-	-	390,000
PUBLIC CHARGES FOR SVCS	76,400	1,017,965	-	-	37,000	-	-	1,131,365
MISC REVENUE	428,300	286,015	6,464	3,548	2,000	-	-	726,327
OTHER FINANCING SOURCES	71,272	1,073,177	1,165,271	(105,459)	(6,600)	-	-	2,197,661
OTHER PROPRIETARY REVENUE	-	-	-	-	-	8,529,700	-	8,529,700
COMPONENT UNIT	-	-	-	-	-	-	179,622	179,622
TOTAL REVENUES	9,629,179	3,669,016	1,990,557	2,213,481	32,400	8,529,700	179,622	26,243,955
EXPENDITURES								
GENERAL GOVERNMENT	1,496,979	434,421	-	312,985	-	-	-	2,244,385
PUBLIC SAFETY	3,431,290	274,625	-	-	6,000	-	-	3,711,915
PUBLIC WORKS	992,594	219,000	-	144,577	-	-	-	1,356,171
COMMUNITY ENRICHMENT	741,631	2,740,970	-	339,042	-	-	-	3,821,643
NEIGHBORHOOD SVCS/PLANNING	301,375	-	-	-	26,400	-	-	327,775
TRANSFERS	2,494,254	-	-	350,000	-	-	-	2,844,254
CONTINGENCIES	171,055	-	-	-	-	-	-	171,055
CAPITAL PROJECTS	-	-	-	-	-	556,966	-	556,966
DEBT SERVICE	-	-	1,990,557	1,066,877	-	2,434,077	-	5,491,511
PROPRIETARY EXP	-	-	-	-	-	5,538,657	-	5,538,657
COMPONENT UNIT	-	-	-	-	-	-	179,622	179,622
TOTAL EXPENDITURES	9,629,179	3,669,016	1,990,557	2,213,481	32,400	8,529,700	179,622	26,243,955
EST FUND BALANCE, JAN 1, 2019	2,260,119	1,757,642	49,038	131,968	232,653	15,905,157	9,351,570	29,688,147
EST CHANGE IN FUND BALANCE	-	166,320	(49,038)	787,913	6,600	(142,200)	250,000	1,019,595
EST FUND BALANCE, DEC 31, 2019	2,260,119	1,923,962	-	919,880	239,253	15,762,957	9,601,570	30,707,742

BUDGET SUMMARY

FUND BALANCE SUMMARY



FUND BALANCE SUMMARY

Fund Name	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET	\$ CHNG/BUD FY18/19	% CHNG BUD FY18/19
GENERAL FUND	1,424,508	1,558,709	1,678,298	1,678,298	2,276,155	2,276,155	597,856	35.62%
CABLE TV FUND	85,769	64,777	64,776	59,928	28,001	22,636	(37,292)	-62.23%
27TH PAYROLL FUND	160,690	743	746	15,821	15,796	30,871	15,050	95.13%
PARKING PERMIT FUND	58,461	64,559	53	32,703	33,153	65,903	33,200	101.52%
FD EQUIPMENT REVOLVING FUND	68,696	118,916	113,828	114,424	120,893	124,643	10,219	8.93%
ELECTIONS	-	-	13,969	(1,436)	(1,436)	(478)	958	-66.71%
EQUIP/VEHICLE REVOLVING FUND	83,846	157,899	63,951	100,851	99,179	99,679	(1,172)	-1.16%
POLICE VEHICLE REVOLVING FUND	2,369	5,574	(2,843)	(2,000)	(1,626)	(1,626)	374	-18.70%
BUILDING REPAIR FUND	21,907	36,907	26,571	22,387	22,387	32,387	10,000	44.67%
LIBRARY SPECIAL REVENUE FUND	627,158	663,163	660,737	661,158	751,822	781,018	119,860	18.13%
SKATE PARK FUND	3,211	3,211	3,211	0	0	0	-	0.00%
SOLID WASTE/RECYCLING FUND	(26,728)	8,378	29,903	24,691	28,392	28,392	3,701	14.99%
RIIDE-SHARE GRANT PROGRAM FUND	30,389	30,388	63,537	63,537	59,137	57,308	(6,229)	-9.80%
PARKLAND ACQUISITION FUND	19,833	26,870	46,628	49,628	51,353	54,353	4,725	9.52%
PARKLAND DEVELOPMENT FUND	10,016	10,337	56,879	24,879	49,879	17,879	(7,000)	-28.14%
FIELD OF DREAMS	-	20,618	22,407	36,580	53,203	69,634	33,054	90.36%
AQUATIC CENTER	-	(185,338)	(158,584)	(116,013)	(187,285)	(169,131)	(53,118)	45.79%
PARK & REC SPECIAL REVENUE	18,453	390	1,784	7,305	(18,109)	(18,084)	(25,389)	-347.54%
FORESTRY FUND	9,125	10,765	11,254	11,254	11,274	11,374	120	1.07%
SICK LEAVE SEVERANCE FUND	89,532	62,389	(6,039)	(41,088)	(46,231)	(4,081)	37,007	-90.07%
INSURANCE-SIR	3,331	26,975	26,975	51,975	16,975	41,975	(10,000)	-19.24%
LAKES IMPROVEMENT FUND	475	475	475	475	475	475	-	0.00%
STREET REPAIR REVOLVING FD	569,399	347,448	439,229	290,229	439,229	439,229	149,000	51.34%
RESCUE SQUAD-TRUST FUND	54,207	54,406	-	-	-	-	-	NA
POLICE DEPARTMENT-TRUST FUND	49,224	55,914	55,211	60,636	54,146	62,571	1,935	3.19%
DEBT SERVICE FUND	565,452	496,542	175,532	(321,010)	49,038	0	321,010	-100.00%
TID DISTRICT #4 FUND	86,726	(530,019)	(603,953)	45,202	21,341	742,664	697,462	1543.00%
TID DISTRICT #5 FUND	1,212	(32,909)	(30,253)	(18,492)	(18,492)	(8,357)	10,135	-54.81%
TID DISTRICT #6 FUND	26,215	30,297	41,261	63,479	62,728	80,374	16,895	26.61%
TID DISTRICT #7 FUND	(812)	(962)	(1,112)	(1,262)	(1,262)	(1,412)	(150)	11.89%
TID DISTRICT #8 FUND	18,584	18,654	19,392	20,075	20,137	20,688	613	3.05%
TID DISTRICT #9 FUND	2,294	2,144	2,523	2,935	2,935	3,343	408	13.92%
CAPITAL PROJ-LSP GROSS FUND	681,169	524,626	120,469	120,469	44,581	82,581	(37,888)	-31.45%
BIRGE FOUNTAIN RESTORATION	20,081	16,141	10,083	10,093	348	348	(9,745)	-96.55%
DEPOT RESTORATION PROJECT	35,232	35,232	35,232	30,232	30,232	30,232	-	0.00%
MULTI-USE TRAIL EXTENSION	75,960	76,210	76,627	117	0	0	(117)	-99.80%
WATER UTILITY FUND	8,627,436	8,769,536	8,950,086	9,098,272	9,083,051	8,940,851	(157,421)	-1.73%
WASTEWATER UTILITY	5,188,493	5,852,846	6,305,439	7,330,972	5,280,582	5,280,582	(2,050,390)	-27.97%
STORMWATER UTILITY FUND	1,488,429	1,514,087	1,541,524	1,532,054	1,541,524	1,541,524	9,470	0.62%
RESCUE SQUAD EQUIP/EDUC FUND	217,503	175,100	165,471	161,571	163,800	159,300	(2,271)	-1.41%
ROCK RIVER STORMWATER GROUP	1,546	29,552	57,253	68,203	68,853	79,953	11,750	17.23%
CDA FUND	120,038	135,967	171,279	30,950	25,104	25,104	(5,846)	-18.89%
CDA PROGRAMS FUND	9,742,469	9,658,026	9,326,465	9,326,465	9,326,465	9,576,465	250,000	2.68%
INNOVATION CTR-OPERATIONS	20,065	34,176	42,836	48,499	146,454	146,454	97,955	201.98%
GRAND TOTAL	30,281,963	29,949,719	29,619,112	30,695,048	29,704,183	30,723,777	28,729	0.09%

BUDGET SUMMARY

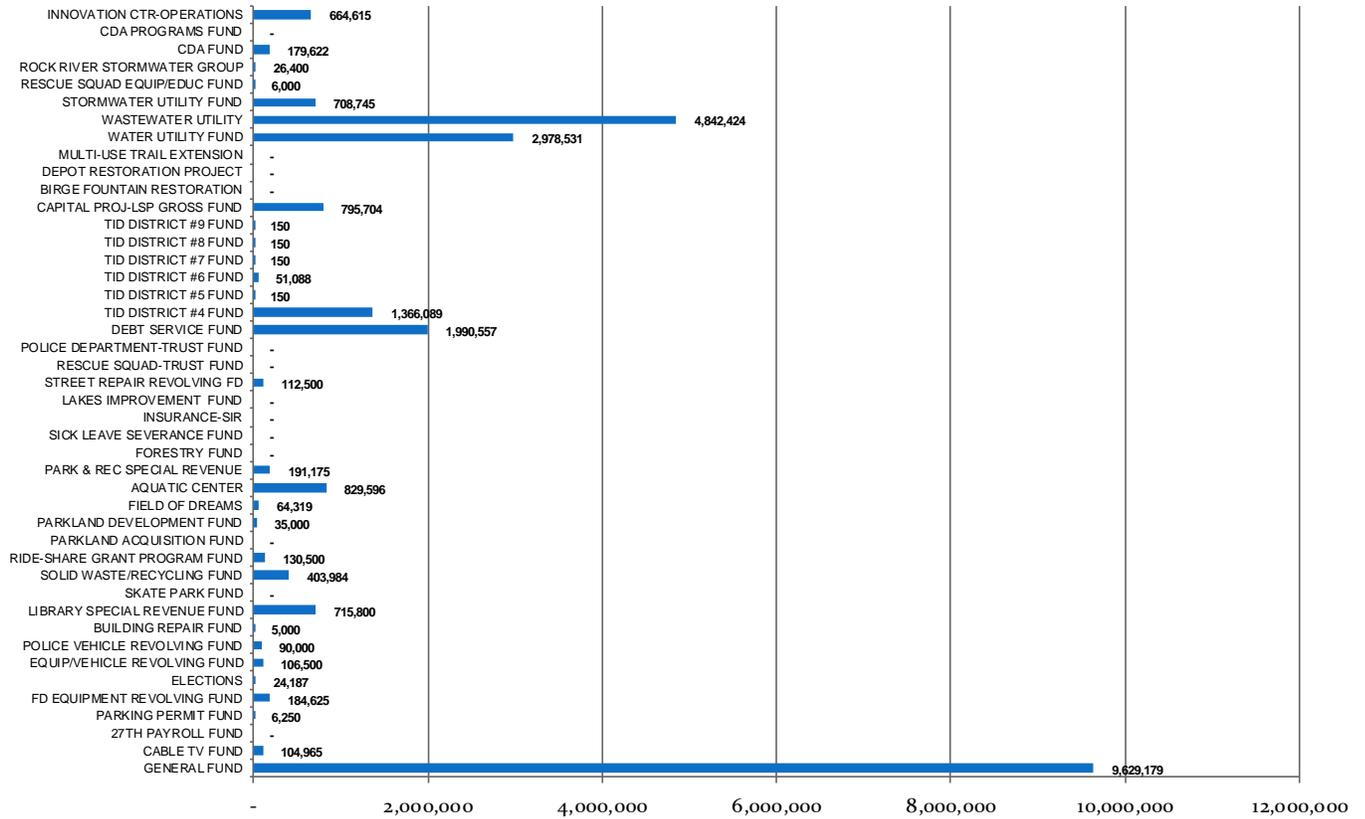
REVENUES



REVENUES BY FUND – ALL FUNDS

DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET	\$ CHNG/BUD FY18/19	% CHNG BUD FY18/19
TOTAL TAXES	3,195,084	3,245,847	3,474,543	3,580,800	3,625,200	3,989,181	408,381	11.40%
TOTAL SPECIAL ASSESSMENTS	11,943	11,671	1,312	4,100	4,100	1,185	(2,915)	-71.10%
TOTAL INTERGOVT REVENUES	4,621,108	4,751,207	4,515,818	4,548,923	4,615,023	4,567,741	18,818	0.41%
TOTAL LICENSES & PERMITS	91,521	95,291	167,805	105,100	149,749	105,100	-	NO BUDGET
TOTAL FINES, FORFEIT - PENALTIES	384,925	394,780	396,749	400,000	404,000	390,000	(10,000)	-2.50%
TOTAL PUBLIC CHARGES FOR SVCS	568,104	658,953	62,906	73,400	82,509	76,400	3,000	4.09%
TOTAL MISC REVENUE	358,198	386,061	438,385	382,300	484,675	428,300	46,000	12.03%
TOTAL OTHER FINANCING SOURCES	123,495	367,967	192,718	219,525	222,500	71,272	(148,253)	-67.53%
GENERAL FUND	9,354,378	9,911,777	9,250,235	9,314,148	9,587,756	9,629,179	315,031	3.38%
CABLE TV FUND	101,740	90,424	113,892	95,248	65,919	104,965	9,717	10.20%
27TH PAY ROLL FUND	826	52	4	-	15,010	-	-	NO BUDGET
PARKING PERMIT FUND	36,242	32,635	35,205	4,000	36,904	6,250	2,250	56.25%
FD EQUIPMENT REVOLVING FUND	52,303	60,905	287,277	-	22,261	184,625	184,625	100%
ELECTIONS	-	-	25,000	48,473	33,068	24,187	(24,286)	-50.10%
EQUIP/VEHICLE REVOLVING FUND	69,128	375,876	106,857	70,000	107,502	106,500	36,500	52.14%
POLICE VEHICLE REVOLVING FUND	65,000	35,000	35,000	44,200	45,417	90,000	45,800	103.62%
BUILDING REPAIR FUND	15,000	15,000	6,800	6,000	1,816	5,000	(1,000)	-16.67%
LIBRARY SPECIAL REVENUE FUND	839,195	799,296	797,093	766,007	761,190	715,800	(50,207)	-6.55%
SKATE PARK FUND	-	-	-	3,211	4,222	-	(3,211)	-100.00%
SOLID WASTE/RECYCLING FUND	384,871	426,593	414,609	398,626	395,310	403,984	5,358	1.34%
RIIDE-SHARE GRANT PROGRAM FUND	139,168	130,883	152,697	173,494	159,336	130,500	(42,994)	-24.78%
PARKLAND ACQUISITION FUND	7,298	7,037	19,758	-	2,259	-	-	NO BUDGET
PARKLAND DEVELOPMENT FUND	11,333	15,645	46,542	35,000	3,834	35,000	-	NO BUDGET
FIELD OF DREAMS	-	61,546	62,183	53,827	102,879	64,319	10,492	19.49%
AQUATIC CENTER	-	363,366	835,744	823,916	672,304	829,596	5,680	0.69%
PARK & REC SPECIAL REVENUE	204,516	171,980	190,128	186,179	172,629	191,175	4,996	2.68%
FORESTRY FUND	9	8,479	7	6,005	6,619	-	(6,005)	-100.00%
SICK LEAVE SEVERANCE FUND	546	228	310	69,242	34,612	-	(69,242)	-100.00%
INSURANCE-SIR	3,331	24,274	-	-	25,000	-	-	NO BUDGET
LAKES IMPROVEMENT FUND	-	-	-	-	-	-	-	NO BUDGET
STREET REPAIR REVOLVING FD	185,751	185,849	151,086	225,000	78,252	112,500	(112,500)	-50.00%
RESCUE SQUAD-TRUST FUND	283	199	183	-	-	-	-	NO BUDGET
POLICE DEPARTMENT-TRUST FUND	22,580	13,307	15,578	-	24,800	-	-	NO BUDGET
DEBT SERVICE FUND	2,625,061	3,019,347	3,092,688	3,530,396	3,334,100	1,990,557	(1,539,839)	-43.62%
TID DISTRICT #4 FUND	2,198,171	1,866,738	2,309,299	1,438,808	2,093,942	1,366,089	(72,718)	-5.05%
TID DISTRICT #5 FUND	1,027	-	2,806	150	11,911	150	0	0.17%
TID DISTRICT #6 FUND	62,754	56,930	63,291	51,738	74,131	51,088	(650)	-1.26%
TID DISTRICT #7 FUND	-	-	-	150	-	150	-	NO BUDGET
TID DISTRICT #8 FUND	483	220	888	150	1,017	150	-	NO BUDGET
TID DISTRICT #9 FUND	-	-	529	150	562	150	(0)	-0.07%
CAPITAL PROJ-LSP GROSS FUND	220,383	1,431,690	134,358	2,079,730	1,472,328	795,704	(1,284,026)	-61.74%
BIRGE FOUNTAIN RESTORATION	325	85	98	-	59	-	-	NO BUDGET
DEPOT RESTORATION PROJECT	-	-	-	5,000	-	-	(5,000)	-100.00%
MULTI-USE TRAIL EXTENSION	163	250	417	76,860	799	-	(76,860)	-100.00%
WATER UTILITY FUND	1,790,416	1,805,550	1,764,996	3,612,325	1,742,789	2,978,531	(633,795)	-17.55%
WASTEWATER UTILITY	3,051,948	3,466,459	3,459,719	5,056,713	3,085,423	4,842,424	(214,289)	-4.24%
STORMWATER UTILITY FUND	777,460	520,161	538,623	1,844,744	546,559	708,745	(1,135,999)	-61.58%
RESCUE SQUAD EQUIP/EDUC FUND	1,353	2,080	1,503	5,000	1,900	6,000	1,000	20.00%
ROCK RIVER STORMWATER GROUP	41,437	48,325	51,000	26,400	38,027	26,400	-	NO BUDGET
CDA FUND	207,365	189,779	190,138	322,396	182,289	179,622	(142,774)	-44.29%
CDA PROGRAMS FUND	463,724	53,321	101,288	-	145,103	-	-	NO BUDGET
INNOVATION CTR-OPERATIONS	764,614	580,671	581,956	651,258	582,617	664,615	13,357	2.05%
TOTAL ALL FUNDS	23,700,180	25,771,955	24,839,785	31,024,543	25,672,454	26,243,956	(4,780,588)	-15.41%

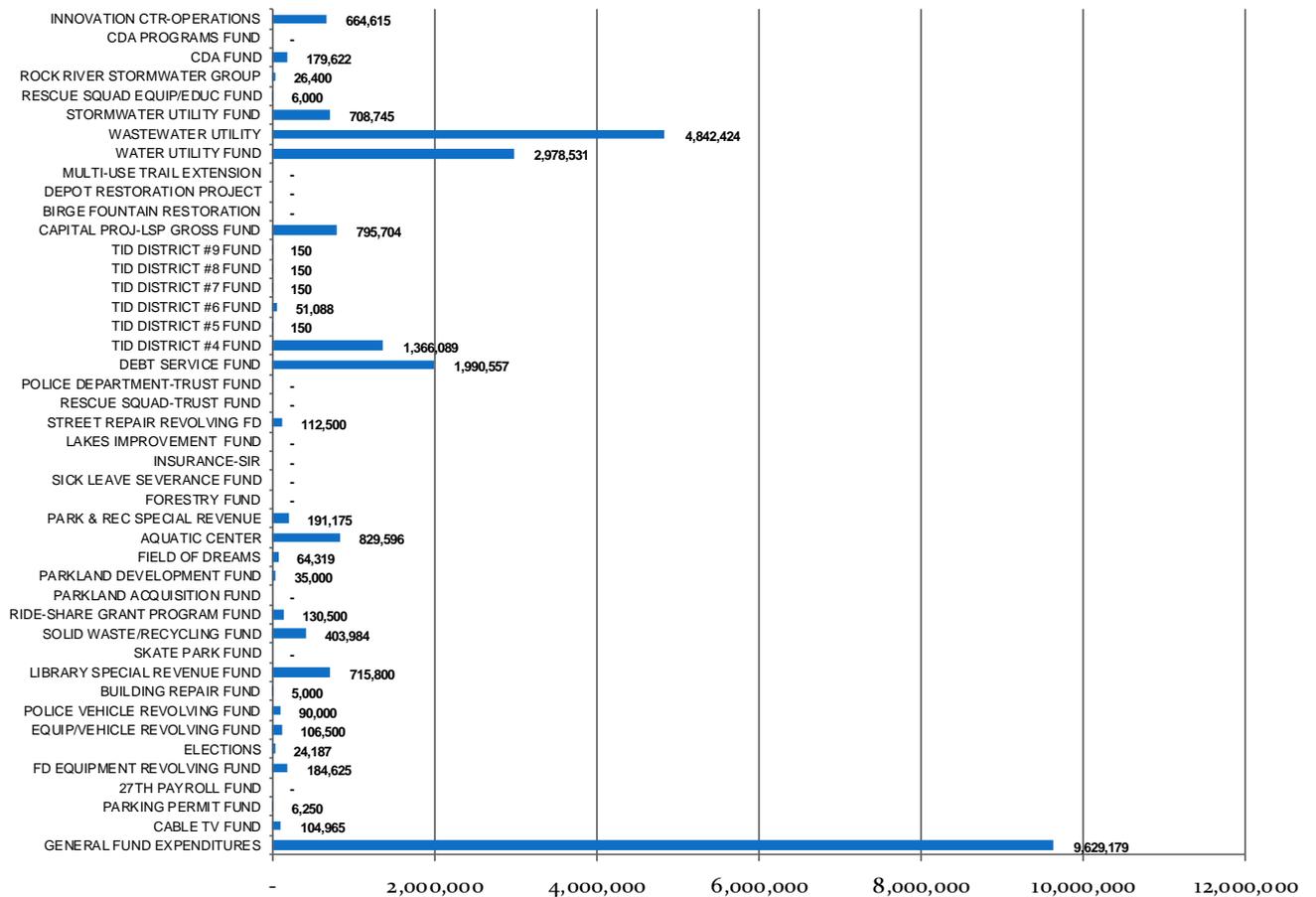
2019 Budgeted Revenues All Funds



EXPENDITURES BY FUND – ALL FUNDS

DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET	\$ CHNG/BUD FY18/19	% CHNG BUD FY18/19
GENERAL FUND EXPENDITURES	9,481,766	9,778,196	9,130,646	9,314,148	8,989,900	9,629,179	315,031	3.38%
CABLE TV FUND	113,343	111,416	113,892	95,248	132,375	104,965	9,717	10.20%
PARKING PERMIT FUND	26,314	26,536	99,711	4,000	4,000	6,250	2,250	56.25%
27TH PAYROLL FUND	-	160,000	-	-	-	-	-	NO BUDGET
FD EQUIPMENT REVOLVING FUND	-	10,685	292,364	-	-	184,625	184,625	100%
ELECTIONS	-	-	11,031	48,473	48,473	24,187	(24,286)	-50.10%
EQUIP/VEHICLE REVOLVING FUND	64,952	301,822	200,806	70,000	71,922	106,500	36,500	52.14%
POLICE VEHICLE REVOLVING FUND	64,719	31,796	43,417	44,200	44,200	90,000	45,800	103.62%
BUILDING REPAIR FUND	15,744	-	17,136	6,000	6,000	5,000	(1,000)	-16.67%
LIBRARY SPECIAL REVENUE FUND	795,118	763,291	799,519	766,007	708,423	715,800	(50,207)	-6.55%
SKATE PARK FUND	-	-	-	3,211	3,211	-	(3,211)	-100.00%
SOLID WASTE/RECYCLING FUND	389,027	391,487	393,084	398,626	396,695	403,984	5,358	1.34%
RISE-SHARE GRANT PROGRAM FUND	139,166	130,884	119,548	173,494	158,671	130,500	(42,994)	-24.78%
PARKLAND ACQUISITION FUND	-	-	-	-	-	-	-	NO BUDGET
PARKLAND DEVELOPMENT FUND	10,725	15,323	-	35,000	10,000	35,000	-	NO BUDGET
FIELD OF DREAMS	-	40,928	60,394	53,827	52,327	64,319	10,492	19.49%
AQUATIC CENTER	-	548,703	808,990	823,916	747,551	829,596	5,680	0.69%
PARK & REC SPECIAL REVENUE	194,401	190,043	188,734	186,179	188,504	191,175	4,996	2.68%
FORESTRY FUND	-	6,839	(482)	6,005	6,005	-	(6,005)	-100.00%
SICK LEAVE SEVERANCE FUND	69,672	27,372	68,738	69,242	74,385	-	(69,242)	-100.00%
INSURANCE-SIR	-	630	-	-	10,000	-	-	NO BUDGET
LAKES IMPROVEMENT FUND	-	-	-	-	-	-	-	NO BUDGET
STREET REPAIR REVOLVING FD	83,217	407,800	59,306	225,000	-	112,500	(112,500)	-50.00%
RESCUE SQUAD-TRUST FUND	-	-	54,589	-	-	-	-	NO BUDGET
POLICE DEPARTMENT-TRUST FUND	14,784	6,618	16,281	-	15,580	-	-	NO BUDGET
DEBT SERVICE FUND	2,701,676	3,088,258	3,413,698	3,530,396	3,491,439	1,990,557	(1,539,839)	-43.62%
TID DISTRICT #4 FUND	2,100,399	2,483,483	2,383,233	1,438,808	1,438,808	1,366,089	(72,718)	-5.05%
TID DISTRICT #5 FUND	8,376	34,120	150	150	150	150	-	NO BUDGET
TID DISTRICT #6 FUND	57,208	52,848	52,328	51,738	51,738	51,088	(650)	-1.26%
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	944,595	1,619,473	538,515	2,079,730	1,304,830	795,704	(1,284,026)	-61.74%
BIRGE FOUNTAIN RESTORATION	324	4,025	6,157	-	9,785	-	-	NO BUDGET
DEPOT RESTORATION PROJECT	-	-	-	5,000	5,000	-	(5,000)	-100.00%
MULTI-USE TRAIL EXTENSION	353	-	-	76,860	76,627	-	(76,860)	-100.00%
WATER UTILITY FUND	1,699,393	1,693,720	1,686,428	3,612,325	3,607,531	2,978,531	(633,795)	-17.55%
WASTEWATER UTILITY	2,745,605	2,795,286	2,978,136	5,056,713	6,350,852	4,842,424	(214,289)	-4.24%
STORMWATER UTILITY FUND	449,239	494,167	503,997	1,844,744	1,643,525	708,745	(1,135,999)	-61.58%
RESCUE SQUAD EQUIP/EDUC FUND	30,470	44,483	11,132	5,000	3,090	6,000	1,000	20.00%
ROCK RIVER STORMWATER GROUP	66,303	20,319	23,299	26,400	26,400	26,400	-	NO BUDGET
CDA FUND	170,830	173,670	151,841	322,396	328,347	179,622	(142,774)	-44.29%
CDA PROGRAMS FUND	264,827	17,788	311,846	-	-	-	-	NO BUDGET
INNOVATION CTR-OPERATIONS	758,370	566,560	573,296	651,258	515,396	664,615	13,357	2.05%
TOTAL	23,461,367	26,039,017	25,112,208	31,024,543	30,522,189	26,243,955	(4,780,589)	-15.41%

2019 Budgeted Expenses by Fund All Funds



Tax Calculation - Tax Year 2018 / Calendar Year 2019

WALWORTH COUNTY

Assessment Ratio: 0.999996284
Lottery Credit: 198.43

VALUATION

Assessed Values: 586,902,400
 Equalized Val:(no tif) 531,726,600
 Equalized Val:(w/ tif) 586,904,500
 State Credits: 1,173,964.77

LEVIES without TIF

State -
 County 2,080,745.54
 Technical College 427,682.96
 School 6,206,420.58
 City 3,487,796.80
 TIF 1,266,283.60
Total 13,468,929.48

LEVIES with TIF

State -
 County 2,296,667.06
 Technical College 472,064.31
 School 6,850,468.47
 City 3,849,729.64
Total 13,468,929.48

TAX RATES

State -
 County 3.913201002
 Technical College 0.804331879
 School 11.672244772
 City 6.559403472
Gross Tax Rate 22.949181125
 Less School Credit (2.000272567)
Net Tax Rate 20.948908558

TIF BREAKOUT

County 215,921.52
 Technical College 44,381.35
 School 644,047.89
 City 361,932.84
Total 1,266,283.60

JEFFERSON COUNTY

Assessment Ratio: 1.016518873
Lottery Credit: 198.43

VALUATION

Assessed Values: 80,799,600
 Equalized Val:(no tif) 52,368,700
 Equalized Val:(w/ tif) 79,486,600
 State Credits: 111,467.95

LEVIES without TIF

State -
 County 216,579.95
 Technical College 47,634.38
 School 611,258.07
 City 343,506.20
 TIF 631,219.37
Total 1,850,197.97

LEVIES with TIF

State -
 County 328,730.82
 Technical College 72,300.69
 School 927,783.65
 City 521,382.81
Total 1,850,197.97

TAX RATES

State -
 County 4.068470884
 Technical College 0.894814950
 School 11.482527760
 City 6.452789494
Gross Tax Rate 22.898603088
 Less School Credit (1.379560666)
Net Tax Rate 21.519042422

TIF BREAKOUT

County 112,150.87
 Technical College 24,666.31
 School 316,525.58
 City 177,876.61
Total 631,219.37

COMBINED TOTALS

667,702,000
 584,095,300
 666,391,100
 1,285,432.72

-
 2,297,325.49
 475,317.34
 6,817,678.65
 3,831,303.00
 1,897,502.97
Total 15,319,127.45

-
 2,625,397.88
 544,365.00
 7,778,252.12
 4,371,112.45
Total 15,319,127.45

TOTAL TIF

328,072.39
 69,047.66
 960,573.47
 539,809.45
Total 1,897,502.97



WALWORTH COUNTY TAX INCREMENT DISTRICT

Tax Year 2018 / Calendar Year 2019							
Taxing Jurisdiction	(A) Apportioned Levy	(B) Equalized Value (less TID Value Increment)	(C) Interim Value	(D) Equalized Value (With TID Value Increment)	(E) Amount To Be Levied	(F) E - A = Tax Increment	Taxing Jurisdiction
County	2,080,745.54	531,726,600	0.003913187	586,904,500	2,296,667.06	215,921.52	County
City	3,487,796.80	531,726,600	0.006559380	586,904,500	3,849,729.64	361,932.84	City
School District	6,206,420.58	531,726,600	0.011672203	586,904,500	6,850,468.47	644,047.89	School District
Technical College	427,682.96	531,726,600	0.000804329	586,904,500	472,064.31	44,381.35	Technical College
Total	<u>12,202,645.88</u>		<u>0.022949100</u>		<u>13,468,929.48</u>	<u>1,266,283.60</u>	Total

TID Area	Increment Value Increase	Increment % Split	Increment Split Value
TID # 4	51,807,800	0.93892301084	1,188,942.80
TID # 5	441,800	0.00800682882	10,138.92
TID # 6	2,904,300	0.05263520359	66,651.10
TID # 7	-	0.00000000000	-
TID # 9	24,000	0.00043495675	550.78
	<u>55,177,900</u>	<u>1.00000000000</u>	<u>1,266,283.60</u>

Total Tax Asking: 3,831,303.00
 % in Walworth Cty: 0.910342199 Equalized Val:(no tif)
 Net Amt.: 3,487,796.80



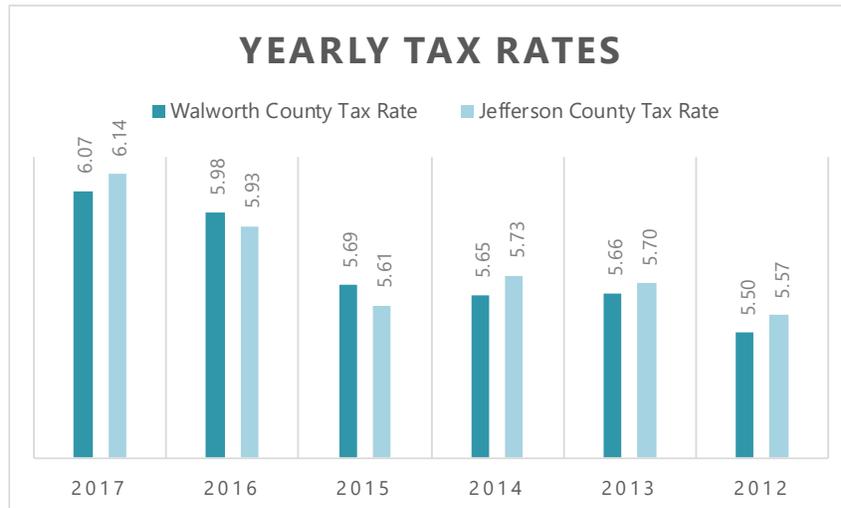
JEFFERSON COUNTY TAX INCREMENT DISTRICT

Tax Year 2018 / Calendar Year 2019

Taxing Jurisdiction	(A) Apportioned Levy	(B) Equalized Value (less TID Value Increment)	(C) Interim Value	(D) Equalized Value (With TID Value Increment)	(E) Amount To Be Levied	(F) E - A = Tax Increment	Taxing Jurisdiction
County	216,579.95	52,368,700	0.004135676	79,486,600	328,730.82	112,150.87	County
City	343,506.20	52,368,700	0.006559380	79,486,600	521,382.81	177,876.61	City
School District	611,258.07	52,368,700	0.011672202	79,486,600	927,783.65	316,525.58	School District
Technical College	47,634.38	52,368,700	0.000909596	79,486,600	72,300.69	24,666.31	Technical College
Total	<u>1,218,978.60</u>		<u>0.023276854</u>		<u>1,850,197.97</u>	<u>631,219.37</u>	Total

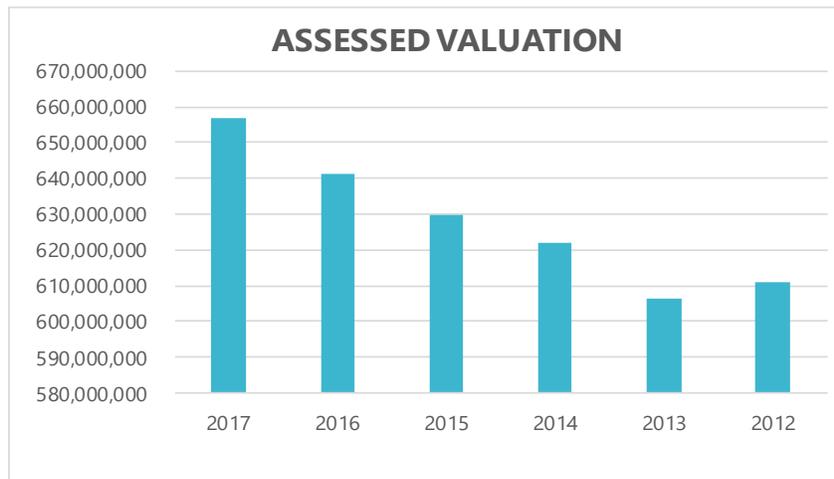
TID Area	Increment Value Increase	Increment % Split	Increment Split Value
TID # 4	27,094,300	0.99912972612	630,670.04
TID # 5	-	0.00000000000	-
TID # 8	23,600	0.00087027388	549.33
TOTAL	<u>27,117,900</u>	<u>1.00000000000</u>	<u>631,219.37</u>

Total Tax Asking: 3,831,303.00
 % in Jefferson Cty.: 0.089657801 Equalized Val:(no tif)
 Net Amt.: 343,506.20



TAX LEVIES, RATES & COLLECTIONS

Levy Year	Collection Year	Walworth County Tax Rate	Jefferson County Tax Rate	Walworth County Levy /without TIF	Jefferson County Levy /without TIF	Uncollected Personal Property Taxes as of October 31 st of Each Year	Percent of Levy Collected
2017	2018	6.07	6.14	3,157,415	316,385.10	8,752.45	99.99%
2016	2017	5.98	5.93	3,043,491	304,129.06	14,470.05	99.99%
2015	2016	5.69	5.61	2,863,408	280,366.83	13,080.59	99.99%
2014	2015	5.65	5.73	2,792,167	279,567.00	11,148.34	99.99%
2013	2014	5.66	5.70	2,740,631	276,815.00	13,700.00	99.99%
2012	2013	5.50	5.57	2,680,817	274,192.00	13,325.00	99.99%



ASSESSED AND EQUALIZED VALUATIONS

Year	Assessed Valuation	Equalized Valuation (TID IN)	Equalized Valuation (TID OUT)
2017	656,989,000	646,775,000	562,842,500
2016	641,445,500	645,398,900	563,694,800
2015	629,532,700	640,750,100	563,249,700
2014	622,148,100	625,192,100	545,420,500
2013	606,440,200	625,860,800	549,875,400
2012	610,759,500	617,822,100	543,050,900

GENERAL FUND REVENUE SUMMARY

DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
TOTAL TAXES	3,195,084	3,245,847	3,474,543	3,580,800	3,625,200	3,989,181
TOTAL SPECIAL ASSESSEMENTS	11,943	11,671	1,312	4,100	4,100	1,185
TOTAL INTERGOVT REVENUES	4,621,108	4,751,207	4,515,818	4,548,923	4,615,023	4,567,741
TOTAL LICENSES & PERMITS	91,521	95,291	167,805	105,100	149,749	105,100
TOTAL FINES, FORTFEIT - PENALTIES	384,925	394,780	396,749	400,000	404,000	390,000
TOTAL PUBLIC CHARGES FOR SVCS	568,104	658,953	62,906	73,400	82,509	76,400
TOTAL MISC REVENUE	358,198	386,061	438,385	382,300	484,675	428,300
TOTAL OTHER FINANCING SOURCES	123,495	367,967	192,718	219,525	222,500	71,272
TOTAL:	9,354,378	9,911,777	9,250,235	9,314,148	9,587,756	9,629,179

GENERAL FUND EXPENSE SUMMARY

DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
ADMINISTRATION	1,519,276	1,548,392	1,537,549	1,571,449	1,587,292	1,496,979
PUBLIC SAFETY	3,799,242	3,934,675	3,182,130	3,372,270	3,073,444	3,431,290
PUBLIC WORKS	1,109,393	1,097,580	1,066,558	944,754	986,023	992,594
PARKS AND RECREATION	687,861	690,818	617,013	700,750	714,050	741,631
NEIGHBORHOOD SV C/PLANNING	340,445	331,580	368,152	300,006	281,173	301,375
TRANSFERS	2,025,549	2,098,353	2,271,530	2,331,918	2,331,918	2,494,254
CONTINGENCIES	0	76,799	87,714	93,000	16,000	171,055
TOTAL:	9,481,766	9,778,196	9,130,646	9,314,148	8,989,900	9,629,179



GENERAL FUND REVENUE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
TAXES							
100-4110-00	LOCAL TAX LEVY	2,499,974	2,546,050	2,593,207	2,823,728	2,823,728	3,012,481
100-4111-00	DEBT SERVICE TAX LEVY	571,760	597,725	754,413	650,072	650,072	818,822
100-4112-00	OMITTED PROPERTY TAXES	-	1,136	9,740	-	-	-
100-4113-00	RESCINDED TAXES-REAL ESTATE	-	-	-	-	-	-
100-4115-00	CHARGEBACK-SECTION 74.41	-	560	-	-	-	-
100-41140-00	MOBILE HOME FEES	28,104	15,423	18,096	15,000	15,000	15,000
100-41210-00	ROOM TAX-GROSS AMOUNT	68,423	58,063	70,777	65,000	102,000	111,000
100-41320-00	IN LIEU OF TAXES WW MANOR	26,823	26,890	27,039	27,000	27,000	26,878
100-41800-00	INTEREST ON TAXES	-	-	1,271	-	7,400	5,000
	TOTAL TAXES	3,195,084	3,245,847	3,474,543	3,580,800	3,625,200	3,989,181
SPECIAL ASSESSMENTS							
100-42010-00	INTEREST ON SP ASSESS.	1,095	389	132	400	400	79
100-42100-61	WATER MAINS	1,363	1,363	-	100	100	-
100-42200-62	SEWER MAINS & LATERALS	5,151	5,151	316	100	100	316
100-42300-53	ST CONST. - PAVING	400	-	-	100	100	-
100-42310-53	CURB & GUTTER	714	714	58	100	100	58
100-42320-53	SIDEWALKS	183	183	32	100	100	32
100-42350-53	TRAFFIC SIGNAL	-	-	-	-	-	-
100-42400-53	SNOW REMOVAL	2,605	3,411	238	3,000	3,000	500
100-42500-53	FAILURE TO MOW FINES	(205)	460	537	200	200	200
100-42550-53	EQUIPMENT USED-DPW	637	-	-	-	-	-
	TOTAL SPECIAL ASSESSEMENTS	11,943	11,671	1,312	4,100	4,100	1,185
INTERGOVERNMENTAL REVENUES							
100-43344-00	EXPENDITURE RESTRAINT PROGM	21,255	26,788	-	40,473	40,473	49,224
100-43410-00	SHARED REVENUE-UTILITY	461,333	500,256	458,441	440,103	440,103	413,256
100-43420-00	SHARED REVENUE-BASE	2,836,916	2,836,916	2,836,916	2,836,916	2,836,916	2,836,916
100-43670-AA	Personal Property Aid	-	-	-	-	-	38,887
100-43507-52	POLICE-MISC SAFETY GRANTS	-	-	5,000	5,000	5,000	5,000
100-43510-00	FEDERAL/STATE GRANTS-REIMBURSE	-	-	-	-	-	-
100-4352152	STATE AID AMBULANCE	6,129	7,136	-	-	-	-
100-43530-53	TRANSPORTATION AIDS	715,025	731,492	716,370	723,590	723,038	653,541
100-43533-00	STATE-20 X 2025 GRANT	-	-	-	-	-	-
100-43540-52	UNIVERSITY-LEASE-PARKING	40,000	40,000	45,000	45,000	45,000	45,000
100-43550-52	MOU-DISPATCH SERVICE	169,553	177,006	167,046	166,486	170,647	172,271
100-43610-52	UNIVERSITY SERVICES	302,642	376,611	257,307	250,000	281,417	281,417
100-43663-52	2% FIRE DUES-ST OF WISC	23,400	25,460	-	-	25,544	25,544
100-43670-60	EXEMPT COMPUTER AID-FR STATE	5,326	4,626	5,376	5,455	5,455	5,535
100-43765-00	REIMB-HIST SOC-DEPOT-EL/GAS	1,920	1,695	1,488	1,750	1,750	1,750
100-43767-52	REIMB-BADGERNET-FORT ATKINSON	-	-	2,377	2,400	2,500	2,400
100-43745-52	WUSD-JUVENILE OFFICIER	31,609	29,221	20,498	31,750	37,180	37,000
100-43770-52	REIMBURSE FROM RURAL FIRE DEPT	6,000	(6,000)	-	-	-	-
	TOTAL INTERGOVT REVENUES	4,621,108	4,751,207	4,515,818	4,548,923	4,615,023	4,567,741

GENERAL FUND REVENUE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
LICENSES & PERMITS							
100-44110-51	Liquor & Beer	18,215	20,138	12,945	19,000	18,318	19,000
100-44120-51	CIGARETTE	1,042	193	1,601	1,000	1,686	1,000
100-44122-51	BEVERAGE OPERATORS	3,765	3,767	3,497	3,250	3,500	3,250
100-44200-51	MISC. LICENSES	2,681	1,409	6,695	2,500	2,839	2,500
100-44300-53	BLDG/ZONING PERMITS	42,072	41,516	108,223	54,000	100,171	54,000
100-44310-53	ELECTRICAL PERMITS	9,696	10,345	12,691	10,000	10,122	10,000
100-44320-53	PLUMBING PERMITS	6,785	8,219	10,892	7,000	7,961	7,000
100-44330-53	HVAC PERMITS	5,755	6,956	7,743	6,500	3,347	6,500
100-44340-53	STREET OPENING PERMITS	750	1,100	1,064	550	382	550
100-44350-53	SIGN PERMITS	410	789	605	600	1,369	600
100-44370-51	WATERFOWL PERMITS	210	200	-	200	-	200
100-44900-51	MISC PERMITS	140	660	1,849	500	55	500
	TOTAL LICENSES & PERMITS	91,521	95,291	167,805	105,100	149,749	105,100
FINES, FORFEITURES - PENALTIES							
100-45110-52	ORDINANCE VIOLATIONS	262,470	289,486	261,801	285,000	285,000	275,000
100-45113-52	MISC COURT RESEARCH FEE	-	15	110	-	-	-
100-45114-52	VIOLATIONS PAID-OTHER AGENCIES	70	-	500	-	-	-
100-45130-52	PARKING VIOLATIONS	107,082	90,711	111,309	100,000	100,000	100,000
100-45135-53	REFUSE/RECYCLING TOTES FINES	6,200	7,350	11,775	5,000	5,000	5,000
100-45145-53	RE-INSPECTION FINES	9,103	7,219	11,253	10,000	14,000	10,000
	TOTAL FINES, FORFEIT - PENALTIES	384,925	394,780	396,749	400,000	404,000	390,000
PUBLIC CHARGES FOR SERVICES							
100-46110-51	CLERK	1,247	-	302	750	750	750
100-46120-51	TREASURER	1,899	3,003	1,995	1,500	1,500	1,500
100-46210-52	POLICE-DISPATCH-MOU-UNIV	32,157	35,102	39,765	40,000	41,537	40,000
100-46220-52	FALSE ALARM FINES	3,250	2,796	1,900	1,250	2,550	1,250
100-46230-52	AMBULANCE	489,903	579,613	(1,384)	-	163	-
100-46240-52	CRASH CALLS	16,354	16,489	-	-	-	-
100-46310-53	DPW MISC REVENUE	49	-	220	-	4,500	3,000
100-46311-53	SALE OF MATERIALS	343	136	33	150	150	150
100-46312-51	MISC DEPT EARNINGS	-	40	-	-	-	-
100-46350-51	CITY PLANNER-SERVICES	(1,821)	-	-	-	-	-
100-46550-52	ANIMAL CONTROL	-	-	-	-	-	-
100-46732-55	RECR/OFFSET	(22)	-	-	-	-	-
100-46733-55	SR CITZ OFFSET	86	500	2,500	5,750	8,709	5,750
100-46734-55	SR CITZ VAN	-	-	-	-	-	-
100-46736-55	ATTRACTION TICKETS	180	146	76	-	500	-
100-46743-51	FACILITY RENTALS	24,480	21,103	17,399	24,000	22,000	24,000
100-46746-55	SPECIAL EVENT FEES	-	25	100	-	150	-
	TOTAL PUBLIC CHARGES FOR SVCS	568,104	658,953	62,906	73,400	82,509	76,400

GENERAL FUND REVENUE DETAIL

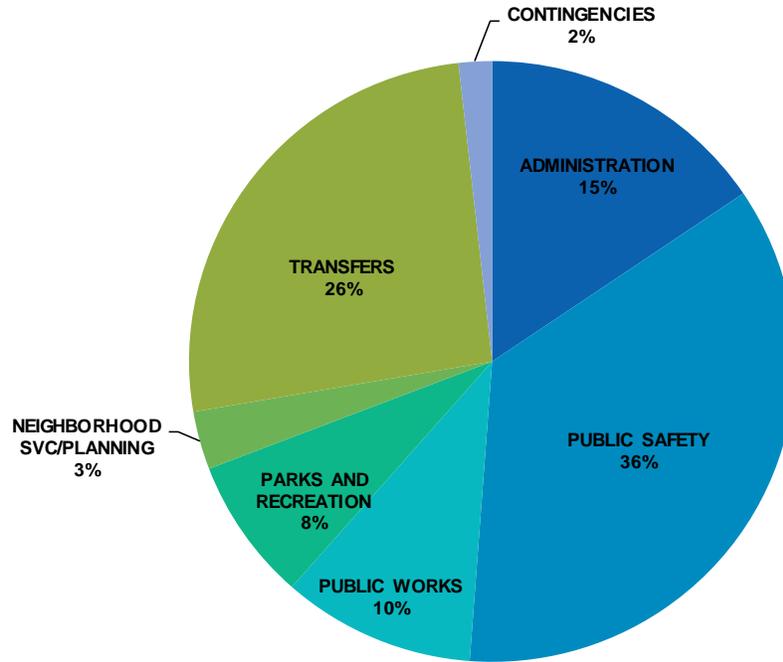
	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
MISC. REVENUES							
100-48100-00	INTEREST INCOME	3,894	25,728	53,685	30,000	125,000	75,000
100-48200-00	LONG TERM RENTALS	5,200	4,800	5,300	4,800	4,800	4,800
100-48300-55	PROP SALES-AUCTION PROCEEDS	-	-	-	-	582	-
100-48400-00	INS./FEMA / CLAIM RECOVERY	-	-	-	-	-	-
100-48410-00	WORKERS COMP-RETURN PREMIUM	19,328	24,640	6,713	-	-	-
100-48415-00	RESTITUTION-DAMAGES	1,158	700	854	-	3,000	-
100-48420-00	INSURANCE DIV IDEND	9,440	7,178	10,684	5,000	7,523	5,000
100-48430-00	INSURANCE-REIMBURSEMENT	-	-	-	-	-	-
100-48442-00	RADON KIT SALES	-	10	110	-	20	-
100-48520-55	DONATIONS-PARK/RECREATION	-	-	-	-	100	-
100-48535-00	P-CARD/CHASE/REBATE	16,563	18,268	20,909	21,000	25,750	22,000
100-48545-00	DONATION-GENERAL	-	1,500	-	-	-	-
100-48600-00	MISC REV ENUE-NON RECURRING	-	4,588	25,789	4,000	400	4,000
100-48700-00	WATER UTILITY TAXES	302,615	298,649	314,340	317,500	317,500	317,500
	TOTAL MISC REVENUE	358,198	386,061	438,385	382,300	484,675	428,300
OTHER FINANCING SOURCES							
100-49260-00	WATER DEPT TRANSFER	7,000	7,000	7,000	7,000	7,000	7,500
100-4926100	WWT DEPT TRANSFER	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	14,201	-	-	-
100-49265-00	STORMWATER-TRANSFER-PLANNING	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	7,500
100-49267-00	PARKING PERMIT-FD208-ADMIN	2,000	2,000	2,000	2,000	2,000	2,250
100-49268-00	PARKING PERMIT-FD 208-MAINT.	20,000	20,000	40,000	-	-	-
100-49269-00	FORESTRY-FD 250--TRANSFER	-	-	-	-	-	-
100-49270-00	TID #6-TRANSFER-ADMINISTRATION	-	-	-	-	-	-
100-49275-00	FD 205-TRANSFER FR 27TH PAYROL	-	160,000	-	-	-	-
100-49280-00	SICK LEAVE SEV-FD 260	22,650	22,650	-	-	-	-
100-49285-00	FD 900-CDA-TRANSFER	5,000	-	-	70,165	73,140	-
100-49290-00	TRANSFER IN-OTHER FUNDS	-	4,800	-	76,860	76,860	-
100-4929100	FUND 450-CIP-TRANSFER	-	75,000	75,000	-	-	-
100-49295-00	FD 248-TRANSFER-ADMIN	19,345	29,017	29,017	38,000	38,000	34,522
100-49300-00	FUND BALANCE APPLIED	-	-	-	-	-	-
	TOTAL OTHER FINANCING SOURCES	123,495	367,967	192,718	219,525	222,500	71,272
	TOTAL GEN FUND REVENUES	9,354,378	9,911,777	9,250,235	9,314,148	9,587,756	9,629,179

GENERAL FUND EXPENDITURE SUMMARY

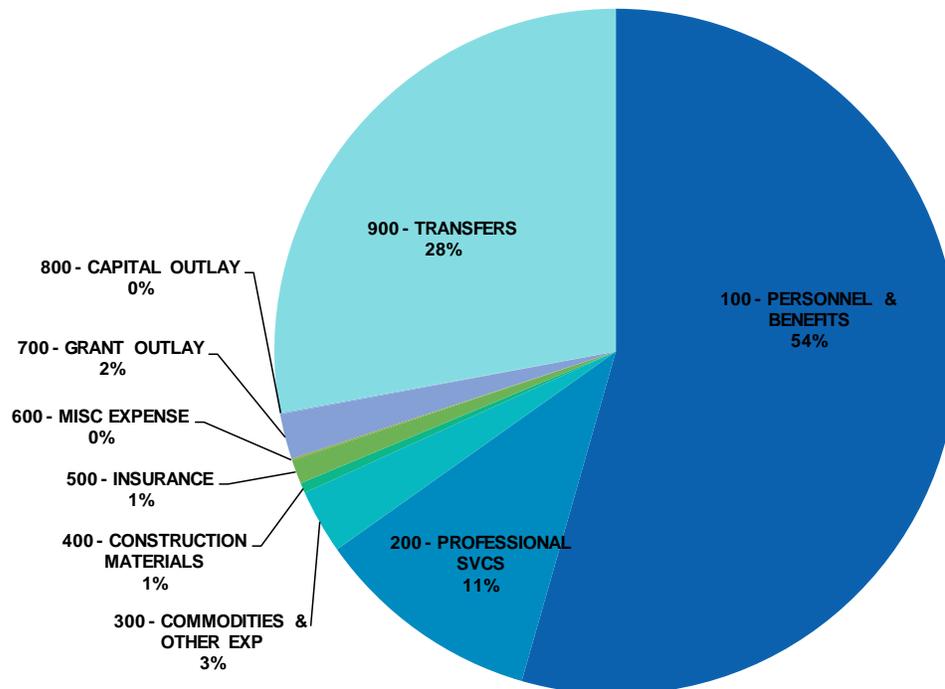
SEC #	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET	#
1	ADMINISTRATION	1,519,276	1,548,392	1,537,549	1,571,449	1,587,292	1,496,979	1
2	PUBLIC SAFETY	3,799,242	3,934,675	3,182,130	3,372,270	3,073,444	3,431,290	2
3	PUBLIC WORKS	1,109,393	1,097,580	1,066,558	944,754	986,023	992,594	3
4	PARKS AND RECREATION	687,861	690,818	617,013	700,750	714,050	741,631	4
5	NEIGHBORHOOD SVC/PLANNING	340,445	331,580	368,152	300,006	281,173	301,375	5
6	TRANSFERS	2,025,549	2,098,353	2,271,530	2,331,918	2,331,918	2,494,254	6
7	CONTINGENCIES	0	76,799	87,714	93,000	16,000	171,055	7
	TOTAL	9,481,766	9,778,196	9,130,646	9,314,148	8,989,900	9,629,179	

SEC #	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET	#
51100	Total Legislative Support	153,348	149,676	147,849	146,537	170,242	176,610	1
51110	Total Contingencies	-	76,799	87,714	93,000	16,000	171,055	7
51200	Total Court	56,582	56,642	61,086	64,540	64,395	69,505	1
51300	Total Legal	88,394	86,728	77,800	77,501	77,502	76,440	1
51400	Total General Administration	310,479	367,387	351,654	334,278	330,621	330,070	1
51450	Total Information Technology	161,427	168,221	182,354	174,817	174,809	79,560	1
51500	Total Financial Administration	171,103	169,306	181,966	191,545	188,317	204,157	1
51540	Total Insurance/Risk Mgt.	104,738	97,632	74,853	112,075	112,075	106,352	1
51600	Total Facilities Maintenance	394,773	396,507	403,540	396,777	395,957	382,994	1
52100	Total Police Administration	486,912	330,174	447,720	473,948	477,185	464,349	2
52110	Total Police Patrol	1,718,294	1,957,789	1,794,366	1,899,730	1,760,893	1,951,082	2
52120	Total Police Investigation	380,693	401,323	430,623	455,924	378,618	459,866	2
52130	Total Crossing Guard	-	-	-	-	-	-	3
52140	Total Comm Service Program	28,170	28,460	21,084	31,815	25,915	31,358	2
52200	Total Fire Department	243,814	397,606	-	-	-	-	2
52210	Total Crash Crew	28,237	-	-	-	-	-	2
52300	Total Rescue Service (Amb.)	396,069	325,000	-	-	-	-	2
52400	Total Neighbor Svcs & Planning	340,445	331,580	368,152	300,006	281,173	301,375	5
52500	Total Emergency Preparedness	5,695	1,800	3,018	6,351	4,200	7,820	2
52600	Total Communications/Dispatch	511,357	492,524	485,320	504,502	426,633	516,814	2
53100	Total Public Works Administration	25,576	34,507	31,660	28,095	3,820	31,925	3
53230	Total Shop/Fleet Operations	177,430	180,150	165,346	163,567	163,149	157,639	3
53270	Total Parks Maintenance	320,463	333,269	270,478	321,240	326,640	309,736	4
53300	Total Street Maintenance	471,569	473,444	525,604	422,024	431,274	420,391	3
53320	Total Snow & Ice	188,248	185,202	88,669	142,807	144,718	140,380	3
53420	Total Street Lights	246,571	224,277	255,280	188,262	243,062	242,260	3
55111	Total Young Library Building	78,431	56,293	56,447	73,378	73,374	71,291	1
55200	Total Parks Administration	41,774	41,746	24,103	41,714	41,714	42,105	4
55210	Total Recreation Administration	166,711	171,856	175,449	187,555	191,355	187,106	4
55300	Total Recreation Programs	10,727	3,429	5,719	7,429	7,429	7,427	4
55310	Total Senior Citizen's Program	51,042	48,916	49,710	51,513	50,113	53,957	4
55320	Total Community Events	19,145	13,601	13,554	13,300	18,800	13,300	4
55330	Total Comm. Based-Coop Projects	78,000	78,000	78,000	78,000	78,000	128,000	4
59220	Total Transfers to Other Funds	1,330,622	1,340,628	1,285,068	1,254,620	1,254,620	1,305,758	6
59230	Total Transfer to Debt Service Fund	571,760	597,725	754,393	714,848	714,848	818,822	6
59240	Total Transfers to Special Funds	123,167	160,000	232,069	362,450	362,450	369,674	6
	Grand Totals	9,481,766	9,778,196	9,130,646	9,314,148	8,989,900	9,629,179	

2019 General Fund Budget Expenditures By Department



2019 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

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.

CITY CLERK

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

HUMAN RESOURCES

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

MUNICIPAL COURT

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

MISSION

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. Provide outstanding leadership and oversight of day-to-day City operations to ensure resources are managed efficiently and effectively.

PERSONNEL SUMMARY

	2015	2016	2017	2018	2019
General Administration					
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	-	-	-	-	-
HR Coordinator	.75	.75	.75	1	1
Municipal Court					
Court Clerk	.5	.5	.75	.75	.75
Total General Administration	5.25	5.25	5.5	5.75	5.75

GENERAL ADMINISTRATION SUMMARY

FISCAL RESOURCES		2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
GENERAL ADMINISTRATION							
100	Personnel & Benefits	225,522	264,879	238,765	262,478	258,021	251,380
200	Professional Svcs	45,894	54,490	63,712	40,750	43,550	48,669
300	Commodities & Other Exp	37,147	43,980	47,971	29,050	25,050	28,020
700	Grant Outlay	1,916	3,946	1,206	2,000	4,000	2,000
800	Capital Outlay	-	93	-	-	-	-
51400	Total	310,479	367,387	351,654	334,278	330,621	330,070
LEGISLATIVE SUPPORT							
100	Personnel & Benefits	50,859	54,530	52,934	54,887	52,755	53,710
200	Professional Svcs	13,583	14,259	5,937	4,500	4,787	4,500
300	Commodities & Other Exp	12,310	6,903	9,844	8,200	8,200	7,700
700	Grant Outlay	76,596	73,984	79,134	78,950	104,500	110,700
51100	Total	153,348	149,676	147,849	146,537	170,242	176,610
CONTINGENCIES							
900	Transfers	-	76,799	87,714	93,000	-	171,055
51110	Total	-	76,799	87,714	93,000	-	171,055
COURT							
100	Personnel & Benefits	49,648	51,340	55,900	58,391	58,481	57,886
200	Professional Svcs	3,507	2,205	1,321	2,849	2,314	8,369
300	Commodities & Other Exp	3,427	3,097	3,866	3,300	3,600	3,250
51200	Total	56,582	56,642	61,086	64,540	64,395	69,505
LEGAL							
200	Professional Svcs	88,394	86,728	77,800	77,501	77,502	76,440
51300	Total	88,394	86,728	77,800	77,501	77,502	76,440
GRAND TOTAL		608,802	737,232	726,103	715,856	642,760	823,680

DEPARTMENT SERVICE METRICS

CITY MANAGER

A new initiative with the 2019 Budget is the inclusion of data measures for all municipal departments and divisions. Over time, the data displayed in this section will aid residents, elected officials, and city employees in evaluating the efficiency at which resources are utilized. Some data will be collected beginning in 2019, thus, only a brief description of the data is available here.

- **Legislative Meetings Attended:** The City Manager is responsible for maintaining relationships with state and federal legislators as well as keeping those legislators informed regarding local issues. This measure will demonstrate the number of hours spent by the City Manager in maintaining such relationships.
- **Citizen Concerns Submitted/Resolved:** The City Manager is directly responsible to the Common Council, but also to the citizens of the community. This measure will represent the total number of resident concerns submitted and the number of concerns resolved. This will exclude police department or fire department concerns unless related to broad operating policies.
- **Average Inquiry Response Rate:** This measure demonstrates the amount of time, on average, from citizen submittal of a concern or question to receiving a response from a municipal employee.
- **Performance Reviews Completed by Jan. 31:** The City Manager is responsible for overseeing timely completion of all employee performance reviews as well as completing a number of individual reviews. Reviews should be completed by January 31 so that any employee wage changes or work plans can be implemented by the end of the first quarter.
- **Operations Spending per Capita:** The City Manager is ultimately responsible for all operating expenditures.
- **Property Value Per Capita:** This measure demonstrates the estimated market value of the entire city, divided by the estimated number of residents. This measure is most informative when used to compare the City of Whitewater with surrounding communities.

- **Full-time Employees per Capita:** Can be used to help demonstrate how many employees exist in relation to population.

CITY CLERK

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

HUMAN RESOURCES

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

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

MEASURE	2017	YTD 10/31/2018	2019
Hires	111	94	
Employee Separations	79	21	
Position Recruitments	40	64	
Position Descriptions Updated	28	19	
Workers Comp Experience Modification Factor	.95	1.2	1.19
Permanent Full and Part-time Employees	118	115	
Temporary and Seasonal Employees	356	376	

**GOALS & OBJECTIVES
2018 ACCOMPLISHMENTS**

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) - Partial Completion. Continues as a priority for 2019.
- Together with the Finance Director, establish a committee of local stakeholders to review the need for a referendum by Q1 2018. (Strategic Goal 4) - Modified. On course for completion in Q4 of 2018.
- 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. - Completed Q3 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)
- Modified. - On course for completion in Q4 2018.
- 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) – On course for Completion in Q4 of 2018.
- 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) - Modified. On course for completion in Q4 of 2018.
- 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) - Completed Q1 2018.
- 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) - Modified. On Course for completion in Q4 of 2018.
- 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) - Modified. Completed in Q2 of 2018.
- 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) - Ongoing.

CITY CLERK

- Recruit and train a minimum of two new Chief Election Inspectors for 2018 election season. (Strategic Goal 4) - Completed in Q1 of 2018.
- Recruit and train an election employee to supervise Voter Registration training process, and to oversee training. (Strategic Goal 1, 2 & 4) - Completed in Q3 of 2018.
- Create a minimum of two specific election-day task training videos to coincide with existing written instructions. - Completed in Q3 of 2018.
- Organize a training session for Board of Zoning Appeals Board members. - Completed in Q2 of 2018.
- Evaluate feasibility of purchasing a new file storage system for historical city documents. To be completed by Q4 2018. (Strategic Goal 4) - On course for completion in Q4 of 2018.

HUMAN RESOURCES

- 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) - Completed in Q2 of 2018.
- 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) - Modified. On course for completion in Q4 2018.
- 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) - Modified. On course for completion in Q4 of 2018.
- Review staffing levels for all city departments and establish a staffing plan for all departments by Q4 2018. (Strategic Goal 4) - On course for completion in Q4 of 2018.
- Coordinate city-wide evaluation of existing employee wellness initiatives and opportunities to expand or increase programming for employees. (Strategic Goal 2) - Completed in Q2 of 2018.
- Coordinate the annual Employee Luncheon and solicit feedback from employees on how to improve future employee events. (Strategic Goal 2) - Completed in Q1 of 2018.

2019 OUTLOOK

CITY MANAGER

- Investigate and Report to Common Council on Biennial Budgeting and Priority Based Budgeting - Research biennial and Priority Based Budgeting for municipalities, conduct a cost benefit analysis of such programs.

Based on the analysis, prepare recommendations for action by the Common Council. - 2nd Quarter - Goals 1, 4, 8 and 9

- Develop and distribute the Whitewater City Management Plan - The Whitewater City Management Plan will include all department goals and objectives for the year. The Plan will be distributed to all employees, committee members and the general public. - 1st Quarter - Goals 1 and 4
- Complete Quarterly Common Council Updates - Provide the Common Council with quarterly updates, giving details on the completion or modification, of all city goals. - 4th Quarter - Goal 1
- Develop and implement a Civic Succession Planning program - Develop a program for public education to share with high school students and community groups to encourage civic participation and engagement. - 4th Quarter - Goals 1 and 4
- Complete an update to the Strategic Plan - The update will include at least one Common Council workshop meeting and one feedback session with employees. - 3rd Quarter - Goals 1, 3, 4, 8 and 9

CITY CLERK

- Deputy Clerk Training - Preparation of Council Agenda packet by Q2 2019. (Strategic Goal 1) June 1, 2019
- Minute Book Restoration - Two historical minute books restored by Q3 2019. (Strategic Goal 1) – by October 1, 2019
- Election Poll Workers Training - Election Machine training adequate to allow poll workers to transmit results at end of the night by Q2 2019. (Strategic Goal 1) – by May 1, 2019
- Historical Information - Organize and code historical information given to Clerk in no apparent order. Information relates to various subjects. Clerk to create a storage system, including electronic, when possible by Q4 2019. (Strategic Goal 1) – by November 1, 2019
- Assessment Rolls - Clerk to arrange for electronic storage of 10 years of assessment rolls, stored in searchable format, and to be saved to a common drive to be accessible by all staff members by Q3 2019. (Strategic Goal 1). – by July 1, 2019

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) - Modified. On course for completion in Q3 of 2019
- 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) - Modified. On course for completion in Q1 of 2019
- 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) - Progress update Q4 of 2018. Organization-wide completion Q4 2019
- Establish monthly HR Dashboard indicating status of organization by Q2 2019
- Improve and enhance efficiencies in HR Processes, Services and Systems - Q4
- Implementation of PERFORM, new performance management system - Q1
- Develop and implement ONBOARD, a system within NEOGOV for all staff. - Q3

CITY MANAGER, CITY CLERK, & HR EXPENSE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
100-51400-111	SALARIES/PERMANENT	162,095	164,913	171,146	186,252	181,795	181,819
100-51400-112	SALARIES/OVERTIME	88	728	17	-	-	-
100-51400-113	SALARIES/TEMPORARY	158	-	1,625	-	-	-
100-51400-115	INTERNSHIP PROGRAM	-	558	-	3,996	3,996	-
100-51400-116	ELECTION INSPECTORS	9,275	40,312	(311)	-	-	-
100-51400-117	LONGEVITY PAY	1,080	800	800	800	800	800
100-51400-119	EMPLOYEE SERVICE AWARDS	482	-	-	-	-	-
100-51400-150	MEDICARE TAX/CITY SHARE	2,375	2,494	2,419	2,865	2,865	2,743
100-51400-151	SOCIAL SECURITY/CITY SHARE	10,155	10,665	10,345	12,250	12,250	11,727
100-51400-152	RETIREMENT	11,190	11,235	11,658	12,532	12,532	11,962
100-51400-153	HEALTH INSURANCE	27,665	32,522	40,552	43,221	43,221	37,020
100-51400-154	HSA-HRA CONTRIBUTIONS	-	-	-	-	-	4,800
100-51400-155	WORKERS COMPENSATION	381	557	412	454	454	402
100-51400-156	LIFE INSURANCE	78	95	102	108	108	108
100-51400-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
100-51400-158	UNEMPLOYMENT COMPENSATION	500	-	-	-	-	-
100-51400-211	PROFESSIONAL DEVELOPMENT	3,379	3,003	2,113	4,000	4,000	4,000
100-51400-217	CONTRACTUAL/PROFESSIONAL SVCS	163	807	3,325	-	-	3,500
100-51400-219	ASSESSOR SERVICES	40,645	49,636	56,166	35,500	38,550	38,550
100-51400-224	SOFTWARE/HARDWARE MAINTENANC	-	-	-	-	-	328
100-51400-225	TELECOM/INTERNET/COMMUNICATION	1,707	1,044	2,108	1,250	1,000	2,291
100-51400-310	OFFICE & OPERATING SUPPLIES	24,904	17,534	28,691	18,000	14,000	15,070
100-51400-315	ELECTION EXPENSES	1,897	13,876	-	-	-	-
100-51400-320	SUBSCRIPTIONS/DUES	8,947	9,786	14,912	9,000	9,000	10,900
100-51400-325	PUBLIC ED--CUSTOMER SERVICE	761	326	1,020	550	550	550
100-51400-330	TRAVEL EXPENSES	639	2,457	1,896	1,500	1,500	1,500
100-51400-335	MISC COMMITTEE GRANTS	-	-	1,452	-	-	-
100-51400-790	CELEBRATIONS/AWARDS	1,916	3,946	1,206	2,000	4,000	2,000
100-51400-810	CAPITAL EQUIPMENT	-	93	-	-	-	-
	Total General Administration	310,479	367,387	351,654	334,278	330,621	330,070

LEGISLATIVE SUPPORT EXPENSE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
100-51100-111	SALARIES/PERMANENT	17,624	19,191	18,196	19,879	18,749	18,772
100-51100-112	OVERTIME	21	182	4	-		-
100-51100-114	WAGES/PART-TIME/PERMANENT	24,750	26,100	25,422	25,200	25,200	25,200
100-51100-117	LONGEVITY PAY	200	200	200	200	200	200
100-51100-150	MEDICARE TAX/CITY SHARE	591	655	634	670	670	654
100-51100-151	SOCIAL SECURITY/CITY SHARE	2,522	2,795	2,708	2,867	1,867	2,798
100-51100-152	RETIREMENT	1,194	1,264	1,249	1,345	1,345	1,243
100-51100-153	HEALTH INSURANCE	3,715	4,020	4,401	4,598	4,598	4,226
100-51100-154	HSA-HRA CONTRIBUTIONS	-	-	-	-	-	500
100-51100-155	WORKERS COMPENSATION	102	103	101	106	106	97
100-51100-156	LIFE INSURANCE	15	20	19	20	20	20
100-51100-157	L-T DISABILITY INSURANCE	-	-	-	-	-	
100-51100-158	UNEMPLOYMENT COMPENSATION	125	-	-	-	-	
100-51100-218	PROFESSIONAL SERV/CONSULTING	11,793	4,775	3,000	3,000	3,287	3,000
100-51100-295	CODIFICATION OF ORDINANCES	1,791	9,484	2,937	1,500	1,500	1,500
100-51100-310	OFFICE & OPERATING SUPPLIES	55	55	4,085	200	200	200
100-51100-315	ELECTION EXPENSES	78	-	-	-	-	
100-51100-320	PUBLICATION-MINUTES	12,177	6,848	5,752	8,000	8,000	7,500
100-51100-330	TRAVEL EXPENSES	-	-	7	-	-	
100-51100-710	CHAMBER OF COMMERCE GRANT	-	-	3,000	3,450	3,000	3,000
100-51100-715	TOURISM COMMITTEE-ROOM TAX	46,596	43,984	46,134	45,500	71,500	77,700
100-51100-720	DOWNTOWN WHITEWATER GRANT	30,000	30,000	30,000	30,000	30,000	30,000
	Total Legislative Support	153,348	149,676	147,849	146,537	170,242	176,610

CONTINGENCIES EXPENSE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
100-51110-910	COST REALLOCATIONS	-	76,799	80,097	93,000		171,055
100-51110-911	TRANSFER IN/OUT-OTHER FUNDS	-	-	7,617	-	16,000	
	Total Contingencies	-	76,799	87,714	93,000	16,000	171,055

LEGAL SERVICES EXPENSE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
100-51300-212	GENERAL CITY SERVICES	41,338	40,736	39,691	39,616	39,616	39,011
100-51300-214	MUNI COURT LEGAL SERVICES	28,523	28,421	28,113	29,886	29,886	29,429
100-51300-219	UNION ATTORNEY-PROF SERV	18,533	17,571	9,996	8,000	8,000	8,000
	Total Legal	88,394	86,728	77,800	77,501	77,502	76,440

MUNICIPAL COURT EXPENSE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
100-51200-111	SALARIES/PERMANENT	42,109	43,557	48,879	49,451	49,451	49,079
100-51200-112	WAGES/OVERTIME	1,517	1,908	37	1,600	1,600	1,600
100-51200-150	MEDICARE TAX/CITY SHARE	527	543	652	740	740	735
100-51200-151	SOCIAL SECURITY/CITY SHARE	2,255	2,322	2,787	3,165	3,165	3,142
100-51200-152	RETIREMENT	3,074	2,848	3,199	3,313	3,313	3,215
100-51200-153	HEALTH INSURANCE	50	33	74	-	90	-
100-51200-155	WORKERS COMPENSATION	113	123	116	117	117	111
100-51200-156	LIFE INSURANCE	4	4	155	4	5	4
100-51200-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
100-51200-211	PROFESSIONAL DEVELOPMENT	565	950	46	625	340	250
100-51200-214	FINANCIAL/BONDING SERVICES	150	150	-	150	150	100
100-51200-219	OTHER PROFESSIONAL SERVICES	251	880	555	574	574	550
100-51200-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	-	-	-	4,928
100-51200-225	TELECOM/INTERNET/COMMUNICATIONS	-	-	-	-	-	1,291
100-51200-293	PRISONER CONFINEMENT	2,541	225	720	1,500	1,250	1,250
100-51200-310	OFFICE & OPERATING SUPPLIES	1,776	1,965	2,480	1,800	2,200	1,850
100-51200-320	SUBSCRIPTIONS/DUES	912	252	672	900	800	800
100-51200-330	TRAVEL EXPENSES	739	879	713	600	600	600
	Total Court	56,582	56,642	61,086	64,540	64,395	69,505

DEPARTMENT SERVICE METRICS

TICKET HISTORY REPORTED TO THE STATE

Description	2012	2013	2014	2015	2016	2017
Traffic Tickets	907	1,107	998	1,154	886	849
OWI Tickets	28	31	79	67	75	60
Adult Non-Traffic Tickets	847	751	773	1,045	1,292	951
Juvenile Non-Traffic Tickets	54	42	43	31	73	59
Total Tickets	1,836	1,931	1,893	2,300	2,309	1919
Ordinance Violations	\$264,390	\$241,498	\$244,163	\$262,470	\$289,486	\$263,815

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

	2015	2016	2017	2018	2019
IT Admin	1	1	1	1	1

INFORMATION TECHNOLOGY SUMMARY

FISCAL RESOURCES		2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
INFORMATION TECHNOLOGY							
100	Personnel & Benefits	74,706	74,361	74,721	75,193	75,194	73,560
200	Professional Svcs	78,271	85,417	99,549	99,624	99,615	6,000
300	Commodities & Other Exp	-	338	-	-	-	-
800	Capital Outlay	8,450	8,105	8,084	-	-	-
51450	Total	161,427	168,221	182,354	174,817	174,809	79,560

DEPARTMENT SERVICE METRICS

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

- **Service levels:** 99.99% availability of all services; < 2 platform incidents per month
 - Local Area Network, Internet access, Phone system, Copiers/Printers.
- **Printer/Copier Costs:** Lease and consumable costs. Report total cost, cost per user.
- **Telecommunication Costs:** Copper, cable, fiber, mobile, and internet costs. Report total cost, cost per user/site served.
- **Software License Costs:** Software license costs across organization. Report total cost, cost per user served.
- **Hardware Costs:** Server, network, desktop, wireless, camera, storage costs. Report units, total cost, cost per user/site served.

GOALS & OBJECTIVES

2018 ACCOMPLISHMENTS

- Completed a major operating system migration for all work stations within the network (total of 140) by Q4 2018. (10 machines remaining as of 09-01-2018)
- Update/Replace all squad car mobile desktop computers (MDCs). (1 squad remains as of 09-01-2018)
- Evaluated 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. (Not yet complete.)
- Office 2016 – Installed Office 2016 on 100 workstations
- Processed over 265 work orders

2019 OUTLOOK

- Windows 10 Semi-Annual Upgrades - Update 145 computers to the latest Windows 10 update x2 per year.
- Obtain Fortinet NSE 4 Certification - Enterprise Firewall Certification
- Outfit New Camera Management System in PD - Installation of new on body camera installation and removal of old on body camera installations
- Restructure VLANs - With the privatization of fiber to the Aquatic Center, we will be completely reconfiguring our VLANs on our network
- Document Repository for Policy / Procedures. Rolled out by 2/28/19
- Tax Parcel Database. Rolled out by 6/30/19 including 10 years of historical data
- Public Contact tracking. Rolled out by 9/30/19

INFORMATION TECHNOLOGY EXPENSE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
100-51450-111	SALARIES/PERMANENT	54,363	53,351	53,063	53,709	53,709	53,716
100-51450-150	MEDICARE TAX/CITY SHARE	763	730	740	779	779	779
100-51450-151	SOCIAL SECURITY/CITY SHARE	3,262	3,122	3,162	3,330	3,330	3,330
100-51450-152	RETIREMENT	3,697	3,445	3,598	3,599	3,599	3,518
100-51450-153	HEALTH INSURANCE	12,477	13,573	14,024	13,644	13,644	10,215
100-51450-154	HSA-HRA CONTRIBUTIONS	-	-	-	-	-	1,875
100-51450-155	WORKERS COMPENSATION	136	131	125	124	124	118
100-51450-156	LIFE INSURANCE	9	9	10	9	9	9
100-51450-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
100-51450-211	PROFESSIONAL DEVELOPMENT	46	-	-	-	-	-
100-51450-219	OTHER PROFESSIONAL SERVICES	83	-	-	-	-	-
100-51450-225	TELECOM/INTERNET/COMMUNICATION	31,643	39,743	39,403	38,700	38,700	-
100-51450-244	NETWORK HDW MTN	11,086	13,160	14,411	11,874	11,865	-
100-51450-245	NETWORK SOFTWARE MTN	29,101	27,791	40,665	43,050	43,050	-
100-51450-246	NETWORK OPERATING SUPP	5,863	4,272	5,071	6,000	6,000	6,000
100-51450-247	SOFTWARE UPGRADES	450	450	-	-	-	-
100-51450-310	OFFICE & OPERATING SUPPLIES	-	338	-	-	-	-
100-51450-810	CAPITAL EQUIPMENT	8,450	8,105	8,084	-	-	-
	Total Information Technology	161,427	168,221	182,354	174,817	174,809	79,560

INFORMATION TECHNOLOGY EXPENSE NOTES

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

DEPARTMENT/FUNCTION

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

MISSION

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

PERSONNEL SUMMARY

	2015	2016	2017	2018	2019
Finance Director	1	1	-	-	-
Director of Finance and Administrative Services	-	-	1	1	1
Comptroller	-	-	1	1	1
Finance Support Services Supervisor	1	1	-	-	-
Accounting Technician II, Utilities	1	1	1	1	1
Accounting Technician II, Payroll & Accounts Payable	1	1	1	1	1
Total Finance	4	4	4	4	4

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

FINANCE, INSURANCE & RISK MANAGEMENT EXPENSE SUMMARY

FISCAL RESOURCES		2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
FINANCE							
100	Personnel & Benefits	122,721	122,094	133,178	139,595	139,593	144,275
200	Professional Svcs	28,431	25,813	29,346	34,450	34,417	35,000
300	Commodities & Other Exp	13,244	13,437	11,041	10,000	6,836	9,113
500	Insurance	1,744	3,690	4,296	2,500	2,500	2,500
600	Misc Exp	4,963	4,273	4,105	5,000	4,972	4,250
51500	Total	171,103	169,306	181,966	191,545	188,317	195,138
INSURANCE RISK MGMT							
500	Insurance	104,738	97,632	74,853	112,075	112,075	106,352
51540	Total	104,738	97,632	74,853	112,075	112,075	106,352
GRAND TOTAL		275,841	266,938	256,819	303,620	300,392	301,490

DEPARTMENT SERVICE METRICS

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

- **Budget Enhancement:** Development/delivery of enhanced annual budget document. Measured through receipt of GFOA Distinguished Budget Award and improvement in composite score. Target annual composite score improvements. First submission in 2018 received GFOA Award with composite score of 3.1 (four point scale).
- **Accounting:** Accounting and reporting of financial resources of City and supported organizations. Measured through completion of Financial Audit with unqualified audit opinion and resolution of any concerns raised in prior year audit.
- **Interest Earnings:** Improve earnings on managed cash. Measured by return above benchmark within channels permitted by Investment Policy.
- **Debt Management:** Limit debt levels to remain below 70% of statutory limit. Measured annually by total debt balance as percent of prior year equalized property value.
- **Payroll:** Provide payroll services across City and supported organizations. Measured by total payments issued (count and value as workload indicator), percentage paid through direct deposit (target 100%) and errors/rework count (target zero).
- **Accounts Receivable:** Provide accounts receivable and collections services for City and supported organizations. Measured by total payments processed (count and value as workload indicator) and annual write-off amount.
- **Accounts Payable:** Provide payment services across City and supported organizations. Measured by total payments processed (count and value as workload indicator) and rebate value realized.

The following 2018 metric data is as of 10/07/2018.

Utility Payments Processed

Year	Customers	Billed Value	Estimated Annual # of Bills	% Bills Paid Electronic	Billing Adj's	Value Sent to Tax Roll	Balance @ Year End	Total Gallons Billed
** 2018	3,764	4,838,845	45,168	39.55%	(175,756)	27,338	512,469	462,438,374
2017	3,825	5,737,214	45,900	43.91%	(174,704)	32,400	486,479	514,727,514
2016	3,702	5,586,714	44,424	41.33%	(177,805)	31,390	539,654	562,715,750
2015	3,715	3,831,031	44,580	38.37%	(92,867)	22,259	343,782	458,851,261

Property Tax Bills Processed

Year	Bills Sent	Billed Value	Total Payments	Electronic Pmt	% Electronic	Refunds
2018	Not available as of Nov 7, 2018					
2017	3761	13,086,006	10,159,000	46,718	0.005	(18,424)
2016	3738	13,209,019	9,981,478	75,130	0.008	(16,329)
2015	3761	12,918,729	9,779,387	21,405	0.002	(10,585)

Other Accounts Receivable Processed

Year	Bills Sent	Billed Value	Manual Payment	Write-offs	Accts Sent to Tax Roll	Balance @ Year End
** 2018	810	931,143	564,978	(5,555)	7,482	19,457
2017	1089	731,043	911,754	(6,743)	8,246	106,400
2016	1048	764,009	426,894	(14,441)	7,115	322,704
2015	874	856,856	1,100,002	(3,420)	7,343	97,228

Accounts Payable Processed

Year	# of Checks Written	Total Payments	Check Payments	Pcard Payments	Discounts / Rebates
** 2018	3950	27,834,310	26,782,919	1,051,390	(27,845)
2017	4103	31,075,816	29,675,822	1,399,994	(20,909)
2016	4539	35,561,161	34,300,918	1,260,243	(18,268)
2015	4070	28,445,487	27,294,725	1,150,761	(16,563)

*2018 Discount/Rebate-\$6,257.07 add'l rec'd due to rebate pymt schedule change

**GOALS & OBJECTIVES
2018 ACCOMPLISHMENTS**

The Finance Department accomplishments in 2018 included the following:

- Governance:
 - Review of Finance Policies and supporting Department Procedures. Target 3/31/2018. Review complete.
 - Review and revise Delegation of Authority. Partially complete. Extended through 3/31/19.
 - Refinement of Operational and Capital Budgeting process. Submission for GFOA Distinguished Budget Award Program. Complete. Submitted 2018 Budget / received first GFOA Award for Whitewater.
 - Merit based performance evaluation program. Target 3/31/2018. Developed. Scheduled for approval by 12/31/18. Rollout in 2019.
- Planning:
 - Development of Long Range Financial plan. Target 4/30/2018. Complete. Financial Management Plan developed and presented to Council 9/4/2018.
 - Refinement of Compliance monitoring system to ensure reporting and filing requirements are met. Target 5/31/2018. In process. Developed and on track for completion by 12/31/18.
 - Health Insurance / Wellness redesign. Target 6/30/2018. Complete. Alternative health plans evaluated. New high-deductible plan design adopted for 2019. City and staff to realize premium savings with City funding added deductible exposure through Health Reimbursement Account. Additional Wellness program introduced (Staff Pass to Fitness) in Spring 2018.
- Reporting: Development of:
 - Delinquency and Loan Performance Reporting for CDA. Target 1/31/2018. Complete
 - Cash Flow forecasting model. Target 3/31/2018. Extended through 3/31/19.
 - Calendarize Annual Budget values to clarify monthly Actual/Budget reporting. Target 1/31/2018. Evaluated and cancelled. Vendor consultation revealed our general ledger software incapable of maintaining dual (monthly/annual) budget reporting.
 - Dashboard for staffing metrics. Target 2/28/2018. Deferred to 2019.
 - Staffing / Culture survey. Target 4/30/2018. Complete.

2019 OUTLOOK

- Review and redevelopment of Policy Documents.
 - Build-out of standards and tools through 3/31/19. Establishment of policies/procedure review/revision schedule by each department leader by 4/30/19. Completion per agreed schedule. Primary six of each department by 12/31/19.
- Refinement of Operational and Capital Budgeting process.
 - Submit 2019 Budget for GFOA Distinguished Budget Award Program
 - Improve composite score
- Priority Based Budgeting: evaluate in conjunction with City Manager
- Biennial Budget: evaluate in conjunction with City Manager
- Development of Finance Dept. reporting metrics and data sourcing by 6/30/19

FINANCE EXPENSE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
100-51500-111	SALARIES/PERMANENT	94,319	96,116	102,113	103,982	104,000	104,484
100-51500-112	SALARIES/OVERTIME	50	43	32	100	100	100
100-51500-117	LONGEVITY PAY	700	700	700	700	700	200
100-51500-150	MEDICARE TAX/CITY SHARE	1,496	1,462	1,341	1,589	1,589	1,554
100-51500-151	SOCIAL SECURITY/CITY SHARE	6,395	6,251	5,733	6,794	6,794	6,645
100-51500-152	RETIREMENT	6,707	6,249	6,148	7,020	7,000	6,863
100-51500-153	HEALTH INSURANCE	12,767	10,991	16,814	19,110	19,110	21,149
100-51500-154	HSA-HRA CONTRIBUTIONS	-	-	-	-	-	3,000
100-51500-155	WORKERS COMPENSATION	249	237	249	252	252	231
100-51500-156	LIFE INSURANCE	40	46	48	48	48	48
100-51500-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
100-51500-210	PROFESSIONAL SERVICES	83	-	-	-	-	-
100-51500-211	PROFESSIONAL DEVELOPMENT	615	820	1,334	3,500	3,500	1,000
100-51500-214	AUDIT SERVICES	23,330	21,000	24,070	26,750	26,750	24,000
100-51500-217	CONTRACT SERVICES-125 PLAN	4,403	3,993	3,943	4,200	4,167	10,000
100-51500-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	-	-	-	8,278
100-51500-225	TELECOM/INTERNET/COMMUNICATION	-	-	-	-	-	741
100-51500-310	OFFICE & OPERATING SUPPLIES	11,416	12,454	9,329	8,000	5,374	7,863
100-51500-325	PUBLIC EDUCATION	761	326	1,020	500	662	500
100-51500-330	TRAVEL EXPENSES	1,068	657	693	1,500	800	750
100-51500-560	COLLECTION FEES/WRITE-OFFS	1,744	3,690	4,296	2,500	2,500	2,500
100-51500-650	BANK FEES/CREDIT CARD FEES	4,963	4,273	4,105	5,000	4,972	4,250
	Total Financial Administration	171,103	169,306	181,966	191,545	188,317	204,157

INSURANCE & RISK MANAGEMENT EXPENSE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
100-51540-511	BUILDINGS/CONTENTS INSURANCE	25,364	34,980	29,024	30,589	30,589	31,997
100-51540-512	VEHICLES/EQUIPMENT INSURANCE	25,577	25,641	9,807	17,140	17,140	12,758
100-51540-513	LIABILITY-GENL/PUBLIC OFFICIAL	25,042	23,500	23,188	25,126	25,126	23,566
100-51540-514	POLICE PROFESSIONAL LIAB INS	12,780	11,909	11,977	12,467	12,467	12,160
100-51540-515	BOILER/EQUIP BREAKDOWN INS	975	876	857	1,753	1,753	871
100-51540-520	SELF-INSURED RETENTION(SIR)	15,000	726	-	25,000	25,000	25,000
	Total Insurance/Risk Mgt.	104,738	97,632	74,853	112,075	112,075	106,352

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

	2015	2016	2017	2018	2019
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	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 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	-	222	-	217
100-52500-155	EMERG PREP WORKERS COMP	-	1	-	155	-	154
100-52500-211	PROFESSIONAL DEVELOPMENT	213	-	-	500	-	250
100-52500-219	OTHER PROFESSIONAL SERVICES	-	-	1,155	-	1,200	525
100-52500-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	-	-	-	-
100-52500-225	TELECOM/INTERNET/COMMUNICATIONS	3	127	2	50	3,000	1,750
100-52500-242	REPR/MTN MACHINERY/EQUIP	2,732	-	-	1,200	-	1,000
100-52500-295	CONTRACTUAL SERVICES	1,106	10	-	300	-	-
100-52500-310	OFFICE & OPERATING SUPPLIES	1,641	923	691	350	-	350
100-52500-810	CAPITAL EQUIPMENT	-	-	1,170	-	-	-
	Total Emergency Preparedness	5,695	1,800	3,018	6,351	4,200	7,820

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

	2015	2016	2017	2018	2019
St./Parks/Forestry/Stormwater Superintendent	1	1	1	1	1
Foreman	-	-	-	-	1
Full Time Staff	9	9	9	9	9
Administrative Assistant (15%)	1	1	1	1	1
Seasonals	18	15	12	12	12
Total DPW	29	26	23	23	23

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		2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
PUBLIC WORKS ADMINISTRATION							
100	Personnel & Benefits	20,797	20,651	11,892	22,895	-	24,648
200	Professional Svcs	1,213	2,842	2,344	3,150	2,070	4,694
300	Commodities & Other Exp	3,566	11,014	17,425	2,050	1,750	2,583
53100	Total	25,576	34,507	31,660	28,095	3,820	31,925
PUBLIC WORKS SHOP/FLEET OPERATIONS							
100	Personnel & Benefits	83,656	90,883	82,738	87,667	87,667	87,639
200	Professional Svcs	25,596	20,340	22,093	21,000	22,539	21,000
300	Commodities & Other Exp	68,178	68,927	60,515	54,900	52,943	49,000
53230	Total	177,430	180,150	165,346	163,567	163,149	157,639
PUBLIC WORKS STREET MAINTENANCE							
100	Personnel & Benefits	395,842	414,728	474,777	370,124	370,124	370,018
200	Professional Svcs	14,480	15,418	14,741	13,500	14,200	12,500
300	Commodities & Other Exp	34,257	37,223	29,679	25,900	25,800	24,273
400	Construction Materials	17,540	1,548	6,408	7,500	7,500	6,500
800	Capital Outlay	9,450	4,527	-	5,000	13,650	5,000
53300	Total	471,569	473,444	525,604	422,024	431,274	418,291
PUBLIC WORKS STREET CLEANING/SNOW & ICE							
100	Personnel & Benefits	65,485	62,158	38,717	64,307	64,307	64,380
200	Professional Svcs	2,859	7,078	-	4,000	3,905	4,000
300	Commodities & Other Exp	60,578	55,534	36,789	34,000	35,000	33,000
400	Construction Materials	59,327	60,432	13,163	40,500	41,506	39,000
53320	Total	188,248	185,202	88,669	142,807	144,718	140,380

DEPARTMENT OF PUBLIC WORKS EXPENSE SUMMARY

FISCAL RESOURCES		2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
PUBLIC WORKS STREET LIGHTS							
100	Personnel & Benefits	8,480	8,642	9,475	6,262	6,262	6,260
200	Professional Svcs	230,804	201,993	228,738	164,000	226,800	225,000
300	Commodities & Other Exp	5,999	13,643	16,689	15,000	9,000	10,000
800	Capital Outlay	1,288	-	377	3,000	1,000	1,000
53420	Total	246,571	224,277	255,280	188,262	243,062	242,260
GRAND TOTAL		1,109,393	1,097,580	1,066,558	944,754	986,023	990,495

DEPARTMENT SERVICE METRICS

The Department of Public Works Streets/Parks/Forestry division and the Stormwater Utility is responsible for 50.07 miles of streets (45.13 miles in Walworth County and 4.94 miles in Jefferson County) and 21 parks encompassing 242 acres. Additionally, the division is also responsible for the number of off street bike/pedestrian paths throughout the City. In 2019, data will be collected to help identify the efforts in maintaining these facilities.

- **Snow Removal:** This measure will include the number of events crews are sent out to plow along with the amount of hours associated snow removal (including: pre-salting, snow removal and sanding)
- **Street Condition:** The City is required to self-rate our streets every two years (odd numbered years). The City uses the PASER rating system with a ranking of 1 -10 with 10 being the best. The rating will take into account the City's efforts in conducting street maintenance activities including: crack filling, sealcoating, asphalt overlay and street reconstruction.
- **Street Sweeping:** To help control pollutants from entering into the storm sewer system and ultimately discharging into the lakes and streams, the City routinely sweep the streets. This measure will collect the number of miles and or hours the street sweeping machine is in use.
- **Mowing:** The City mows grass on City owned property (not park), parks and properties that are fined for not mowing. During wet weather, grass mowing is completed for frequently compared to drier weather. This measure will collect the number of hours of mowing and/or the number of times parks are mowed.
- **Ballfield Maintenance:** Each year the Park and Rec Department hosts a number of baseball/softball tournaments at Starin Park. This measure will track the number of tournaments and the number of days staff spend prepping for these tournaments.
- **Street Trees:** The City has a number of Ash trees on City owned land. This measure will track the number of Ash trees that exists, the number of Ash trees removed in the year and the number of new trees planted.

GOALS & OBJECTIVES

2018 ACCOMPLISHMENTS

- 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)
- Oversight of the construction of Dann Street, Esterly Street, Ann Street, Franklin Street, Church Street and the Ann Street detention basin occurred throughout the summer and fall month.
- 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.
- Staff installed new decorative street light poles and fixtures in the downtown in the spring of 2018.
- Staff replaced approximately 250 feet of curb on Church Street in preparation of the mill and overlay.
- Staff installed drain tile along the back property line of 10 properties located along Fremont Street in the Fall of 2018

2019 OUTLOOK

- Develop 5-year CIP plan for streets - Rate all streets within the city using Paser rating system. Incorporate conditions of sanitary sewer and water mains. Develop a 5-year plan for street maintenance and reconstruction to be used for budgeting.
- Develop schedule for Equipment Replacement Fund - Review all numbered vehicles and equipment with associated VIN's and develop a replacement schedule that can be used for budgeting.
- Successful construction of Milwaukee Street - Work with the DOT and contractor to supply ample information and notification to residents and businesses during the construction of Milwaukee Street. Answer construction related questions during the project
- Oversee the design of Clay Street - Working with Strand and the DOT, oversee the completion of the plans for Clay Street for construction in 2020.
- Employee Communication - Communicating and participating with staff on on-going projects in the field and upcoming projects so staff is engaged in the work that needs to be accomplished.

DEPARTMENT OF PUBLIC WORKS ADMINISTRATION EXPENSE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
100-53100-111	SALARIES/PERMANENT	15,412	15,125	8,117	16,964		17,253
100-53100-113	WAGES/TEMPORARY	-	-	-	-		-
100-53100-117	LONGEVITY PAY	-	-	-	-		-
100-53100-118	UNIFORM ALLOWANCES	-	-	479	-		-
100-53100-150	MEDICARE TAX/CITY SHARE	216	204	108	247		250
100-53100-151	SOCIAL SECURITY/CITY SHARE	922	870	462	1,052		1,070
100-53100-152	RETIREMENT	1,048	977	546	1,137		1,130
100-53100-153	HEALTH INSURANCE	3,161	3,439	2,160	3,456		4,432
100-53100-154	HSA-HRA CONTRIBUTIONS	-	-	-	-		475
100-53100-155	WORKERS COMPENSATION	39	37	19	39		38
100-53100-156	LIFE INSURANCE	-	-	1	-		-
100-53100-211	PROFESSIONAL DEVELOPMENT	425	2,177	1,581	1,500	1,270	1,000
100-53100-213	ENGINEERING SERVICES	-	-	-	-	-	-
100-53100-215	GIS EXPENSES/SUPPLIES/SERVICES	-	-	-	450	-	-
100-53100-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	-	-		1,603
100-53100-225	TELECOM/INTERNET/COMMUNICATION	788	665	763	1,200	800	2,091
100-53100-310	OFFICE & OPERATING SUPPLIES	1,771	950	3,185	900	900	2,063
100-53100-320	SUBSCRIPTIONS/DUES	308	199	-	150	250	220
100-53100-321	RECRUITMENT COSTS	-	-	6,271	-		-
100-53100-325	PUBLIC EDUCATION	761	326	1,020	500	500	300
100-53100-330	TRAVEL EXPENSES	-	511	261	500	100	-
100-53100-345	SAFETY GRANT PURCHASES	727	9,028	6,688	-	-	-
100-53100-351	FUEL EXPENSES	-	-	-	-	-	-
	Total Public Works Administration	25,576	34,507	31,660	28,095	3,820	31,925

DEPARTMENT OF PUBLIC WORKS SHOP/FLEET OPERATIONS EXPENSE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
100-53230-111	WAGES/PERMANENT	59,245	64,893	57,168	61,173	61,173	60,172
100-53230-112	WAGES/OVERTIME	-	-	40	-	-	-
100-53230-113	WAGES/TEMPORARY	-	-	-	-	-	-
100-53230-117	LONGEVITY PAY	859	840	840	700	700	700
100-53230-150	MEDICARE TAX/CITY SHARE	821	878	789	912	912	897
100-53230-151	SOCIAL SECURITY/CITY SHARE	3,512	3,754	3,373	3,899	3,899	3,837
100-53230-152	RETIREMENT	4,032	4,264	3,917	4,146	4,146	3,987
100-53230-153	HEALTH INSURANCE	13,216	13,805	14,493	14,348	14,348	13,484
100-53230-154	HSA-HRA CONTRIBUTIONS	-	-	-	-	-	2,100
100-53230-155	WORKERS COMPENSATION	1,931	2,410	2,080	2,459	2,459	2,431
100-53230-156	LIFE INSURANCE	39	39	38	31	31	31
100-53230-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
100-53230-211	PROFESSIONAL DEVELOPMENT	-	-	-	-	-	-
100-53230-221	MUNICIPAL UTILITIES EXPENSES	3,295	3,763	4,207	4,000	4,200	4,000
100-53230-222	UTILITIES-NAT GAS & ELECTRIC	16,687	15,168	15,197	15,000	15,600	15,000
100-53230-223	NATURAL GAS	-	-	-	-	-	-
100-53230-295	CONTRACTUAL SERVICES	-	-	1,361	-	435	-
100-53230-241	MOBILE COMMUNICATIONS	5,614	1,410	1,327	2,000	2,304	2,000
100-53230-310	OFFICE & OPERATING SUPPLIES	15,842	13,741	19,614	15,000	17,700	15,000
100-53230-352	VEHICLE REPR PARTS	29,266	28,565	26,803	25,000	20,000	20,000
100-53230-354	POLICE VECHICLE REP/MAINT	23,069	26,621	14,098	14,900	14,900	14,000
100-53230-355	BLDG MTN REPR SUPP	-	-	-	-	343	-
	Total Shop/Fleet Operations	177,430	180,150	165,346	163,567	163,149	157,639

DEPARTMENT OF PUBLIC WORKS STREET MAINTENANCE EXPENSE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
100-53300-111	WAGES/PERMANENT	256,849	287,775	333,856	244,399	244,399	240,394
100-53300-112	WAGES/OVERTIME	151	226	882	970	970	982
100-53300-113	WAGES/TEMPORARY	19,691	3,022	244	16,294	16,294	16,294
100-53300-117	LONGEVITY PAY	3,436	3,360	3,360	2,800	2,800	2,800
100-53300-118	UNIFORM ALLOWANCES	1,879	1,144	5,174	294	294	294
100-53300-150	MEDICARE TAX/CITY SHARE	4,553	3,986	4,648	3,897	3,897	3,840
100-53300-151	SOCIAL SECURITY/CITY SHARE	16,991	17,046	19,873	16,665	16,665	16,417
100-53300-152	RETIREMENT	18,092	19,035	22,992	16,647	16,647	16,013
100-53300-153	HEALTH INSURANCE	63,505	67,971	70,616	57,392	57,392	53,936
100-53300-154	HSA - HRA CONTRIBUTIONS	-	-	-	-	-	8,400
100-53300-155	WORKERS COMPENSATION	10,572	11,040	12,990	10,641	10,641	10,524
100-53300-156	LIFE INSURANCE	123	123	141	124	124	124
100-53300-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
100-53300-211	PROFESSIONAL DEVELOPMENT	800	568	586	500	500	500
100-53300-219	OTHER PROFESSIONAL SERVICES	83	65	153	-	-	-
100-53300-222	ELECT/TRAFFIC SIGNALS/P-LOTS	13,597	14,784	14,002	13,000	13,700	12,000
100-53300-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	-	-	-	328
100-53300-225	TELECOM/INTERNET/COMMUNICATION	-	-	-	-	-	1,771
100-53300-310	OFFICE & OPERATING SUPPLIES	1,323	999	203	900	800	1,273
100-53300-351	FUEL EXPENSES	15,963	11,857	14,700	12,000	12,000	11,000
100-53300-354	TRAFFIC CONTROL SUPP	16,971	24,366	14,775	13,000	13,000	12,000
100-53300-405	MATERIALS/REPAIRS	17,540	1,548	6,408	7,500	7,500	6,500
100-53300-821	BRIDGE/DAM	9,450	4,527	-	5,000	13,650	5,000
	Total Street Maintenance	471,569	473,444	525,604	422,024	431,274	420,391

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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	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
100-53320-111	WAGES/PERMANENT	38,859	33,127	21,027	39,326	39,326	38,682
100-53320-112	WAGES/OVERTIME	9,115	9,663	3,736	6,679	6,679	6,766
100-53320-113	WAGES/TEMPORARY	-	-	-	-	-	-
100-53320-117	LONGEVITY PAY	552	540	540	450	450	450
100-53320-150	MEDICARE TAX/CITY SHARE	617	635	328	683	683	675
100-53320-151	SOCIAL SECURITY/CITY SHARE	2,638	2,715	1,402	2,920	2,920	2,886
100-53320-152	RETIREMENT	2,949	3,053	1,603	3,112	3,112	3,006
100-53320-153	HEALTH INSURANCE	9,337	10,650	9,313	9,224	9,224	8,668
100-53320-154	HSA-HRA CONTRIBUTIONS	-	-	-	-	-	1,350
100-53320-155	WORKERS COMPENSATION	1,410	1,757	752	1,893	1,893	1,877
100-53320-156	LIFE INSURANCE	9	19	16	20	20	20
100-53320-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
100-53320-295	EQUIP RENTAL	2,859	7,078	-	4,000	3,905	4,000
100-53320-351	FUEL EXPENSES	10,465	8,836	3,289	9,000	10,000	8,000
100-53320-353	SNOW EQUIP/REPR PARTS	50,113	46,699	33,500	25,000	25,000	25,000
100-53320-460	SALT & SAND	59,327	60,432	13,163	40,500	41,506	39,000
	Total Snow & Ice	188,248	185,202	88,669	142,807	144,718	140,380

DEPARTMENT OF PUBLIC WORKS STREET LIGHTS EXPENSE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
100-53420-111	WAGES/PERMANENT	6,220	6,122	6,385	4,370	4,370	4,298
100-53420-112	WAGES/OVERTIME	-	-	154	-	-	-
100-53420-117	LONGEVITY PAY	61	60	60	50	50	50
100-53420-150	MEDICARE TAX/CITY SHARE	86	89	93	65	65	64
100-53420-151	SOCIAL SECURITY/CITY SHARE	368	379	396	278	278	274
100-53420-152	RETIREMENT	427	430	470	296	296	285
100-53420-153	HEALTH INSURANCE	1,110	1,303	1,646	1,025	1,025	963
100-53420-154	HSA-HRA CONTRIBUTIONS	-	-	-	-	-	150
100-53420-155	WORKERS COMPENSATION	204	256	268	176	176	174
100-53420-156	LIFE INSURANCE	2	3	3	2	2	2
100-53420-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
100-53420-222	ELECTRICITY	230,804	201,993	228,738	164,000	226,800	225,000
100-53420-310	OFFICE & OPERATING SUPPLIES	5,999	13,643	16,689	15,000	9,000	10,000
100-53420-820	STREET LIGHTS	1,288	-	377	3,000	1,000	1,000
	Total Street Lights	246,571	224,277	255,280	188,262	243,062	242,260

DEPARTMENT/FUNCTION

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

MISSION

We strive to be leaders in policing for our community and models of character, honor, service, and excellence. We resolve to develop a creative 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.

PERSONNEL SUMMARY	2015	2016	2017	2018	2019
Police Chief	1	1	1	1	1
Police Captain	1	1	1	1	1
Lieutenant	1	4	4	4	4
Sergeant	3	-	-	-	-
Patrol Officer I	11	-	-	-	-
Patrol Officer II	1	-	-	-	-
Patrol Officer III	2	-	-	-	-
Patrol Officer 48 Months	-	12	8	5	7
Patrol Officer 24 Months	-	-	2	2	4
Patrol Officer 12 Months	-	2	4	3	2
Patrol Officer Hire	-	-	-	4	1
Detective Lieutenant	-	1	1	1	1
Detective Sergeant	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	2.5	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
Total Police	35.5	35.5	35.5	36	36

**GENERAL GOVERNMENT
POLICE DEPARTMENT**



POLICE DEPARTMENT EXPENSE SUMMARY

FISCAL RESOURCES		2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
POLICE ADMINISTRATION							
100	Personnel & Benefits	458,019	295,826	419,112	441,623	450,927	432,845
200	Professional Svcs	11,032	16,366	11,836	13,089	13,542	15,342
300	Commodities & Other Exp	17,861	17,982	16,772	19,236	12,716	16,162
800	Capital Outlay	-	-	-	-	-	-
52100	Total	486,912	330,174	447,720	473,948	477,185	464,349
POLICE PATROL							
100	Personnel & Benefits	1,671,329	1,902,748	1,743,844	1,850,436	1,703,551	1,889,292
200	Professional Svcs	5,556	12,321	11,039	20,694	17,774	36,490
300	Commodities & Other Exp	33,226	24,137	37,733	28,600	29,926	25,300
800	Capital Outlay	8,184	18,583	1,750	-	9,642	-
52110	Total	1,718,294	1,957,789	1,794,366	1,899,730	1,760,893	1,951,082
POLICE INVESTIGATION							
100	Personnel & Benefits	372,546	389,994	421,661	441,510	370,553	448,902
200	Professional Svcs	4,180	6,198	4,209	7,889	3,733	5,889
300	Commodities & Other Exp	3,967	5,131	4,754	6,525	4,333	5,075
800	Capital Outlay	-	-	-	-	-	-
52120	Total	380,693	401,323	430,623	455,924	378,618	459,866
COMMUNICATIONS/DISPATCH							
100	Personnel & Benefits	458,156	429,348	436,817	452,542	375,063	444,647
200	Professional Svcs	41,028	40,116	44,656	49,460	50,837	70,418
300	Commodities & Other Exp	2,075	1,061	3,847	2,500	733	1,750
800	Capital Outlay	10,098	22,000	-	-	-	-
52600	Total	511,357	492,524	485,320	504,502	426,633	516,814
COMMUNITY SERVICE PROGRAM							
100	Personnel & Benefits	21,503	21,757	14,372	25,115	20,718	25,108
200	Professional Svcs	11	-	65	500	37	250
300	Commodities & Other Exp	6,656	6,703	6,647	6,200	5,159	6,000
800	Capital Outlay	-	-	-	-	-	-
52140	Total	28,170	28,460	21,084	31,815	25,915	31,358
GRAND TOTAL		3,125,426	3,210,269	3,179,112	3,365,919	3,069,244	3,423,470

DEPARTMENT SERVICE METRICS

Wisconsin Unified Crime Reporting Index Offenses

TOTAL INDEX CRIME decreased by 12% in 2017, according to the Office of Justice Assistance. This is due to a decrease in property crimes.

Violent Crime Offenses	2016		2017	
	# offenses	loss amount	# offenses	loss amount
Murder/Non-Negligent Manslaughter	1	\$0	-	\$0
Forcible Rape *	11	\$3,000	7	\$0
Robbery	4	\$1,981	2	\$1,835
Aggravated Assault	12	\$0	17	\$0
Property Crime Offenses	2016		2017	
	# offenses	loss amount	# offenses	loss amount
Arson	2	\$1,200,001	-	\$0
Burglary	35	\$26,671	31	\$17,304
Motor Vehicle Theft **	10	\$52,730	5	\$49,774
➢ Four cars and one box van				
➢ Keys were left in four of the vehicles				
Thefts (breakdown of thefts below)	158	\$60,217	164	\$54,617
▪ All Other	61	\$17,793	52	\$12,885
▪ Motor Vehicle Parts/Accessories	4	\$1,835	7	\$10,101
▪ Bicycles	8	\$1,304	13	\$2,104
▪ Coin Operated Machines	-	\$0	-	\$0
▪ From Motor Vehicles	28	\$21,615	15	\$3,613
▪ From Buildings	47	\$17,302	44	\$23,631
▪ Pocket Picking	1	\$45	-	\$0
▪ Purse Snatching	-	\$0	-	\$0
▪ Shoplifting	9	\$323	33	\$2,283
Grand Total of All Offenses	233	\$1,344,600	226	\$123,530

* There were twelve additional sexual assault incidents; eight incidents were classified as forcible fondling and four incidents were 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 two of the five incidents were cleared by arrest.

DEPARTMENT SERVICE METRICS

MISCELLANEOUS ACTIVITY COMPARISONS BY YEAR

Type of Activity	2013	2014	2015	2016	2017
	# activities				
Calls for Service	7,482	8,071	8,208	9,690	13,005
Activity Logs *	201	199	259	1,461	2,055
Traffic Stops *	2,169	2,378	2,118	2,060	2,330
EMS Calls for Service (WPD Officers First Responders)	735	848	816	779	776
Dispatched EMS/Fire Calls for Service (rural response) (2016-June to Dec)	-	-	-	272	344
Dispatched UW-W Police Services Calls for Service (2016-June to Dec)	-	-	-	3,561	5,398
Dispatcher Handled Calls (2016-June to Dec)	-	-	-	763	1,191
Emergency Detention/Protective Custody Contacts (2016-June to Dec)	-	-	-	43	72
Family Disturbances	38	59	78	111	83
Noise Complaints	425	357	372	277	231
Animal Complaints	280	260	266	283	219
False Alarms	94	71	111	72	91
Bike Licenses Issued	21	25	9	6	8

* Officer Initiated Activities (increase of captured information due to new software)

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

EXCERPTS OF COMPARISON OF CHARGES (ADULT AND JUVENILE)

Type of Charge	2013	2014	2015	2016	2017
	# of charges				
Assault (Aggravated)	14	11	16	9	14
Assault (Other)	43	30	50	55	26
Bomb Threat	-	-	-	1	5
Burglary	16	27	8	3	5
Child Abuse-Intentionally/Recklessly Cause Harm	-	-	-	3	3
Cigarette/Tobacco Violation	1	5	11	25	10
Contribute to Truancy	5	3	12	4	11
Controlled Substance – Possession	83	114	134	125	125
Controlled Substance – Sale/Manufacturing	58	25	14	21	19
Criminal Damage	35	22	27	26	21
Criminal Trespassing	7	10	4	4	21
Curfew	18	24	19	18	22
Disorderly Conduct	309	297	358	474	353
Failure to Obey Officer	14	20	18	21	20
Forgery and Counterfeiting	-	9	7	5	2
Fraud	16	33	14	10	11
Illegal Blood Alcohol Content (IBAC)	92	86	64	61	65
Liquor Laws	268	306	520	539	458
Maintain Drug Trafficking Place	-	-	-	-	3
Motor Vehicle Theft	4	-	-	3	1
Murder & Non-Negligent Manslaughter/Attempt	-	1	-	1	-
Noise	28	41	51	76	41
Obstruct/Resist Officers	40	48	50	50	44
Operate Auto While Under the Influence (OAWI)	115	113	98	118	134
Pornography / Obscene Material	3	-	6	3	11
Possession of Drug Paraphernalia	55	84	108	101	122
Robbery	6	5	2	4	1
Sex Offenses (Other)	4	2	4	1	1
Sexual Assault – 1 st Degree	5	2	-	2	2
Sexual Assault – 2 nd Degree	9	2	2	2	7
Sexual Assault – 3 rd Degree	1	1	1	1	1
Sexual Assault – 4 th Degree	1	-	2	1	4
Theft (Except Motor Vehicle)	112	111	86	35	53
Traffic Offenses	1,050	1,033	1,143	972	987
Truancy	25	17	32	52	39
Warrant/Pickups for Other Agencies	103	106	114	112	102
Weapons (Conceal/Possess/Negligent Use)	4	5	2	5	6

GOALS & OBJECTIVES 2018 ACCOMPLISHMENTS

- Assist General Administration in efforts to develop and/or expand employee wellness plans and programming by Q4 2018. (Strategic Goal 2) - Completed. However, due to legal restrictions encountered during collective bargaining a police department specific wellness plan was not initiated.
- 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) - Completed. All employees attended mental wellness appointments with a trained psychologist.
- 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) - Completed. Changes/updates to the police department's social media outreach platforms were made. These platforms were also utilized for community outreach, information sharing and requests for assistance from the public. The city website is under reconstruction and will be completed soon.
- 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) - Partially completed. During patrol and dispatcher hiring processes Wisconsin Tech Connect was utilized in order to promote our open positions throughout the state's technical colleges.
- 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) - Completed April - August of 2018. Panel discussion held with UW-Whitewater Criminal Justice Organization. Met with University Community Service Officers and provided in-depth information on careers in law enforcement. Utilized the University's Handshake app in order to post job openings and promote careers in law enforcement.
- 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) - Completed. Participated in the Bigs in Blue program throughout the 2018 school year. Participated in the Special Olympic Torch Run on June 7th, 2018. Will be participating in the annual Shop with a Cop in December of 2018.
- 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. - Completed. Hired a part-time clerical staff person in June of 2018.

2019 OUTLOOK

- Maintain WILEAG Accreditation Status - Annual proofs need to be gathered. In order to streamline this requirement, the Captain will implement an annual policy review schedule to meet accreditation standards by Q2 2019 - Affected City Goal, Long-Term Planning.
- Offer a WPD Citizen's Academy - A weekly classes for selected Whitewater stakeholders to provide training and insight into the role WPD staff members have in the community. The academy will increase awareness of department functions and will create department ambassadors to the community by Q2 2019 - Affected City Goal, Communication.
- Host a Formal Police Day Ceremony - Ceremony hosted during Police Week for formal recognition of outstanding work by WPD staff and/or community members by Q2 2019 - Affected City Goal, Staff Appreciation.
- Implement Community Camera Registry - Create a list of community members who have surveillance systems and are willing to share footage with WPD. This will enhance investigative effectiveness by Q3 2019 - Affected City Goal, Communication.
- Evidence Storage Garage - Have blueprints drafted for a secure long-term evidence storage garage. This structure will house evidence related to the most serious crimes and will ensure evidence is secure and protected for court purposes which reduces liability to the city by Q4 2019 - Affected City Goal, Infrastructure.

POLICE ADMINISTRATION EXPENSE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
100-52100-111	SALARIES/PERMANENT	337,956	219,304	308,453	312,542	317,516	313,828
100-52100-112	WAGES/OVERTIME	-	-	572	2,000	747	2,000
100-52100-114	WAGES/PART-TIME/PERMANENT	-	-	-	16,562	4,754	19,479
100-52100-117	LONGEVITY PAY	4,145	3,500	4,000	3,300	3,000	4,500
100-52100-118	UNIFORM ALLOWANCES	2,192	1,153	949	1,300	7,009	1,300
100-52100-150	MEDICARE TAX/CITY SHARE	5,210	3,279	3,364	5,077	5,599	5,224
100-52100-151	SOCIAL SECURITY/CITY SHARE	21,303	14,022	22,880	21,706	22,852	22,339
100-52100-152	RETIREMENT	32,825	17,385	28,788	21,383	31,234	22,343
100-52100-153	HEALTH INSURANCE	45,653	32,840	46,511	50,784	49,571	32,820
100-52100-154	HSA-HRA CONTRIBUTIONS	-	-	-	-	-	2,500
100-52100-155	WORKERS COMPENSATION	8,603	4,231	3,471	6,847	8,524	6,389
100-52100-156	LIFE INSURANCE	133	111	125	123	121	123
100-52100-211	PROFESSIONAL DEVELOPMENT	2,482	5,842	1,988	4,000	2,514	3,000
100-52100-219	OTHER PROFESSIONAL SERVICES	5,620	7,873	6,417	6,289	10,000	6,289
100-52100-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	-	-	-	5,144
100-52100-225	TELECOM/INTERNET/COMMUNICATION	2,930	2,650	3,430	2,800	1,027	909
100-52100-310	OFFICE & OPERATING SUPPLIES	13,860	14,945	13,329	16,436	9,823	14,662
100-52100-320	SUBSCRIPTIONS/DUES	2,579	1,194	1,519	1,500	1,383	1,000
100-52100-325	PUBLIC EDUCATION	761	326	1,020	500	499	-
100-52100-330	TRAVEL EXPENSES	661	1,517	903	800	1,011	500
100-52100-810	CAPITAL EQUIPMENT	-	-	-	-	-	-
	Total Police Administration	486,912	330,174	447,720	473,948	477,185	464,349

POLICE PATROL EXPENSE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
100-52110-111	SALARIES/PERMANENT	1,050,426	1,217,984	1,055,102	1,175,884	1,046,504	1,216,443
100-52110-112	SALARIES/OVERTIME	117,550	146,892	173,019	109,294	126,841	113,181
100-52110-117	LONGEVITY PAY	14,500	12,501	9,001	1,000	5,389	11,020
100-52110-118	UNIFORM ALLOWANCES	13,587	16,879	17,746	18,500	27,763	16,750
100-52110-119	SHIFT DIFFERENTIAL	14,713	15,688	12,464	13,155	12,970	13,155
100-52110-150	MEDICARE TAX/CITY SHARE	16,789	19,619	18,967	19,312	18,021	20,117
100-52110-151	SOCIAL SECURITY/CITY SHARE	73,218	82,459	75,302	82,577	78,143	86,016
100-52110-152	RETIREMENT	148,903	131,042	136,409	140,821	142,373	144,593
100-52110-153	HEALTH INSURANCE	176,835	211,036	202,786	243,454	203,823	192,704
100-52110-154	HSA-HRA CONTRIBUTIONS	-	-	-	-	-	30,000
100-52110-155	WORKERS COMPENSATION	44,594	48,425	42,868	46,216	41,515	45,091
100-52110-156	LIFE INSURANCE	213	222	181	223	210	223
100-52110-211	PROFESSIONAL DEVELOPMENT	721	7,338	4,313	8,000	7,397	6,300
100-52110-219	OTHER PROFESSIONAL SERVICES	1,995	2,587	1,728	5,344	8,223	3,844
100-52110-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	-	-	-	20,636
100-52110-225	TELECOM/INTERNET/COMMUNICATION	-	-	-	-	-	3,360
100-52110-242	REPR/MTN MACHINERY/EQUIP	2,839	2,396	4,998	7,350	2,154	2,350
100-52110-310	OFFICE & OPERATING SUPPLIES	6,015	5,609	5,151	3,800	6,828	3,800
100-52110-330	TRAVEL EXPENSES	230	403	402	800	199	500
100-52110-351	FUEL EXPENSES	17,222	14,108	18,736	15,000	21,696	15,000
100-52110-360	DAAT/FIREARMS	9,758	4,016	13,444	9,000	1,203	6,000
100-52110-810	CAPITAL EQUIPMENT	8,184	18,583	1,750	-	9,642	
	Total Police Patrol	1,718,294	1,957,789	1,794,366	1,899,730	1,760,893	1,951,082

POLICE INVESTIGATIONS EXPENSE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
100-52120-111	SALARIES/PERMANENT	254,561	262,691	280,804	296,522	248,071	300,306
100-52120-112	SALARIES/OVERTIME	10,197	17,388	21,426	23,615	17,190	23,903
100-52120-117	LONGEVITY PAY	2,500	3,000	4,000	300	1,500	2,300
100-52120-118	UNIFORM ALLOWANCES	2,388	1,430	2,375	2,800	4,849	2,800
100-52120-119	SHIFT DIFFERENTIAL	-	638	463	465	10	465
100-52120-150	MEDICARE TAX/CITY SHARE	3,995	4,014	4,380	4,763	4,057	4,851
100-52120-151	SOCIAL SECURITY/CITY SHARE	16,561	17,163	18,728	20,367	17,348	20,744
100-52120-152	RETIREMENT	30,272	27,794	33,847	34,636	30,531	34,791
100-52120-153	HEALTH INSURANCE	41,860	45,197	45,166	46,607	37,796	41,608
100-52120-154	HSA-HRA CONTRIBUTIONS	-	-	-	-	-	6,250
100-52120-155	WORKERS COMPENSATION	10,182	10,648	10,436	11,399	9,163	10,850
100-52120-156	LIFE INSURANCE	29	31	36	34	37	34
100-52120-211	PROFESSIONAL DEVELOPMENT	2,384	3,641	1,625	3,900	1,967	2,900
100-52120-219	OTHER PROFESSIONAL SERVICES	1,796	2,557	2,584	3,989	1,766	2,989
100-52120-310	OFFICE & OPERATING SUPPLIES	437	2,052	1,046	2,775	-	1,775
100-52120-330	TRAVEL EXPENSES	166	(9)	125	300	248	300
100-52120-351	FUEL EXPENSES	1,935	1,822	2,591	2,000	2,912	2,000
100-52120-359	PHOTO EXPENSES	1,430	1,266	992	1,450	1,172	1,000
100-52120-810	CAPITAL EQUIPMENT	-	-	-	-	-	-
	Total Police Investigation	380,693	401,323	430,623	455,924	378,618	459,866

POLICE COMMUNITY SERVICES EXPENSE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
100-52140-114	WAGES/PART-TIME/PERMANENT	18,893	18,656	12,829	22,360	17,205	22,360
100-52140-118	UNIFORM ALLOWANCES	463	886	-	-	1,388	-
100-52140-150	MEDICARE TAX/CITY SHARE	275	267	186	324	255	324
100-52140-151	SOCIAL SECURITY/CITY SHARE	1,176	1,140	797	1,386	1,090	1,386
100-52140-152	RETIREMENT	-	-	-	-	-	-
100-52140-155	WORKERS COMPENSATION	696	809	560	1,044	781	1,038
100-52140-156	LIFE INSURANCE	-	-	-	-	-	-
100-52140-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
100-52140-218	ANIMAL CONTROL	11	-	65	500	37	250
100-52140-225	TELECOM/INTERNET/COMMUNICATION	-	-	-	-	-	-
100-52140-310	OFFICE & OPERATING SUPPLIES	691	140	442	500	95	300
100-52140-351	FUEL EXPENSES	1,617	1,180	964	1,200	1,374	1,200
100-52140-360	PARKING SERVICES EXPENSES	4,348	5,383	5,241	4,500	3,690	4,500
100-52140-810	CAPITAL EQUIPMENT	-	-	-	-	-	-
	Total Comm Service Program	28,170	28,460	21,084	31,815	25,915	31,358

POLICE COMMUNICATIONS & DISPATCH EXPENSE SUMMARY

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
100-52600-111	SALARIES/PERMANENT	316,211	299,425	308,375	310,282	246,432	303,289
100-52600-112	SALARIES/OVERTIME	21,744	26,826	23,305	30,330	33,415	29,377
100-52600-117	LONGEVITY PAY	6,500	5,280	4,320	4,000	2,505	3,000
100-52600-118	UNIFORM ALLOWANCES	3,198	622	4,955	4,450	3,806	3,750
100-52600-119	SHIFT DIFFERENTIAL	2,557	4,673	3,981	3,624	5,951	3,624
100-52600-150	MEDICARE TAX/CITY SHARE	4,971	4,704	4,880	5,313	4,902	5,183
100-52600-151	SOCIAL SECURITY/CITY SHARE	21,258	20,112	20,868	22,716	20,961	22,161
100-52600-152	RETIREMENT	21,958	20,043	21,010	23,520	19,642	22,408
100-52600-153	HEALTH INSURANCE	58,658	46,670	44,178	47,355	36,635	44,741
100-52600-154	HSA-HRA CONTRIBUTIONS	-	-	-	-	-	6,250
100-52600-155	WORKERS COMPENSATION	903	822	813	843	723	755
100-52600-156	LIFE INSURANCE	197	170	130	109	90	109
100-52600-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
100-52600-211	PROFESSIONAL DEVELOPMENT	1,794	1,963	3,062	4,000	14	3,000
100-52600-219	OTHER PROFESSIONAL SERVICES	364	1,453	2,376	4,003	4,699	3,000
100-52600-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	-	-	-	14,528
100-52600-225	TELECOM/INTERNET/COMMUNICATION	-	-	-	-	-	6,811
100-52600-242	REPR/MTN MACHINERY/EQUIP	-	-	-	-	-	-
100-52600-292	RADIO SERVICE	19,027	19,350	19,027	19,350	29,025	19,350
100-52600-295	MISC CONTRACTUAL SERVICES	19,843	17,350	20,191	22,107	17,098	23,728
100-52600-310	OFFICE & OPERATING SUPPLIES	2,075	1,061	3,847	2,000	733	1,500
100-52600-330	TRAVEL EXPENSES	-	-	-	500	-	250
100-52600-810	CAPITAL EQUIPMENT	10,098	22,000	-	-	-	-
	Total Communications/Dispatch	511,357	492,524	485,320	504,502	426,633	516,814

POLICE COMMUNICATIONS & DISPATCH NOTES

A Communications Misc Contractual Svcs

911 maintenance contract	8,073
Telephone interpreter services	250
Dept of Justice TIME system access fees **	9,384
Software Maintenance Agmts	2,811
Radio/telephone recording contract	3,210
	<u>23,728</u>

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

University Funding for Dispatch is reflected in revenues.

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

DEPARTMENT/FUNCTION

Neighborhood Services provides building inspection, code enforcement, zoning enforcement, zoning ordinance maintenance, land use review, GIS maintenance, current and long-range planning services.

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

	2015	2016	2017	2018	2019
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	1	1	1	1	1
Total Neighborhood Svcs	4.5	4.5	4.5	4.5	4.5

The GIS Intern and two Neighborhood Service Officer are part time year round positions.

NEIGHBORHOOD SERVICES EXPENSE SUMMARY

FISCAL RESOURCES		2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
NEIGHBORHOOD SERVICES							
100	Personnel & Benefits	183,691	185,094	182,793	199,731	176,658	195,840
200	Professional Svcs	136,976	137,514	174,065	92,500	96,799	98,535
300	Commodities & Other Exp	9,505	8,972	11,294	7,775	7,716	7,000
800	Capital Outlay	10,273	-	-	-	-	-
52400	Total	340,445	331,580	368,152	300,006	281,173	301,375

DEPARTMENT SERVICE METRICS

Some data will be collected beginning in 2019, thus, only a brief description of the data is available here.

- Building Permits Issued: This measurement will include building permits issued for new buildings, building alterations, renovations or remodels.
- Code Enforcement Violations: This measurement will represent the total number of violations cited by type.
- Education and public input: This measurement will include the number of public meetings, training programs and publications provided to the community to meet public education requirements.

GOALS & OBJECTIVES

2018 ACCOMPLISHMENTS

- Each staff member in the Neighborhood Services Department will utilize one day CIVMIC training course on communication improvement. - Complete.
- Each staff member in the Neighborhood Services Department will be given 10 hours of work time to volunteer with a community group per year. The staff will represent the City when volunteering and be a city approved activity such as downtown whitewater community cleanup day. – Complete.
- Currently the code enforcement complaint form is an online form that is printed out and returned to the Neighborhood Service Department. Using an extension software program provided by ArcGIS the department will be adding an on-line Code Enforcement complaint form. – Extended.
- Currently the department tracks the bulk of code violation through excel and corresponding folders for video and image documentation of the violation. Explore alternatives to compile and report code enforcement data more efficiently. - In Progress.
- Conduct workshop utilizing the Center for Land Use Education for both the staff and public. - Extended. This will be taking place in January of 2019.

GENERAL GOVERNMENT NEIGHBORHOOD SERVICES



- Initiate housing study to assess needs, identify issues and propose solutions related to housing within the city. The study will be used to make strategic decisions related to housing in Whitewater. – Deferred by the Common Council.
- Identify and evaluate strategies for neighborhood preservation in conjunction with City Manager. – Deferred by the Common Council.
- Document duties for each position in Neighborhood Service. Extended.

2019 OUTLOOK

- Update and improve GIS –
 - Update quarterly with Jefferson and Walworth Counties data.
 - Explore additional map options for inclusion in Public GIS portal.
 - Fully integrate GIS into Water Utility maintenance practices.
- Conduct workshop utilizing the Center for Land Use Education to include training outreach opportunities for both the staff and public. Schedule as an annual practice.
- Develop neighborhood preservation plan to enhance and revitalize targeted neighborhoods. Q2 2019

NEIGHBORHOOD SERVICES EXPENSE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
100-52400-111	SALARIES/PERMANENT	109,468	109,310	111,382	117,233	107,276	116,414
100-52400-112	WAGES/OVERTIME	-	-	-	-	-	-
100-52400-113	PT WAGES-WEEDS & SNOW ENFORC	27,105	29,582	25,320	32,240	25,524	32,760
100-52400-114	WAGES/P-T/CODE ENFORCEMENT	-	-	-	-	-	-
100-52400-117	LONGEVITY PAY	1,000	1,000	1,000	1,000	750	1,000
100-52400-118	UNIFORM ALLOWANCES	2,019	1,138	195	1,000	72	1,000
100-52400-150	MEDICARE TAX/CITY SHARE	1,961	1,960	1,944	2,266	1,954	2,262
100-52400-151	SOCIAL SECURITY/CITY SHARE	8,383	8,378	8,310	9,689	8,356	9,670
100-52400-152	RETIREMENT	7,589	7,122	7,574	9,487	7,515	9,221
100-52400-153	HEALTH INSURANCE	24,651	24,822	25,438	25,357	23,538	19,386
100-52400-154	HSA-HRA CONTRIBUTIONS	-	-	-	-	-	2,700
100-52400-155	WORKERS COMPENSATION	1,455	1,722	1,568	1,397	1,607	1,365
100-52400-156	LIFE INSURANCE	58	61	62	62	66	62
100-52400-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
100-52400-211	PROFESSIONAL DEVELOPMENT	-	285	1,000	400	-	350
100-52400-212	LEGAL/CITY ATTORNEY	6,687	12,741	8,145	7,000	5,811	7,000
100-52400-215	GIS SUPPLIES	6,862	2,754	2,753	1,500	383	
100-52400-218	WEIGHTS & MEASURES CONTRACT	3,600	3,600	3,200	3,600	4,800	3,600
100-52400-219	OTHER PROFESSIONAL SERVICES	51,052	36,821	22,791	10,000	27,873	14,000
100-52400-220	COMP PLAN REWRITE	-	9,839	3,157	-	-	
100-52400-222	BUILDING INSPECTION SERVICES	68,445	71,457	133,006	70,000	57,931	70,000
100-52400-224	SOFTWARE/HARDWARE MAINTENAN	-	-	-	-	-	1,764
100-52400-225	TELECOM/INTERNET/COMMUNICATION	330	17	12	-	1	1,821
100-52400-310	OFFICE & OPERATING SUPPLIES	5,760	7,318	8,573	5,500	5,337	5,200
100-52400-320	DUES/SUBSCRIPTIONS	1,106	265	385	675	486	400
100-52400-325	PUBLIC EDUCATION	761	326	1,020	600	499	500
100-52400-330	TRAVEL EXPENSES	-	44	-	-	-	
100-52400-351	FUEL EXPENSES	1,832	1,018	1,316	1,000	1,394	900
100-52400-352	NEIGHBORHOOD REVITAL EXP	47	-	-	-	-	
100-52400-810	CAPITAL EQUIPMENT	10,273	-	-	-	-	
	Total Neighbor Svcs & Planning	340,445	331,580	368,152	300,006	281,173	301,375

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

	2015	2016	2017	2018	2019
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	4.325	4.325	4.325	4.325
Full Time Equivalent Positions – Aquatic and Fitness	0	15.22	15.22	15.22	15.22
Full Time Equivalent Positions – Seniors	.88	.88	.88	.88	.88

PARKS & RECREATION EXPENSE SUMMARY

FISCAL RESOURCES		2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
FACILITY MAINTENANCE							
100	Personnel & Benefits	129,468	131,737	136,947	132,977	132,257	129,294
200	Professional Svcs	234,722	239,521	220,140	235,300	229,000	227,000
300	Commodities & Other Exp	30,583	25,250	46,452	28,500	34,700	26,700
800	Capital Outlay	-	-	-	-	-	-
51600	Total	394,773	396,507	403,540	396,777	395,957	382,994
YOUNG LIBRARY BUILDING							
100	Personnel & Benefits	18,225	11,287	10,899	27,078	27,324	26,491
200	Professional Svcs	57,087	42,604	42,483	43,800	44,050	42,800
300	Commodities & Other Exp	3,119	2,402	3,064	2,500	2,000	2,000
800	Capital Outlay	-	-	-	-	-	-
55111	Total	78,431	56,293	56,447	73,378	73,374	71,291
PARKS ADMINISTRATION							
100	Personnel & Benefits	41,691	41,746	23,883	41,714	41,714	40,835
200	Professional Svcs	83	-	-	-	-	-
300	Commodities & Other Exp	-	-	220	-	-	-
800	Capital Outlay	-	-	-	-	-	-
55200	Total	41,774	41,746	24,103	41,714	41,714	40,835
PARKS MAINTENANCE							
100	Personnel & Benefits	221,853	221,088	156,516	214,530	214,530	212,535
200	Professional Svcs	74,454	87,102	96,415	83,210	89,110	76,201
300	Commodities & Other Exp	24,156	25,080	17,547	23,500	23,000	21,000
53270	Total	320,463	333,269	270,478	321,240	326,640	309,736

PARKS & RECREATION EXPENSE SUMMARY

FISCAL RESOURCES		2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
RECREATION ADMINISTRATION							
100	Personnel & Benefits	149,509	156,035	152,671	168,055	168,055	169,037
200	Professional Svcs	5,581	3,086	5,369	3,400	5,600	4,469
300	Commodities & Other Exp	8,415	8,409	15,357	11,500	13,100	9,500
600	Misc Exp	2,980	3,100	1,453	3,100	3,100	3,100
700	Grant Outlay	226	1,227	-	1,500	1,500	1,000
800	Capital Outlay	-	-	600	-	-	-
55210	Total	166,711	171,856	175,449	187,555	191,355	187,106
RECREATION PROGRAMS							
100	Personnel & Benefits	9,925	2,915	4,415	7,079	7,079	7,077
300	Commodities & Other Exp	801	514	432	350	350	350
600	Misc Exp	-	-	873	-	-	-
700	Grant Outlay	-	-	-	-	-	-
56120	Total	10,727	3,429	5,719	7,429	7,429	7,427
SENIORS PROGRAMS							
100	Personnel & Benefits	46,698	45,698	45,256	47,613	47,613	48,988
200	Professional Svcs	888	657	1,865	800	800	2,419
300	Commodities & Other Exp	3,456	2,561	2,590	3,100	1,700	2,550
55310	Total	51,042	48,916	49,710	51,513	50,113	53,957
COMMUNITY EVENTS							
700	Grant Outlay	19,145	13,601	13,554	13,300	18,800	13,300
55320	Total	19,145	13,601	13,554	13,300	18,800	13,300
COMMUNITY BASED COOP PROJECTS							
700	Grant Outlay	78,000	78,000	78,000	78,000	78,000	78,000
55330	Total	78,000	78,000	78,000	78,000	78,000	78,000
GRAND TOTAL		1,150,339	1,140,189	1,071,280	1,163,477	1,175,953	1,137,219

DEPARTMENT SERVICE METRICS

PARKS AND FACILITIES SERVICES

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

PARKS & FACILITIES MEASURES	2017 Actual	2018 Projected	2019 Budgeted
Number of Parks	21	21	21
Total Acreage	239.8	239.8	239.8
Active Recreation	90.7	90.7	90.7
Passive Recreation	149.1	149.1	149.1
Bicycle & Pedestrian Network	12.39	12.39	12.39
Miles of Multi-Use Path	8.57	8.57	8.57
Miles of On-Street Bikeways (bike lanes)	3.8	3.8	3.8
Facilities Maintained	11	11	11
Total Building Reservations	316	330	340

RECREATION SERVICES

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

RECREATION MEASURES	2017 Actual	2018 Projected	2019 Budgeted
Special Events Programs	12	12	12
Recreation Programs	64	64	64
Participants in Recreation Programs	625	645	650
Sports Programs	45	52	50
Participants in Sports	950	974	950
Older Adult Programs	70	70	70
Tournaments held in Starin Park	22	24	24
Teams attending tournaments	150	172	180
After School Participants Average/month (3 sites)	89	90	90
Total Programs & Events	335	352	360

GOALS & OBJECTIVES

2018 ACCOMPLISHMENTS

- Department received \$25,000 Wisconsin DNR Planning Grant for planning of lake rehabilitation to include drawdown of both lakes and dredging of a navigation channel to improve lake depth
- Relocated the Bark Park to the northeast corner of Starin Road and Jefferson Street to provide a more centrally located park, improved accessibility, easier maintenance and create a positive experience for the park users.
- Parking addition at Moraine View Park to provide better park access to park users.
- Renovation and repair of irrigation for community garden and park users.
- Treyton field hosted 152 youth baseball and softball teams over 8 weekend tournaments.
- Replacement of playground wood-fiber surface material at our 6 neighborhood parks.
- Replacement of carpet and front reception area furniture at Starin Park Community Building to allow a more user friendly experience for our “Seniors in the Park” program.
- Provided more sports and day camp options for our summer youth programs.
- Implemented an Adopt-a-Park program that allows groups and individuals to volunteer time and resources for maintaining selected park areas.

2019 OUTLOOK

- Develop and implement the lake rehabilitation plan 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 and begin 3 year project in fall of 2019.
- 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.
- Complete new playground project for Minnieska Park neighborhood.

PARKS & RECREATION FACILITY MAINTENANCE EXPENSE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
100-51600-111	SALARIES/PERMANENT	82,300	83,283	88,181	85,010	85,010	84,555
100-51600-112	SALARIES/OVERTIME	135	600	-	1,008	1,008	1,008
100-51600-113	SALARIES/TEMPORARY	7,840	8,325	7,207	6,960	6,960	6,960
100-51600-114	WAGES/PART-TIME	-	-	-	-	-	-
100-51600-117	LONGEVITY PAY	820	820	820	820	820	820
100-51600-118	UNIFORM ALLOWANCES	405	263	568	122	300	122
100-51600-150	MEDICARE TAX/CITY SHARE	1,373	1,319	1,388	1,418	1,418	1,411
100-51600-151	SOCIAL SECURITY/CITY SHARE	5,871	5,640	5,935	6,061	6,061	6,033
100-51600-152	RETIREMENT	5,878	5,425	6,032	5,826	5,826	5,666
100-51600-153	HEALTH INSURANCE	20,657	21,734	22,771	20,577	20,577	16,370
100-51600-154	HSA-HRA CONTRIBUTIONS	-	-	-	-	-	2,300
100-51600-155	WORKERS COMPENSATION	3,213	3,696	3,993	4,232	4,232	4,005
100-51600-156	LIFE INSURANCE	43	49	53	45	45	45
100-51600-158	UNEMPLOYMENT COMPENSATION	935	582	-	900	-	-
100-51600-211	PROFESSIONAL DEVELOPMENT	400	892	242	1,000	1,000	1,000
100-51600-221	MUNICIPAL UTILITIES	13,212	13,832	17,323	13,500	16,000	16,000
100-51600-222	ELECTRICITY	79,303	84,065	89,266	80,000	78,000	80,000
100-51600-223	NATURAL GAS	21,579	18,860	16,072	21,000	21,000	21,000
100-51600-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	-	-	-	-
100-51600-244	HVAC-MAINTENANCE	21,174	28,877	12,751	21,800	16,000	16,000
100-51600-245	FACILITIES IMPROVEMENT	14,583	9,283	790	15,000	14,000	10,000
100-51600-246	JANITORIAL SERVICES	84,471	83,712	83,697	83,000	83,000	83,000
100-51600-310	OFFICE & OPERATING SUPPLIES	13,420	11,573	16,354	12,000	14,000	12,000
100-51600-351	FUEL EXPENSES	1,573	1,500	1,734	1,500	1,700	1,700
100-51600-355	REPAIRS & SUPPLIES	15,591	12,176	28,364	15,000	19,000	13,000
100-51600-820	CAPITAL IMPROVEMENTS	-	-	-	-	-	-
100-51600-840	CAPITAL LEASE PAYMENT	-	-	-	-	-	-
	Total Facilities Maintenance	394,773	396,507	403,540	396,777	395,957	382,994

PARKS & RECREATION LIBRARY FACILITY MAINTENANCE EXPENSE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
100-55111-111	SALARIES/PERMANENT	12,885	7,492	6,918	18,120	18,120	18,007
100-55111-112	SALARIES/OVERTIME	-	71	-	588	588	588
100-55111-114	WAGES/PART-TIME	293	-	733	-	225	-
100-55111-117	LONGEVITY PAY	180	180	180	180	180	180
100-55111-118	UNIFORM ALLOWANCES	95	60	63	29	50	29
100-55111-150	MEDICARE TAX/CITY SHARE	206	119	126	288	288	287
100-55111-151	SOCIAL SECURITY/CITY SHARE	879	507	537	1,232	1,232	1,225
100-55111-152	RETIREMENT	895	503	481	1,267	1,267	1,232
100-55111-153	HEALTH INSURANCE	2,060	1,874	1,522	4,235	4,235	3,412
100-55111-154	HSA-HRA CONTRIBUTIONS	-	-	-	-	-	450
100-55111-155	WORKERS COMPENSATION	496	333	337	928	928	872
100-55111-156	LIFE INSURANCE	3	3	2	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	2,686	2,805	2,817	2,800	2,800	2,800
100-55111-222	ELECTRICITY	15,088	14,179	13,562	15,000	14,000	14,000
100-55111-223	NATURAL GAS	3,800	4,028	4,024	4,000	4,000	4,000
100-55111-225	TELECOM/INTERNET/COMMUNICATION	-	-	-	-	-	-
100-55111-244	HVAC	13,452	583	393	-	500	-
100-55111-245	FACILITY IMPROVEMENTS	3,192	2,137	2,193	3,000	3,750	3,000
100-55111-246	JANITORIAL SERVICES	18,869	18,871	19,496	19,000	19,000	19,000
100-55111-355	REPAIR & SUPPLIES	3,119	2,402	3,064	2,500	2,000	2,000
	Total:	78,431	56,293	56,447	73,378	73,374	71,291

PARKS & RECREATION PARKS ADMINISTRATION EXPENSE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
100-55200-111	WAGES/PERMANENT	31,440	32,392	17,242	30,055	30,055	30,054
100-55200-150	MEDICARE TAX/CITY SHARE	445	449	211	436	436	436
100-55200-151	SOCIAL SECURITY/CITY SHARE	1,902	1,918	902	1,863	1,863	1,863
100-55200-152	RETIREMENT	2,089	1,797	1,123	2,014	2,014	1,969
100-55200-153	HEALTH INSURANCE	5,738	5,112	4,365	7,277	7,277	5,448
100-55200-154	HSA-HRA CONTRIBUTIONS	-	-	-	-	-	1,000
100-55200-155	WORKERS COMPENSATION	78	79	37	69	69	66
100-55200-156	LIFE INSURANCE	-	-	3	-	-	-
100-55200-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
100-55200-219	OTHER PROFESSIONAL SERVICES	83	-	-	-	-	-
100-55200-225	TELECOM/INTERNET/COMMUNICATION	-	-	-	-	-	1,270
100-55200-310	OFFICE & OPERATING SUPPLIES	-	-	55	-	-	-
100-55200-330	TRAVEL EXPENSES	-	-	165	-	-	-
100-55200-820	CAPITAL IMPROVEMENTS	-	-	-	-	-	-
	Total Parks Administration	41,774	41,746	24,103	41,714	41,714	42,105

PARKS & RECREATION PARKS MAINTENANCE EXPENSE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
100-53270-111	SALARIES/WAGES/PERMANENT	102,301	101,301	74,929	109,149	109,149	109,149
100-53270-112	WAGES/OVERTIME	151	-	124	292	292	298
100-53270-113	WAGES/TEMPORARY	57,726	58,721	40,682	40,995	40,995	40,995
100-53270-117	LONGEVITY PAY	2,000	1,500	1,000	2,000	2,000	2,000
100-53270-118	UNIFORM ALLOWANCES	681	389	96	150	150	150
100-53270-150	MEDICARE TAX/CITY SHARE	2,286	2,179	1,616	2,213	2,213	2,213
100-53270-151	SOCIAL SECURITY/CITY SHARE	9,776	9,318	6,912	9,460	9,460	9,461
100-53270-152	RETIREMENT	7,371	6,600	4,623	7,477	7,477	7,310
100-53270-153	HEALTH INSURANCE	32,753	33,971	21,522	35,626	35,626	28,836
100-53270-154	HSA-HRA CONTRIBUTIONS	-	-	-	-	-	5,000
100-53270-155	WORKERS COMPENSATION	5,290	7,072	4,980	7,126	7,126	7,080
100-53270-156	LIFE INSURANCE	36	37	33	43	43	43
100-53270-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
100-53270-158	UNEMPLOYMENT COMPENSATION	1,483	-	-	-	-	-
100-53270-211	PROFESSIONAL DEVELOPMENT	2,887	4,150	1,637	2,500	2,500	2,500
100-53270-213	PARK/TERRACE TREE MAINT.	1,415	9,767	17,243	10,710	10,710	10,000
100-53270-221	MUNICIPAL UTILITIES	10,181	10,225	10,757	10,300	10,300	10,300
100-53270-222	ELECTRICITY	19,299	19,181	20,923	19,000	19,000	18,000
100-53270-223	NATURAL GAS	2,522	2,871	2,985	2,600	2,600	2,600
100-53270-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	-	-	-	-
100-53270-225	MOBILE COMMUNICATIONS	-	-	-	-	-	-
100-53270-242	REPR/MTN MACHINERY/EQUIP	6,526	13,933	9,730	7,000	17,000	7,000
100-53270-245	FACILITIES IMPROVEMENTS	6,198	6,173	23,929	5,100	3,000	5,000
100-53270-295	MAINTENANCE-TREES/LANDSCAPING	25,424	20,801	9,209	26,000	24,000	20,801
100-53270-310	OFFICE & OPERATING SUPPLIES	10,011	9,584	8,692	9,000	9,000	9,000
100-53270-330	TRAVEL EXPENSES	115	-	-	-	-	-
100-53270-351	FUEL EXPENSES	9,386	7,794	8,360	8,000	8,000	8,000
100-53270-359	OTHER REPR/MTN SUPP	4,643	7,702	495	6,500	6,000	4,000
	Total Parks Maintenance	320,463	333,269	270,478	321,240	326,640	309,736

PARKS & RECREATION ADMINISTRATION EXPENSE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
100-55210-111	SALARIES/PERMANENT	108,570	117,784	111,174	123,201	123,201	125,659
100-55210-112	WAGES/OVERTIME	-	-	-	-	-	-
100-55210-113	WAGES/TEMPORARY -FIELD STUDY	280	-	-	-	-	-
100-55210-114	WAGES/PART-TIME/PERMANENT	751	-	-	-	-	-
100-55210-117	LONGEVITY PAY	-	-	-	-	-	-
100-55210-150	MEDICARE TAX/CITY SHARE	1,663	1,705	1,612	1,891	1,891	1,926
100-55210-151	SOCIAL SECURITY/CITY SHARE	7,112	7,291	6,894	8,085	8,085	8,237
100-55210-152	RETIREMENT	7,354	7,225	7,409	8,254	8,254	8,231
100-55210-153	HEALTH INSURANCE	21,544	18,207	21,509	21,859	21,859	18,222
100-55210-154	HSA-HRA CONTRIBUTIONS	-	-	-	-	-	2,250
100-55210-155	WORKERS COMPENSATION	2,226	3,814	4,060	4,755	4,755	4,502
100-55210-156	LIFE INSURANCE	9	9	13	9	9	9
100-55210-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
100-55210-211	PROFESSIONAL DEVELOPMENT	3,138	761	1,502	2,000	4,000	2,000
100-55210-213	INTERN PROGRAM	-	-	-	-	-	-
100-55210-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	-	-	-	328
100-55210-225	TELECOM/INTERNET/COMMUNICATION	2,223	2,325	3,867	1,400	1,600	2,141
100-55210-295	MISC CONTRACTUAL SERVICE	220	-	-	-	-	-
100-55210-310	OFFICE & OPERATING SUPPLIES	1,597	2,102	3,630	3,000	2,000	1,500
100-55210-320	SUBSCRIPTIONS/DUES	6,025	4,504	4,197	4,500	4,500	4,500
100-55210-324	PROMOTIONS/ADS	792	1,423	6,932	3,000	6,000	3,000
100-55210-330	TRAVEL EXPENSES	-	-	218	-	100	-
100-55210-341	COMPUTER PROGRAMS	-	380	380	-	-	-
100-55210-343	POSTAGE	-	-	-	1,000	500	500
100-55210-650	USER FEE-REC DESK	2,980	3,100	1,453	3,100	3,100	3,100
100-55210-790	VOLUNTEER TRAINING	226	1,227	-	1,500	1,500	1,000
100-55210-811	OFFICE FURNITURE	-	-	600	-	-	-
	Total Recreation Administration	166,711	171,856	175,449	187,555	191,355	187,106

PARKS & RECREATION PROGRAMS EXPENSE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
100-55300-113	WAGES/TEMPORARY	8,817	2,638	3,930	6,303	6,303	6,303
100-55300-150	MEDICARE TAX/CITY SHARE	127	33	58	91	91	91
100-55300-151	SOCIAL SECURITY/CITY SHARE	544	143	250	391	391	391
100-55300-155	WORKERS COMPENSATION	438	101	177	294	294	292
100-55300-341	PROGRAM SUPPLIES	801	514	432	350	350	350
100-55300-347	CONTRACTUAL-MISC EXPENSE	-	-	-	-	-	-
100-55300-600	SALES TAX EXPENSE	-	-	873	-	-	-
100-55300-790	PROGRAM ASSISTANCE	-	-	-	-	-	-
	Total Park & Rec Special Rev	10,727	3,429	5,719	7,429	7,429	7,427

PARKS & RECREATION SENIOR PROGRAMS EXPENSE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
100-55310-113	WAGES/SEASONAL	-	-	6	-	-	-
100-55310-114	WAGES/PART-TIME/PERMANENT	34,544	33,982	33,760	34,270	34,270	34,270
100-55310-117	LONGEVITY PAY	500	500	500	500	500	500
100-55310-150	MEDICARE TAX/CITY SHARE	471	448	455	504	504	504
100-55310-151	SOCIAL SECURITY/CITY SHARE	1,962	1,916	1,947	2,156	2,156	2,156
100-55310-152	RETIREMENT	2,383	2,228	2,323	2,330	2,330	2,277
100-55310-153	HEALTH INSURANCE	5,510	6,040	6,263	6,229	6,229	5,467
100-55310-154	HSA-HRA CONTRIBUTIONS	-	-	-	-	-	2,200
100-55310-155	WORKERS COMPENSATION	1,327	585	-	1,624	1,624	1,613
100-55310-156	LIFE INSURANCE	-	-	-	-	-	-
100-55310-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
100-55310-211	PROFESSIONAL DEVELOPMENT	881	653	1,852	800	800	800
100-55310-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	-	-	-	328
100-55310-225	TELECOM/INTERNET/COMMUNICATION	7	5	13	-	-	1,291
100-55310-310	OFFICE & OPERATING SUPPLIES	3,037	2,182	2,191	2,500	1,150	2,000
100-55310-320	SUBSCRIPTIONS/DUES	419	379	210	400	350	350
100-55310-330	TRAVEL EXPENSES	-	-	188	200	200	200
100-55310-341	SENIOR PROGRAM EXPENSES	-	-	-	-	-	-
	Total Senior Citizen's Program	51,042	48,916	49,710	51,513	50,113	53,957

PARKS & RECREATION COMMUNITY EVENTS EXPENSE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
100-55320-720	4TH OF JULY CORP	9,500	9,500	9,610	9,500	9,500	9,500
100-55320-790	CELEBRATIONS/AWARDS	9,645	4,101	3,944	3,800	9,300	3,800
	Total Community Events	19,145	13,601	13,554	13,300	18,800	13,300

PARKS & RECREATION COMMUNITY BASED COOPERATIVE PROJECTS EXPENSE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
100-55330-760	AQUATIC CENTER CONTRIBUTION	78,000	78,000	78,000	78,000	78,000	78,000
100-55330-761	AQUATIC CENTER CAPITAL CONTRIB	-	-	-	-	-	50,000
	Total Comm. Based-Coop Projects	78,000	78,000	78,000	78,000	78,000	128,000

TRANSFERS TO OTHER FUNDS DETAIL EXPENSES

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
100-59220-901	TRANSFER-SICK LEAVE SEV -FD260	-	-	-	34,193	34,193	42,000
100-59220-913	TRANSFER IN/OUT-OTHER FUNDS	-	24,274	-	-	-	-
100-59220-914	TRANSFER/FD EQUIP REVOL FD-210	50,000	50,000	-	-	-	-
100-59220-916	TRANSFER-27TH PAYROLL FD-205	-	-	-	15,000	15,000	15,000
100-59220-917	TRANSFER-FORESTRY FUND-#250	-	-	-	-	-	-
100-59220-918	TRANSFER-RECYCLING FUND-230	353,070	396,070	382,198	363,326	363,326	372,334
100-59220-919	TRANSFER-CDA GRANT-FD900	87,303	89,216	90,000	81,992	81,992	79,122
100-59220-925	TRANSFER/DPW EQUIP REVOL FD	40,000	40,000	85,000	85,000	85,000	85,000
100-59220-926	POLICE VEHICLE REVOLVING-216	65,000	35,000	35,000	45,043	45,043	90,000
100-59220-927	BUILDING REPAIR FUND-217	15,000	15,000	6,800	1,816	1,816	15,000
100-59220-928	TRANSFER-STREET REPAIR-FD 280	185,000	185,000	150,000	75,000	75,000	112,500
100-59220-929	TRANSFER-FORESTRY -EAB-FD 250	-	6,000	-	6,000	6,000	-
100-59220-939	TRANSFER-ELECTIONS-FD 214	-	-	25,000	33,068	33,068	25,145
100-59220-994	TRANSFER-RIDE SHARE--FD 235	1,500	3,000	8,494	30,000	30,000	-
100-59220-998	TRANSFER-LIBRARY SPEC REV	533,749	497,068	502,576	484,182	484,182	469,657
	Total Transfers to Other Funds	1,330,622	1,340,628	1,285,068	1,254,620	1,254,620	1,305,758

TRANSFERS TO DEBT SERVICE DETAIL EXPENSES

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
100-59230-990	TRANSFER TO DEBT SERV FUND	571,760	597,725	754,393	650,072	650,072	818,822
100-59230-992	TRANSFER TO DEBT SERV FUND FROM GF	-	-	-	64,776	64,776	-
	Total Transfer to Debt Service Fund	571,760	597,725	754,393	714,848	714,848	818,822

TRANSFERS TO SPECIAL FUNDS

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
100-59240-901	TRANSFER-FIRE DEPT-FD 850	-	-	102,069	189,579	189,579	189,579
100-59240-902	TRANSFER FD 850-STATE PYMTS	-	-	-	-	-	55,544
100-59240-905	TRANSFER-INNOVATION CTR-FD 920	-	-	-	26,000	26,000	27,680
100-59240-960	TRANSFER-CIP-LSP-SHARED-450	123,167	160,000	130,000	146,871	146,871	96,871
	Total Transfers to Special Funds	123,167	160,000	232,069	362,450	362,450	369,674

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

27TH PAYROLL REVENUE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
INTERGOVERNMENTAL REVENUES							
205-43355-00	GENERAL FUND TRANSFER	-	-	-	15,000	15,000	15,000
	Total Intergovernmental Revenue	-	-	-	15,000	15,000	15,000
MISCELLANEOUS REVENUES							
205-48100-00	INTEREST INCOME	826	52	4	75	50	75
	Total Miscellaneous Revenue	826	52	4	75	50	75
OTHER FINANCING SOURCES							
205-49300-00	FUND BALANCE APPLIED	-	-	-	(15,075)	(15,050)	(15,075)
	Total Other Financing Sources	-	-	-	(15,075)	(15,050)	(15,075)
		826	52	4	-	-	-

27TH PAYROLL EXPENSE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
205-51920-913	TRANSFER OUT-OTHER FUNDS	-	160,000	-	-	-	-
		-	160,000	-	-	-	-

FUND BALANCE		160,690	15,834	746		15,796	30,871
205-34300	Net Change-Increase/(Decrease)	826	(159,948)	4	-	15,050	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	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
OTHER FINANCING SOURCES							
214-43355-55	TRANSFER FROM GENERAL FUND	-	-	25,000	33,068	33,068	25,145
214-49300-51	FUND BALANCE APPLIED	-	-	-	15,405	15,405	(958)
		-	-	25,000	48,473	48,473	24,187

ELECTIONS EXPENSE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
214-51400-111	WAGES & SALARIES / PERMANENT	-	-	-	-	-	-
214-51400-113	WAGES / TEMPORARY	-	-	-	-	-	-
214-51400-116	ELECTION INSPECTORS	-	-	8,348	42,430	42,297	21,460
214-51400-150	MEDICARE TAX/CITY SHARE	-	-	-	615	615	-
214-51400-151	SOCIAL SECURITY/CITY SHARE	-	-	-	2,631	2,631	-
214-51400-155	WORKERS COMPENSATION	-	-	18	98	98	47
214-51400-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-
214-51400-211	PROFESSIONAL DEVELOPMENT	-	-	-	-	-	-
214-51400-217	CONTRACTUAL SERVICES	-	-	717	-	-	-
214-51400-225	TELECOM/INTERNET/COMMUNICATION	-	-	-	500	-	480
214-51400-310	OFFICE & OPERATING SUPPLIES	-	-	1,511	1,700	2,432	1,700
214-51400-320	SUBSCRIPTIONS/DUES	-	-	-	-	-	-
214-51400-330	TRAVEL EXPENSES	-	-	437	500	400	500
214-51400-810	CAPITAL OUTLAY	-	-	-	-	-	-
		-	-	11,031	48,473	48,473	24,187

FUND BALANCE		-	-	13,969		(1,436)	(478)
214-34300	Net Change-Increase/(Decrease)	-	-	13,969	-	(15,405)	958

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	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
INTERGOVERNMENTAL REVENUES							
215-43355-53	FUND TRANSFERS-VARIOUS	40,000	40,000	85,000	85,000	85,000	85,000
215-43510-53	FEDERAL/STATE GRANT-REIMBURSE	-	-	-	-	-	-
	Total Intergovernmental Rev.	40,000	40,000	85,000	85,000	85,000	85,000
MISCELLANEOUS REVENUES							
215-48100-53	INTEREST INCOME	128	237	357	400	650	500
215-48300-53	SALE OF VEHICLES	7,500	14,139	-	-	-	-
215-48400-53	INSURANCE CLAIM RECOVERY	-	-	-	-	-	-
	Total Miscellaneous Revenues	7,628	14,376	357	400	650	500
OTHER FINANCING SOURCES							
215-49290-53	TRANSFER IN-OTHER FUNDS	21,500	321,500	21,500	21,500	21,500	21,500
215-49300-53	FUND BALANCE APPLIED	-	-	-	(36,900)	(35,228)	(500)
	Total Other Financing Sources	21,500	321,500	21,500	(15,400)	(13,728)	21,000
		69,128	375,876	106,857	70,000	71,922	106,500

EQUIPMENT REPLACEMENT FUND EXPENSE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
215-53560-810	CAPITAL EQUIPMENT	-	77,139	-	-	-	-
215-53560-820	ROLLING STOCK	64,952	224,684	200,806	70,000	71,922	106,500
		64,952	301,822	200,806	70,000	71,922	106,500

FUND BALANCE		83,846	157,899	63,951		99,179	99,679
215-34300	Net Change-Increase/(Decrease)	4,175	74,053	(93,949)	-	35,228	500

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	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
INTERGOVERNMENTAL REVENUES							
216-43355-52	GENERAL FUND TRANSFER	65,000	35,000	35,000	45,043	45,043	90,000
	Total Intergovernmental Revenue	65,000	35,000	35,000	45,043	45,043	90,000
MISCELLANEOUS REVENUES							
216-48100-52	INTEREST INCOME	-	-	-	-	-	-
216-48300-52	SALE OF VECHICLES	-	-	-	-	374	-
	Total Miscellaneous Revenues	-	-	-	-	374	-
OTHER FINANCING SOURCES							
216-49300-52	FUND BALANCE APPLIED	-	-	-	(843)	(1,217)	-
	Total Other Financing Sources	-	-	-	(843)	(1,217)	-
		65,000	35,000	35,000	44,200	44,200	90,000

POLICE VEHICLE REPLACEMENT FUND EXPENSE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
216-52200-820	ROLLING STOCK	64,719	31,796	43,417	44,200	44,200	90,000
		64,719	31,796	43,417	44,200	44,200	90,000

FUND BALANCE		2,369	5,574	(2,843)		(1,626)	(1,626)
216-34300	Net Change-Increase/(Decrease)	281	3,204	(8,417)	-	1,217	-

NOTES:

The following vehicle is scheduled for replacement:
Two police squad vehicles in 2019

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

**FUND TYPE
SPECIAL PURPOSE FUND**

**ASSOCIATED DEPARTMENT
PARKS & RECREATION**

FUND DESCRIPTION

FUND 217

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

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

BUILDING REPAIR FUND REVENUE DETAIL

DESCRIPTION		2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
INTERGOVERNMENTAL REVENUES							
217-43355-57	GENERAL FUND TRANSFER	15,000	15,000	6,800	1,816	1,816	15,000
Total Intergovernmental Revenues		15,000	15,000	6,800	1,816	1,816	15,000
MISCELLANEOUS REVENUES							
217-48100-57	INTEREST INCOME	-	-	-	-	-	-
217-48600-52	MISC INCOME	-	-	-	-	-	-
Total Miscellaneous Revenues		-	-	-	-	-	-
OTHER FINANCING SOURCES							
217-49300-52	FUND BALANCE APPLIED	-	-	-	4,184	4,184	(10,000)
Total Other Financing Sources		-	-	-	4,184	4,184	(10,000)
		15,000	15,000	6,800	6,000	6,000	5,000

BUILDING REPAIR FUND EXPENSE DETAIL

DESCRIPTION		2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
217-51600-850	FACILITY REPAIRS	15,744	-	17,136	6,000	6,000	5,000
		15,744	-	17,136	6,000	6,000	5,000

FUND BALANCE		21,907	36,907	26,571		22,387	32,387
217-34300	Net Change-Increase/(Decrease)	(744)	15,000	(10,336)	-	(4,184)	10,000

**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	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
INTERGOVERNMENTAL REVENUES							
225-43355-55	GENERAL FUND TRANSFER	-	-	-	-	-	-
	Total Intergovernmental	-	-	-	-	-	-
MISCELLANEOUS REVENUES							
225-48100-55	INTEREST INCOME	-	-	-	-	-	-
225-48500-55	DONATIONS	-	-	-	-	-	-
	Total Miscellaneous Rev.	-	-	-	-	-	-
OTHER FINANCING SOURCES							
225-49290-55	TRANSFER IN-OTHER FUNDS	-	-	-	-	-	-
225-49300-55	FUND BALANCE APPLIED	-	-	-	3,211	3,211	-
	Total Other Financing Sources	-	-	-	3,211	3,211	-
		-	-	-	3,211	3,211	-

SKATE PARK FUND EXPENSE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
225-55321-820	CAPITAL IMPROVE-CONSTRUCTION	-	-	-	3,211	3,211	-
225-55321-821	DESIGN/ENGINEERING	-	-	-	-	-	-
225-55340-911	TRANSFERS OUT-OTHER FUNDS	-	-	-	-	-	-
		-	-	-	3,211	3,211	-

FUND BALANCE		3,211	3,211	3,211		0	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	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
INTERGOVERNMENTAL REVENUES / 230-43000							
230-43355-53	GENERAL FUND TRANSFER	353,070	396,070	382,198	363,326	363,326	372,334
230-43540-53	RECYLING GRANT-STATE OF WIS	31,798	30,088	31,691	30,088	31,678	31,650
	Total Intergovernmental Rev.	384,868	426,158	413,889	393,414	395,004	403,984
PUBLIC CHARGES FOR SERVICE / 230-46000							
230-46440-53	BRUSH REMOVAL FEES	-	435	720	-	180	-
	Total Public Charges - Services	-	435	720	-	180	-
MISCELLANEOUS REVENUES / 230-48000							
230-48100-53	INTEREST INCOME	2	-	-	-	-	-
230-48300-53	DP ELECTRONIC RECYCLING-REV	-	-	-	-	-	-
	Total Miscellaneous Revenues	2	-	-	-	-	-
OTHER FINANCING SOURCES / 230-49000							
230-49300-53	FUND BALANCE APPLIED	-	-	-	5,212	1,511	-
	Total Miscellaneous Revenues	-	-	-	5,212	1,511	-
		384,871	426,593	414,609	398,626	396,695	403,984

SOLID WASTE & RECYCLING EXPENSE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
230-53600-214	AUDIT SERVICES	-	-	-	-	-	-
230-53600-219	JOHN'S-CITY PICKUP	307,357	307,001	309,531	313,253	311,322	319,276
230-53600-220	LANDFILL CONTRACT SERVICES	-	1,716	1,013	1,600	1,600	1,600
230-53600-295	CONTRACT JOHN'S RECYCLE	80,909	82,444	81,520	83,023	83,023	83,108
230-53600-320	PUBLIC EDUCATION EXPENSES	-	326	-	-	-	-
230-53600-325	PUBLIC EDUCATION	761	-	1,020	750	750	-
		389,027	391,487	393,084	398,626	396,695	403,984

FUND BALANCE		(26,728)	8,378	29,903		28,392	28,392
230-34300	Net Change-Increase/(Decrease)	(4,156)	35,106	21,525	-	(1,511)	-

NOTES

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

2019 Budgeted Rates:

Refuse rate:	\$8.29	2,674	266,010
Bulk collection rate:	\$1.66	2,674	53,266
Recycle rate:	\$2.59	2,674	83,108
Total:	<u>\$12.54</u>	<u>2,674</u>	<u>402,384</u>

2) Number of units: 2626 (2017), 2616 (2016), 2571 (2015). Units are adjusted monthly.
2,661 units used for 2018 estimates. 2,674 units for 2019 estimate.

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	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
PUBLIC CHARGES FOR SERVICES							
240-46810-56	PARKLAND FEES	7,073	7,037	19,758	3,000	3,000	3,000
	Total Charges for Services	7,073	7,037	19,758	3,000	3,000	3,000
MISCELLANEOUS REVENUES							
240-48100-56	INTEREST INCOME	-	-	-	-	-	-
240-48150-56	GRANT- STEWARDSHIP	-	-	-	-	-	-
240-48510-56	DONATION-TREES	225	-	-	-	1,725	-
	Total Miscellaneous Rev.	225	-	-	-	1,725	-
OTHER FINANCING SOURCES							
240-49300-56	FUND BALANCE APPLIED	-	-	-	(3,000)	(4,725)	(3,000)
	Total Other Financing Sources	-	-	-	(3,000)	(4,725)	(3,000)
		7,298	7,037	19,758	-	-	-

PARKLAND ACQUISITION FUND EXPENSE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
240-56110-294	TREE & PARK EXPENSES	-	-	-	-	-	-
240-56110-525	PROPERTY TAX- ACQUISITIONS	-	-	-	-	-	-
240-56110-820	LAND/REAL ESTATE ACQUISITION	-	-	-	-	-	-
240-56110-850	BIKE PATH-SOUTHSIDE	-	-	-	-	-	-
		-	-	-	-	-	-

FUND BALANCE		19,833	26,870	46,628		51,353	54,353
240-34300	Net Change-Increase/(Decrease)	7,298	7,037	19,758	-	4,725	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	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
PUBLIC CHARGES FOR SERVICE							
245-46810-56	PARKLAND FEES	8,159	14,467	46,542	3,000	3,000	3,000
245-46815-56	CHIMNEY SWIFT DONATIONS	3,174	945	-	-	-	-
245-46820-56	BARK PARK-MEMBERSHIP-DAILY	-	-	-	-	-	-
	Total Charges for Service	11,333	15,412	46,542	3,000	3,000	3,000
MISCELLANEOUS REVENUES							
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	-	-	-	-
	Total Miscellaneous Rev.	-	232	-	-	-	-
OTHER FINANCING SOURCES							
245-49300-56	FUND BALANCE APPLIED	-	-	-	32,000	7,000	32,000
	Total Otr Financing Sources	-	-	-	32,000	7,000	32,000
		11,333	15,645	46,542	35,000	10,000	35,000

PARKLAND DEVELOPMENT FUND EXPENSE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
245-56120-219	OTHER PROFESSIONAL SERVICES	-	-	-	-	-	-
245-56120-650	TRANSFER OUT	-	-	-	-	-	-
245-56120-770	DONATION	-	-	-	-	-	-
245-56120-822	CAPITAL OUTLAY/IMPROVEMENT	7,652	14,581	-	35,000	10,000	35,000
245-56120-830	RAY TROST NATURE PRESERVE	-	-	-	-	-	-
245-56120-840	CHIMNEY SWIFT PROJECT	3,074	742	-	-	-	-
		10,725	15,323	-	35,000	10,000	35,000

FUND BALANCE		10,016	10,337	56,879		49,879	17,879
245-34300	Net Change-Increase/(Decrease)	607	322	46,542	-	(7,000)	(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	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
INTERGOVERNMENTAL REVENUES							
250-43355-56	GENERAL FUND TRANSFER	-	-	-	-	-	-
250-43356-56	G/F-TRANSFER-EAB	-	6,000	-	6,000	6,000	-
	Total Intergovernmental Rev	-	6,000	-	6,000	6,000	-
PUBLIC CHARGES FOR SERVICE							
250-46810-56	PARKLAND FEES--TREES	-	2,250	-	-	-	-
	Total Charges for Service	-	2,250	-	-	-	-
MISCELLANEOUS REVENUES							
250-48100-56	INTEREST INCOME	9	4	7	5	25	100
250-48510-56	DONATION FOR TREES	-	225	-	-	-	-
	Total Miscellaneous Rev.	9	229	7	5	25	100
OTHER FINANCING SOURCES							
250-49290-56	TRANSFER IN-OTHER FUNDS	-	-	-	-	-	-
250-49300-56	FUND BALANCE APPLIED	-	-	-	-	(20)	(100)
	Total Otr Financing Sources	-	-	-	-	(20)	(100)
	Grand Total:	9	8,479	7	6,005	6,005	-

FORESTRY EXPENSE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
250-56130-219	PROFESSIONAL SERVICES	-	2,695	-	6,005	6,005	-
250-56130-294	TREE PURCHASES	-	4,144	(482)	-	-	-
250-56130-650	TRANSFER OUT	-	-	-	-	-	-
	Total:	-	6,839	(482)	6,005	6,005	-

FUND BALANCE		9,125	10,765	11,254	-	11,274	11,374
250-34300	Net Change-Increase/(Decrease)	9	1,640	489	-	20	100

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	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
INTERGOVERNMENTAL REVENUES							
260-43355-00	GENERAL FUND TRANSFER	-	-	-	34,193	34,193	42,000
	Total Intergovernmental Rev.	-	-	-	34,193	34,193	42,000
MISCELLANEOUS REVENUES							
260-48100-00	INTEREST INCOME	546	228	310	-	-	150
260-48430-00	HEALTH INSURANCE-REIMBURSEMENT	-	-	-	-	-	-
	Total Misc. Revenues	546	228	310	-	-	150
OTHER FINANCING SOURCES							
260-49290-00	TRANSFER IN-OTHER FUNDS	-	-	-	-	-	-
260-49300-00	FUND BALANCE APPLIED	-	-	-	35,049	40,192	(42,150)
	Total Other Financing	-	-	-	35,049	40,192	(42,150)
	Grand Total:	546	228	310	69,242	74,385	-

SICK LEAVE SEVERANCE EXPENSE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
260-51365-325	BENEFIT PAID	47,022	4,722	68,738	69,242	74,385	-
260-51365-650	TRANSFER OUT	22,650	22,650	-	-	-	-
	Total:	69,672	27,372	68,738	69,242	74,385	-

FUND BALANCE		89,532	62,389	(6,039)		(46,231)	(4,081)
260-34300	Net Change-Increase/(Decrease)	(69,126)	(27,143)	(68,428)	-	(40,192)	42,150

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	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
INTERGOVERNMENTAL REVENUES							
271-43355-00	GENERAL FUND TRANSFER	3,331	24,274	-	25,000		25,000
	Total Intergovernmental	3,331	24,274	-	25,000	-	25,000
MISCELLANEOUS REVENUES							
271-48100-00	INTEREST INCOME	-	-	-	-	-	-
	Total Miscellaneous Rev.	-	-	-	-	-	-
OTHER FINANCING SOURCES							
271-49300-00	FUND BALANCE APPLIED	-	-	-	(25,000)	10,000	(25,000)
	Total Other Financing Sources	-	-	-	(25,000)	10,000	(25,000)
	Grand Total:	3,331	24,274	-	-	10,000	-

INSURANCE SIR EXPENSE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
271-51920-350	INSURANCE-CLAIMS	-	630	-	-	10,000	-
	Total:	-	630	-	-	10,000	-

FUND BALANCE		3,331	26,975	26,975		16,975	41,975
271-34300	Net Change-Increase/(Decrease)	3,331	23,644	-	-	(10,000)	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	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
MISCELLANEOUS REVENUES							
272-48100-00	INTEREST INCOME	-	-	-	-	-	-
272-48410-00	DONATIONS-LAKES IMPROVEMENTS	-	-	-	-	-	-
	Total Miscellaneous Rev.	-	-	-	-	-	-
OTHER FINANCING SOURCES							
272-49300-00	FUND BALANCE APPLIED	-	-	-	-	-	-
	Total Other Financing Sources	-	-	-	-	-	-
		-	-	-	-	-	-

LAKES IMPROVEMENT FUND EXPENSE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
272-51920-310	OFFICE & OPERATING SUPPLIES	-	-	-	-	-	-
272-51920-650	DONATION PURCHASES	-	-	-	-	-	-
272-51920-821	DESIGN/ENGINEERING/SURVEY	-	-	-	-	-	-
		-	-	-	-	-	-

FUND BALANCE		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	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
INTERGOVERNMENTAL REVENUES							
280-43355-57	GENERAL FUND TRANSFER	185,000	185,000	150,000	75,000		112,500
280-43378-57	STATE/COUNTY REIMBURSEMENT	-	-	-	-		
	Total Intergovernmental	185,000	185,000	150,000	75,000	-	112,500
MISCELLANEOUS REVENUES							
280-48100-57	INTEREST INCOME	751	849	1,086	1,000		
	Total Miscellaneous Rev.	751	849	1,086	1,000	-	-
OTHER FINANCING SOURCES							
280-49300-57	FUND BALANCE APPLIED	-	-	-	149,000		
	Total Other Financing Sources	-	-	-	149,000	-	-
	Grand Total:	185,751	185,849	151,086	225,000	-	112,500

STREET REPAIR EXPENSE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
280-57500-650	TRANSFER OUT-OTHER FUNDS	-	300,000	-	-		
280-57500-805	SIDEWALK-ANNUAL	31,094	27,595	11,511	25,000		30,000
280-57500-820	ANNUAL MAJOR REPAIRS	52,124	80,205	47,794	200,000		82,500
280-57500-821	ENGINEERING	-	-	-	-		
280-57500-830	CONTINGENCIES	-	-	-	-		
	Total:	83,217	407,800	59,306	225,000	-	112,500

FUND BALANCE		569,399	347,448	439,229		439,229	439,229
280-34300	Net Change-Increase/(Decrease)	102,533	(221,951)	91,781	-	-	-

FUND TYPE
SPECIAL REVENUEASSOCIATED DEPARTMENT
POLICE

FUND DESCRIPTION

FUND 295

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

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

DONATIONS

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

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

CRIME PREVENTION

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

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

SEIZURES

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

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

Evidence/FOUND PROPERTY

Accounts for seized and lost/found currency.

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

POLICE TRUST FUND REVENUE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
MISCELLANEOUS REVENUES							
295-48100-52	INTEREST INCOME	24	27	28	25	25	25
295-48200-52	SEIZURE REV -DRUG RELATED	12,416	427	2,996	-	7,214	
295-48300-52	SEIZURE REV -NON DRUG RELATED	82	-	19	-		
295-48400-52	CRIME PREVENTION INCOME	2,540	3,552	4,320	3,400	3,400	3,400
295-48500-52	DONATIONS-POLICE DEPARTMENT	7,425	9,301	7,604	2,000	3,876	5,000
295-48600-52	SALE OF PROPERTY	-	-	-	-		
295-48700-52	EVIDENCE/FOUND PROP INCOME	93	-	611	-		
	Total Miscellaneous Rev.	22,580	13,307	15,578	5,425	14,515	8,425
OTHER FINANCING SOURCES							
295-49300-52	FUND BALANCE APPLIED	-	-	-	(5,425)	1,065	(8,425)
	Total Other Financing Sources	-	-	-	(5,425)	1,065	(8,425)
		22,580	13,307	15,578	-	15,580	-

POLICE TRUST FUND EXPENSE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
295-52200-310	OFFICE & OPERATING SUPPLIES	14,784	3,962	16,281	-	15,580	-
295-52200-320	EVIDENCE/FOUND PROP EXP	-	533	-	-		
295-52200-350	DRUG SEIZURE EXPENSES	-	2,124	-	-		
295-52200-360	PAID TO GOV'T UNITS	-	-	-	-		
295-52200-810	EQUIPMENT	-	-	-	-		
		14,784	6,618	16,281	-	15,580	-

FUND BALANCE		49,224	55,914	55,211		54,146	62,571
295-34300	Net Change-Increase/(Decrease	7,796	6,689	(703)	-	(1,065)	8,425

**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

FISCAL RESOURCES		2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
REVENUES							
	Total Revenues	207,365	189,779	190,138	322,396	328,347	179,622
	Total	207,365	189,779	190,138	322,396	328,347	179,622
EXPENSES							
100	Personnel & Benefits	30,518	21,071	50,996	104,267	95,677	111,729
200	Professional Svcs	123,061	148,851	94,440	70,400	64,300	62,119
300	Commodities & Other Exp	12,252	3,747	6,404	7,400	6,850	5,774
600	Misc Exp	5,000	-	-	140,329	161,520	-
800	Capital Outlay	-	-	-	-	-	-
	Total	170,830	173,670	151,841	322,396	328,347	179,622
FUND BALANCE		120,038	135,967	171,279		25,104	25,104
900-34300	Net Change-Increase/(Decrease)	36,535	16,110	38,298	-	(146,175)	(0)
	Audit Adjustments	(113)	7,496	(181)			
	Net Fund Balance Change	<u>36,422</u>	<u>23,606</u>	<u>38,117</u>			

DEPARTMENT SERVICE METRICS

CDA

A new initiative with the 2019 Budget is the inclusion of data measures for all municipal departments and divisions. Over time, the data displayed in this section will aid residents, elected officials, and city employees in evaluating the efficiency at which resources are utilized. Some data will be collected beginning in 2019, thus, only a brief description of the data is available here.

- **Number of Business Contacts:** The CDA Director is responsible for making regular contact with local businesses and serves as an ombudsman for the business community. This indicator shows the number of individual business contacts made by the CDA Director throughout the year.
- **Number of Business Visits:** The CDA Director operates a business retention and expansion program on behalf of the City Manager with guidance from the CDA. The number of in-person business retention and/or expansion meetings initiated by the CDA Director is directly related to successful relationship building and promoting of business services provided by the City.
- **Loans issued (by Type):** The number of loans issued through CDA sponsored loan programs and incentive packages provided for current and future Whitewater businesses.
- **Loan Payments Made/Recovered and Total Value:** Indicates how well the City is laboring to collect on outstanding loans. Payments in deferral as outlined per an agreement count as payments received for purposes of this indicator.
- **Total Commercial Property Value:** Indicates the total value for commercial property and the positive or negative commercial value changes over time.

CDA FUND REVENUE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET	
900-48100-56	INTEREST INCOME	62	63	138	75	180	500	
900-48115-56	RESERVE LICENSE FEE	20,000	-	-	-	-	-	
900-48600-56	MISC INCOME	-	500	-	-	-	-	
900-49262-56	TRANSFER-TID #4-ADMINISTRATION	75,000	75,000	75,000	75,000	75,000	75,000	A
900-49263-56	TRANSFER-TID #6-ADMINISTRATION	25,000	25,000	25,000	25,000	25,000	25,000	B
900-49264-56	TRANSFER-FD 910-CDA PROGRAMS	-	-	-	-	-	-	
900-49290-56	GENERAL FUND TRANSFER	87,303	89,216	90,000	81,992	81,992	79,122	C
900-49300-56	FUND BALANCE APPLIED	-	-	-	140,329	146,175	-	
	Fund 900 - CDA Income	207,365	189,779	190,138	322,396	328,347	179,622	

CDA FUND EXPENSE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET	
900-56500-111	SALARIES	-	16,208	44,836	68,677	68,677	73,797	
900-56500-115	WAGES/PART-TIME/PERMANENT	22,930	-	-	25,000	16,000	20,509	
900-56500-151	FRINGE BENEFITS	7,587	4,863	6,160	10,590	11,000	17,423	
900-56500-210	PROFESSIONAL DEVELOPMENT	-	4,360	1,302	5,500	5,000	5,000	D
900-56500-211	CONSULTANT FEES	98,724	95,306	47,231	-	-	-	
900-56500-212	LEGAL SERVICES	12,543	14,584	9,837	15,000	11,000	10,500	
900-56500-215	PROFESSIONAL SERVICES	-	-	1,670	5,000	5,000	4,000	E
900-56500-219	AUDIT FEES	675	3,600	-	4,000	3,000	4,000	
900-56500-222	COUNTY/REGIONAL ECON DEV	6,137	7,770	8,957	10,000	10,000	10,000	
900-56500-223	MARKETING	4,982	23,231	25,173	30,000	30,000	27,000	F
900-56500-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	-	-	-	328	
900-56500-225	TELECOM/INTERNET/COMMUNICATION	-	-	271	900	300	1,291	
900-56500-310	OFFICE & OPERATING SUPPLIES	472	1,937	698	1,000	1,000	474	
900-56500-311	POSTAGE	394	167	415	400	200	200	
900-56500-320	DUES	316	325	378	-	-	-	
900-56500-321	SUBSCRIPTIONS & BOOKS	60	32	-	-	150	100	
900-56500-325	PUBLIC EDUCATION	445	-	-	-	-	-	
900-56500-330	TRAVEL EXPENSE	77	756	3,802	6,000	5,500	5,000	G
900-56500-341	MISC EXPENSE	488	530	1,112	-	-	-	
900-56500-345	REIMBURSE-RESERVE LICENSE FEE	10,000	-	-	-	-	-	
900-56500-649	TRANSFER-TO FUND 910	-	-	-	70,164	73,140	-	
900-56500-650	TRANSFER-GENERAL FUND	5,000	-	-	70,165	88,380	-	
900-56500-805	LAND/REAL ESTATE PURCHASE	-	-	-	-	-	-	
	Total CDA General Expenses	170,830	173,670	151,841	322,396	328,347	179,622	

CDA EXPENSE NOTES

- A** To support TID #4 development
- B** To support TID #6 development
- C** City/General Fund-support of the CDA function
- D** Increased to account for adding IEDC membership, Annual Conference and CE&D 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 CE&D Exam)

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

- **Fund Balance** is designated to fund incentives and assistance to businesses that expand facilities, retain or create jobs in Whitewater.
- **Primary Funding Sources** 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	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
910-41008-00	CDBG INT-SWEETSPOT-\$41,360	1,488	1,356	828	-	-	-
910-41013-00	CDBG INT-LEARNING DEPOT	2,724	3,262	1,345	-	-	-
910-41017-00	CDBG INT-RR WALTON-15K-HOTEL	19	-	-	-	-	-
910-41019-00	CDBG INT-960 E. MILWAUKEE LLC	3,429	2,779	2,632	-	-	-
910-41021-00	CDBG INT-BLACK SHEEP-1/20/12	467	344	23	-	-	-
910-41022-00	CDBG INT-DR PLASTICS-2/27/12	2,336	283	-	-	-	-
910-41023-00	CDBG INT-BIKEWISE-\$62,600-4%	1,996	1,768	1,412	-	-	-
910-41024-00	CDBG INT-IBUTTONLINK	3,649	3,112	2,554	-	-	-
910-41025-00	CDBG INT-V2 LEAGUE-\$51,560	-	2,742	2,059	-	-	-
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-THERMODA TA-100K	6,440	3,989	2,747	-	-	-
910-41030-00	CDBG INT-MEEPER \$102,510	-	-	3,500	-	-	-
910-43000-00	CAPCAT INT-SLIPSTREAM-102,500	1,025	1,150	-	-	-	-
910-43001-00	CAPCAT INT-LOC-SLIPSTREAM	1,319	-	-	-	-	-
910-43012-00	CAPCAT INT-INVENTALATOR 77500	-	-	-	-	-	-
910-45000-00	UDAG INT-PINPOINT-\$102,510	6,583	4,499	87	-	-	-
910-45001-00	UDAG INT-DP ELECTRONIC \$34600	-	-	-	-	-	-
910-45002-00	UDAG INT-SLIPSTREAM \$12500	-	-	-	-	-	-
910-48101-00	INTEREST INC-BUS DEV-101 127	15,330	17,286	1,520	-	-	-
910-48102-00	INTEREST INC-ECON DEV 101 020	2,133	791	2,351	-	-	-
910-48103-00	INTEREST INCOME-FACADE	405	567	959	-	-	-
910-48104-00	INTEREST INCOME-HOUSING	18	48	93	-	-	-
910-48105-00	INTEREST INC-ED DEV 102 023	8	51	111	-	-	-
910-48106-00	INT INC-MORaine VIEW 101 282	2	9	20	-	-	-
910-48108-00	INTEREST INCOME-SEED FUND	353	(123)	326	-	-	-
910-48501-00	FEDERAL/STATE GRANTS	-	-	-	-	-	-
910-48502-00	CAPCAT-WEDA GRANT	200,000	-	75,000	-	-	-
910-48680-00	ADMINISTRATION FEE--LOANS	14,000	4,520	3,721	-	-	-
910-49100-00	TRANSFER-CAPITAL CAT FD	200,000	-	-	-	-	-
910-48698-00	TRANSFER FROM FUND 900	-	-	-	-	-	-
910-49300-56	FUND BALANCE APPLIED	-	-	-	-	-	(250,000)
910-49920-00	TRANS-CITY-TID#4-TO CDA ASSETS	-	-	-	-	-	250,000
	Fund 900 - CDA Income	463,724	53,321	101,288	-	-	-

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

FUND 910



CDA FUND 910 EXPENSE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
910-56500-212	LEGAL/PROFESSIONAL/MARKETING	9,351	4,715	-	-	-	-
910-56500-219	PROFESSIONAL SERVICES	-	3,073	-	-	-	-
910-56500-295	ADMINISTRATIVE EXPENSE	-	-	1	-	-	-
910-56500-323	MARKETING/AD'S	-	-	-	-	-	-
910-56500-402	SPARKS EXPENSES	15,476	-	-	-	-	-
910-56500-403	COMMERCIAL ENTERPRISE LOANS	-	-	-	-	-	-
910-56500-404	HOUSING LOANS	0	1	30	-	-	-
910-56500-407	ECON DEV -LOAN EXPENSES	-	-	-	-	-	-
910-56500-408	RENTAL EXPENSES	-	-	-	-	-	-
910-56500-410	TID RELATED EXPENSES	-	-	-	-	-	-
910-56500-415	CDBG LOAN-LOAN LOSS ALLOWANCE	-	-	189,816	-	-	-
910-56500-416	CDBG HOUSE-LOAN LOSS ALLOWANCE	-	-	-	-	-	-
910-56500-417	CAP CAT-LOAN LOSS ALLOWANCE	-	-	102,000	-	-	-
910-56500-418	UDAG-LOAN LOSS ALLOWANCE	-	-	-	-	-	-
910-56500-450	CAPITAL CATALYST-SEED FD GRTS	40,000	10,000	10,000	-	-	-
910-56500-475	SPARKS GRANTS	-	-	-	-	-	-
910-56500-500	TRANSFER-HUSCO GRANT-DOC	-	-	-	-	-	-
910-56500-525	UDAG GRANTS-BUSINESS DEV	-	-	10,000	-	-	-
910-56500-550	TRANS-CAP.CAT-SEED FD-ASSOC BK	200,000	-	-	-	-	-
910-56500-600	LOSS ON SALE OF LAND	-	-	-	-	-	-
910-56500-650	TRANSFER-FD 900-ADMIN	-	-	-	-	-	-
	Total CDA General Expenses	264,827	17,788	311,846	-	-	-

FUND BALANCE	9,742,469	9,658,026	9,326,465	9,326,465	9,576,465
Net Change-Increase/(Decrease)	198,897	35,533	(210,558)	-	-
Audit Adjustments			(119,976)		
Net Fund Balance Change	198,897	35,533	(330,535)		



**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 communities desires and interests.

PERSONNEL SUMMARY

	2015	2016	2017	2018	2019
Full Time Positions		1.75	1	1	1
Part Time Positions		5	5	5	5

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 200
MEDIA SERVICES**



MEDIA SERVICES REVENUE & EXPENSE, & FUND BALANCE SUMMARY

FISCAL RESOURCES		2015	2016	2017	2018	2018	2019
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACT-EST	BUDGET
Cable TV - Revenue							
	Total Revenues	101,740	90,424	113,892	95,248	132,375	104,965
51100	Total	101,740	90,424	113,892	95,248	132,375	104,965
Cable TV - Expenses							
100	Personnel Services	79,883	75,593	84,204	83,228	87,390	87,532
200-300	Commodities & Other Expenditures	7,517	7,263	9,759	12,020	14,985	17,433
800-900	Capital Equip & Transfers	25,942	28,561	19,930	-	30,000	-
51100	Total	113,343	111,416	113,892	95,248	132,375	104,965
NET REVENUE OVER EXPENSES		(11,603)	(20,992)	(0)	-	-	(0)
FUND BALANCE		85,769	64,777	64,776		28,001	22,636
200-34300	Net Change-Increase/(Decrease)	(11,603)	(20,992)	(0)	-	(36,775)	(5,365)

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

2018 ACCOMPLISHMENTS

- Assessed current social media platforms and visited new software options for posting to larger demographics. Social Media platforms continued or implemented: Facebook pages (Deactivate Public Works and K9 pages and monitor City, Parks & Rec, Library, and Police pages), Twitter, Instagram, Nextdoor, Polco. Created an account with Hootsuite to publish to Facebook, Twitter and Instagram to save time and resources.
- A process was created to request, write, and post questions to Polco on a 2 week schedule. Questions are discussed with Community Involvement & Cable TV Commission and staff. Multiple promotions and initiatives continue to be taken to drive subscribers and activity.
- Added Downtown Whitewater and Whitewater School District to Canva subscription to share information and slides for social media, television and City Manager Reports. This program is used on a weekly basis for all posts.
- With assistance from City Manager and Executive Administrator, continue to grow internal communication with the use of 515 reports and Microsoft SWAY software distribution weekly.
- New website launch with Civic Plus in October 2018 with plans to continue to update and add to the new website throughout 2019. Plans to grow the workflow system with fillable forms online.
- Worked with television staff with new process to film, edit and post programming for the television station and website. Staff worked through technical issues of television equipment and processes. Staff also learned how to create Public Service Announcements for the city. Completed PSA's include the Library Summer Reading Program, Imagination Library, The Irvin L. Young Library, City Council and League of Women Voters. Staff also worked with a local band to create a trial promotional video and a local family to film a private event. These were both trials for future revenue resources. A summer employee was hired to create two special segments called "Gems of Whitewater", with additional programs in the future.
- Manager judged films and attended the Wisconsin Community Media conference in Oshkosh. Manager was also appointed to the WCM Marketing Committee and attends quarterly meetings with the local WCM southern Wisconsin group. Whitewater is working with WCM to ensure how to best follow ADA compliance through our television station.
- Working on or completed multiple small projects including: Census 2020 planning, Food Truck Festival June 2018, Food Truck Festival October 2018, Employee Luncheon program, promotional folders and documents for housing project, and promotions or communications for events including Dog Park Grand Opening, K9 Ruso Memorial Ceremony, Change of Police Ceremony, Spring Splash, Discover Whitewater Series, UWW events, Ice Age Trail, Whitewater High School graduation, Savory Sounds and Concerts in the Park.
- Attended and participate in Downtown Whitewater, Community Involvement & Cable TV Commission, and Civic Summits with Whitewater Foundation as city representative.

2019 OUTLOOK

- Assess how to grow activity and membership with social media platforms including Facebook, Twitter, Instagram, Nextdoor and Polco. (Q3)
- Complete all additional items (forms, images, documents) not yet placed on the new website and ensure all pages are user friendly. (Q1)
- Continue initiatives to grow interest in Commissions and Boards and Census 2020 with Community Involvement & Cable TV Commission. (Q2)
- Work with Parks & Recreation Director for creation of Sponsorship packet. (Q1)
- Create 2018 Highlights Flyer and Booklet (Q1-Q2)
- Create at least 2 additional PSA's and Gems of Whitewater for the TV station. (Q4)

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 200
MEDIA SERVICES**



MEDIA SERVICES REVENUE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
LICENSES AND PERMITS							
200-44900-55	CABLE FRANCHISE FEES	101,100	90,001	113,595	90,000	95,000	94,000
	Total Intergovernmental	101,100	90,001	113,595	90,000	95,000	94,000
PUBLIC CHARGES FOR SERVICES							
200-46312-55	MISC DEPT EARNINGS	537	281	60	200	400	5,400
	Total Charges for Services	537	281	60	200	400	5,400
MISCELLANEOUS REVENUES							
200-48100-55	INTEREST INCOME	103	142	237	200	200	200
200-48600-55	MISC REVENUE-SPONSORSHIP	-	-	-	-	-	-
	Total Miscellaneous Rev	103	142	237	200	200	200
OTHER FINANCING SOURCES							
200-49300-55	FUND BALANCE APPLIED	-	-	-	4,848	36,775	5,365
	Total Other Financing	-	-	-	4,848	36,775	5,365
		101,740	90,424	113,892	95,248	132,375	104,965

MEDIA SERVICES EXPENSE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
200-55110-111	SALARIES/PERMANENT	62,417	62,479	68,609	66,197	71,442	70,153
200-55110-117	LONGEVITY PAY	1,000	530	-	-	-	-
200-55110-150	MEDICARE TAX/CITY SHARE	1,021	951	1,037	1,029	1,029	1,087
200-55110-151	SOCIAL SECURITY/CITY SHARE	4,368	4,068	4,433	4,402	4,402	4,647
200-55110-152	RETIREMENT	3,823	1,992	3,020	3,468	3,020	3,573
200-55110-153	HEALTH INSURANCE	4,800	2,800	4,165	4,800	4,165	4,800
200-55110-155	WORKERS COMPENSATION	2,439	2,764	2,934	3,316	3,316	3,255
200-55110-156	LIFE INSURANCE	15	9	7	16	16	16
200-55110-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
200-55110-211	PROFESSIONAL DEVELOPMENT	180	325	80	125	100	100
200-55110-212	PROFESSIONAL SERVICES	83	-	135	80	1,135	150
200-55110-218	CABLE TV SERVICE & EXPENSES	-	45	2,871	3,730	2,700	2,800
200-55110-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	-	-	-	328
200-55110-225	TELECOM/INTERNET/COMMUNICATION	3,576	3,897	767	725	300	2,155
200-55110-310	OFFICE & OPERATING SUPPLIES	1,906	1,213	2,066	1,200	1,300	2,200
200-55110-320	SUBSCRIPTIONS/DUES	402	783	1,370	5,800	7,300	7,500
200-55110-324	PROMOTIONS/ADS	-	-	99	-	50	200
200-55110-330	TRAVEL EXPENSES	309	407	18	200	-	-
200-55110-341	REPAIR/MAINT/FUEL-VEHICLE	415	103	-	-	-	-
200-55110-342	PRINTING	229	121	1,411	90	1,044	1,000
200-55110-343	POSTAGE	113	51	855	70	1,046	1,000
200-55110-345	VOLUNTEER EXPENSES	-	187	-	-	-	-
200-55110-359	REPAIR/MAINTENANCE EXP	222	33	88	-	10	-
200-55110-362	SET DESIGN	84	99	-	-	-	-
200-55110-810	CAPITAL EQUIPMENT	3,942	6,561	5,729	-	-	-
200-55110-913	TRANSFER IN/OUT-OTHER FUNDS	22,000	22,000	14,201	-	30,000	-
		113,343	111,416	113,892	95,248	132,375	104,965

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 208
PARKING PERMITS**



**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	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
LICENSES & PERMITS							
208-44125-51	PARKING PERMITS	16,020	500	30,363	32,000	32,000	34,000
208-44125-52	PARKING PERMITS	14,809	27,668	-	-	-	-
208-44150-52	HONOR BOX REVENUES	5,373	4,370	4,563	4,500	4,500	4,500
	Total Intergovernmental Rev.	36,201	32,538	34,926	36,500	36,500	38,500
MISCELLANEOUS REVENUES							
208-48100-52	INTEREST INCOME	41	97	278	150	600	500
	Total Miscellaneous Revenues	41	97	278	150	600	500
OTHER FINANCING SOURCES							
208-49300-52	FUND BALANCE APPLIED	-	-	-	(32,650)	(33,100)	(32,750)
	Total Other Financing Sources	-	-	-	(32,650)	(33,100)	(32,750)
		36,242	32,635	35,205	4,000	4,000	6,250

PARKING PERMITS EXPENSE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
208-51920-650	PARKING PERMIT EXPENSES	4,314	4,536	4,211	4,000	4,000	4,000
208-51920-680	PARKING LOT MAINT/REPAIR	-	-	53,500	-	-	-
208-51920-913	TRANSFER IN/OUT-OTHER FUNDS	22,000	22,000	42,000	-	-	2,250
		26,314	26,536	99,711	4,000	4,000	6,250

FUND BALANCE		58,461	64,559	53		33,153	65,903
208-34300	Net Change-Increase/(Decrease)	9,928	6,099	(64,506)	-	33,100	32,750

**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	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
INTERGOVERNMENTAL REVENUES							
210-43355-52	GENERAL FUND TRANSFER	50,000	50,000	-	-	-	-
	Total Intergovernmental Rev.	50,000	50,000	-	-	-	-
MISCELLANEOUS REVENUES							
210-48100-52	INTEREST INCOME	53	50	277	596	600	750
210-48300-52	SALE OF VEHICLES	-	10,855	-	-	-	3,000
210-48600-52	MISC. INCOME	-	-	-	-	6,465	-
210-48610-52	REBATE-EQUIPMENT/ROLLING STOCK	2,250	-	-	-	-	-
	Total Miscellaneous Revenues	2,303	10,905	277	596	7,065	3,750
OTHER FINANCING SOURCES							
210-49290-52	TRANSFER IN-OTHER FUNDS	-	-	-	-	-	-
210-49291-52	LOAN PROCEEDS	-	-	287,000	-	-	184,625
210-49300-52	FUND BALANCE APPLIED	-	-	-	(596)	(7,065)	(3,750)
	Total Other Financing Sources	-	-	287,000	(596)	(7,065)	180,875
		52,303	60,905	287,277	-	-	184,625

FIRE/RESCUE EQUIPMENT EXPENSE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
210-52200-810	EQUIPMENT FOR VEHICLES	-	1,685	6,320	-	-	184,625
210-52200-820	ROLLING STOCK	-	9,000	286,044	-	-	-
		-	10,685	292,364	-	-	184,625

FUND BALANCE		68,696	118,916	113,828		120,893	124,643
210-34300	Net Change-Increase/(Decrease)	52,303	50,220	(5,087)	-	7,065	3,750



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 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.

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	2015	2016	2017	2018	2019
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	2	2	2
Outreach Services Specialist (PT)	3	2	2	2	2
Customer Service Specialist (PT)	5	5	5	5	5
Customer Service Associate (TEMP)	2	2	2	2	-
Consortium Services Asst (TEMP)	1	1	1	-	-
Customer Service Assistant (TEMP)	1	1	1	-	-
Prog. and Makerspace Librarian (PT)	-	-	1	1	1
Summer Intern (TEMP)	1	1	1	1	-
Individuals	19	18	18	16	13
Total Library Staff (FTEs)	11.75	11.62	11.71	10.93	10.24

We eliminated three temporary positions to, in part, meet the reduced funding from the city of 3.5%.

**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	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
INTERGOVERNMENTAL REVENUES							
220-43720-55	CONTRACT REVENUE	247,002	256,348	249,252	230,755	249,232	217,059
	Total Intergovernmental Rev.	247,002	256,348	249,252	230,755	249,232	217,059
FINES & FORFEITURES							
220-45300-55	FINE REVENUE	12,454	12,763	10,364	9,160	11,160	8,170
220-45310-55	LOST MATERIAL FINE	1,351	2,093	1,709	1,500	1,495	2,435
220-45320-55	SALES-SUMMER LIBRARY PROGRAM	2,805	258	223	300	206	165
220-45330-55	COPY MACHINE REVENUE	3,922	4,205	4,289	4,270	4,271	4,845
	Total Public Charges - Services	20,532	19,319	16,586	15,230	17,132	15,615
MISCELLANEOUS REVENUES							
220-48100-55	INTEREST INCOME	1,382	1,887	1,568	1,500	1,426	1,500
220-48105-55	LIBRARY BOARD INTEREST INCOME	-	-	-	-	-	-
220-48210-55	RENTAL INC-HOUSE-414&414/A	10,203	7,650	10,102	13,200	12,000	13,200
220-48260-55	RENTAL-HOUSE-413 W. CENTER	56,531	4,500	8,100	10,800	7,200	10,800
220-48500-55	DONATIONS	15,739	12,156	8,329	9,966	9,149	16,080
220-48600-55	MISC REVENUE	836	368	581	795	793	1,085
	Total Miscellaneous Revenues	84,692	26,561	28,680	36,261	30,568	42,665
OTHER FINANCING SOURCES							
220-49290-55	TRANSFER IN-GENERAL FUND	486,968	497,068	502,576	484,182	502,576	469,657
220-49300-55	FUND BALANCE APPLIED	-	-	-	(421)	(91,085)	(29,196)
	Total Other Financing Sources	486,968	497,068	502,576	483,761	411,491	440,461
	220 - Library Special Rev	839,195	799,296	797,093	766,007	708,423	715,800

LIBRARY EXPENSE SUMMARY

	FISCAL RESOURCES	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
LIBRARY-SPECIAL FUND							
100	Personnel & Benefits	578,754	587,542	613,309	596,172	556,861	571,687
200	Professional Svcs	43,571	36,447	33,808	36,700	37,936	36,456
300	Commodities & Other Exp	137,737	125,754	134,529	133,135	110,876	104,907
500	Library Board	20,780	7,535	10,805	-	-	-
800	Capital Outlay	14,276	6,013	7,068	-	2,750	2,750
	Total	795,118	763,291	799,519	766,007	708,423	715,800
YOUNG LIBRARY BUILDING-GENERAL FUND							
100	Personnel & Benefits	18,225	11,287	10,899	27,078	27,324	26,491
200	Professional Svcs	57,087	42,604	42,483	43,800	44,050	42,800
300	Commodities & Other Exp	3,119	2,402	3,064	2,500	2,000	2,000
55111	Total	78,431	56,293	56,447	73,378	73,374	71,291
	GRAND TOTAL	716,687	819,584	855,966	839,385	781,797	787,091

FUND BALANCE		627,158	663,163	660,737		751,822	781,018
220-34300	Net Change-Increase/(Decrease)	44,077	36,005	(2,425)	-	91,085	29,196

DEPARTMENT SERVICE METRICS

Performance Measures

Description	2013	2014	2015	2016	2017	2018 Projected*
Circulation-Adult	128,747	105,991	99,700	103,585	94,649	87,867
Circulation-Children	67,218	70,031	51,298	37,691	36,209	39,346
Circulation-Digital	5,391	8,007	10,301	8,895	9,411	11,859
Circulation-Total	201,356	184,029	161,299	150,171	142,286	139,072
Library Visits	85,115	68,023	75,992	73,406	69,932	72,315
Registered Borrowers	11,416	11,993	7,704	8,169	7,045	7,612
Program Attendance	4,951	4,797	2,547	2,587	2,955	3,285
Items Added	7,211	5,940	6,583	6,570	4,911	4,941
Items Withdrawn	7,968	9,898	8,733	5,595	8,414	6,496
Computer Usage	10,361	9,454	6,240	N/A	6,838	N/A
Reference Questions	4,361	2,917	897	668	755	909

Library Statistics

	2013	2014	2015	2016	2017
Description	Operating Expenditures				
Salaries and wages	\$ 421,799	\$ 472,500	\$ 467,883	\$ 456,637	\$ 470,066
Benefits	\$ 118,407	\$ 121,399	\$ 130,901	\$ 133,666	\$ 147,492
Collection	\$ 124,487	\$ 122,378	\$ 101,374	\$ 97,762	\$ 94,997
All other	\$ 119,673	\$ 143,998	\$ 126,775	\$ 117,742	\$ 91,787
Totals:	\$ 784,366	\$ 860,275	\$ 826,933	\$ 805,807	\$ 804,342

Description	Personnel				
Full Time Equivalent Postions	12.68	11.58	11.75	10.78	11.03

Description	Other Statistics				
Circulation	195,965	176,022	150,998	141,276	130,858
Books added	5,887	4,444	5,332	5,227	3,882
Books owned	78,988	74,778	64,687	68,875	59,488
Audio materials added	548	604	337	206	170
Audio materials owned	7,245	7,796	7,505	7,808	6,577
Video materials added	776	892	914	1,137	859
Video materials owned	7,570	9,514	9,390	10,305	10,064
All other	376	495	1,126	1,189	1,393
Programs held	172	164	207	241	272
Program attendance	4,951	4,797	2,547	2,587	2,955
Circulation per capita	13.6	12.2	10.0	9.8	9.1
Expenditures per capita	\$54.27	\$59.52	\$56.26	\$55.97	\$57.45

**A Quantitative Analysis of Wisconsin Public Library Standards using the
2017 Annual Report of the Irvin L. Young Memorial Library**

Standards by Municipal Population (Updated by the State in 2017)

(Municipal population=14,397)

FTE Staff per 1000 Population		
Standard	WI Standard	ILY Library
Tier 1	0.7	0.77
Tier 2	0.8	
Tier 3	1.1	

Hours Open		
Standard	WI Standard	ILY Library
Tier 1	61	61
Tier 2	63	61
Tier 3	67	

Volumes Held per Capita (Print)		
Standard	WI Standard	ILY Library
Tier 1	4.5	4.13 (below std)
Tier 2	5.3	
Tier 3	6.0	

Periodical Titles Received per 1000 Population (Print)		
Standard	WI Standard	ILY Library
Tier 1	8.7	8.39 (below std)
Tier 2	10.0	
Tier 3	12.5	

Audio Recordings Held per Capita		
Standard	WI Standard	ILY Library
Tier 1	0.34	
Tier 2	0.42	0.46
Tier 3	0.62	

Video Recordings Held per Capita		
Standard	WI Standard	ILY Library
Tier 1	0.52	
Tier 2	0.59	0.70
Tier 3	0.95	

Materials Expenditures per Capita		
Standard	WI Standard	ILY Library
Tier 1	\$5.92	\$6.60
Tier 2	\$7.34	
Tier 3	\$9.17	

Collection Size (Print, Audio & Video) per Capita		
Standard	WI Standard	ILY Library
Tier 1	5.4	5.3 (below std)
Tier 2	6.3	
Tier 3	7.2	

Public Use Internet Computers per 1000 Population		
Standard	WI Standard	ILY Library
Tier 1	1.11	1.12
Tier 2	1.52	
Tier 3	2.27	

GOALS & OBJECTIVES

2018 ACCOMPLISHMENTS

- 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) ~ The targets have not yet been met. Storage for discarded items is at capacity. The Library Board revised the Donations and Discards policy in September 2018 to allow for alternate methods of disposing of discarded library materials in order to address the issue.
- 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) ~ The Library Marketing Committee worked with the City Manager, the Finance Director, the City Planner, and the Executive Director of the Community Development Authority to create a Request for Proposal for a potential partnership with a developer to create an expanded library space as part of a mixed-use development. Responses to the RFP are due December 7, 2018.
- 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) ~ The Library Marketing Committee worked with the City Manager, the Finance Director, the City Planner, and the Executive Director of the Community Development Authority to create a Request for Proposal for a potential partnership with a developer to create an expanded library space as part of a mixed-use development. Responses to the RFP are due December 7, 2018.
- Eliminate the temporary position created in 2013 in order to reduce operating expenses in 2018. ~ Done

2019 GOALS

- The Library will implement the new strategic plan in March 2019. The Library is working through the process of strategic planning during Fall 2018
- The Library will take action on the results of the Request for Proposal for a new private/public partnership for the Library's proposed expansion project in March 2019. The RFP was sent out in September 2018 and responses are due December 7, 2018.

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 220
LIBRARY**



LIBRARY EXPENSE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
220-55110-111	WAGES/PERMANENT	236,675	252,905	240,790	222,014	223,350	222,032
220-55110-113	WAGES/TEMPORARY	35,983	47,175	50,306	20,620	-	-
220-55110-114	WAGES/PART-TIME	182,047	158,380	179,262	215,345	195,591	218,843
220-55110-117	LONGEVITY	5,382	4,535	3,000	2,500	2,650	2,000
220-55110-120	EMPLOYEE BENEFITS	118,667	124,547	139,422	135,694	135,270	128,812
220-55110-150	MEDICARE TAX/CITY SHARE	-	-	429	-	-	-
220-55110-151	SOCIAL SECURITY/CITY SHARE	-	-	100	-	-	-
220-55110-211	PROFESSIONAL DEVELOPMENT	1,298	203	1,292	1,360	1,349	1,360
220-55110-218	PROFESSIONAL SERV/CONSULTING	19,829	17,064	20,734	18,840	22,004	18,017
220-55110-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	-	-	-	328
220-55110-225	TELECOM/INTERNET/COMMUNICATIONS	10,533	8,313	7,882	8,500	10,917	13,151
220-55110-227	RENTAL EXPENSES	4,151	4,283	3,696	2,500	3,666	3,600
220-55110-242	REPAIR-MAINTENANCE-EQUIPMENT	5,366	6,585	204	5,500	-	-
220-55110-250	GROUPS MAINTENANCE	2,394	-	-	-	-	-
220-55110-310	OFFICE SUPPLIES	20,234	14,608	17,274	14,000	11,533	11,500
220-55110-313	POSTAGE	1,599	839	929	835	800	900
220-55110-319	MATERIAL RECOVERY	-	374	529	500	250	250
220-55110-320	SUBSCRIPTIONS/DUES	507	678	697	600	600	700
220-55110-321	LIBRARY BOOKS-ADULT	37,019	44,351	37,858	38,000	34,632	30,000
220-55110-322	LIBRARY BOOKS-REFERENCE	1,987	1,793	1,429	2,000	830	830
220-55110-323	LIBRARY BOOKS-JUVENILE	30,358	19,492	22,500	25,000	21,788	18,250
220-55110-324	LIBRARY PERIODICALS-ADULT	7,648	6,500	6,603	6,500	6,500	6,730
220-55110-325	LIBRARY PERIODICALS-JUVENILE	-	481	550	550	550	380
220-55110-326	AUDIO/VISUAL LIBRARY-ADULT	20,474	19,453	19,596	20,000	11,204	11,000
220-55110-327	AUDIO/VISUAL LIBRARY-JUVENILE	7,727	3,703	7,090	12,000	4,654	5,000
220-55110-328	MACHINE READABLE-ADULT	3,641	1,989	3,730	4,100	1,846	3,175
220-55110-330	TRAVEL EXPENSES	1,782	2,421	2,092	2,500	2,012	2,500
220-55110-331	PROMOTIONS/ADS-PUBLIC ED	2,393	1,588	2,716	1,750	880	927
220-55110-341	PROGRAM SUPPLIES-ADULT	1,270	1,586	3,887	2,100	5,532	5,500
220-55110-342	PROGRAM SUPPLIES-JUVENILE	356	4,606	6,505	2,100	6,200	6,200
220-55110-343	MISC SUPPLIES-ADULT	101	136	(108)	-	366	365
220-55110-344	MISC SUPPLIES-JUVENILE	-	-	31	-	-	-
220-55110-346	SPECIAL PROGRAMING-SUMMER	642	296	228	300	163	165
220-55110-348	SALES TAX EXPENSE	-	-	183	-	-	-
220-55110-350	CONTINGENCIES	-	861	209	300	536	535
220-55110-500	LIBRARY BOARD CHECKING	4,642	2,535	10,805	-	-	-
220-55110-510	LIBRARY BOARD-BUILDING CHECKS	8,543	-	-	-	-	-
220-55110-515	MM BOARD CHECKING	7,595	5,000	-	-	-	-
220-55110-810	CAPITAL EQUIPMENT	14,276	6,013	7,068	-	2,750	2,750
		795,117	763,291	799,519	766,007	708,423	715,800

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 220
LIBRARY**



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

YOUNG LIBRARY FACILITY

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
100-55111-111	SALARIES/PERMANENT	12,885	7,492	6,918	18,120	18,120	18,007
100-55111-112	SALARIES/OVERTIME	-	71	-	588	588	588
100-55111-114	WAGES/PART-TIME	293	-	733	-	225	-
100-55111-117	LONGEVITY PAY	180	180	180	180	180	180
100-55111-118	UNIFORM ALLOWANCES	95	60	63	29	50	29
100-55111-150	MEDICARE TAX/CITY SHARE	206	119	126	288	288	287
100-55111-151	SOCIAL SECURITY/CITY SHARE	879	507	537	1,232	1,232	1,225
100-55111-152	RETIREMENT	895	503	481	1,267	1,267	1,232
100-55111-153	HEALTH INSURANCE	2,060	1,874	1,522	4,235	4,235	3,412
100-55111-154	HSA-HRA CONTRIBUTIONS	-	-	-	-	-	450
100-55111-155	WORKERS COMPENSATION	496	333	337	928	928	872
100-55111-156	LIFE INSURANCE	3	3	2	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	2,686	2,805	2,817	2,800	2,800	2,800
100-55111-222	ELECTRICITY	15,088	14,179	13,562	15,000	14,000	14,000
100-55111-223	NATURAL GAS	3,800	4,028	4,024	4,000	4,000	4,000
100-55111-225	TELECOM/INTERNET/COMMUNICATION	-	-	-	-	-	-
100-55111-244	HVAC	13,452	583	393	-	500	-
100-55111-245	FACILITY IMPROVEMENTS	3,192	2,137	2,193	3,000	3,750	3,000
100-55111-246	JANITORIAL SERVICES	18,869	18,871	19,496	19,000	19,000	19,000
100-55111-355	REPAIR & SUPPLIES	3,119	2,402	3,064	2,500	2,000	2,000
	Total:	78,431	56,293	56,447	73,378	73,374	71,291

**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	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
INTERGOVERNMENTAL REVENUES							
235-43510-51	FEDERAL/STATE REIMBURSEMENT	(23,341)	-	-	-	-	-
235-43540-51	RIDE-SHARE GRANTS	161,009	132,683	144,203	143,494	154,271	128,671
	Total Intergovernmental	137,668	132,683	144,203	143,494	154,271	128,671
MISCELLANEOUS REVENUES							
235-48100-51	INTEREST INCOME	-	-	-	-	-	-
235-48600-51	REIMBURSEMENTS/DONATIONS	-	-	-	-	-	-
235-48300-51	SALE OF VEHICLES	-	-	-	-	-	-
	Total Miscellaneous Rev.	-	-	-	-	-	-
OTHER FINANCING SOURCES							
235-49290-51	TRANSFERS IN/GENERAL FUND	1,500	(1,800)	8,494	30,000	-	-
235-49300-51	FUND BALANCE APPLIED	-	-	-	-	4,400	1,829
	Total Other Financing Sources	1,500	(1,800)	8,494	30,000	4,400	1,829
		139,168	130,883	152,697	173,494	158,671	130,500

RIDE SHARE GRANT EXPENSE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
RIDE-SHARE PAYMENTS							
235-51350-295	CITY COST	139,166	130,884	119,548	143,494	128,671	130,500
235-51350-340	INNOVATION EXPRESS-CITY SHARE	-	-	-	-	-	-
235-51350-860	CAPITAL PURCHASES	-	-	-	30,000	30,000	-
		139,166	130,884	119,548	173,494	158,671	130,500

FUND BALANCE		30,389	30,388	63,537		59,137	57,308
235-34300	Net Change-Increase/(Decrease)	2	(1)	33,149	-	(4,400)	(1,829)

**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	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
MISC REVENUE							
246-48100-55	INTEREST INCOME	-	-	-	-	-	-
246-48525-55	REC BUSINESS SPONSORSHIP	-	-	-	-	-	750
246-48610-55	MISC FIELD OF DREAMS REVENUE	-	-	-	-	-	-
	Total:	-	-	-	-	-	750
OTHER FINANCIAL SOURCES							
246-49250-55	TOURNAMENT ENTRY FEES	-	36,191	25,857	40,000	54,123	50,000
246-49251-55	TFOD CONCESSION REVENUE	-	24,576	36,326	28,000	29,000	30,000
246-49252-55	FIELD OF DREAMS RENTAL	-	779	-	-	-	-
246-49300-55	FUND BALANCE APPLIED	-	-	-	(14,173)	(30,796)	(16,431)
	Total:	-	61,546	62,183	53,827	52,327	63,569
	Grand Total:	-	61,546	62,183	53,827	52,327	64,319

TREYTON'S FIELD OF DREAMS FUND EXPENSE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
246-55110-114	WAGES/PART-TIME/PERMANENT	-	17,309	28,105	27,000	27,000	27,000
246-55110-150	MEDICARE TAX/CITY SHARE	-	263	407	392	392	392
246-55110-151	SOCIAL SECURITY/CITY SHARE	-	1,125	1,740	1,674	1,674	1,674
246-55110-155	WORKERS COMPENSATION	-	798	1,234	1,261	1,261	1,253
246-55110-212	PROFESSIONAL SERVICES	-	-	-	-	-	2,000
246-55110-320	SUBSCRIPTIONS/DUES	-	-	-	-	-	-
246-55110-324	PROMOTIONS/ADS	-	-	-	-	-	-
246-55110-330	TRAVEL EXPENSES	-	-	-	-	-	-
246-55110-310	OFFICE & OPERATING SUPPLIES	-	944	4,977	5,000	-	5,000
246-55110-346	CONCESSION SUPPLY EXPENSE	-	16,013	20,369	16,000	20,000	20,000
246-55110-350	FIELD & BUILDING MAINT/REPAIRS	-	4,477	1,894	1,000	2,000	2,000
246-55110-810	CAPIAL IMPROVEMENTS	-	-	1,668	1,500	-	-
246-55110-913	GENERAL FUND TRANSFER	-	-	-	-	-	5,000
	Total:	-	40,928	60,394	53,827	52,327	64,319

FUND BALANCE	-	20,618	22,407	-	53,203	69,634
246-34300 Net Change-Increase/(Decrease)	-	20,618	1,789	-	30,796	16,431

DEPARTMENT SERVICE METRICS

GOALS & OBJECTIVES

2018 ACCOMPLISHMENTS

- Increased number of tournament teams 152 teams.
- Showed an Increase in both tournament revenue fees as well as concession revenue for the 2018.
- Aligned tournament registration fees with fiscal year of tournaments offered
- Completed a season with no rain-outs

2019 OUTLOOK

- Continue to find ways to Increase revenue by 3% from Field operations through expanded program offerings, increased concessions sales, and additional tournament fees. To be completed by the end of Q4 2019.
- Utilize a portion of existing revenues to fund Field-related work performed by the Athletic Coordinator.
- Utilize a portion of existing revenues to provide training opportunities for staff.
- 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	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
AQUATIC CTR-MEMBERSHIPS							
247-41000-55	FAMILY MEMBERSHIP REVENUE	-	121,074	240,265	150,000	155,000	160,000
247-41100-55	MONTHLY EFT REVENUE	-	-	-	100,000	100,000	100,000
247-41200-55	YOUTH MEMBERSHIP REVENUE	-	-	-	-	-	-
247-41250-55	ADULT MEMBERSHIP REVENUE	-	-	-	5,000	-	5,000
247-41300-55	SENIOR MEMBERSHIP REVENUE	-	-	-	-	-	-
247-41350-55	SILVER SNEAKERS MEMBERSHIP	-	2,130	23,465	6,000	12,000	10,000
247-41400-55	COUPLE MEMBERSHIP REVENUE	-	-	-	-	-	-
247-41500-55	COLLEGE STUDENT MEMBERSHIPS	-	1,072	1,170	2,000	2,000	1,000
	Total:	-	124,276	264,899	263,000	269,000	276,000
AQUATIC CTR-PASSES							
247-42000-55	ADULT DAY PASSES	-	25,973	73,306	90,000	86,000	90,000
247-42100-55	YOUTH DAY PASSES	-	19,169	45,272	70,000	50,000	50,000
247-42300-55	GROUP RATES	-	4,329	21,377	30,000	30,000	30,000
	Total:	-	49,472	139,954	190,000	166,000	170,000
AQUATIC CTR-CLASSES							
247-43000-55	SWIM LESSONS	-	15,219	23,710	35,000	22,000	25,000
247-43200-55	LAND FITNESS CLASSES	-	6,481	13,441	25,000	12,000	12,000
247-43300-55	WATER CLASSES	-	3,050	3,226	12,000	6,000	6,000
247-43350-55	MERMAID CLASSES	-	-	-	-	-	-
	Total:	-	24,750	40,376	72,000	40,000	43,000
AQUATIC CTR-RENTALS							
247-44000-55	MEETING ROOM RENTALS	-	1,971	2,830	3,200	2,500	3,200
247-44100-55	WHITEWATER SCHOOL DIST RENTAL	-	175	263	2,000	2,000	2,000
247-44200-55	BIRTHDAY PARTIES	-	7,889	21,313	21,000	21,000	24,000
	Total:	-	10,034	24,405	26,200	25,500	29,200

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 247
AQUATIC CENTER**



AQUATIC CENTER FUND OPERATING REVENUE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
AQUATIC CTR-OTHER INCOME							
247-45000-55	LIFE GUARD REIMB WHS	-	-	-	2,000	-	2,000
247-45050-55	DONATIONS	-	-	12,682	2,500	5,000	12,000
247-45100-55	GIFT CERTIFICATES	-	-	150	500	150	150
247-45200-55	MASSAGE	-	-	-	1,200	-	-
247-45300-55	PERSONAL TRAINING REVENUE	-	-	-	1,200	-	-
247-45400-55	CONCESSIONS STAND	-	23,455	51,385	48,000	50,000	52,000
247-45500-55	PRO-SHOP INCOME	-	1,677	3,352	3,500	4,000	4,200
247-45505-55	MISC INCOME-ONE TIME REV	-	-	1,000	-	-	-
247-45600-55	GIFT CARDS/CERTIFICATES	-	1,589	3,281	387	3,200	3,200
247-45700-55	STATE SALES TAX	-	-	50	-	-	-
	Total:	-	26,721	71,900	59,287	62,350	73,550
AQUATIC CTR-OTHER FIN SOURCES							
247-49275-55	TRANSFER IN	-	14,112	38,210	-	-	-
247-49280-55	WUSD CONTRIBUTION	-	39,000	78,000	78,000	78,000	78,000
247-49290-55	GENERAL FUND TRANSFER	-	-	78,000	78,000	78,000	78,000
247-49300-55	FUND BALANCE APPLIED	-	-	-	(42,571)	28,701	(18,154)
	Total:	-	53,112	194,210	113,429	184,701	137,846
	Total Operating Revenue:	-	288,366	735,744	723,916	747,551	729,596

AQUATIC CENTER FUND OPERATING EXPENSE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
WAC- MANAGEMENT							
247-55100-111	SALARIES/PERMANENT	-	47,875	81,051	86,348	86,348	84,178
247-55100-112	WAGES/OVERTIME	-	-	462	-	-	-
247-55100-113	WAGES/TEMPORARY	-	-	1,920	-	-	-
247-55100-150	MEDICARE TAX/CITY SHARE	-	678	1,158	1,287	1,287	1,290
247-55100-151	SOCIAL SECURITY/CITY SHARE	-	2,898	4,953	5,502	5,502	5,517
247-55100-152	RETIREMENT	-	3,094	5,295	5,785	5,785	5,514
247-55100-153	HEALTH INSURANCE	-	14,396	17,505	19,834	19,834	20,016
247-55100-154	HSA-HRA CONTRIBUTIONS	-	-	-	-	-	2,500
247-55100-155	WORKERS COMPENSATION	-	-	1,485	4,145	4,145	3,906
247-55100-156	LIFE INSURANCE	-	30	46	43	43	43
	Total:	-	68,971	113,876	122,945	122,945	122,963
WAC-FRONT DESK							
247-55150-113	WAGES/TEMPORARY	-	26,306	86,427	62,544	72,544	49,280
247-55150-150	MEDICARE TAX/CITY SHARE	-	363	1,244	907	1,007	715
247-55150-151	SOCIAL SECURITY/CITY SHARE	-	1,551	5,318	3,878	4,278	3,055
247-55150-155	WORKERS COMPENSATION	-	1,101	3,723	2,921	3,221	2,287
	Total:	-	29,321	96,749	70,249	81,049	55,337
WAC-FITNESS							
247-55200-114	WAGES/PART-TIME/PERMANENT	-	12,789	27,063	22,480	46,000	62,211
247-55200-150	MEDICARE TAX/CITY SHARE	-	177	393	326	393	902
247-55200-151	SOCIAL SECURITY/CITY SHARE	-	759	1,678	1,394	1,678	3,857
247-55200-155	WORKERS COMPENSATION	-	538	1,177	1,050	1,177	2,887
	Total:	-	14,263	30,311	25,250	49,248	69,856

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 247
AQUATIC CENTER**



AQUATIC CENTER FUND OPERATING EXPENSE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
WAC-AQUATIC							
247-55300-112	WAGES/OVERTIME	-	1,913	479	-	-	-
247-55300-114	WAGES/PART-TIME/PERMANENT	-	102,858	205,277	198,290	198,290	184,478
247-55300-150	MEDICARE TAX/CITY SHARE	-	1,454	2,979	2,875	2,875	2,675
247-55300-151	SOCIAL SECURITY/CITY SHARE	-	6,216	12,738	12,294	12,294	11,438
247-55300-155	WORKERS COMPENSATION	-	4,408	8,935	9,260	9,260	8,560
247-55300-158	UNEMPLOYMENT INSURANCE	-	-	44	-	85	-
	Total:	-	116,848	230,451	222,719	222,804	207,150
WAC-MAINTENANCE							
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	240	-	-	-
	Total:	-	148	240	-	-	-
WAC-ADMIN EXPENSES							
247-55500-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	-	-	-	328
247-55500-225	TELECOM/INTERNET/COMMUNICATION	-	2,520	4,226	3,200	3,200	4,491
247-55500-246	CLEANING & SUPPLIES	-	9,434	10,673	9,000	2,500	2,500
247-55500-310	FITNESS & OPERATING SUPPLIES	-	3,502	2,876	3,500	2,235	2,200
247-55500-320	CHAMBER DUES & EXPENSES	-	371	-	-	370	370
247-55500-343	POSTAGE	-	-	-	600	-	-
247-55500-650	CREDIT CARD PROCESSING FEES	-	-	-	3,000	-	3,000
247-55500-652	BANK CHARGES	-	-	5	5	-	-
247-55500-654	PERMITS & FEES	-	655	993	700	1,200	1,200
247-55500-656	MEMBER KEY TAGS	-	295	885	600	800	800
247-55500-658	FAMILY PARTNERSHIP PAYOUTS	-	-	14	1,000	-	-
	Total:	-	16,777	19,672	21,605	10,305	14,889
WAC-POOL EXPENSES							
247-55600-310	OFFICE & OPERATING SUPPLIES	-	579	1,004	500	1,500	1,500
247-55600-342	WSI CLASS EXPENSE	-	300	45	1,000	1,800	1,800
247-55600-344	LIFEGUARD CLASS EXPENSE	-	608	1,075	2,000	2,000	2,000
247-55600-346	GENERAL POOL MAINTENANCE	-	9,727	24,577	4,000	14,000	14,000
247-55600-348	POOL EQUIPMENT	-	-	2,504	500	2,800	2,500
247-55600-350	POOL CHEMICALS	-	9,113	19,769	15,925	18,000	18,000
	Total:	-	20,327	48,973	23,925	40,100	39,800
WAC-UTILITIES/HVAC							
247-55700-221	WATER/SEWER UTILITIES	-	12,432	35,444	21,000	30,000	30,000
247-55700-222	ELECTRIC UTILITIES	-	52,926	91,112	98,000	86,000	86,000
247-55700-223	NATURAL GAS	-	19,450	49,223	62,923	50,000	50,000
247-55700-244	HVAC SUPPLIES	-	12,838	8,111	1,000	2,000	2,000
247-55700-355	REPAIR/MAINT SUPPLIES	-	1,615	17,105	-	2,000	-
	Total:	-	99,260	200,995	182,923	170,000	168,000

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 247
AQUATIC CENTER**



AQUATIC CENTER FUND OPERATING EXPENSE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
WAC-OTHER EXPENSES							
247-55800-324	MARKETING	-	3,083	4,719	10,000	2,000	2,500
247-55800-310	OFFICE & OPERATING SUPPLIES	-	756	8,277	-	7,000	7,000
247-55800-341	JANITORIAL/CLEANING SUPPLIES	-	-	95	-	-	-
247-55800-342	CONCESSION SUPPLIES	-	17,564	39,356	41,000	40,000	40,000
247-55800-344	LAND FITNESS SPECIAL EVENTS	-	-	297	-	-	-
247-55800-346	PRO-SHOP INVENTORY	-	623	2,118	3,300	2,100	2,100
247-55800-600	SALES TAX EXPENSE	-	-	5,062	-	-	-
247-55800-913	GENERAL FUND TRANSFER	-	60	-	-	-	-
	Total:	-	22,085	59,923	54,300	51,100	51,600
	Total Operating Expenses:	-	388,000	801,190	723,916	747,551	729,596

	Total Operating Revenue:	-	288,366	735,744	723,916	747,551	729,596
	Total Operating Expenses:	-	388,000	801,190	723,916	747,551	729,596
	Total Operating Net:	-	(99,635)	(65,446)	-	(0)	0

CAPITAL REVENUE

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
247-49285-55	WUSD CAPITAL IMPROVE CONT	-	25,000	50,000	50,000	50,000	50,000
247-49295-55	GENERAL FUND CAP IMPROVE CONT	-	50,000	50,000	50,000	50,000	50,000
	Total Capital Revenue:	-	75,000	100,000	100,000	100,000	100,000

CAPITAL EXPENSES

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
247-55800-810	CAPITAL EQUIPMENT	-	145,533	995	-	-	-
247-55800-820	CAPITAL IMPROVEMENTS	-	15,170	6,805	100,000	100,000	100,000
	Total Capital Expenses:	-	160,703	7,800	100,000	100,000	100,000

	Total Capital Revenue:	-	75,000	100,000	100,000	100,000	100,000
	Total Capital Expenses:	-	160,703	7,800	100,000	100,000	100,000
	Total Capital Net:	-	(85,703)	92,200	-	-	-

FUND BALANCE

		-	(185,338)	(158,584)		(187,285)	(169,131)
247-34300	Net Change-Increase/(Decrease)	-	(185,338)	26,754	-	(0)	18,154

DEPARTMENT SERVICE METRICS

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

Whitewater Aquatic and Fitness Center	2016 Actual	2017 Actual	2018 Projected	2019 Budgeted
Active Memberships (Monthly average)	1,481	1,761	1,970	2,100

GOALS & OBJECTIVES

2018 ACCOMPLISHMENTS

- 51 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 now home for the Jay Hawks Swim Club
- Aquatic center saw increased attendance and revenues through rentals of facility.
- Expansion of services to include more health and wellness classes.
- Increase in total membership for 2nd straight year
- Addition of new fitness cycles to provide spinning class for community and members
- Replacement of Free-Motion equipment to enhance fitness center operations
- Replacement of rock wall feature for hot tub
- Replacement of 1 of 4 boilers that service the aquatic center pools and locker room.
- Eliminated cleaning service contract saving \$8,400 by having internal staff take on cleaning duties
- Hired replacement Membership Service Coordinator

2019 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 2019.
- Initiate planned sponsorship program and seek funding support through the Friends of the Aquatic Center, Whitewater Community Foundation and other group from individuals and service clubs within the community.
- Review current concession operations to identify ways to increase profit margins.
- Prioritize two-year plan to complete remaining CIP projects to balance funding amounts to best meet the needs of the facility.

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 248
PARK & REC SPECIAL REV**



**FUND TYPE
SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT
PARKS & RECREATION**

FUND DESCRIPTION

FUND 248

The Parks & Recreation Special Revenues Fund (#248) was established in 2015 to track revenues and expenditures specific to recreational programs offered by the department. This fund helps pay for staffing and other program related expenses.

- **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	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
PUBLIC CHARGES FOR SERVICE							
248-46312-55	MISC DEPT EARNINGS	(200)	-	-	-	-	-
248-46730-55	REC FEES - CLEARING ACCT	4,577	-	-	-	-	-
248-46732-55	AFTER SCHOOL PROG REVENUE	70,035	70,737	74,093	72,000	72,000	72,000
248-46733-55	SUMMER CAMP	4,501	15,868	21,906	22,000	15,000	22,000
248-46734-55	DANCE REVENUE	9,102	8,032	8,058	9,000	9,000	9,000
248-46736-55	INSTRUCTION REVENUE	2,493	2,778	3,770	3,200	3,200	3,200
248-46737-55	CLUB BASKETBALL REVENUE	-	-	6,669	-	354	-
248-46738-55	SPORTS REVENUE	54,305	60,877	48,304	62,000	48,000	62,000
248-46739-55	SWL BASKETBALL LEAGUE	-	-	9,925	10,000	12,057	14,000
248-46740-55	CONTRACTUAL GYMNASTICS	4,978	5,289	5,717	6,000	7,000	7,000
248-46742-55	CONTRACTUAL ZUMBA	2,114	-	-	-	-	-
	Total Public Charges for Service	151,906	163,580	178,442	184,200	166,611	189,200
SPONSORSHIP & DONATIONS							
248-48100-55	INTEREST INCOME	-	-	-	-	-	-
248-48525-55	REC BUSINESS SPONSORSHIP	5,462	8,400	4,150	7,500	2,000	2,000
248-48600-55	MISC REVENUE-SPONSORSHIP	1,950	-	-	-	-	-
248-48610-55	FIELD OF DREAMS REVENUE	563	-	-	-	-	-
	Total Sponsorships & Donations	7,975	8,400	4,150	7,500	2,000	2,000
TOURNAMENT & CONCESSION OPERATION							
248-49250-55	TOURNAMENT ENTRY FEES	18,941	-	(325)	-	-	-
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	-	-	-	(5,521)	19,893	(25)
	Total Tourn & Concession Ops	44,635	-	7,536	(5,521)	19,893	(25)
	248 - Park & Rec Spec Rev	204,516	171,980	190,128	186,179	188,504	191,175

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 248
PARK & REC SPECIAL REV**



PARK & REC SPECIAL REVENUE FUND EXPENSE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
248-55110-114	WAGES/PART-TIME/PERMANENT	85,010	65,492	71,836	85,763	85,763	85,763
248-55110-150	MEDICARE TAX/CITY SHARE	1,232	941	1,066	1,244	1,244	1,244
248-55110-151	SOCIAL SECURITY/CITY SHARE	5,269	4,022	4,559	5,317	5,317	5,317
248-55110-155	WORKERS COMPENSATION	2,999	2,885	3,195	4,005	4,005	3,979
248-55110-211	PROFESSIONAL DEVELOPMENT	-	150	835	-	-	-
248-55110-212	PROFESSIONAL SERVICES	-	-	-	-	-	-
248-55110-310	OFFICE & OPERATING SUPPLIES	3,306	77	374	-	-	-
248-55110-320	SUBSCRIPTIONS/DUES	-	349	328	-	270	-
248-55110-324	PROMOTIONS/ADS	-	413	358	-	-	-
248-55110-342	PROGRAM SUPPLIES	64,204	-	-	-	168	-
248-55110-345	VOLUNTEER EXPENSES	-	128	-	-	-	-
248-55110-346	CONCESSION SUPPLIES	11,231	-	-	-	570	-
248-55110-347	CONTRACTUAL-ZUMBA	625	-	-	-	-	-
248-55110-400	TEE & ROOKIE BALL-SUPPLIES	-	678	765	-	-	-
248-55110-405	BASKETBALL-SUPPLIES	-	592	2,323	-	-	-
248-55110-410	CLUB BASKETBALL-SUPPLIES	-	35,066	22,558	8,400	8,400	8,400
248-55110-411	SWL CLUB BASKETBALL-SUPPLIES	-	-	8,360	-	8,491	8,500
248-55110-412	WYFL FOOTBALL-SUPPLIES	-	-	8,117	-	-	-
248-55110-415	GOLF INSTRUCTION-SUPPLIES	-	1,450	508	1,450	-	1,450
248-55110-417	VOLLEYBALL-SUPPLIES	-	-	451	-	-	-
248-55110-420	TOURNAMENT TEAMS-SUPPLIES	-	3,650	5,176	5,000	218	5,000
248-55110-425	YOUTH BASE & SOFTBALL-SUPPLIES	-	8,301	5,290	7,000	6,449	7,000
248-55110-430	START SMART SPORTS-SUPPLIES	-	518	765	800	409	800
248-55110-435	FLAG FOOTBALL-SUPPLIES	-	1,528	1,792	1,000	1,000	1,000
248-55110-440	TACKLE FOOTBALL-SUPPLIES	-	8,345	-	9,000	9,000	9,000
248-55110-445	ADULT SOFTBALL-SUPPLIES	-	-	235	-	-	-
248-55110-450	DANCE-SUPPLIES	-	546	1,695	1,600	1,600	1,600
248-55110-455	TAE KWON DO-SUPPLIES	-	-	484	100	100	100
248-55110-460	GYMNASTICS-SUPPLIES	-	1,084	-	1,200	1,200	1,200
248-55110-462	FISHING SUPPLIES	-	33	72	-	-	-
248-55110-470	SUMMER CAMP-SUPPLIES	-	2,670	3,072	2,600	2,600	2,600
248-55110-475	AFTER SCHOOL-SUPPLIES	-	14,392	14,868	12,000	12,000	12,000
248-55110-476	SUMMER SPORTS CAMP SUPPLIES	-	-	-	-	-	-
248-55110-485	TENNIS-SUPPLIES	-	1,872	636	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	38,000	38,000	34,521
	Total:	194,401	190,043	188,734	186,179	188,504	191,175

FUND BALANCE		18,453	390	1,784		(18,109)	(18,084)
248-34300	Net Change-Increase/(Decrease)	10,115	(18,063)	1,394	-	(19,893)	25

**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	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
452-48100-57	INTEREST INCOME	106	70	86	10	50	-
452-48400-57	INS. CLAIMS RECOVERY	200	-	-	-	-	-
452-48500-57	DONATIONS	19	15	13	-	-	-
452-49300-57	FUND BALANCE APPLIED	-	-	-	(10)	9,735	-
	Total:	325	85	98	-	9,785	-

BIRGE FOUNTAIN RESTORATION EXPENSE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
452-57500-820	RESTORATION OF FOUNTAIN	324	4,025	6,157	-	9,785	-
	Total:	324	4,025	6,157	-	9,785	-

FUND BALANCE		20,081	16,141	10,083		348	348
452-34300	Net Change-Increase/(Decrease)	1	(3,940)	(6,058)	-	(9,735)	-

**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	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
INTERGOVERNMENTAL REVENUES							
459-43355-57	TRANSFER IN-OTHER FUNDS	-	-	-	-	-	-
459-43510-57	FEDERAL/STATE GRANT	-	-	-	-	-	-
	Total Intergovernmental	-	-	-	-	-	-
MISCELLANEOUS REVENUES							
459-48100-57	INTEREST INCOME	-	-	-	-	-	-
459-48545-57	DONATIONS	-	-	-	-	-	-
459-48600-57	BID DOC FEE-DEPOT	-	-	-	-	-	-
	Total Miscellaneous Rev.	-	-	-	-	-	-
OTHER FINANCING SOURCES							
459-49300-57	FUND BALANCE APPLIED	-	-	-	5,000	5,000	-
	Total Other Financing Sources	-	-	-	5,000	5,000	-
	Total:	-	-	-	5,000	5,000	-

DEPOT RESTORATION EXPENSE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
459-57500-212	ADMIN/LEGAL	-	-	-	-	-	-
459-57500-650	TRANSFER OUT	-	-	-	-	-	-
459-57500-820	CONSTRUCTION	-	-	-	5,000	5,000	-
459-57500-821	DESIGN/ENGINEERING	-	-	-	-	-	-
459-57500-822	CONSTRUCTION ADMINISTRATION	-	-	-	-	-	-
459-57500-830	CONTINGENCIES	-	-	-	-	-	-
	Total:	-	-	-	5,000	5,000	-

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

**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	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
MISCELLANEOUS REVENUES							
810-48100-52	INTEREST INCOME	1,353	740	1,503	1,100	1,419	1,500
810-48500-52	DONATIONS	-	-	-	-	-	-
810-48605-52	RENTAL INCOME-CROP LEASES	-	1,340	-	-	-	-
	Total Miscellaneous Revenues	1,353	2,080	1,503	1,100	1,419	1,500
OTHER FINANCING SOURCES							
810-49300-52	FUND BALANCE APPLIED	-	-	-	3,900	1,671	4,500
	Total Other Financing Sources	-	-	-	3,900	1,671	4,500
	Grand Total:	1,353	2,080	1,503	5,000	3,090	6,000

RESCUE SQUAD EQUIPMENT & EDUCATION FUND REVENUE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
810-52280-211	TRAINING-EMT-ADVANCED	9,195	9,555	6,131	5,000	2,500	5,000
810-52280-810	LIFE SAVING EQUIPMENT OUTLAY	21,275	34,928	5,001	-	590	1,000
	Total:	30,470	44,483	11,132	5,000	3,090	6,000

FUND BALANCE		217,503	175,100	165,471		163,800	159,300
810-34300	Net Change-Increase/(Decrease)	(29,117)	(42,402)	(9,629)	-	(1,671)	(4,500)

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. Membership dues for Whitewater totaled \$5,000 in 2018. The RRSG typically hires a consultant to assist in administering the program which currently includes outreach on social media, in newspapers, at community festivals and at local schools. Training for member communities is also conducted by professional firms.

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

ROCK RIVER STORMWATER GROUP FUND REVENUE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
PUBLIC CHARGES FOR SVCS							
820-46600-52	MEMBERSHIP DUES	41,402	37,000	37,000	37,000	37,000	37,000
820-46620-52	DNR GRANT INCOME	-	11,251	13,718	-	-	-
	Total Public Chgs for Svcs	41,402	48,251	50,718	37,000	37,000	37,000
MISCELLANEOUS REVENUES							
820-48100-52	INTEREST INCOME	35	74	282	350	1,000	500
	Total Miscellaneous Rev.	35	74	282	350	1,000	500
OTHER FINANCING SOURCES							
820-49290-00	TRANSFER IN	-	-	-	-	-	-
820-49300-52	FUND BALANCE APPLIED	-	-	-	(10,950)	(11,600)	(11,100)
	Total Other Financing Sources	-	-	-	(10,950)	(11,600)	(11,100)
		41,437	48,325	51,000	26,400	26,400	26,400

ROCK RIVER STORMWATER GROUP FUND EXPENSE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
820-52200-219	PROFESSIONAL SERVICES	66,303	20,319	23,299	26,400	26,400	26,400
820-52200-310	OFFICE & OPERATING SUPPLIES	-	-	-	-	-	-
820-52290-820	CAPITAL IMPROVEMENTS	-	-	-	-	-	-
		66,303	20,319	23,299	26,400	26,400	26,400

FUND BALANCE		1,546	29,552	57,253		68,853	79,953
820-34300	Net Change-Increase/(Decrease)	(24,866)	28,006	27,701	-	11,600	11,100

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 920
INNOVATION CENTER**



**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	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
MISCELLANEOUS REVENUES							
920-48410-56	INT. INCOME--DROULLARD MEM	12	26	43	27	124	56
920-48500-56	DONATIONS-BENEVITY IMPACT FD	835	-	-	-	-	
920-48510-56	DONATIONS-DROULLARD MEN	-	650	2,750	9,663	1,500	
920-48530-56	WE PAY-PROGRAMS & EVENTS	-	311	27	-	-	
920-48600-56	MISC INCOME	15	500	100	13,310	-	
920-48605-56	AFFILIATE FEE-RED HIVE HONEY	-	300	300	-	-	
920-48615-56	VIRTUAL CLIENT-MONTHLY FEE	800	4,050	650	-	-	
920-48620-56	FACILITY RENTAL REVENUE	760	625	1,319	1,200	863	600
920-48621-56	RENT - FUTURE CLIENTS	-	-	-	-	-	2,546
920-48627-56	RENT-REPLIPART LLC	-	-	-	-	900	1,800
920-48630-56	RENT-TESCH GLOBAL	-	-	-	-	-	600
920-48631-56	RENT-CESA #2	74,250	81,000	83,750	83,750	84,000	84,000
920-48632-56	RENT-JEDI	10,858	11,181	11,318	11,308	11,328	11,328
920-48633-56	RENT-BLACKTHORNE CAPITAL LLC	51,744	45,896	37,444	34,680	34,680	34,680
920-48635-56	RENT-THERMODATA-#118/120	14,238	16,720	-	-	-	
920-48636-56	RENT-I-BUTTON	29,314	39,314	41,975	41,975	41,975	41,975
920-48637-56	RENT-EDVIEWRATE	6,000	-	-	-	-	
920-48638-56	RENT-SOLOMO	2,500	-	-	-	-	
920-48639-56	RENT-MEEPER	3,500	100	1,100	1,200	1,200	
920-48640-56	RENT-REIMER SYSTEMS	2,625	2,850	1,800	1,800	1,800	900
920-48641-56	RENT-BIO-CHAR	1,750	1,800	1,800	1,800	900	
920-48642-56	RENT-RECREATIONAL RENTALZ	-	-	-	-	900	
920-48643-56	RENT-SLIPSTREAM-UWW	-	-	1,800	1,800	1,800	1,800
920-48644-56	RENT-EXTENDED CARE	10,680	9,790	2,540	1,200	1,800	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	900

A

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 920
INNOVATION CENTER**



INNOVATION CENTER OPERATIONS FUND REVENUE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
920-48647-56	RENT-INSTITUTIONAL MGNT,LLC	1,200	1,800	-	-	-	
920-48649-56	RENT-DE GRAFF & ASSOCIATES	700	1,200	1,750	1,800	1,800	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	600	600	-	
920-48653-56	RENT-SCANALYTICS	450	1,800	1,800	1,800	1,800	900
920-48654-56	RENT- FINE FOOD CULTURE	-	800	1,200	1,200	1,200	1,200
920-48655-56	RENT- EARL T HUMPHREY	-	800	1,200	1,200	1,200	1,200
920-48656-56	RENT- LEXXICON STUDIOS	-	1,050	1,650	-	-	
920-48657-56	RENT- ICTECT/PRADEEP JAIN	-	1,050	1,050	-	-	
920-48658-56	RENT- POLCO/NICK MASTRONARDI	-	3,150	5,400	1,800	5,400	1,800
920-48659-56	RENT-BLACKLINE CONSULTING	-	1,200	1,800	1,800	450	
920-48660-56	RENT-ADVANTAGE MEDIA	-	800	700	-	-	
920-48661-56	RENT-BLUE LINE BATTERIES	-	300	8,700	19,800	19,800	19,800
920-48662-56	RENT-KALIBER IMAGING	-	-	1,650	1,200	1,200	
920-48663-56	RENT-	-	-	-	-	-	525
920-48664-56	RENT-GENEVA SUPPLY	-	-	-	-	-	7,740
920-48665-56	RENT-LAKEHOUSELIFESTYLE.COM	-	-	1,100	1,200	1,200	1,200
920-48667-56	RENT-KAPREP RENT	-	-	1,800	1,800	900	
920-48668-56	RENT-RADOM CORP RENT	-	-	1,200	1,200	100	
920-48669-56	RENT-IBUTTONLINK LAB	-	-	4,125	4,500	4,500	4,500
920-48670-56	RENT-CLASSMUNITY	-	-	1,100	1,200	1,200	600
920-48671-56	RENT-IDP INTERACTIVE DEGREE	-	-	1,050	750	600	
920-48672-56	RENT-IRON FORGE DEVEL LLC	-	-	-	-	1,800	1,800
920-48673-56	RENT-KREATIVE SOLUTIONS	-	-	-	-	975	1,800
920-48674-56	RENT - WHITEWATER GROCERY COO	-	-	-	-	4,725	5,400
	Total Miscellaneous Revenues	215,279	233,812	228,391	247,363	235,206	232,650
OTHER FINANCING SOURCES							
920-49200-56	IN-KIND CITY / INSURANCE	5,607	6,510	5,618	5,618		5,618
920-49202-56	IN-KIND CITY / FINANCE/ADMIN	8,004	8,400	12,756	10,800	12,756	12,756
920-49205-56	IN-KIND CITY / GROUNDS-DPW	8,004	8,400	12,756	10,800	12,756	12,756
920-49215-56	IN-KIND CITY / BUILDING MAINT	8,004	8,400	12,756	10,800	12,756	12,756
920-49300-56	FUND BALANCE APPLIED	-	-	-	(5,663)	(103,618)	
920-49305-56	TRANSFER FROM FUND 100	-	-	-	26,000		27,680
920-49410-56	IN-KIND UNIV / MANAGER SUPPORT	519,716	315,148	309,679	345,540	345,540	360,399
920-49415-56	IN-KIND UNIV / TECH SUPPORT	-	-	-	-		
	Total Other Financing Sources	549,335	346,858	353,565	403,895	280,190	431,965
	Grand Total:	764,614	580,671	581,956	651,258	515,396	664,615

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 920
INNOVATION CENTER**



INNOVATION CENTER OPERATIONS FUND EXPENSE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
920-56500-212	LEGAL SERVICES	-	3,356	10	1,200	720	-
920-56500-215	PROFESSIONAL SERVICES	-	-	-	500	-	500
920-56500-221	UTILITIES-CITY-H2O/SEWER/STORM	4,952	4,101	5,342	5,500	5,553	6,600
920-56500-222	ELECTRIC UTILITIES	49,781	59,915	55,489	60,000	61,046	62,000
920-56500-225	TELECOM/INTERNET/COMMUNICATION	3,944	3,534	3,775	3,800	6,485	9,080
920-56500-226	MEDIA-MONTHLY	1,526	1,473	1,844	1,400	1,584	1,500
920-56500-243	CONTRACT-PREVENTIVE MAINT	-	2,393	1,323	4,200	3,323	4,200
920-56500-245	BUILDING MAINTENANCE	20,245	5,832	4,047	10,000	1,393	10,000
920-56500-246	JANITORIAL SERVICES	10,515	16,820	15,624	18,000	11,718	18,000
920-56500-250	BLDG MAINT SUPPLIES	6,745	9,237	13,030	11,500	12,712	16,000
920-56500-294	GROUNDS MAINTENANCE/SNOW/ICE	7,650	6,450	5,750	8,000	7,613	8,000
920-56500-310	OFFICE & OPERATING SUPPLIES	-	105	172	500	-	500
920-56500-311	POSTAGE	-	200	-	500	22	250
920-56500-323	MARKETING EXPENSES	9,590	13,708	14,785	14,000	9,862	14,000
920-56500-341	MISC EXPENSE	1,587	78	640	4,500	783	500
920-56500-500	IN-KIND INS EXPENSE-BLDG	5,607	6,510	5,618	5,618	-	5,618
920-56500-502	IN-KIND EXP CITY / FIN-ADMIN	8,004	8,400	12,756	10,800	12,756	12,756
920-56500-505	IN-KIND EXP CITY / GROUNDSDP	8,004	8,400	12,756	10,800	12,756	12,756
920-56500-515	IN-KIND EXP CITY / BLD MAINT	8,004	8,400	12,756	10,800	12,756	12,756
920-56500-520	IN-KIND EXP UNIV / MANAGE SVCS	519,716	315,148	309,679	345,540	345,540	360,399
920-56500-650	TRANSFER-PILOT-TID#4	92,500	92,500	92,500	92,500	-	92,500
920-56500-660	RENT-PASSTHRU-UWW	-	-	5,400	21,600	8,775	11,700
920-56500-820	CAPITAL OUTLAY/REPAIR	-	-	-	10,000	-	5,000
	DROULLARD Fund Donation & Int. Income						
	Total:	758,370	566,560	573,296	651,258	515,396	664,615

FUND BALANCE		20,065	34,176	42,836		146,454	146,454
920-34300	Net Change-Increase/(Decrease	6,244	14,111	8,660	-	103,618	-
920-34100							

Notes:

DEBT SERVICE FUND

FUND 300 SUMMARY



DEBT CAPACITY

Wisconsin State Statute restricts the amount of debt municipalities may incur to 5% of the Equalized Value of the taxable property within their borders. In 2018, the total Equalized value of property in Whitewater was \$666,391,100, an increase of \$19,616,100 from 2017 values. This permits the City to incur \$33,319,555 of General Obligation debt. The City's actual unpaid General Obligation Debt as of 12/31/2018 totals \$20,032,370 or 60% of the maximum permitted by law. To preserve financial flexibility and a strong credit profile, the City has established guidelines to further limit debt levels to 70% of the legal limit (equates to 3.5% of Equalized Value). Under this more restrictive Guideline, the City retains approximately \$3,291,319 of additional debt capacity as of 12/31/2018.

DEBT SERVICE SUMMARY – DEBT PAYMENTS DUE IN 2019

Year	Loan Name	Orig Date	DNR #	Fund	Orig Issue	Fund Portion	Payor	Rate	GL Account Numbers		January		February		March		April		May		June		July		August		September		October		November		December		Total P&I		
									Principle	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest	Prin	Interest		Prin	Interest
2010	GO BAB	10/12/2010		General Fund	2,110,000	870,000	Associated	2.84	300.58000.671	300.58000.671					11,461.25											75,000.00	11,461.25									97,922.50	
2010	GO BAB	10/12/2010		TID #4	2,110,000	950,000	Associated	2.8219	300.58000.673	300.58000.673					21,195.00											20,000.00	2,968.75									42,390.00	
2010	GO BAB	10/12/2010		TID #6	2,110,000	290,000	Associated	2.84	300.58000.672	300.58000.672					2,968.75																					25,937.50	
						2,110,000									35,625.00																						
2010	Clean Water Fund		4558-03	Sewer	2,218,197	2,218,197	WI Env Imp Fund	2.91	620.62810.610	620.62810.620								142,812.13	26,490.72																	193,715.66	
2010	GO Com Dev Bonds	02/09/2010		TID #4	3,290,000	3,290,000	Associated	3.47	300.58000.668	300.58000.668																										317,630.00	
2010	GO Refunding	09/01/2010		TID #4	5,000,000	4,105,000	DTC	2.1819	300.58000.675	300.58000.675																690,000.00	20,137.50									730,275.00	
2011	Water Revenue			Water	940,000	940,000	Associated	3.44	610.61950.610	610.61950.620																										80,475.00	
	Clean Water Fund		4558-04	Sewer	633,078	633,078	WI Env Imp Fund	2.4	620.62810.610	620.62810.620									29,732.36	5,368.61																40,112.80	
2012	GO Corp Pulp Bonds	05/17/2012		General Fund	5,475,000	5,020,000	Associated	2.5788	300.58000.677	300.58000.677																260,000.00	48,025.00									358,050.00	
2012	GO Corp Pulp Bonds	05/17/2012		Stormwater	5,475,000	455,000	Associated	2.5788	630.63300.610	630.63300.610																	20,000.00	4,732.50								29,465.00	
2012	Water Sys Rev Bonds	05/17/2012		Water	855,000	855,000	Associated	2.4637	610.61950.610	610.61950.620																										68,831.26	
2012	Sewer Sys Rev Bonds	05/17/2012		Sewer	1,485,000	1,485,000	Associated	2.3043	620.62810.610	620.62810.620																										116,135.00	
2014	GO Corp Pulp Bonds	06/10/2014		General Fund	4,280,000	2,645,000	Associated	2014	300.58000.678	300.58000.678																	140,000.00	26,920.00								193,840.00	
2014	GO Corp Pulp Bonds	06/10/2014		Water	4,280,000	505,000	Associated	2014	610.61950.610	610.61950.620																	30,000.00	4,581.25								39,162.50	
2014	GO Corp Pulp Bonds	06/10/2014		Sewer	4,280,000	225,000	Associated	2014	620.62810.610	620.62810.620																	15,000.00	1,953.75								18,907.50	
2014	GO Corp Pulp Bonds	06/10/2014		Stormwater	4,280,000	995,000	Associated	2014	630.63300.610	630.63300.610																	55,000.00	8,117.50								71,235.00	
2017	GO Bond-Comm Bk			General Fund	143,500	143,500		2.46	300.58000.681	300.58000.681																										30,674.50	
2017	GO Bond-1st Citizens			General Fund	143,500	143,500		2.45	300.58000.682	300.58000.682																											30,853.15
2017	Clean Water #4558-02		4558-02	Sewer	21,605,138	21,605,138	WI Env Imp Fund	2.275	620.62810.610	620.62810.620																											1,534,674.27
2018	GO Corp Pulp Bonds	04/11/2018		General Fund	6,540,000	2,535,000			300.58000.679	300.58000.679																											86,737.50
2018	GO Corp Pulp Bonds	04/11/2018		Water	6,540,000	1,850,000			610.61950.610	610.61950.620																	65,000.00	33,375.00								131,750.00	
2018	GO Corp Pulp Bonds	04/11/2018		Sewer	6,540,000	1,355,000			620.62810.610	620.62810.620																	30,000.00	14,287.50								49,562.50	
2018	GO Corp Pulp Bonds	04/11/2018		Stormwater	6,540,000	800,000			630.63300.610	630.63300.610																										58,575.00	
2019	GO Corp Pulp Notes	XXXXX2019		General Fund	606,000	606,000			300.58000.679	300.58000.679																										74,121.94	
				Grand Total	4,421,233.56																															4,421,233.56	
				General Fund & TIDs	1,914,510.15																															1,425,981.40	
				Water	320,218.78																															210,000.00	
				Sewer	1,953,107.73																															1,337,704.32	
				Stormwater	159,275.00																															110,215.76	
																																			615,403.41		
																																			54,275.00		
																																			1,265,425.92		

DEBT SERVICE FUNDS

**FUND 300
REVENUES & EXPENDITURES**



**FUND TYPE
DEBT SERVICE**

**ASSOCIATED DEPARTMENT
FINANCE**

FUND DESCRIPTION

FUND 300

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

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

DEBT SERVICE FUND REVENUE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
300-41110-00	Local Property Taxes	571,760	597,725	754,393	650,072	650,072	818,822
300-48100-00	Interest Income	905	1,715	3,035	1,600	2,095	6,464
300-49120-00	Notes Payable-Bond Proceeds	-	-	-	1,257,957	1,257,757	-
300-49240-00	TIF Transfer	2,052,396	2,419,908	2,335,260	1,059,449	1,390,245	1,116,233
300-49290-00	Transfer From General Fund	-	-	-	64,776	64,776	-
300-49300-00	Fund Balance Applied	-	-	-	496,542	126,494	49,038
	Total Revenue	2,625,061	3,019,347	3,092,688	3,530,396	3,491,439	1,990,557

DEBT SERVICE FUND EXPENSE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
300-58000-661	05 Note- GO-3.3mm-TID #4--3.5537%	512,820	-	-	-	-	-
300-58000-663	08 GO-5.0mm-TID #4--3.596%--P & I	933,250	941,938	944,125	-	-	-
300-58000-667	09 GO SWIM-1.005--2.133%-GENLSP	-	144,200	-	-	-	-
300-58000-668	10 Taxable-BAB-3.290mm-3.47%-TID #4	272,057	273,388	322,280	320,280	320,280	317,630
300-58000-669	10 GO-2.135-290k-2.84%-GEN/TAX	108,199	42,160	41,080	-	-	-
300-58000-670	10 GO REF-855k--2.1819%-GENLSP	137,363	-	-	-	-	-
300-58000-671	10 GO BAB--870k--2.84%--GEN/TAX	58,894	33,385	73,081	95,198	86,960	97,923
300-58000-672	10 GO BAB-290k-2.84%--TID # 6	25,395	25,176	27,178	26,588	26,588	25,938
300-58000-673	10 GO BAB-950k-2.84%-TID # 4	28,841	28,522	42,390	42,390	42,390	42,390
300-58000-674	2010 GO-2.135-1.210k-2.08%-TID # 4	161,015	87,295	-	-	-	-
300-58000-675	10 GO REF-4.105mm-2.18%-TID # 4	102,188	997,188	999,288	1,000,988	1,000,988	730,275
300-58000-677	12 GO-5.475mm-5.020mm-GEN/TAX	360,003	341,050	446,550	444,850	444,850	358,050
300-58000-678	14 GO-4.280m-2.645m-GEN/TAX	-	172,305	171,480	200,580	200,580	193,840
300-58000-679	17-Note 1.350 .91% COMM BK	-	-	4,467	633,446	633,446	-
300-58000-680	17-Note 1.350 1.43% 1ST CIT BK	-	-	8,996	637,975	637,975	-
300-58000-681	17 GO NOTE .1435 1ST CIT AMBUL	-	-	-	30,875	30,875	30,853
300-58000-682	17 GO NOTE .1435 COMM BK AMBUL	-	-	-	30,853	30,853	30,875
300-58000-683	2018A GO CORP BOND-6.54M-P&I	-	-	-	64,776	33,731	86,738
300-58000-684	2019A GO CORP Note - 606K	-	-	-	-	-	74,122
300-58000-900	Bond Issue Expenses	1,652	1,652	1,988	1,600	1,925	1,925
300-58000-911	TRANSFERS IN/OUT OTHER FDS	-	-	330,796	-	-	-
	Total Debt Service	2,701,676	3,088,258	3,413,698	3,530,396	3,491,439	1,990,557

FUND BALANCE		565,452	496,542	175,532		49,038	0
300-34300	Net Change-Increase/(Decrease)	(76,615)	(68,910)	(321,009)	-	-	
300-34301			(68,910)	(321,009)			

DEBT SERVICE FUNDS

FUND 300 AMORTIZATION SCHEDULES



GENERAL FUND DEBT SERVICE

GENERAL TAX LEVY				GENERAL TAX LEVY				GENERAL TAX LEVY				2017 GO Bond-Commercial Bank				2017 GO Bond-1st Citizens St Bank				2018 GO Corp Bond Series 2018A				2019 GO Corp Note 2019A				Debt Service Requirement				
2010 G.O. Refunding (401210)				2012 G.O. Refunding (401712)				2014 G.O. Bonds (66102014)				2017 GO Bond-Commercial Bank				2017 GO Bond-1st Citizens St Bank				2018 GO Corp Bond Series 2018A				2019 GO Corp Note 2019A								
Source Of Funding: Gen Fund				Source Of Funding: Gen Fund				Source Of Funding: Gen Fund				Source Of Funding:				Source Of Funding:				Original Issue: 6,540,000 - Int %				Original Issue: 606,000 - Int % 4%								
Original Issue: \$2,110,000; Int 2.84 (TIC-NET)				Original Issue: \$5,475,000; Int 2.5788%				Original Issue: \$4,280,000; Int 2.367(TIC)				Original Issue: 143,500; Int 2.46%				Original Issue: 143,500; Int 2.45%				Original Issue: 6,540,000 - Int %				Original Issue: 606,000 - Int % 4%								
General Fund Portion: \$276,000				General Fund Portion: \$9,020,000 - 918%				General Fund Portion: \$2,845,000 - 91%				General Fund Portion: \$143,500				General Fund Portion: \$143,500				General Fund Portion: \$2,330,000				General Fund Portion: \$606,000								
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	Rebate	Total				
3/1/19	75,000.00	11,461.25	8,229.18	3/1/19	260,000.00	49,025.00	49,025.00	3/1/19	140,000.00	26,920.00	26,920.00	2/15/19	27,887.26	2,887.24	30,874.50	2/15/19	27,994.14	2,859.01	30,853.15	3/1/2019	43,368.75	43,368.75	3/1/2019	24,940.97	12,120.00	37,060.97	2019	591,362.16	291,037.43	(6,464.15)	885,935.45	
3/1/20	10,092.50	(2,846.09)	7,246.42	3/1/20	265,000.00	46,425.00	46,425.00	3/1/20	140,000.00	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	3/1/2020	65,000.00	43,368.75	108,368.75	3/1/2020	26,467.56	10,993.41	37,460.97	2020	654,791.91	277,580.18	(5,662.17)	926,699.92
3/1/21	75,000.00	8,648.75	8,209.80	3/1/21	270,000.00	43,775.00	43,775.00	3/1/21	145,000.00	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	3/1/2021	65,000.00	42,393.75	107,393.75	3/1/2021	27,536.85	9,524.12	37,060.97	2021	668,318.11	261,526.49	(4,877.90)	924,966.70
3/1/22	80,000.00	7,167.50	5,146.27	3/1/22	275,000.00	40,737.50	40,737.50	3/1/22	150,000.00	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	30,854.14	3/1/2022	60,000.00	41,093.75	101,093.75	3/1/2022	28,008.58	8,973.59	37,060.97	2022	681,574.94	243,477.21	(4,042.47)	921,499.68
3/1/23	85,000.00	5,567.50	3,997.47	3/1/23	280,000.00	37,643.75	37,643.75	3/1/23	150,000.00	21,802.50	21,802.50	3/1/23	31,782.50	3,493.75	35,276.25	3/1/2023	39,593.75	39,593.75	79,187.50	3/1/2023	29,222.32	7,838.65	37,060.97	2023	694,023.99	224,307.85	(3,140.07)	915,196.87				
3/1/24	85,000.00	3,782.50	2,715.84	3/1/24	290,000.00	34,483.75	34,483.75	3/1/24	150,000.00	20,152.50	20,152.50	3/1/24	34,483.75	3,493.75	37,977.50	3/1/2024	36,593.75	36,593.75	73,187.50	3/1/2024	30,402.50	6,658.07	37,060.97	2024	707,413.87	202,753.07	(2,133.33)	902,033.61				
3/1/25	85,000.00	3,782.50	1,068.67	3/1/25	295,000.00	34,483.75	34,483.75	3/1/25	150,000.00	20,152.50	20,152.50	3/1/25	34,483.75	3,493.75	37,977.50	3/1/2025	36,593.75	36,593.75	73,187.50	3/1/2025	31,631.18	5,429.79	37,060.97	2025	728,894.99	181,061.95	(1,090.64)	908,866.31				
3/1/26	85,000.00	1,933.75	(545.32)	3/1/26	300,000.00	27,838.75	27,838.75	3/1/26	150,000.00	18,408.75	18,408.75	3/1/26	34,483.75	3,493.75	37,977.50	3/1/2026	33,843.75	33,843.75	67,687.50	3/1/2026	32,263.81	4,797.17	37,060.97	2026	751,476.35	160,988.10	0.00	912,464.44				
3/1/27	85,000.00	1,933.75	(545.32)	3/1/27	305,000.00	24,238.75	24,238.75	3/1/27	150,000.00	16,988.75	16,988.75	3/1/27	34,483.75	3,493.75	37,977.50	3/1/2027	33,843.75	33,843.75	67,687.50	3/1/2027	34,238.61	2,822.36	37,060.97	2027	774,161.99	141,284.95	0.00	915,446.94				
3/1/28	85,000.00	1,933.75	(545.32)	3/1/28	310,000.00	20,426.25	20,426.25	3/1/28	160,000.00	4,680.00	4,680.00	3/1/28	34,483.75	3,493.75	37,977.50	3/1/2028	33,843.75	33,843.75	67,687.50	3/1/2028	35,621.85	1,439.12	37,060.97	2028	796,566.13	120,065.81	0.00	877,021.94				
3/1/29	85,000.00	1,933.75	(545.32)	3/1/29	315,000.00	16,311.25	16,311.25	3/1/29	160,000.00	2,400.00	2,400.00	3/1/29	34,483.75	3,493.75	37,977.50	3/1/2029	30,693.75	30,693.75	61,387.50	3/1/2029	36,334.29	726.69	37,060.97	2029	828,000.00	98,850.00	0.00	793,850.00				
3/1/30	85,000.00	1,933.75	(545.32)	3/1/30	320,000.00	11,950.00	11,950.00	3/1/30	160,000.00	2,400.00	2,400.00	3/1/30	34,483.75	3,493.75	37,977.50	3/1/2030	210,000.00	30,693.75	240,693.75	3/1/2030	37,543.75	27,543.75	65,087.50	2030	845,000.00	77,187.50	0.00	622,187.50				
3/1/31	85,000.00	1,933.75	(545.32)	3/1/31	325,000.00	5,606.25	5,606.25	3/1/31	160,000.00	2,400.00	2,400.00	3/1/31	34,483.75	3,493.75	37,977.50	3/1/2031	210,000.00	24,131.25	234,131.25	3/1/2031	37,543.75	27,543.75	65,087.50	2031	865,000.00	69,475.00	0.00	614,475.00				
3/1/32	85,000.00	1,933.75	(545.32)	3/1/32	330,000.00	1,000.00	1,000.00	3/1/32	160,000.00	2,400.00	2,400.00	3/1/32	34,483.75	3,493.75	37,977.50	3/1/2032	210,000.00	20,718.75	229,718.75	3/1/2032	37,543.75	27,543.75	65,087.50	2032	210,000.00	41,437.50	0.00	251,437.50				
3/1/33	85,000.00	1,933.75	(545.32)	3/1/33	335,000.00	1,000.00	1,000.00	3/1/33	160,000.00	2,400.00	2,400.00	3/1/33	34,483.75	3,493.75	37,977.50	3/1/2033	210,000.00	17,306.25	227,306.25	3/1/2033	37,543.75	27,543.75	65,087.50	2033	215,000.00	34,612.50	0.00	249,612.50				
3/1/34	85,000.00	1,933.75	(545.32)	3/1/34	340,000.00	1,000.00	1,000.00	3/1/34	160,000.00	2,400.00	2,400.00	3/1/34	34,483.75	3,493.75	37,977.50	3/1/2034	215,000.00	13,812.50	228,812.50	3/1/2034	37,543.75	27,543.75	65,087.50	2034	215,000.00	27,625.00	0.00	242,625.00				
3/1/35	85,000.00	1,933.75	(545.32)	3/1/35	345,000.00	5,606.25	5,606.25	3/1/35	160,000.00	2,400.00	2,400.00	3/1/35	34,483.75	3,493.75	37,977.50	3/1/2035	215,000.00	10,318.75	225,318.75	3/1/2035	37,543.75	27,543.75	65,087.50	2035	210,000.00	20,637.50	0.00	230,637.50				
3/1/36	85,000.00	1,933.75	(545.32)	3/1/36	350,000.00	1,000.00	1,000.00	3/1/36	160,000.00	2,400.00	2,400.00	3/1/36	34,483.75	3,493.75	37,977.50	3/1/2036	215,000.00	6,906.25	221,906.25	3/1/2036	37,543.75	27,543.75	65,087.50	2036	215,000.00	13,812.50	0.00	228,812.50				
3/1/37	85,000.00	1,933.75	(545.32)	3/1/37	355,000.00	1,000.00	1,000.00	3/1/37	160,000.00	2,400.00	2,400.00	3/1/37	34,483.75	3,493.75	37,977.50	3/1/2037	215,000.00	3,412.50	218,412.50	3/1/2037	37,543.75	27,543.75	65,087.50	2037	210,000.00	6,825.00	0.00	216,825.00				
3/1/38	85,000.00	1,933.75	(545.32)	3/1/38	360,000.00	1,000.00	1,000.00	3/1/38	160,000.00	2,400.00	2,400.00	3/1/38	34,483.75	3,493.75	37,977.50	3/1/2038	215,000.00	1,018.75	216,018.75	3/1/2038	37,543.75	27,543.75	65,087.50	2038	210,000.00	135,219.42	741,219.42	10,083,369.54	2,484,545.54	(27,440.72)	12,520,474.37	
3/1/39	85,000.00	1,933.75	(545.32)	3/1/39	365,000.00	1,000.00	1,000.00	3/1/39	160,000.00	2,400.00	2,400.00	3/1/39	34,483.75	3,493.75	37,977.50	3/1/2039	215,000.00	1,018.75	216,018.75	3/1/2039	37,543.75	27,543.75	65,087.50	2039	210,000.00	135,219.42	741,219.42	10,083,369.54	2,484,545.54	(27,440.72)	12,520,474.37	
3/1/40	85,000.00	1,933.75	(545.32)	3/1/40	370,000.00	1,000.00	1,000.00	3/1/40	160,000.00	2,400.00	2,400.00	3/1/40	34,483.75	3,493.75	37,977.50	3/1/2040	215,000.00	1,018.75	216,018.75	3/1/2040	37,543.75	27,543.75	65,087.50	2040	210,000.00	135,219.42	741,219.42	10,083,369.54	2,484,545.54	(27,440.72)	12,520,474.37	
3/1/41	85,000.00	1,933.75	(545.32)	3/1/41	375,000.00	1,000.00	1,000.00	3/1/41	160,000.00	2,400.00	2,400.00	3/1/41	34,483.75	3,493.75	37,977.50	3/1/2041	215,000.00	1,018.75	216,018.75	3/1/2041	37,543.75	27,543.75	65,087.50	2041	210,000.00	135,219.42	741,219.42	10,083,369.54	2,484,545.54	(27,440.72)	12,520,474.37	
3/1/42	85,000.00	1,933.75	(545.32)	3/1/42	380,000.00	1,000.00	1,000.00	3/1/42	160,000.00	2,400.00	2,400.00	3/1/42	34,483.75	3,493.75	37,977.50	3/1/2042	215,000.00	1,018.75	216,018.75	3/1/2042	37,543.75	27,543.75	65,087.50	2042	210,000.00	135,219.42	741,219.42	10,083,369.54	2,484,545.54	(27,440.72)	12,520,474.37	
3/1/43	85,000.00	1,933.75	(545.32)	3/1/43	385,000.00	1,000.00	1,000.00	3/1/43	160,000.00	2,400.00	2,400.00	3/1/43	34,483.75	3,493.75	37,977.50	3/1/2043	215,000.00	1,018.75	216,018.75	3/1/2043	37,543.75	27,543.75	65,087.50	2043	210,000.00	135,219.42	741,219.42	10,083,369.54	2,484,545.54	(27,440.72)	12,520,474.37	
3/1/44	85,000.00	1,933.75	(545.32)	3/1/44																												

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) TID # 4 PORTION: \$4,105,000				2010 GO (BAB) -(10/12/10) Source Of Funding: TID #4 Original Issue: 2,110,000; Int 2.8219 (tic-net) TID # 4 PORTION: \$950,000									
Due Date	Principal	Interest	Rebate	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Rebate	Total	Year	Principal	Interest	Rebate	Total
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	215,295.00	(49,355.64)	1,040,939.36
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	187,717.50	(46,929.74)	1,040,787.77
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	157,202.50	(44,331.11)	432,871.40
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	142,515.00	(40,189.23)	432,325.77
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	127,060.00	(35,830.92)	431,229.08
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	110,575.00	(31,182.15)	434,392.85
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	92,822.50	(26,175.95)	436,646.56
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	73,687.50	(20,779.88)	432,907.63
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	53,042.50	(14,957.99)	433,084.52
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	31,332.50	(8,835.77)	277,496.74
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	16,032.50	(4,521.17)	276,511.34
Total	2,435,000.00	878,270.00	(247,672.14)	3,065,597.86	Total	1,400,000.00	61,575.00	1,461,575.00	Total	950,000.00	267,437.50	(75,417.38)	1,142,020.13	Total	4,785,000.00	1,207,282.50	(323,089.52)	5,669,192.99

DEBT SERVICE FUNDS

**FUND 300
AMORTIZATION SCHEDULES**



TID 6 DEBT SERVICE

TID # 6					Debt Service Requirement				
2010 GO (BAB) -(10/12/10) Source Of Funding: TID #6 Original Issue: 2,110,000; Int 2.84% (TIC-NET) TID # 6 PORTION: \$290,000									
Due Date	Principal	Interest	Rebate	Total	Year	Principal	Interest	Rebate	Total
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	2019	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	2020	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	2021	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	2022	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	2023	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	2024	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	2025	25,000.00	1,137.50	(320.78)	25,816.73
Total	145,000.00	25,222.50	(7,112.75)	163,109.76	Total	145,000.00	25,222.50	(7,112.75)	163,109.76

DEBT SERVICE FUNDS

**FUND 300
AMORTIZATION SCHEDULES**



WATER UTILITY DEBT SERVICE

WATER 2011 Water Revenue Source Of Funding: Water Original Issue: 940,000; Int 3.44%				WATER 2012 Water Revenue Source Of Funding: Water Original Issue: 855,000; Int 2.4637%				WATER 2014 GO Bond (06/10/2014) Source Of Funding: Water Original Issue: 4,280,000; Int 2.36%(TIC) Water Portion: \$510,000				WATER 2018 GO Corp Bond Series 2018A Original Issue: 6,540,000 ; Int % Water Portion: \$1,850,000				Debt Service Requirement			
Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Year	Principal	Interest	Total
4/1/19		10,237.50	10,237.50	4/1/19		6,915.63	6,915.63	3/1/19		4,581.25	4,581.25	3/1/2019		33,375.00	33,375.00				
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	9/1/2019	65,000.00	33,375.00	98,375.00	2019	210,000.00	110,218.76	320,218.76
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	3/1/2020		32,725.00	32,725.00				
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	9/1/2020	80,000.00	32,725.00	112,725.00	2020	230,000.00	105,311.26	335,311.26
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	3/1/2021		31,525.00	31,525.00				
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	9/1/2021	80,000.00	31,525.00	111,525.00	2021	240,000.00	99,015.00	339,015.00
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	3/1/2022		29,925.00	29,925.00				
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	9/1/2022	80,000.00	29,925.00	109,925.00	2022	245,000.00	91,450.00	336,450.00
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	3/1/2023		27,925.00	27,925.00				
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	9/1/2023	80,000.00	27,925.00	107,925.00	2023	250,000.00	82,875.00	332,875.00
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	3/1/2024		25,925.00	25,925.00				
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	9/1/2024	95,000.00	25,925.00	120,925.00	2024	265,000.00	73,890.00	338,890.00
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	3/1/2025		23,550.00	23,550.00				
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	9/1/2025	95,000.00	23,550.00	118,550.00	2025	270,000.00	64,137.50	334,137.50
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	3/1/2026		21,175.00	21,175.00				
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	9/1/2026	95,000.00	21,175.00	116,175.00	2026	280,000.00	53,695.00	333,695.00
				4/1/27		926.25	926.25	3/1/27		1,710.00	1,710.00	3/1/2027		18,800.00	18,800.00				
				10/1/27	65,000.00	926.25	65,926.25	9/1/27	40,000.00	1,710.00	41,710.00	9/1/2027	100,000.00	18,800.00	118,800.00	2027	205,000.00	42,872.50	247,872.50
								3/1/28		1,170.00	1,170.00	3/1/2028		17,300.00	17,300.00				
								9/1/28	40,000.00	1,170.00	41,170.00	9/1/2028	100,000.00	17,300.00	117,300.00	2028	140,000.00	36,940.00	176,940.00
								3/1/29		600.00	600.00	3/1/2029		15,800.00	15,800.00				
								9/1/29	40,000.00	600.00	40,600.00	9/1/2029	100,000.00	15,800.00	115,800.00	2029	140,000.00	32,800.00	172,800.00
												3/1/2030		14,300.00	14,300.00				
												9/1/2030	105,000.00	14,300.00	119,300.00	2030	105,000.00	28,600.00	133,600.00
												3/1/2031		12,593.75	12,593.75				
												9/1/2031	105,000.00	12,593.75	117,593.75	2031	105,000.00	25,187.50	130,187.50
												3/1/2032		10,887.50	10,887.50				
												9/1/2032	110,000.00	10,887.50	120,887.50	2032	110,000.00	21,775.00	131,775.00
												3/1/2033		9,100.00	9,100.00				
												9/1/2033	110,000.00	9,100.00	119,100.00	2033	110,000.00	18,200.00	128,200.00
												3/1/2034		7,312.50	7,312.50				
												9/1/2034	110,000.00	7,312.50	117,312.50	2034	110,000.00	14,625.00	124,625.00
												3/1/2035		5,525.00	5,525.00				
												9/1/2035	110,000.00	5,525.00	115,525.00	2035	110,000.00	11,050.00	121,050.00
												3/1/2036		3,737.50	3,737.50				
												9/1/2036	110,000.00	3,737.50	113,737.50	2036	110,000.00	7,475.00	117,475.00
												3/1/2037		1,950.00	1,950.00				
												9/1/2037	120,000.00	1,950.00	121,950.00	2037	120,000.00	3,900.00	123,900.00
Total	565,000.00	99,830.00	664,830.00	Total	545,000.00	74,125.02	619,125.02	Total	395,000.00	63,200.00	458,200.00	Total	1,850,000.00	686,862.50	2,536,862.50	Total	3,355,000.00	924,017.52	4,279,017.52

DEBT SERVICE FUNDS

**FUND 300
AMORTIZATION SCHEDULES**



STORMWATER UTILITY DEBT SERVICE

STORMWATER				STORMWATER				STORMWATER				Debt Service Requirement			
2012 G.O. Refunding (5/17/12)				2014 GO Bonds (6/10/14)				2018 GO Corp Bond Series 2018A				STORMWATER UTILITY			
Source Of Funding: Stormwater				Source Of Funding: Stormwater				Original Issue: 6,540,000 ; Int %							
Original Issue: \$5,475,000; Int 2.5788%				Original Issue: 4,280,000; Int 2.36%(TIC)				Sewer Portion: \$800,000							
Stormwater Fund Portion: \$455,000--.0831%				Stormwater Fund Portion: \$905,000--.2114%											
Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Year	Principal	Interest	Total
3/1/19		4,732.50	4,732.50	3/1/19		8,117.50	8,117.50	3/1/2019		14,287.50	14,287.50	2019	105,000.00	54,275.00	159,275.00
9/1/19	20,000.00	4,732.50	24,732.50	9/1/19	55,000.00	8,117.50	63,117.50	9/1/2019	30,000.00	14,287.50	44,287.50				
3/1/20		4,532.50	4,532.50	3/1/20		7,705.00	7,705.00	3/1/2020		13,987.50	13,987.50	2020	115,000.00	52,450.00	167,450.00
9/1/20	25,000.00	4,532.50	29,532.50	9/1/20	55,000.00	7,705.00	62,705.00	9/1/2020	35,000.00	13,987.50	48,987.50				
3/1/21		4,282.50	4,282.50	3/1/21		7,237.50	7,237.50	3/1/2021		13,462.50	13,462.50	2021	125,000.00	49,965.00	174,965.00
9/1/21	30,000.00	4,282.50	34,282.50	9/1/21	60,000.00	7,237.50	67,237.50	9/1/2021	35,000.00	13,462.50	48,462.50				
3/1/22		3,945.00	3,945.00	3/1/22		6,667.50	6,667.50	3/1/2022		12,762.50	12,762.50	2022	125,000.00	46,750.00	171,750.00
9/1/22	30,000.00	3,945.00	33,945.00	9/1/22	60,000.00	6,667.50	66,667.50	9/1/2022	35,000.00	12,762.50	47,762.50				
3/1/23		3,607.50	3,607.50	3/1/23		6,067.50	6,067.50	3/1/2023		11,887.50	11,887.50	2023	125,000.00	43,125.00	168,125.00
9/1/23	30,000.00	3,607.50	33,607.50	9/1/23	60,000.00	6,067.50	66,067.50	9/1/2023	35,000.00	11,887.50	46,887.50				
3/1/24		3,270.00	3,270.00	3/1/24		5,407.50	5,407.50	3/1/2024		11,012.50	11,012.50	2024	130,000.00	39,380.00	169,380.00
9/1/24	30,000.00	3,270.00	33,270.00	9/1/24	65,000.00	5,407.50	70,407.50	9/1/2024	35,000.00	11,012.50	46,012.50				
3/1/25		2,932.50	2,932.50	3/1/25		4,676.25	4,676.25	3/1/2025		10,137.50	10,137.50	2025	130,000.00	35,492.50	165,492.50
9/1/25	30,000.00	2,932.50	32,932.50	9/1/25	65,000.00	4,676.25	69,676.25	9/1/2025	35,000.00	10,137.50	45,137.50				
3/1/26		2,587.50	2,587.50	3/1/26		3,896.25	3,896.25	3/1/2026		9,262.50	9,262.50	2026	130,000.00	31,492.50	161,492.50
9/1/26	30,000.00	2,587.50	32,587.50	9/1/26	65,000.00	3,896.25	68,896.25	9/1/2026	35,000.00	9,262.50	44,262.50				
3/1/27		2,227.50	2,227.50	3/1/27		3,067.50	3,067.50	3/1/2027		8,387.50	8,387.50	2027	135,000.00	27,365.00	162,365.00
9/1/27	30,000.00	2,227.50	32,227.50	9/1/27	70,000.00	3,067.50	73,067.50	9/1/2027	35,000.00	8,387.50	43,387.50				
3/1/28		1,852.50	1,852.50	3/1/28		2,122.50	2,122.50	3/1/2028		7,862.50	7,862.50	2028	140,000.00	23,675.00	163,675.00
9/1/28	30,000.00	1,852.50	31,852.50	9/1/28	70,000.00	2,122.50	72,122.50	9/1/2028	40,000.00	7,862.50	47,862.50				
3/1/29		1,462.50	1,462.50	3/1/29		1,125.00	1,125.00	3/1/2029		7,262.50	7,262.50	2029	145,000.00	19,700.00	164,700.00
9/1/29	30,000.00	1,462.50	31,462.50	9/1/29	75,000.00	1,125.00	76,125.00	9/1/2029	40,000.00	7,262.50	47,262.50				
3/1/30		975.00	975.00					3/1/2030		6,662.50	6,662.50	2030	80,000.00	15,275.00	95,275.00
9/1/30	30,000.00	975.00	30,975.00					9/1/2030	50,000.00	6,662.50	56,662.50				
3/1/31		487.50	487.50					3/1/2031		5,850.00	5,850.00	2031	80,000.00	12,675.00	92,675.00
9/1/31	30,000.00	487.50	30,487.50					9/1/2031	50,000.00	5,850.00	55,850.00				
								3/1/32		5,037.50	5,037.50	2032	50,000.00	10,075.00	60,075.00
								9/1/2032	50,000.00	5,037.50	55,037.50				
								3/1/2033		4,225.00	4,225.00	2033	50,000.00	8,450.00	58,450.00
								9/1/2033	50,000.00	4,225.00	54,225.00				
								3/1/2034		3,412.50	3,412.50	2034	50,000.00	6,825.00	56,825.00
								9/1/2034	50,000.00	3,412.50	53,412.50				
								3/1/2035		2,600.00	2,600.00	2035	55,000.00	5,200.00	60,200.00
								9/1/2035	55,000.00	2,600.00	57,600.00				
								3/1/2036		1,706.25	1,706.25	2036	55,000.00	3,412.50	58,412.50
								9/1/2036	55,000.00	1,706.25	56,706.25				
								3/1/2037		812.50	812.50	2037	50,000.00	1,625.00	51,625.00
								9/1/2037	50,000.00	812.50	50,812.50				
Total	375,000.00	73,790.00	448,790.00	Total	700,000.00	112,180.00	812,180.00	Total	800,000.00	301,237.50	1,101,237.50	Total	1,875,000.00	487,207.50	2,362,207.50

**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	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2018 REV'D BUD	2019 BUDGET
INTERGOVERNMENTAL REVENUES								
450-43355-57	GENERAL FUND TRANSFER	123,167	160,000	130,000	146,871	146,871	146,871	96,871
450-43510-57	FEDERAL/STATE GRANT	1,014	-	-	20,374	20,374	20,374	-
450-43525-57	DOT-BIKE/PED PLAN-2984-34-08	3,946	-	1,595	-	-	-	-
450-43530-57	DOT GRANT-PATH	7,000	-	-	-	-	-	-
450-43531-57	CDBG-PF 17-35 FRANKLIN ANN ST	-	-	-	-	-	-	-
450-43535-57	GRANT/REIMB-DNR/PEFCA	(27,512)	606	-	-	-	-	52,130
450-43540-57	CONSTRUCTION REIMBURSEMENT	-	11,376	-	-	-	-	-
450-43545-57	STATE-NEWCOMB INTER-ROW	105,316	-	-	-	-	-	-
450-43550-57	LRIP-TREES	-	-	-	-	-	-	-
	Total	212,932	171,982	131,595	167,245	167,245	167,245	149,001
MISCELLANEOUS REVENUES								
450-48100-57	INTEREST INCOME	2,451	1,751	2,763	2,250	19,068	2,250	2,250
450-48450-57	GRANT FIELD OF DREAMS	-	-	-	-	-	-	-
450-48500-57	DONATIONS	5,000	-	-	-	-	-	-
450-48550-57	DEVELOPER CONTRIBUTION	-	-	-	-	-	-	-
450-48600-57	DISCOUNT FOR EARLY PAYMENT	-	-	-	-	-	-	-
	Total Misc Revenues	7,451	1,751	2,763	2,250	19,068	2,250	2,250
OTHER FINANCING SOURCES								
450-49120-57	BOND PROCEEDS	-	1,257,957	-	1,910,235	1,306,390	3,168,192	682,453
450-49290-57	TRANSFER IN-OTHER FUNDS	-	-	-	-	-	-	-
450-49300-57	FUND BALANCE APPLIED	-	-	-	-	75,888	-	(38,000)
	Total Other Financing	-	1,257,957	-	1,910,235	1,382,278	3,168,192	644,453
	Fund 450 - Capital Projects	220,383	1,431,690	134,358	2,079,730	1,568,590	3,337,687	795,704

CAPITAL PROJECTS FUND EXPENSE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2018 REV'D BUD	2019 BUDGET
IT CAPITAL OUTLAY								
450-52000-869	BROADBAND-DARK FIBER	35,355	-	-	-	-	-	-
450-52000-886	VOIP PHONE SYSTEM	83,872	-	-	-	-	-	-
450-52000-887	IT Software Replacement	-	-	-	37,769	26,550	37,769	-
450-52000-888	IT Hardware Replacement	-	-	-	17,900	17,875	17,900	-
	Total:	119,227	-	-	55,669	44,425	55,669	-
DPW CAPITAL OUTLAY								
450-54000-802	CENTER/BOONE/SUMMIT RECON-'16	26,386	724,549	6,337	-	-	763,609	-
450-54000-803	3110-02-21 STH 59-ROW ACQ	7,603	20,826	20,813	-	30	-	-
450-54000-804	ASPHALT PAVING MACHINE	2,839	-	-	-	-	-	-
450-54000-805	2017 DPW CARRY OVER	-	-	-	-	-	-	-
450-54000-807	SKIDSTEER-DPW	-	48,190	-	-	-	-	-
450-54000-827	DPW-EQUIPMENT-PLow	-	154,357	-	-	-	-	-
450-54000-828	STREET LIGHT REPLACEMENT	-	-	-	175,000	162,944	175,000	52,937
450-54000-832	FRANKLIN/ANN RECONSTRUCTION	-	-	2,655	744,263	638,827	744,263	-
450-54000-836	CLAY ST. RECONSTRUCTION	-	13,092	86,801	86,801	94,616	86,801	-
450-54000-865	MILW ST. RECON-WIS TO ESTERLY	-	-	-	-	-	-	91,640
450-54000-867	MAIN/WHITON TRAFFIC SIGNALS	353	-	-	-	-	-	-
450-54000-870	ST RECON-E. MAIN TO NEWCOMB	-	-	-	-	-	-	-
450-54000-873	D-T EAST GATE-DES/PLN/CONS	26,427	-	-	-	-	-	-
450-54000-874	3110-02-01/71 MIL-E NEWCOMB	-	-	37,050	37,050	37,050	37,050	-
450-54000-879	DANN / ESTERLY ST-ENG/CONST	-	4,402	14,627	421,815	136,778	421,815	-
450-54000-880	3110-06-00/70/71 MIL-NEWCOMB	141,959	128	10,875	10,875	2,790	10,875	-
450-54000-884	JAMES STREET DETENTION BASIN	-	-	-	-	-	-	-
450-54000-889	DPW-SECURITY FUEL SYSTEM	-	-	-	-	-	-	-
450-54000-890	DPW-TANDEM DUMP TRUCK	-	-	-	-	-	-	-
450-54000-891	DPW-SHOP HOIST-SERVICE BAY	12,879	-	-	-	-	-	-
450-54000-898	GEORGE ST CONSTRUCTION	16,853	392,154	16,851	-	1,709	494,348	-
450-54000-AAA	2017 Carryover	-	-	-	-	-	-	-
450-54000-897	2018 Infrastructure	-	-	-	-	-	-	-
450-54000-899	Refinance of 2016 Streets BAN	-	-	-	-	-	-	-
	Total:	235,297	1,357,697	196,009	1,475,804	1,074,745	2,733,761	144,577
PD ADMIN CAPITAL OUTLAY								
450-55000-801	RADIO VOTER-POLICE	-	-	40,517	-	-	-	-
450-55000-810	POLICE PORTABLE EQUIPMENT	-	-	-	14,600	14,423	14,600	-
450-55000-817	POLICE FACILITY IMPROVEMENTS	-	-	-	12,000	16,563	12,000	-
450-55000-818	POLICE EVIDENCE GARAGE	-	-	-	-	-	-	-
450-55000-819	DUTY WEAPONS-POLICE	-	-	16,000	-	-	-	-
450-55000-834	POLICE GARAGE-CONCEPT	-	2,332	-	-	-	-	-
450-55000-866	PORTABLE RADIOS-RADICOM	-	-	7,933	-	-	-	-
	Total:	-	2,332	64,450	26,600	30,986	26,600	-
PD DISPATCH CAPITAL OUTLAY								
450-55300-805	PROPHOENIX(RMS)	53,368	11,542	20,845	-	-	-	-
450-55300-823	SOLACOM-911 SYSTEM	-	-	49,779	94,621	-	94,621	-
450-55300-824	WISCOM VHF DIGITAL RADIO	-	-	-	16,000	-	16,000	-
450-55300-887	COMM CTR-911 SYSTEM	31,241	10,264	-	-	-	-	-
450-55300-AAA	2018 CIP, Radio	-	-	-	-	-	-	-
	Total:	84,608	21,805	70,624	110,621	-	110,621	-

CAPITAL PROJECT FUNDS

FUND 450



CAPITAL PROJECTS FUND EXPENSE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2018 REV'D BUD	2019 BUDGET
MISC DEPT CAPITAL OUTLAY								
450-57500-650	TRANSFER OUT-OTHER FUNDS	-	75,000	75,000	-	-	-	184,625
450-57500-660	TRANSFER OUT	-	14,112	-	-	-	-	-
450-57500-670	BOND ISSUE EXPENSES	-	-	-	-	-	-	-
450-57500-675	FINANCIAL MGMT PLAN	-	-	-	17,500	17,500	17,500	-
450-57500-690	ELECTION MACHINES	-	-	-	30,000	15,714	30,000	-
450-57500-691	2018 CIP OTHER	-	-	-	-	-	-	-
450-57500-800	NSO CAPITAL EQUIPMENT	-	-	-	4,950	2,945	4,950	-
450-57500-806	ADA COMPLIANCE	35,051	-	19,163	25,000	3,414	25,000	-
450-57500-822	INSPECTION	57,348	-	-	-	-	-	-
450-57500-826	TRASH CANS-DOWNTOWN	-	-	-	15,000	-	15,000	-
450-57500-850	DT-WHITEWATER-EQUIPMENT	7,500	(2,339)	-	-	-	-	-
450-57500-870	EMERGENCY MGMT CAPITAL EQUIP	-	-	-	69,886	-	69,886	-
	Total:	99,898	86,773	94,163	162,336	39,573	162,336	184,625
FACILITIES CAPITAL OUTLAY								
450-58000-811	MUNICIPAL BLDG KEY LESS ENTRY	-	-	53,396	-	-	-	-
450-58000-812	2018 CIP-CARPET-DOORS-CHAIRS	-	-	-	-	-	-	18,000
450-58000-813	OLD MILL DAM REPAIR	-	-	-	-	-	-	104,260
450-58000-815	CRAVATH LF BLDG IMPROVEMENTS	-	-	-	5,000	-	5,000	-
450-58000-820	STARIN PARK CMNTY BLDG IMP	-	-	-	6,500	1,558	6,500	-
450-58000-824	ARMORY GYM UPGRADES	-	-	4,460	-	-	-	-
450-58000-830	LIBRARY ROOF PROJECT	-	-	-	-	3,225	-	5,200
450-58000-840	PAYOFF-HONEYWELL LEASE	-	-	-	-	-	-	-
450-58000-871	HVAC-MUNICIPAL BUILDING	-	-	-	-	-	-	-
450-58000-877	TRANE CONTRACT-2014	120,994	-	-	-	-	-	-
450-58000-878	ARMORY RAMP/STAIRS	138,098	383	-	-	-	-	-
450-58000-879	AV INGLON ACCESS CONTROL	-	-	-	12,000	-	12,000	-
450-58000-892	COMMUNITY BLDG-SIDING	22,307	-	-	-	-	-	-
450-58000-899	ROOF REPAIRS/ARMORY/STARIN/MUN	31,450	-	-	-	-	-	-
	Total:	312,849	383	57,856	23,500	4,783	23,500	127,460
PARKS CAPITAL OUTLAY								
450-58100-808	BIKE PATHS-TOTAL-2016	-	-	0	60,000	-	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	93,760	50,000	-
450-58100-828	AMPHITHEATER-DESIGN/CONSTRUCT	-	-	-	50,000	-	50,000	200,000
450-58100-829	FEASIBILITY-DREDGING-CRAVATH	-	16,075	4,857	50,000	16,558	50,000	122,042
450-58100-831	BIKE PATHS-VARIOUS	-	-	-	15,200	-	15,200	-
450-58100-841	CRAVATH LAKE BOAT LAUNCH	62,042	-	-	-	-	-	-
450-58100-861	BIKE PED MASTER PLAN	1,384	102	556	-	-	-	-
450-58100-862	WATERS EDGE TRAIL EXTENSION	-	-	-	-	-	-	-
450-58100-863	FIELD OF DREAMS PROJECT	8,500	272	-	-	-	-	-
450-58100-872	TURTLE MOUND PARK	-	-	-	-	-	-	17,000
450-58100-882	WHITEWATER CREEK STREAMBANK	-	-	-	-	-	-	-
450-58100-888	PED & BIKE SIGNAGE	16,880	83	-	-	-	-	-
450-58100-893	EFFIGY MOUND SIGNAGE	3,910	4,212	-	-	-	-	-
	Total:	92,716	150,483	55,414	225,200	110,318	225,200	339,042
	Grand Total:	944,595	1,619,473	538,515	2,079,730	1,304,830	3,337,687	795,704

FUND BALANCE	681,169	524,626	120,469		44,581	44,581	82,581
450-34300 Net Change-Increase/(Decrease)	(724,212)	(187,783)	(404,157)	-	(75,888)	-	38,000
450-34301 Fund Balance Audit Adj #1003			31,241				
Net Fund Balance Change			<u>(372,917)</u>				

CAPITAL PROJECT FUNDS

**WALWORTH COUNTY
TID INCREMENT CALCULATION**



**Tax Year 2018 / Calendar Year 2019
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
County	2,080,745.54	531,726,600	0.00391318700	586,904,500	2,296,667.06	215,921.52	County
City	3,487,796.80	531,726,600	0.00655938000	586,904,500	3,849,729.64	361,932.84	City
School District	6,206,420.58	531,726,600	0.01167220300	586,904,500	6,850,468.47	644,047.89	School District
Technical College	427,682.96	531,726,600	0.00080432900	586,904,500	472,064.31	44,381.35	Technical College
Total	12,202,645.88		0.02294910000		13,468,929.48	1,266,283.60	Total

TID Area	Increment Value Increase	Increment % Split	Increment Split Value
TID # 4	51,807,800	0.93892301084	1,188,942.80
TID # 5	441,800.00	0.00800682882	10,138.92
TID # 6	2,904,300	0.05263520359	66,651.10
TID # 7	-	0.00000000000	-
TID # 9	24,000.00	0.00043495675	550.78
	55,177,900	1.00000000000	1,266,283.60

Total Tax Asking: 3,831,303.00
 % in Walworth Cty: 0.9103421990 Equalized Val:(no tif)
 Net Amt.: 3,487,796.80

CAPITAL PROJECT FUNDS

**JEFFERSON COUNTY
TID INCREMENT CALCULATION**



**Tax Year 2018 / Calendar Year 2019
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
County	216,579.95	52,368,700	0.00413567600	79,486,600	328,730.82	112,150.87	County
City	343,506.20	52,368,700	0.00655938000	79,486,600	521,382.81	177,876.61	City
School District	611,258.07	52,368,700	0.01167220200	79,486,600	927,783.65	316,525.58	School District
Technical College	47,634.38	52,368,700	0.00090959600	79,486,600	72,300.69	24,666.31	Technical College
Total	1,218,978.60	52,368,700	0.02327685399	79,486,600	1,850,197.97	631,219.37	Total

TID Area	Increment Value Increase	Increment % Split	Increment Split Value
TID # 4	27,094,300	0.99912972612	630,670.04
TID # 5	-	0.00000000000	-
TID # 8	23,600	0.00087027388	549.33
TOTAL	27,117,900	1.00000000000	631,219.37

Total Tax Asking: 3,831,303.00
 % in Jefferson Cty.: 0.0896578010 Equalized Val:(no tif)
 Net Amt.: 343,506.20

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	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
TAXES							
440-41110-57	PROPERTY TAX INCREMENT	1,751,538	1,671,722	1,785,044	1,829,828	1,829,828	1,819,613
440-41115-57	CHARGEBACK-TAXES-WRITEOFF	-	-	-	-	-	-
440-41320-57	PILOT/DEVELOPER'S AGREEMENTS	325,180	71,530	-	75,000	72,795	71,339
440-41322-57	PILOT-INNOVATION CTR-FD 920	92,500	92,500	92,500	92,500	92,500	92,500
440-41325-57	SPEC ASSESS-RETURN-COUNTY-ERV	-	-	-	-	-	-
	Total Taxes	2,169,218	1,835,751	1,877,544	1,997,328	1,995,123	1,983,452
INTERGOVERNMENTAL REVENUES							
440-43510-57	EDA GRANT-FEDERAL	-	-	-	-	-	-
440-43580-57	PECFA GRANT REVENUE	-	-	-	-	-	-
440-43581-57	WI PERSONAL PROPERTY TAX AID	-	-	-	-	-	14,919
440-43600-57	BAB-INT-REIMB-FED-US TREASURY	-	-	61,959	51,513	29,857	49,356
440-43660-57	EXEMPT COMPUTER AID-FR STATE	27,443	24,642	38,372	38,372	38,372	38,936
	Total Intergovernmental Rev	27,443	24,642	100,331	89,885	68,229	103,210
MISCELLANEOUS REVENUES							
440-48100-57	INTEREST INCOME	1,511	1,345	628	750	750	750
440-48300-57	PROPERTY SALES	-	5,000	-	-	-	-
	Total Misc Revenues	1,511	6,345	628	750	750	750
OTHER FINANCING SOURCES							
440-49120-57	BOND PROCEEDS	-	-	-	-	-	-
440-49121-57	BOND ISSUE EXPENSES	-	-	-	-	-	-
440-49290-57	TRANSFER IN	-	-	330,796	-	-	-
440-49300-57	FUND BALANCE APPLIED	-	-	-	(649,155)	(625,294)	(721,323)
	Total Other Financing Sources	-	-	330,796	(649,155)	(625,294)	(721,323)
	Fund 440 - TID District #4	2,198,171	1,866,738	2,309,299	1,438,808	1,438,808	1,366,089

TID 4 EXPENSE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
440-57663-212	LEGAL	-	12,500	-	-	-	-
440-57663-219	MARKETING/PROF SERV	1,000	3,623	-	-	-	-
440-57663-240	ST-WISCONSIN-TID FEE-ANNUAL	150	150	150	150	150	150
440-57663-295	CONSTRUCTION COSTS	-	-	-	-	-	-
440-57663-519	AUDIT/INSURANCE/MISC	-	-	-	-	-	-
440-57663-610	PRINCIPAL ON DEBT	1,650,000	2,025,000	2,000,000	1,115,000	1,115,000	875,000
440-57663-620	INTEREST ON DEBT	374,249	367,210	308,083	248,658	248,658	165,939
440-57663-648	TRANSFER-CDA-ADMIN COST-FIN	75,000	75,000	75,000	75,000	75,000	75,000
440-57663-660	TRANSFER TO DEBT SERVICE	-	-	-	-	-	-
440-57663-805	GRANT PROGRAM	-	-	-	-	-	-
440-57663-911	TRANSFER OUT	-	-	-	-	-	250,000
	Total TID # 4	2,100,399	2,483,483	2,383,233	1,438,808	1,438,808	1,366,089

FUND BALANCE		86,726	(530,019)	(603,953)	45,202	21,341	742,664
440-34300	Net Change-Increase/(Decrease)	97,773	(616,745)	(73,934)	-	-	721,323

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	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
TAXES							
445-4110-57	PROPERTY TAX INCREMENT	1,027	-	2,806	11,911	11,911	10,139
	Total Taxes	1,027	-	2,806	11,911	11,911	10,139
INTERGOVERNMENTAL REVENUES							
445-43355-57	TRANSFER IN-OTHER FUNDS	-	-	-	-	-	-
445-43581-57	WI PERSONAL PROPERTY TAX AID	-	-	-	-	-	146
445-43660-57	EXEMPT COMPUTER AID-FR STATE	-	-	-	-	-	-
	Total Intergovernmental	-	-	-	-	-	146
MISC REVENUES							
445-48100-57	INTEREST INCOME	-	-	-	-	-	-
	Total Misc Revenues	-	-	-	-	-	-
OTHER FINANCING SOURCES							
445-49300-57	FUND BALANCE APPLIED	-	-	-	(11,761)	(11,761)	(10,135)
	Total Other Financing Sources	-	-	-	(11,761)	(11,761)	(10,135)
	Fund 445 - TID District #5	1,027	-	2,806	150	150	150

TID 5 EXPENSE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
445-57663-240	ST-WISCONSIN-TID FEE-ANNUAL	150	150	150	150	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	-	-	-	-	-
	Total TID # 5	8,376	34,120	150	150	150	150

FUND BALANCE		1,212	(32,909)	(30,253)		(18,492)	(8,357)
445-34300	Net Change-Increase/(Decrease)	(7,349)	(34,120)	2,656	-	11,761	10,135

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	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
TAXES							
446-4110-57	PROPERTY TAX INCREMENT	62,738	56,911	59,975	70,917	70,917	66,651
	Total Taxes	62,738	56,911	59,975	70,917	70,917	66,651
INTERGOVERNMENTAL REVENUES							
446-43581-57	WI PERSONAL PROPERTY TAX AID	-	-	-	-	-	871
446-43600-57	BAB-INT-REIMB-FED-US TREASURY	-	-	2,339	1,858	1,077	-
446-43660-57	EXEMPT COMPUTER AID-FR STATE	-	-	947	947	961	961
	Total Intergovernmental	-	-	3,286	2,805	2,038	1,832
MISC REVENUES							
446-48100-57	INTEREST INCOME	16	18	31	233	250	250
	Total Misc Revenues	16	18	31	233	250	250
OTHER FINANCING SOURCES							
446-49120-57	BOND PROCEEDS	-	-	-	-	-	-
446-49300-57	FUND BALANCE APPLIED	-	-	-	(22,218)	(21,467)	(17,646)
	Total Other Financing Sources	-	-	-	(22,218)	(21,467)	(17,646)
	Fund 446 - TID District #6	62,754	56,930	63,291	51,738	51,738	51,088

TID 6 EXPENSE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
446-57663-219	PROFESSIONAL SERVICES	-	-	-	-	-	-
446-57663-240	ST-WISCONSIN-TID FEE-ANNUAL	150	150	150	150	150	150
446-57663-610	PRINCIPAL ON DEBT	20,000	20,000	20,000	20,000	20,000	20,000
446-57663-620	INTEREST ON DEBT	8,148	7,698	7,178	6,588	6,588	5,938
446-57663-648	TRANSFER-ADMINISTRATION COST	25,000	25,000	25,000	25,000	25,000	25,000
446-57663-820	CAPITAL EQUIPMENT	3,910	-	-	-	-	-
	Total TID # 6	57,208	52,848	52,328	51,738	51,738	51,088

FUND BALANCE		26,215	30,297	41,261		62,728	80,374
446-34300	Net Change-Increase/(Decrease)	5,546	4,082	10,964	-	21,467	17,646

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	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2,018 BUDGET	2018 ACT-EST	2019 BUDGET
TAXES							
447-4110-57	PROPERTY TAX INCREMENT	-	-	-	-	-	-
	Total Taxes	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUES							
447-43355-57	TRANSFER IN-OTHER FUNDS	-	-	-	-	-	-
447-43660-57	EXEMPT COMPUTER AID-FR STATE	-	-	-	-	-	-
	Total Intergovernmental	-	-	-	-	-	-
MISC REVENUES							
447-48100-57	INTEREST INCOME	-	-	-	-	-	-
	Total Misc Revenues	-	-	-	-	-	-
OTHER FINANCING SOURCES							
447-49300-57	FUND BALANCE APPLIED	-	-	-	150	150	150
	Total Other Financing Sources	-	-	-	150	150	150
	Fund 447 - TID District #7	-	-	-	150	150	150

TID 7 EXPENSE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2,018 BUDGET	2018 ACT-EST	2019 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

FUND BALANCE		(812)	(962)	(1,112)		(1,262)	(1,412)
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	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
TAXES							
448-4110-57	PROPERTY TAX INCREMENT	263	102	793	743	743	549
	Total Taxes	263	102	793	743	743	549
INTERGOVERNMENTAL REVENUES							
448-43355-57	TRANSFER IN-OTHER FUNDS	-	-	-	-	-	-
448-43660-57	EXEMPT COMPUTER AID-FR STATE	-	-	-	-	-	-
	Total Intergovernmental	-	-	-	-	-	-
MISC REVENUES							
448-48100-57	INTEREST INCOME	33	57	95	90	152	152
	Total Misc Revenues	33	57	95	90	152	152
OTHER FINANCING SOURCES							
448-49300-57	FUND BALANCE APPLIED	187	61	-	(683)	(745)	(551)
	Total Other Financing Sources	187	61	-	(683)	(745)	(551)
	Fund 448 - TID District #8	483	220	888	150	150	150

TID 8 EXPENSE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
448-57663-240	ST-WISCONSIN-TID FEE-ANNUAL	150	150	150	150	150	150
	Total TID # 8	150	150	150	150	150	150

FUND BALANCE		18,584	18,654	19,392		20,137	20,688
448-34300	Net Change-Increase/(Decrease)	333	70	738	-	745	551

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	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
TAXES							
449-41110-57	PROPERTY TAX INCREMENT	-	-	529	562	562	551
	Total Taxes	-	-	529	562	562	551
INTERGOVERNMENTAL REVENUES							
449-43355-57	TRANSFER IN-OTHER FUNDS	-	-	-	-	-	
449-43581-57	WI PERSONAL PROPERTY TAX AID	-	-	-	-	-	7
449-43660-57	EXEMPT COMPUTER AID-FR STATE	-	-	-	-	-	
	Total Intergovernmental	-	-	-	-	-	7
MISC REVENUES							
449-48100-57	INTEREST INCOME	-	-	-	-	-	
	Total Misc Revenues	-	-	-	-	-	-
OTHER FINANCING SOURCES							
449-49300-57	FUND BALANCE APPLIED	-	-	-	(412)	(412)	(408)
	Total Other Financing Sources	-	-	-	(412)	(412)	(408)
	Fund 449 - TID District #9	-	-	529	150	150	150

TID 9 EXPENSE DETAIL

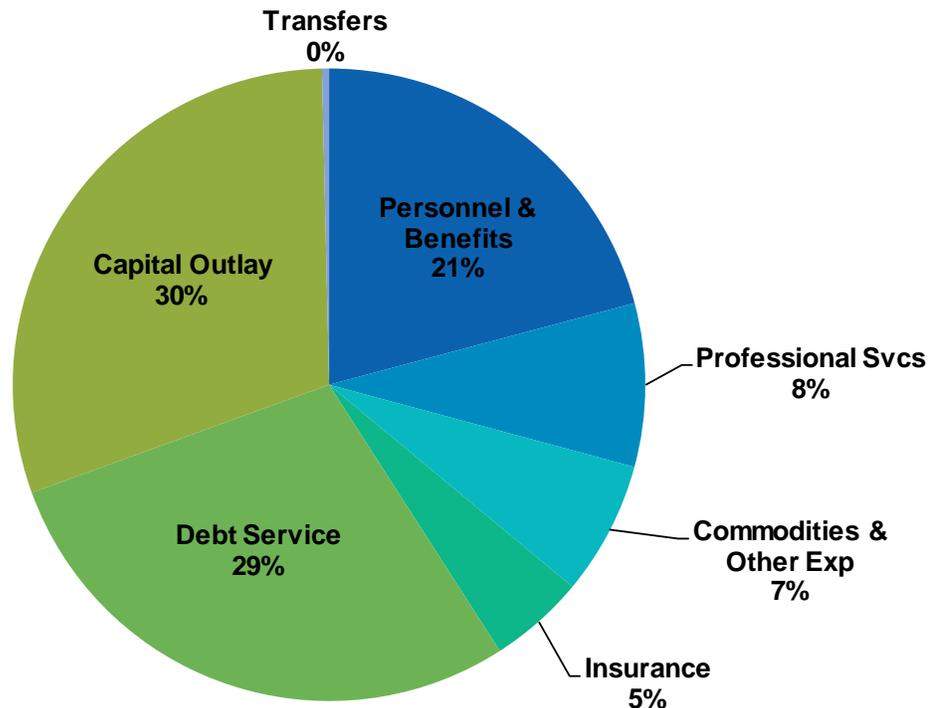
	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
449-57663-240	ST-WISCONSIN-TID FEE-ANNUAL	150	150	150	150	150	150
	Total TID # 9	150	150	150	150	150	150

FUND BALANCE		2,294	2,144	2,523		2,935	3,343
449-34300	Net Change-Increase/(Decrease)	(150)	(150)	379	-	412	408

WATER, WASTEWATER, & STORMWATER SUMMARY OF REVENUES & EXPENSES

FISCAL RESOURCES	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
REVENUES						
Operating Revenues	4,491,287	5,768,811	5,695,142	5,918,581	5,534,382	6,226,198
Other Revenue Sources	1,128,537	23,359	68,196	4,595,201	6,167,556	2,303,502
Total	5,619,824	5,792,169	5,763,338	10,513,782	11,701,938	8,529,700
EXPENSES						
100 Personnel & Benefits	1,608,784	1,448,489	1,536,396	1,697,766	1,754,016	1,777,799
200 Professional Svcs	498,250	519,720	532,508	866,232	826,347	712,044
300 Commodities & Other Exp	381,961	436,170	377,872	386,725	330,514	583,079
500 Insurance	2,026,480	2,048,595	2,084,675	416,965	416,051	417,325
600 Debt Service	219,304	272,091	469,926	2,647,235	2,647,660	2,434,076
800 Capital Outlay	137,959	236,607	145,684	4,477,359	5,605,820	2,574,903
900 Transfers	21,500	21,500	21,500	21,500	21,500	30,474
Total	4,894,237	4,983,172	5,168,561	10,513,782	11,601,908	8,529,700

**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

	2015	2016	2017	2018	2019
Water Utility Superintendent	1	1	1	1	1
Operators	3	3	4	4	4
Administrative Assistant (15%)	1	1	1	1	1
Seasonals	-	1	1	1	1
Total Water	4	6	6	7	7

WATER UTILITY SUMMARY OF REVENUES & EXPENSES

FISCAL RESOURCES	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
REVENUES						
Total Revenues	1,790,416	1,805,550	1,764,996	3,612,325	3,607,531	2,978,531
Total	1,790,416	1,805,550	1,764,996	3,612,325	3,607,531	2,978,531
EXPENSES						
100 Personnel & Benefits	502,721	482,606	531,886	639,728	637,274	649,688
200 Professional Svcs	179,202	199,461	202,515	209,900	207,511	276,034
300 Commodities & Other Exp	148,610	184,508	93,714	185,425	185,524	378,901
500 Insurance	738,355	739,501	766,147	363,978	363,978	364,148
600 Misc Exp	62,436	58,698	56,430	830,917	830,867	321,219
800 Capital Outlay	68,068	28,948	35,736	1,382,377	1,382,377	979,568
900 Transfers	-	-	-	-	-	8,974
Total	1,699,393	1,693,720	1,686,428	3,612,325	3,607,531	2,978,531

FUND BALANCE	8,627,436	8,769,536	8,950,086		9,083,051	8,940,851
Net Change-Increase/(Decrease)	(1,196,671)	(1,211,114)	(1,154,542)	(2,972,597)	132,965	(142,200)

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 2018 ACCOMPLISHMENTS

We have trained, and continue to train our new employees. We currently have the best staff at the Water Department that I have had the privilege of supervising. One of my operators is learning the electronic compliance-reporting end of the waterworks, while the others are learning each specific mandated procedures to follow. Many unique jobs and procedures come up, so I continue to educate them on a daily basis.

We discussed our booster/pump-reservoir issue with other waterworks professionals and had our reservoir inspected by diving and filming to get a better understanding of its characteristics. As of September, we are waiting for pictures to discuss more options.

We discussed and put into our CIP the need for a larger capacity water tower. Strand and Associates presented us with several tower-sighting locations based on elevations. These locations need to be evaluated.

We have been proactive on updating our records into the GIS System. A lot of progress has been made inserting our infrastructure records into the GIS System with the help of the GIS intern. We have now moved the records on a tablet for more efficiency when locating and continue to update our mapping system.

Projects are well underway on our water main replacements on Dann/Esterly/S. Franklin and Ann Streets. As with all projects, a good deal of time has been spent this summer working with the contractors isolating valves and problems that arise.

I have worked with three different SCADA contractors for replacement of our operating system. Each contractor requires a large amount of time at our facility. The bids are back and as of September and need to be reviewed to make sure they are complete and comparable.

We are on schedule with our extensive water testing program; including the EPA UCMR testing. We are into our third quarter testing, which is going well with completion in the fourth quarter.

The Water Department has implemented an On-Call System as of July 1, 2018. This is a way of insuring a dependable and timely response to any emergency - 24/7, 365 days a year. We have a on-call phone, so the police dispatch does not have to waste time calling different operators on different phones.



2019 OUTLOOK

- In 2019, as in the previous two years, will continue to be a training year. In 2018, the Water Department had a long-term employee retire, so an operator in training was hired mid-year. This leaves our department with three newer employees who are eager to learn the waterworks field. This comes as a big training responsibility in accordance with proper, excepted procedures in all aspects of the field. There are tremendous amounts of different unique skill sets each day that present themselves from pumps/chemical feed/ filter plants/underground-utility maintenance/customer service and troubleshooting problems that are operators are still learning. EPA, DNR and PSC Compliance continues to escalate where I need to be on top of new regulations to train them as well. Although this a daunting task, building good employees with the right tools and knowledge is the top goal/objective for a strong and compliant future. I am confident, in time; they will be ready and able to carry on our excellent compliant utility with strong customer service skills.
- In 2019, we will continue to build a strong fire protection infrastructure with hydrant replacements and repairs. We will identify needed replacements and upsize their capacity to current standards.
- We will continue to update our remote well and filter facilities for more reliability in case of power outages in order to provide continuous service by updating emergency power capabilities.
- We will update our chemical pumps and chemical addition systems to become more efficient and dependable. In addition, updating our testing equipment for accurate daily compliance sampling.
- We will continue to be compliant with all DNR/EPA and PSC rules to provide safe, clean, bacteriologically free water to the citizens of Whitewater. As in the past, as new regulations are revised we will evaluate and apply them to our water testing protocols.

WATER UTILITY REVENUE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
REVENUES							
610-46460-61	UNMETERED SALES/GENERAL CUST	-	-	-	-	-	-
610-46461-61	METERED SALES/RESIDENTIAL	515,239	518,539	522,905	534,248	518,688	593,498
610-46462-61	METERED SALES/COMMERCIAL	96,781	93,454	89,471	92,791	90,088	92,791
610-46463-61	METERED SALES/INDUSTRIAL	314,174	428,271	354,056	392,813	381,372	392,813
610-46464-61	SALES TO PUBLIC AUTHORITIES	175,307	181,039	167,998	174,668	169,581	174,668
610-46465-61	PUBLIC FIRE PROTECTION REV	426,478	430,968	436,501	448,813	435,741	448,813
610-46466-61	PRIV A TE FIRE PROTECTION REV	34,806	18,479	40,501	41,562	40,351	41,562
610-46467-61	METERED SALES/MF RESIDENTIAL	121,014	120,722	115,036	116,058	112,678	116,058
	Total Revenues	1,683,798	1,791,472	1,726,469	1,800,953	1,748,499	1,860,203
OTHER REVENUE SOURCES							
610-47419-61	INTEREST INCOME	2,100	1,562	2,926	3,000	15,000	3,000
610-47421-61	DEVELOPER CONTRIBUTION	24,700	-	22,178	-	-	-
610-47422-61	CAPITAL PAID IN-MUNICIPALITY	-	-	-	-	-	-
610-47425-61	MISC AMORTIZATION	50,991	-	-	-	-	-
610-47460-61	OTR REV/TOWER/SERVICIE	20,352	5,400	6,000	9,000	53,256	15,552
610-47465-61	INS CLAIMS REIM/DIVIDENDS	-	-	-	-	2,368	-
610-47467-61	FOREITED DISCOUNTS	7,614	6,536	6,807	6,000	6,000	6,000
610-47471-61	MISC SERVICE REV - TURN OFF	385	105	-	-	140	-
610-47474-61	OTHER REV--LABOR/MATERIAL	-	-	188	-	-	-
610-47475-61	WA TER TAPS--CONTRIBUTIONS	-	-	161	-	-	-
610-47480-61	SPECIAL ASSESSMENT REV	475	475	268	-	-	-
610-47485-61	BOND PROCEEDS	-	-	-	1,941,558	1,915,433	1,124,768
610-47493-61	RETA INED EARNINGS-(INC)-DEC	-	-	-	-	(200)	(173,192)
610-47494-61	RETA INED EARNINGS-LOAN/BOND	-	-	-	(148,186)	(132,965)	142,200
	Total Other Revenue Sources	106,618	14,078	38,527	1,811,372	1,859,032	1,118,328
	610 - Water Utility	1,790,416	1,805,550	1,764,996	3,612,325	3,607,531	2,978,531

PROPRIETARY FUNDS

**FUND 610
WATER UTILITY**



WATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
SOURCE OF SUPPLY EXPENSES / 610-61600							
610-61600-111	SALARIES/WAGES	34,104	23,202	21,195	27,785	25,000	24,049
610-61600-112	WAGES/OVERTIME	3,935	4,895	2,939	4,027	4,000	3,800
610-61600-350	REPAIR/MTN EXPENSES	128	12	6	1,000	1,000	1,000
	Total Source Of Supply Exp.	38,167	28,109	24,140	32,812	30,000	28,849
PUMPING OPERATIONS EXPENSES / 610-61620							
610-61620-111	SALARIES/WAGES	21,751	35,962	36,892	43,065	42,000	41,859
610-61620-112	WAGES/OVERTIME	810	-	50	-	50	50
610-61620-220	UTILITIES	145,673	164,776	143,815	148,000	148,000	148,000
610-61620-310	OFFICE & OPERATING SUPPLIES	-	-	226	-	-	-
610-61620-350	REPAIR/MTN EXPENSE	8,914	8,757	(44,755)	35,500	35,500	125,500
	Total Pumping Operations Exp.	177,148	209,494	136,229	226,565	225,550	315,409
WATER TREATMENT OPERATIONS EXP / 610-61630							
610-61630-111	SALARIES/WAGES	25,521	20,813	21,308	24,924	25,000	24,176
610-61630-112	WAGES/OVERTIME	-	-	-	-	-	-
610-61630-310	WATER TESTING & OP SUPPLIES	1,929	2,052	7,380	10,000	10,000	10,000
610-61630-341	CHEMICALS	15,589	18,223	18,042	14,000	13,000	12,000
610-61630-350	Repair/Maint Expense	11,010	9,490	3,872	23,000	23,000	104,000
	Total Water Treatment Op	54,050	50,578	50,602	71,924	71,000	150,176
TRANSMISSION EXPENSES / 610-61640							
610-61640-111	SALARIES/WAGES	819	757	750	907	950	850
610-61640-112	WAGES/OVERTIME	-	-	-	-	-	-
610-61640-350	REPAIR/MTN EXPENSE	179	-	-	-	-	-
	Total Transmission Expenses	998	757	750	907	950	850
TOWER/RESERVOIRS MTN. EXPENSES / 610-61650							
610-61650-111	MTN SALARIES/WAGES	3,646	3,943	3,434	4,722	4,500	3,897
610-61650-112	WAGES/OVERTIME	273	-	-	-	155	360
610-61650-350	REPAIR/MTN EXPENSE	23,319	40,696	23,785	27,775	27,775	45,778
	Total Reservoirs Mtn. Expense	27,239	44,639	27,220	32,497	32,430	50,035
MAINS MTN. EXPENSE / 610-61651							
610-61651-111	MTN SALARIES/WAGES	15,118	14,268	17,752	17,086	17,086	20,142
610-61651-112	WAGES/OVERTIME	2,139	1,219	886	900	900	400
610-61651-350	REPAIR/MTN EXPENSE	35,723	32,160	24,260	20,000	20,000	20,000
	Total Mains Mtn. Expense	52,980	47,647	42,898	37,986	37,986	40,542
SERVICES MTN. EXPENSES / 610-61652							
610-61652-111	MTN SALARIES/WAGES	17,763	19,001	16,197	22,754	20,000	18,377
610-61652-112	WAGES/OVERTIME	537	902	439	699	700	475
610-61652-350	REPAIR/MTN EXPENSE	4,127	16,286	9,025	8,000	10,382	10,000
	Total Services Mtn. Expenses	22,427	36,189	25,660	31,453	31,082	28,852
METERS MTN. EXPENSES / 610-61653							
610-61653-111	MTN SALARIES/WAGES	11,061	11,099	12,337	13,291	13,000	13,998
610-61653-112	WAGES/OVERTIME	-	-	-	-	-	-
610-61653-210	CONTRACTUAL SERVICES	14,600	8,570	25,955	27,700	28,000	29,400
610-61653-350	REPAIR/MTN EXPENSE	8,890	12,858	5,013	6,500	4,000	6,000
	Total Meters Mtn. Expenses	34,550	32,527	43,305	47,491	45,000	49,398

PROPRIETARY FUNDS

**FUND 610
WATER UTILITY**



WATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
HYDRANTS MTN. EXPENSES / 610-61654							
610-61654-111	MTN SALARIES/WAGES	5,893	5,847	7,455	7,002	6,000	8,458
610-61654-112	WAGES/OVERTIME	118	85	155	-	600	884
610-61654-113	WAGES TEMPORARY	-	513	1,368	-	1,900	-
610-61654-350	REPAIR/MTN EXPENSE	5,031	8,643	6,601	5,000	4,000	5,000
	Total Hydrants Mtn. Expenses	11,041	15,088	15,578	12,002	12,500	14,342
METER READING EXPENSES / 610-61901							
610-61901-111	SALARIES/WAGES	934	-	(5,608)	-	1,064	-
610-61901-112	WAGES/OVERTIME	-	88	66	185	185	-
	Total Meter Reading Expenses	934	88	(5,542)	185	1,249	-
ACCOUNTING & COLLECTING EXP / 610-61902							
610-61902-111	SALARIES/WAGES	29,973	35,075	36,003	39,876	37,000	39,717
610-61902-112	WAGES/OVERTIME	-	-	-	-	-	-
	Total Acct. & Collecting Exp.	29,973	35,075	36,003	39,876	37,000	39,717
CUSTOMERS ACCOUNTS EXPENSES / 610-61903							
610-61903-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	-	-	-	219
610-61903-310	INFO TECH & OPERATING SUPPLIES	4,946	4,724	4,824	4,700	5,267	-
610-61903-325	PUBLIC EDUCATION	761	326	1,020	500	500	-
610-61903-361	AMR GATEWAY SERVICES	613	1,806	1,162	650	400	650
	Total Customer Accounts Exp.	6,319	6,857	7,006	5,850	6,167	869
ADMINISTRATIVE EXPENSES / 610-61920							
610-61920-111	SALARIES/WAGES	95,645	103,855	90,257	106,420	108,000	107,115
610-61920-153	HEALTH INSURANCE	324	165	866	-	3,300	-
	Total Administrative Expenses	95,969	104,020	91,124	106,420	111,300	107,115
OFFICE SUPPLIES EXPENSES / 610-61921							
610-61921-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	-	-	-	1,384
610-61921-225	TELECOM/INTERNET/COMMUNICATION	-	-	-	-	-	1,531
610-61921-310	OFFICE & OPERATING SUPPLIES	9,178	10,133	11,247	8,000	8,000	8,673
	Total Office Supplies Expense	9,178	10,133	11,247	8,000	8,000	11,589
OUTSIDE SERVICES EMPLOYED / 610-61923							
610-61923-210	PROFESSIONAL SERVICES	7,698	14,416	20,906	22,500	20,000	82,500
610-61923-211	PLANNING	7,000	7,000	7,000	7,000	7,000	7,500
610-61923-212	GIS SERVICES	2,000	2,000	2,000	2,000	2,000	2,500
610-61923-213	SAFETY PROGRAM-ALL DPW	-	-	-	-	-	-
	Total Outside Services Emp.	16,698	23,416	29,906	31,500	29,000	92,500
INSURANCE / 610-61924							
610-61924-510	INSURANCE EXPENSES	14,879	17,629	16,755	17,581	17,581	17,661
	Total Insurance Expense	14,879	17,629	16,755	17,581	17,581	17,661
EMPLOYEE BENEFITS / 610-61926							
610-61926-150	EMPLOYEE FRINGE BENEFITS	129,886	87,201	146,790	161,826	161,826	174,982
610-61926-590	SOC SEC TAXES EXPENSE	27,767	28,927	27,862	28,897	28,897	28,987
	Total Employee Benefits	157,653	116,128	174,653	190,723	190,723	203,969
EMPLOYEE TRAINING EXPENSE / 610-61927							
610-61927-154	PROFESSIONAL DEVELOPMENT	1,387	1,492	2,881	2,500	2,500	3,500
	Total Employee Training Exp.	1,387	1,492	2,881	2,500	2,500	3,500
PSC ASSESSMENT / 610-61928							
610-61928-210	PSC REMAINDER ASSESSMENT	1,535	1,785	1,761	1,500	1,761	1,800
	Total PSC Assessment	1,535	1,785	1,761	1,500	1,761	1,800

PROPRIETARY FUNDS

**FUND 610
WATER UTILITY**



WATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
MISC. GENERAL EXPENSES / 610-61930							
610-61930-550	DEPRECIATION EXPENSE	234,526	241,314	247,584	-	-	-
610-61930-551	DEPRECIATION EXPENSE- CIAC	158,568	159,284	159,606	-	-	-
610-61930-590	TAXES	302,615	292,347	314,340	317,500	317,500	317,500
610-61930-910	CONTINGENCIES/COST REALLOC	-	-	-	-	-	8,974
Total Misc. General Expenses		695,709	692,945	721,530	317,500	317,500	326,474
TRANSPORTATION EXPENSES / 610-61933							
610-61933-310	OFFICE & OPERATING SUPPLIES	981	7,094	4,293	4,000	4,000	5,500
610-61933-351	FUEL EXPENSE	5,437	5,577	5,405	4,800	4,800	4,800
Total Transportation Expenses		6,418	12,671	9,698	8,800	8,800	10,300
GENERAL PLANT MTN. EXPENSE / 610-61935							
610-61935-111	MTN SALARIES/WAGES	97,936	104,619	110,567	138,684	150,000	125,452
610-61935-112	WAGES/OVERTIME	77	395	88	292	275	116
610-61935-113	WAGES/TEMPORARY	-	-	504	14,400	-	14,400
610-61935-116	ON CALL PAY	-	-	-	-	1,200	13,052
610-61935-118	CLOTHING ALLOWANCE	-	-	2,156	300	2,000	2,900
610-61935-154	ORGANIZATION MEMBERSHIPS	-	885	915	1,200	1,200	3,000
610-61935-220	UTILITIES	696	913	1,078	1,200	750	1,200
610-61935-350	REPAIR/MTN EXPENSE	11,856	5,671	12,307	12,000	13,900	20,000
Total General Plant Mtn. Exp.		110,566	112,483	127,614	168,076	169,325	180,120
CAPITAL OUTLAY/CONSTRUCTION WIP / 610-61936							
610-61936-111	SALARIES/WAGES	3,072	5,720	3,244	6,883	6,883	3,680
610-61936-112	WAGES/OVERTIME	-	606	-	-	-	-
610-61936-810	CAPITAL EQUIPMENT	68,068	27,340	9,505	20,000	20,000	139,800
610-61936-820	CAP OUTLAY/CONTRACT PAYMENTS	-	1,607	26,231	554,502	554,502	813,768
610-61936-823	METER PURCHASES	-	-	-	19,000	19,000	26,000
610-61936-830	AMR PROJECT EXPENSES	-	-	-	-	-	-
610-61936-850	FRANKLIN / ANN ST	-	-	-	530,125	530,125	-
610-61936-851	DANN / ESTERLY ST	-	-	-	258,750	258,750	-
Total Capital Outlay/Construct		71,140	35,273	38,980	1,389,260	1,389,260	983,248
DEBT SERVICE COSTS / 610-61950							
610-61950-610	PRINCIPAL ON DEBT	-	-	-	743,181	743,181	210,000
610-61950-620	INTEREST ON DEBT	61,710	57,972	55,480	86,736	86,736	110,219
610-61950-630	DEBT SERVICE EXP/AMORTATION	-	-	-	-	-	-
610-61950-650	BOND ISSUE/PAYING AGENT EXP	726	726	950	1,000	950	1,000
Total Debt Service Costs		62,436	58,698	56,430	830,917	830,867	321,219
WATER UTILITY EXPENSE TOTALS		1,699,393	1,693,720	1,686,428	3,612,325	3,607,531	2,978,531

WATER UTILITY EXPENSE NOTES

PUMPING OPERATIONS EXPENSES / 610-61620

A	Well #5 Rehabilitation	90,000	
	Regular Maintenance	35,500	
		<u>125,500</u>	Total: 125,500

WATER TREATMENT OPERATIONS EXP / 610-61630

B	Well #6 Aeration Equipment	19,000	
	Well #7 Airwash Repair	18,000	
	East Filter Tank Well #6	67,000	
		<u>104,000</u>	Total: 104,000

TOWER/RESERVOIR MTN. EXPENSES / 610-61650

C	East side tower painting contract payment	25,162	
	Routine maintenance items	16,616	
	Starin Park Inspection/Reservoir Inspection	4,000	
		<u>45,778</u>	Total: 45,778

CONTRACTOR SERVICES - METER MAINTENANCE / 610-61653

D	Meter Change Out at 340 Residential Meters - \$60.00/each	20,400	
	Large Meter Testing / Replacement	9,000	
		<u>29,400</u>	Total: 29,400

OUTSIDE SERVICES EMPLOYED / 610-61923

E	Audit	7,500	
	Water Rate Study, Full Rate Case	75,000	
		<u>82,500</u>	

F	Engineering transfer to General Fund	7,500	
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G	GIS transfer to General Fund	2,500	
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GENERAL PLANT MTN. EXPENSE / 610-61935

H	1600 @ \$9/hour	14,400	
		<u>14,400</u>	Total: 14,400

CAPITAL OUTLAY/CONSTRUCTION WIP / 610-61936-810

I	Backup Generators	140,000.00	
	Service Truck	85,000.00	
	Chemical Addition	13,500.00	
	Handheld Chemical Testers	8,000.00	
	Fire Hydrant Replacement	20,000.00	
	Lift Gate	6,800.00	
	Line Locator	6,500.00	
		<u>139,800</u>	Total: 139,800

CAPITAL OUTLAY / CONTRACT PAYMENTS / 610-61936-820

J	Milwaukee Street Project	813,768	
		<u>813,768</u>	Total: 813,768

CAPITAL OUTLAY / CONSTRUCTION WIP / 610-61936-823

K	Meter replacements - 340 meters	26,000	
		<u>26,000</u>	Total: 26,000

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.

PERSONNEL SUMMARY

	2015	2016	2017	2018	2019
Utility Superintendent	1	1	1	1	1
Lab Operator	1	1	1	1	1
Operators	5	4	4	4	4
Building and Grounds	1	1	-	-	-
Administrative Assistant (70%)	1	1	1	1	1
Part Time Building and Grounds	1	1	-	-	-
Part Time Lab Assistant	1	1	1	1	1
Seasonals	1	1	-	1	1
Total Wastewater	12	11	8	9	9

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		2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
REVENUES							
Total Revenues		3,051,948	3,466,459	3,459,719	5,056,713	6,450,882	4,842,424
Total		3,051,948	3,466,459	3,459,719	5,056,713	6,450,882	4,842,424
EXPENSES							
100	Personnel & Benefits	887,673	799,902	821,062	815,280	873,984	886,537
200	Professional Svcs	280,606	278,454	281,621	568,475	547,736	378,409
300	Commodities & Other Exp	162,244	184,166	186,848	140,100	83,551	139,878
500	Insurance	1,218,308	1,228,954	1,236,351	40,286	40,073	41,182
600	Misc Exp	126,883	182,981	382,941	1,416,284	1,416,759	1,953,583
800	Capital Outlay	69,891	120,828	69,314	2,076,288	3,388,749	1,442,835
Total		2,745,605	2,795,286	2,978,136	5,056,713	6,350,852	4,842,424
FUND BALANCE		5,188,493	5,852,846	6,305,439		5,280,582	5,280,582
Net Change-Increase/(Decrease)		(2,745,605)	(2,795,286)	(2,978,136)	(5,056,713)	(1,024,857)	-

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 publicly 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

2018 ACCOMPLISHMENTS

- 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. **Response:** This has been completed. The activated sludge system has been up and running since Jan. 2018.
- Develop transition plan for the land application process. To be completed by Q1 2018. **Response:** The contract for Land Application of Biosolids has been reviewed by the Public Works Committee and will be presented to the Common Council on September 18, 2018.
- Successfully implement a program for contracting with a private firm for land application services. To be completed by Q4 2018. (Strategic Goal 4) **Response:** See above
- 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. **Response:** With engineering assistance, the OER was completed and submitted to the WDNR before March 31, 2018. Follow up is ongoing.
- 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. **Response:** This was completed and approved by the Common Council. Implementation has gone well. This item will be budgeted for annually from this point forward.
- 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. **Response:** This item is not complete. It has been dealt with on a case by case basis. Each scenario is unique and involves different personnel to gather information and ultimately generate legal opinions. One specific case from 2018 is outstanding at this time.

2019 OUTLOOK

- Develop a long-term plan for the renovation or replacement of Vanderlip Pump Station - This lift station is the largest lift station in the City and was put into service in the 60's. Increased flow, age and future development should be considered with this project.
- Develop written procedures for all routine annual maintenance of our sanitary collection system - Each year our goal is to clean 1/3rd of the cities sanitary lines. What districts we clean and why we go about it in a certain manner is valuable information.
- Develop new strategies to maintain and improve upon our solids thickening program. - Our new biological process has resulted in a higher volume of solids generated. The solids have different characteristics and need to be dealt with and processed in a new fashion to minimize the volume for land application.
- Renew State of Wisconsin Lab Certification Status - As part of our facility upgrade we were without an operational laboratory for a period of more than six months. During this period we allowed our certification to lapse.
- Completion of necessary Phosphorus Optimization Evaluation Report requirements. - There are five items that must be completed throughout the year in order to responsibly work towards a long-term solution for Phosphorus compliance. A report is also due by 3/31/19.

WASTEWATER UTILITY REVENUE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET	
REVENUES								
620-41110-62	RESIDENTIAL REVENUES	1,112,217	1,566,330	1,572,835	1,650,000	1,571,005	1,782,546	A
620-41112-62	COMMERCIAL REVENUES	599,029	918,903	874,184	958,000	858,332	990,742	A
620-41113-62	INDUSTRIAL REVENUES	90,122	131,759	140,570	150,000	146,827	159,313	A
620-41114-62	PUBLIC REVENUES	434,263	719,403	659,868	750,000	624,359	747,851	A
620-41115-62	PENALTIES	10,861	17,782	18,934	12,000	13,000	12,000	
620-41116-62	MISC REVENUES	41,003	35,988	49,802	40,000	40,000	40,000	
620-41117-62	SEWER CONNECTION REVENUES	54,720	73,416	135,888	40,128	10,000	40,128	B
	Total Revenues	2,342,216	3,463,581	3,452,081	3,600,128	3,263,523	3,772,580	
REVENUES/OTHER SOURCES								
620-42110-62	INTEREST INCOME	5,869	2,878	7,638	10,000	45,000	50,000	
620-42112-62	CLEAN WATER FUND-REIMBURSEMENT	700,000	-	-	-	-	-	
620-42150-62	FOCUS ON ENERGY REBATES	-	-	-	-	11,093	-	
620-42175-62	INS CLAIMS REIM/DIVIDENDS	-	-	-	-	1,762	-	
620-42212-62	CLEAN WATER FD REIMBURSEMENT	-	-	-	1,070,000	700,000	-	
620-42213-62	MISC INCOME	3,863	-	-	-	5,000	-	
620-42214-62	REPLACEMENT FUND	-	-	-	-	-	-	
620-42215-62	SPECIAL ASSESSMENTS	-	-	-	-	-	-	
620-42217-62	BOND PROCEEDS	-	-	-	1,402,118	1,399,647	1,019,844	C
620-42300-62	EQUIPMENT-AUCTION PROCEEDS	-	-	-	-	-	-	
620-49920-62	TRANSFER FROM CAPITAL FUND	-	-	-	-	-	-	
620-49930-62	RETAINED EARNINGS-(INC)-DEC	-	-	-	(1,025,533)	1,024,857	-	
620-49940-62	CAPITAL IMPROVEMENTS-LOAN	-	-	-	-	-	-	
	Total Revenues/Other Sources	709,732	2,878	7,638	1,456,585	3,187,359	1,069,844	
	620 - Wastewater Utility	3,051,948	3,466,459	3,459,719	5,056,713	6,450,882	4,842,424	

NOTES

- A Residential, commercial, Industrial, Public revenues reflects a 16% rate increase for 2019 -
- B Estimated 22 sewer connections at \$1,824 each
- C 2019 Borrowing for Capital Projects

2019 Infrastructure	886,344
2019 CIP Capital	133,500
Total 2019 Borrowing	1,019,844



WASTEWATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET	
ADMINISTRATIVE/GENERAL EXPENSES / 620-62810								
620-62810-111	SALARIES/PERMANENT	95,681	128,070	106,939	133,420	136,797	134,115	
620-62810-116	ACCOUNTING/COLLECT SALARIES	35,930	34,301	35,471	34,090	34,757	33,930	
620-62810-118	METER READING SALARIES	7,329	8,569	7,636	-	-	-	
620-62810-120	EMPLOYEE BENEFITS	343	(25,111)	2,984	-	-	-	
620-62810-153	HEALTH INSURANCE	216	165	866	-	-	-	
620-62810-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	
620-62810-219	PROF SERVICES/ACCTG & AUDIT	6,633	7,373	9,840	7,500	18,171	7,500	
620-62810-220	PLANNING	12,000	12,000	12,000	12,000	12,000	12,000	A
620-62810-221	GIS SERVICES/EXPENSES	2,000	2,000	2,000	2,000	2,000	2,500	B
620-62810-222	SAFETY PROGRAM-ALL DPW	-	-	1,515	-	761	-	
620-62810-224	SOFTWARE/HARDWARE MAINTENANC	9,648	5,524	6,016	1,900	5,456	7,103	
620-62810-225	TELECOM/INTERNET/COMMUNICATION	-	-	-	-	-	1,531	
620-62810-310	OFFICE SUPPLIES	6,039	6,340	6,878	-	6,285	6,973	
620-62810-340	CONTINGENCIES	-	-	-	-	-	11,405	
620-62810-345	INSURANCE CLAIMS	-	5,387	-	-	-	-	
620-62810-356	JOINT METER EXPENSE	-	-	-	-	-	-	
620-62810-362	CREDIT/DEBIT CARD EXPENSES	26,741	28,128	18,722	24,000	20,280	24,000	
620-62810-519	INSURANCE EXPENSE	29,706	32,860	30,767	32,286	32,000	33,182	
620-62810-520	DAMAGE/INJURY CLAIM EXPENSE	-	-	-	-	-	-	
620-62810-550	DEPRECIATION EXPENSE	1,178,909	1,188,039	1,198,606	-	-	-	
620-62810-610	PRINCIPAL ON DEBT	-	-	-	825,699	825,699	1,337,704	
620-62810-620	INTEREST ON DEBT	126,520	182,618	382,466	590,585	590,585	615,403	
620-62810-670	BOND ISSUE/DEBT AMORT EXPENSE	363	363	475	-	475	475	
620-62810-820	CAPITAL IMPROVEMENTS	-	(1,422)	12,104	1,198,915	2,660,346	184,000	C
620-62810-821	CAPITAL EQUIPMENT	-	-	-	16,500	-	145,100	D
620-62810-822	EQUIP REPL FUND ITEMS	-	20,816	8,470	7,500	-	86,763	
620-62810-823	SANITARY SEWER REPLACE ITEMS	-	2,836	-	-	-	-	
620-62810-824	TRANSFER TO CAP PROJ FUND	-	-	-	-	-	-	
620-62810-825	SEWER REPAIR/MAINT FUNDING	69,279	94,108	47,577	100,000	2,720	100,000	E
620-62810-826	OPERATING RESERVE FUNDING	-	-	-	27,360	-	40,128	F
620-62810-830	AMR GATEWAY SERVICES	613	4,490	1,162	700	370	500	
620-62810-850	FRANKLIN / ANN ST	-	-	-	489,250	489,250	-	
620-62810-851	DANN / ESTERLY ST	-	-	-	236,063	236,063	-	
620-62810-852	MILWAUKEE ST	-	-	-	-	-	886,344	C
	Total Adm./General Expenses	1,607,949	1,737,454	1,892,496	3,739,768	5,074,015	3,670,657	
SUPERVISORY/CLERICAL / 620-62820								
620-62820-111	SALARIES/PERMANENT	99,941	73,001	107,577	76,877	77,403	75,885	
620-62820-112	WAGES/OVERTIME	-	-	-	-	-	-	
620-62820-117	LONGEVITY PAY	500	500	1,000	500	1,000	1,000	
620-62820-120	EMPLOYEE BENEFITS	250,719	230,868	228,450	233,347	261,804	259,673	
620-62820-154	PROFESSIONAL DEVELOPMENT	3,183	4,505	2,294	3,200	3,552	3,600	
620-62820-219	PROFESSIONAL SERVICES	5,429	26,811	20,878	36,375	14,237	25,375	G
620-62820-225	TELECOM/INTERNET/COMMUNICATION	4,066	2,861	3,468	4,000	2,899	3,300	H
620-62820-310	OFFICE & OPERATING SUPPLIES	6,393	2,843	3,367	2,000	4,035	5,300	
	Total Supervisory/Clerical	370,231	341,390	367,035	356,299	364,929	374,134	

WASTEWATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
COLLECTION SYSTEM O&M / 620-62830							
620-62830-111	SALARIES/PERMANENT	72,160	56,703	49,391	52,119	54,659	62,829
620-62830-112	WAGES/OVERTIME	384	90	2,676	94	1,927	1,889
620-62830-222	ELECTRICITY/LIFT STATIONS	10,061	10,440	11,482	11,500	9,320	11,000
620-62830-295	CONTRACTUAL SERVICES	1,992	-	1,932	6,800	-	6,800
620-62830-353	REPR/MTN - LIFT STATIONS	6,621	8,090	8,094	3,600	680	3,500
620-62830-354	REPR MTN - SANITARY SEWERS	8,343	1,511	2,712	5,000	2,736	3,000
620-62830-355	REP/MAINT-COLLECTION EQUIP	7,157	9,227	14,977	8,000	2,358	8,000
620-62830-356	TELEMETRY EXPENSE	44	2,000	244	-	299	300
	Total Collection System O&M	106,761	88,061	91,507	87,113	71,979	97,318
TREATMENT PLANT OPERATIONS / 620-62840							
620-62840-111	SALARIES/PERMANENT	97,494	88,322	99,607	94,582	110,232	127,540
620-62840-112	OVERTIME	451	475	5,108	494	3,679	5,710
620-62840-116	ON-CALL PAY	-	-	-	-	13,313	13,052
620-62840-118	CLOTHING ALLOWANCE	1,875	1,688	3,277	478	2,316	3,650
620-62840-222	ELECTRICITY/PLANT	163,935	163,294	157,551	165,000	188,549	181,000
620-62840-223	NATURAL GAS/PLANT	38,062	29,561	29,666	41,000	52,136	40,000
620-62840-310	OFFICE & OPERATING SUPPLIES	11,206	6,671	8,707	8,200	5,510	8,500
620-62840-341	CHEMICALS	42,559	39,641	48,213	40,000	14,879	20,200
620-62840-342	CONTRACTUAL SERVICES	4,471	23,880	12,981	7,900	4,597	8,300
620-62840-351	TRUCK/AUTO EXPENSES	3,952	4,989	1,777	4,000	3,508	4,000
620-62840-590	DNR ENVIRINMENTAL FEE	9,693	8,055	6,978	8,000	8,073	8,000
620-62840-840	CAPITAL LEASE PAYMENT	-	-	-	-	-	-
	Total Treatment Plant Oper.	373,697	366,577	373,866	369,655	406,792	419,953
TREATMENT EQUIPMENT MAINTENANCE / 620-62850							
620-62850-111	SALARIES/PERMANENT	67,405	55,835	39,062	51,321	43,229	49,519
620-62850-112	WAGES/OVERTIME	-	-	-	-	-	-
620-62850-242	CONTRACTUAL SERVICES	7,062	2,550	3,737	8,000	4,168	5,000
620-62850-342	LUBRICANTS	150	1,665	2,651	1,500	1,500	2,200
620-62850-357	REPAIRS & SUPPLIES	20,347	23,392	22,481	20,000	5,271	23,000
	Total Maint./Treatment Equip.	94,964	83,442	67,931	80,821	54,168	79,719
MAINTENANCE - BUILDINGS & GROUNDS / 620-62860							
620-62860-111	SALARIES/PERMANENT	53,665	42,528	26,559	39,090	29,392	33,407
620-62860-112	WAGES/OVERTIME	-	-	-	-	-	-
620-62860-113	SEASONAL WAGES	3,018	7,241	-	10,800	10,800	12,000
620-62860-220	STORMWATER UTILITY FEE	1,575	1,444	1,575	1,600	1,575	1,600
620-62860-245	CONTRACTUAL REPAIRS	11,039	6,661	13,156	210,500	210,500	7,000
620-62860-355	EQUIPMENT	550	470	606	2,000	1,000	1,000
620-62860-357	REPAIRS & SUPPLIES	2,421	1,911	4,570	2,600	1,694	2,500
	Total Maint-Build & Grounds	72,269	60,255	46,468	266,590	254,961	57,507
LABORATORY EXPENSE / 620-62870							
620-62870-111	SALARIES/PERMANENT	63,594	59,109	50,024	54,331	55,359	63,644
620-62870-112	WAGES/OVERTIME	89	92	839	96	604	1,000
620-62870-114	WAGES/PART-TIME/PERMANENT	-	-	-	-	-	-
620-62870-295	CONTRACTUAL SERVICES	4,641	1,392	6,107	3,000	18,254	9,500
620-62870-310	LAB & OPERATING SUPPLIES	6,084	7,281	4,938	7,500	4,845	6,200
	Total Laboratory Expense	74,408	67,874	61,908	64,927	79,062	80,344

WASTEWATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
POWER GENERATION EXPENSE / 620-62880							
620-62880-111	SALARIES/PERMANENT	-	-	-	-	-	-
620-62880-242	CONTRACTUAL SERVICES	1,928	-	-	2,300	-	2,200
620-62880-357	REPAIRS & SUPPLIES	41	137	11	500	-	500
	Total Power Generation Exp.	1,969	137	11	2,800	-	2,700
BIOSOLIDS HANDLING EXPENSE / 620-62890							
620-62890-111	SALARIES/PERMANENT	33,187	31,696	47,745	29,134	30,600	4,092
620-62890-112	WAGES/OVERTIME	510	1,255	3,557	1,306	2,562	-
620-62890-295	CONTRACTUAL SERVICES	534	6,543	696	55,000	7,710	55,000
620-62890-351	DIESEL FUEL EXPENSE	6,917	5,061	8,098	-	3,564	500
620-62890-357	REPAIRS & SUPPLIES	2,210	5,540	16,820	3,300	510	500
	Total Sludge Application Exp.	43,358	50,096	76,915	88,740	44,945	60,092
WASTEWATER UTILITY EXP TOTAL		2,745,605	2,795,286	2,978,136	5,056,713	6,350,852	4,842,424

WASTEWATER UTILITY EXPENSE NOTES

A	Planning/Eng/Transfer to GF	Total:	12,000
B	GIS Services/Transfer GF	Total:	2,500
C	Capital Improvements		
	Roof Replacement Program - Bldg. 100		170,000
	Milwaukee St. Project		886,344
	Piping Drain line install - Bldg.800		4,000
	Oak St. Wetwell		10,000
		Total:	1,070,344
D	Capital Equipment		
	Portable Backup Generator		25,000
	Installation of Salvage Heaters		8,000
	Vehicle #20		100,000
	Commercial dehumidifier- Bldg. 800		3,600
	New Snowplow		8,500
		Total:	145,100
E	Transfer to Sewer Repair/Replacement Fund	Total:	100,000
F	Transfer to Sewer Connection Fund (\$1824/service)-estimate 22 new services	Total:	40,128
G	Professional Services		
	Cleansweep collection day - share with water		750
	Rock River Coalition		125
	MEG membership		2,000
	Phosphorus Compliance Planning		5,000
	West side sanitary sewer study		17,500
		Total:	25,375
H	Mobile Communications - tablets, cell phones	Total:	3,300
I	Collection System - Contractual Services		
	Cross Connection Inspection Service (340 @ \$20.00)	Total:	6,800
J	Collection Equipment - includes Jet Machine pump rebuild	Total:	2,000
K	Chemicals - Polymer & Alum	Total:	20,200
L	Treatment Plant Operations Contractual Services		
	Software support - Hach-\$3,000, Win911-\$800		3,800
	Meter calibrations		1,200
	Cleaning services		3,300
		Total:	8,300
M	Equipment - includes Prevent Filters in total	Total:	1,500
N	Laboratory-		
	Recertification costs		2,300
	NLS costs - Jan. 2019		3,100
		Total:	5,400
O	Biosolids - Contract Land Application	Total:	55,000

FUND TYPE
ENTERPRISE

ASSOCIATED DEPARTMENT
STORMWATER UTILITY

FUND DESCRIPTION

FUND 630

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

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

DEPARTMENT/FUNCTION

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

MISSION

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

STORMWATER UTILITY REVENUE & EXPENSE SUMMARY

FISCAL RESOURCES		2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
REVENUES							
Total Revenues		777,460	520,161	538,623	1,844,744	1,643,525	708,745
Total		777,460	520,161	538,623	1,844,744	1,643,525	708,745
EXPENSES							
100	Personnel & Benefits	218,390	165,982	183,449	242,758	242,758	241,574
200	Professional Svcs	38,441	41,806	48,372	87,857	71,100	57,600
300	Commodities & Other Exp	71,107	67,496	97,310	61,200	61,439	64,301
500	Insurance	69,817	80,140	82,176	12,701	12,000	11,995
600	Misc Exp	29,984	30,412	30,555	400,034	400,034	159,275
800	Capital Outlay	-	86,831	40,634	1,018,694	834,694	152,500
900	Transfers	21,500	21,500	21,500	21,500	21,500	21,500
Total		449,239	494,167	503,997	1,844,744	1,643,525	708,745

FUND BALANCE	1,488,429	1,514,087	1,541,524		1,541,524	1,541,524
Net Change-Increase/(Decrease)	(230,849)	(328,185)	(320,548)	(1,601,986)	-	-

GOALS & OBJECTIVES
2018 ACCOMPLISHMENTS

- Ann Street detention basin was completed in conjunction with the Ann Street and Franklin Street project. Included in the Ann Street and Franklin Street project was the rerouting and upsizing of storm sewer from Whitewater Street to the Ann Street outfall to help prevent flooding along Whitewater Street.
- Crews completed a number of catch basin and inlet repairs throughout the City.

2019 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 2019. (Strategic Goal 4)
- Identify, investigate and develop a plan to address known street flooding issues throughout the City. Develop a five year plan of improvements to be incorporated into the 2020 and future budgets. (Strategic Goal 4, 9)

STORMWATER UTILITY REVENUE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
REVENUES							
630-4110-63	RESIDENTIAL REVENUES	177,387	198,237	201,090	200,000	202,000	232,300
630-4112-63	COMMERCIAL REVENUES	126,655	138,757	137,790	140,000	137,700	158,355
630-4113-63	INDUSTRIAL REVENUES	63,439	70,744	71,016	71,000	71,000	81,650
630-4114-63	PUBLIC/TAX EXEMPT REVENUES	92,971	101,394	101,454	102,000	101,400	116,610
630-4115-63	PENALTIES	4,821	4,626	5,242	4,500	3,000	4,500
630-4116-63	OTHER REVENUES	-	-	-	-	7,260	-
630-4118-63	RESERVE ERUS	-	-	-	-	-	-
	Total Revenues	465,274	513,758	516,592	517,500	522,360	593,415
REVENUES/OTHER SOURCES							
630-4210-63	INTEREST INCOME	782	115	191	400	2,384	400
630-4222-63	GRANTS-REIMBURSEMENT-STATE	311,404	6,288	21,840	479,626	-	-
630-4223-63	MISC INCOME	-	-	-	-	-	-
630-4240-63	INS CLAIMS REIM/DIVIDENDS	-	-	-	-	-	-
630-49920-63	TRANS-CITY-STORMWATER ASSETS	-	-	-	-	-	-
630-49930-63	RETAINED EARNINGS-(INC)-DEC	-	-	-	9,470	-	-
630-49940-63	RETAINED LOAN PROCEEDS	-	-	-	823,240	1,002,866	152,500
630-49950-63	Fund Balance Applied	-	-	-	14,508	115,915	(37,570)
	Total Revenues/Other Sources	312,186	6,403	22,031	1,327,244	1,121,165	115,330
	630 - Stormwater Util	777,460	520,161	538,623	1,844,744	1,643,525	708,745

STORMWATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2018 BUDGET
ADMINISTRATIVE/GENERAL EXPENSES / 630-63300							
630-63300-115	ADMINISTRATIVE SALARIES	46,413	59,299	45,140	56,320	56,320	56,599
630-63300-116	ACCOUNTING/FINANCE SALARIES	16,446	17,150	18,079	22,177	22,177	22,054
630-63300-120	EMPLOYEE BENEFITS-TOTAL	58,284	47,757	56,190	70,715	70,715	70,806
630-63300-154	PROFESSIONAL DEVELOPMENT	5	-	-	-	-	-
630-63300-214	PROF SERVICES/AUDIT EXPENSES	2,580	2,350	3,055	2,500	4,600	4,500
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	2,500
630-63300-225	TELECOM/INTERNET/COMMUNICATION	-	-	-	-	-	-
630-63300-310	OFFICE & OPERATING SUPPLIES	3,184	3,165	3,751	3,000	3,000	3,000
630-63300-350	CONTINGENCIES	-	-	-	-	-	3,101
630-63300-352	INFO TECHNOLOGY EXPENSES	2,134	2,074	2,372	1,500	2,739	2,500
630-63300-362	CREDIT/DEBIT CARD EXPENSES	-	-	-	-	-	-
630-63300-519	INSURANCE EXPENSES	6,716	9,812	9,799	10,201	10,000	9,995
630-63300-610	DEBT SERVICE-PRINCIPAL/INT	29,984	30,412	30,555	400,034	400,034	159,275
630-63300-913	ERF TRANSFER-DPW ERF	21,500	21,500	21,500	21,500	21,500	21,500
	Total Adm./General Expenses	196,747	203,019	199,942	597,447	600,585	363,330
STREET CLEANING / 630-63310							
630-63310-111	SALARIES/WAGES	18,774	9,283	10,368	20,995	20,995	14,538
630-63310-351	FUEL EXPENSES	1,187	234	682	2,000	1,000	1,000
630-63310-353	EQUIPMENT PARTS/SUPPLIES	11,090	18,673	2,569	15,000	15,000	15,000
630-63310-550	DEPRECIATION EXPENSE	61,101	68,328	70,377	-	-	-
	Total Street Cleaning Exp.	92,152	96,519	83,997	37,995	36,995	30,538
STORMWATER MANAGEMENT / 630-63440							
630-63440-111	SALARIES/WAGES	48,998	9,959	11,594	22,524	22,524	16,257
630-63440-113	SEASONAL WAGES	-	-	-	-	-	-
630-63440-295	CONTRACTUAL SERVICES	264	6,118	152	41,312	20,000	20,000
630-63440-320	PUBLIC EDUCATION/OUTREACH	7,261	5,326	6,490	6,000	6,000	6,000
630-63440-350	REPAIR/MAINTENANCE SUPPLIES	22,823	6,960	10,110	7,000	7,000	7,000
630-63440-351	FUEL EXPENSES	720	-	76	700	700	700
630-63440-590	PERMIT FEES-DNR	2,000	2,000	2,000	2,500	2,000	2,000
630-63440-670	BOND ISSUE EXPENSES	-	-	-	-	-	-
630-63440-810	CAPITAL EQUIPMENT	-	-	-	-	-	-
630-63440-820	EASTGATE-CAPITAL IMPROVEMENTS	-	135,538	-	-	-	152,500
630-63440-821	WHITEWATER CREEK STREAMBANK	-	-	-	-	-	-
630-63440-830	FRANKLIN / ANN ST / BASIN 15	-	-	-	661,975	762,452	-
630-63440-831	DANN ST STORMWATER	-	-	-	13,313	44,719	-
630-63440-849	FREMONT ST. DETENTION BASIN	-	-	-	12,000	12,000	-
630-63440-850	BLOOMINGFIELD ACRES DETENTION	-	5,874	-	-	-	-
630-63440-851	GEORGE STREET RECONSTRUCTION	-	(52,623)	-	-	-	-
630-63440-852	ANN ST. DETENTION BASIN	-	-	-	300,000	-	-
630-63440-854	CENTER/BOONE/SUMMIT RECON	-	(16,225)	-	-	-	-
630-63440-855	CLAY ST RECONSTRUCTION	-	591	-	31,406	15,523	-
630-63440-856	TMDL STORMWATER PLAN	-	13,676	40,634	-	-	-
	Total Stormwater Maintenance	82,066	117,193	71,056	1,098,730	892,918	204,457

PROPRIETARY FUNDS

**FUND 630
STORMWATER UTILITY**



	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2018 BUDGET
COMPOST SITE/YARD WASTES / 630-63600							
630-63600-111	SALARIES/WAGES	26,690	19,794	39,981	44,767	44,767	56,060
630-63600-113	SEASONAL WAGES	2,779	2,740	2,097	5,260	5,260	5,260
630-63600-310	OFFICE & OPERATING SUPPLIES	8,948	4,610	26,014	6,000	6,000	6,000
630-63600-351	FUEL EXPENSES	2,824	4,447	4,322	4,000	4,000	4,000
630-63600-352	VEHICLE/EQUIPMENT/REPAIR PARTS	10,936	22,007	40,924	16,000	16,000	16,000
	Total Compost Site/Yard Wastes	52,176	53,598	113,337	76,027	76,027	87,321
LAKE MANAGEMENT/MAINTENANCE / 630-63610							
630-63610-291	LAKE WEED CONTROL EXPENSES	24,723	23,838	22,165	22,545	25,000	23,100
630-63610-295	CONTRACTUAL EXPENSES	1,375	-	13,500	12,000	12,000	-
	Total Lake Manage/Maintenance	26,097	23,838	35,665	34,545	37,000	23,100
		449,239	494,167	503,997	1,844,744	1,643,525	708,745

STORMWATER UTILITY EXPENSE NOTES

A	Transfer to GF for general engineering services	7,500
B	Transfer to GF for GIS services	2,500
D	Debt Service	159,275
E	Transfer to DPW ERF	21,500
F	Contractual Services	20,000
G	Capital Equipment	-
H	Capital Improvements:	
	Janesville Street Detention Basin	-
	Business Park Detention Basin	-
	Walworth Avenue	152,500
		152,500
I	Lake weed control:	
	Cravath Lake	4,100
	Trippe Lake	19,000
	Lake Drainage	-
		23,100
J	Contractual Lake Expenses	-



City of

WHITEWATER

Live • Learn • Work • Play

Capital Improvement Program
Fiscal Years 2019 Through 2028

2019 Capital Project Funding Requests

			'FY 19	'FY 20	'FY 21	'FY 22	'FY 23-28
Funded	190 Bark Park Improvements	Non-Core	17,000	-	-	-	-
	191 Cravath Lakefront Amphitheater	Non-Core	200,000	-	-	-	-
	192 Lakes Draw Down	Non-Core	122,042	1,277,958	50,000	-	-
	193 Library Carpeting	Non-Core	5,200	-	-	-	-
	194 Old Mill Dam Repair	Core	104,260	-	-	-	-
	195 Parking Lot Renovation	Non-Core	18,000	-	-	-	-
	196 SCBA Replacement	Core	184,625	-	-	-	-
	197 Crane Truck Replacement	Core	100,000	-	-	-	-
	198 Installation of new Snow Plow	Core	8,500	-	-	-	-
	199 Milwaukee Street	Core	1,791,752	-	-	-	-
	200 Portable Backup Genset	Core	25,000	-	-	-	-
	201 Walworth Ave Storm Sewer	Core	152,500	-	-	-	-
	202 Main Street LED Conversion	Non-Core	52,937	-	-	-	-
	203 Backup Power Generator	Core	140,000	-	-	-	-
	204 East Filter Tank at Well #6 - New Valves/Piping	Core	67,000	-	-	-	-
	205 Service Truck	Core	85,000	-	-	-	-
	206 Well #6 Aeration	Core	19,000	-	-	-	-
	207 Roof Replacement Program - Wastewater Utility	Core	170,000	22,000	65,000	23,000	150,000
	208 Chemical Addition	Non-Core	13,500	-	-	-	-
	209 Hand Held Chemical Residual Tester	Non-Core	8,000	-	-	-	-
210 Uninterruptible Power Supply (UPS)	Core	38,000	-	-	-	-	
Funded Total			3,322,316	1,299,958	115,000	23,000	150,000
Future	212 Evidence Garage	Core	-	175,000	-	-	-
	213 Radio Console and Microwave System Upgrade	Core	-	271,000	-	-	-
	214 Clay Street Reconstruction (Dann Street to Roundabout)	Core	-	3,001,204	-	-	-
	215 Biennial Street Reconstruction Projects	Core	-	-	-	2,500,000	7,500,000
	216 Public Works Facility Study	Non-Core	-	25,000	-	-	-
	217 Walmart Traffic Signal	Non-Core	46,000	-	-	-	-
	218 Walmart Traffic Signal	Non-Core	-	230,000	-	-	-
	219 Wetwell Rehabilitation	Core	-	160,000	-	-	225,000
	220 Vanderlip Lift Station Replacement	Core	-	-	900,000	-	-
	221 Combination sewer jetter / vacuum truck	Core	-	-	-	395,000	-
	222 Digester Coatings	Core	-	-	-	-	870,000
	223 N. Fremont St. - Watermain	Core	-	300,000	-	-	-
	224 Replacement for Starin Park Water Tower	Core	-	-	-	-	2,900,000
	225 New Building Project	Non-Core	-	-	5,000,000	-	-
226 Quality of Life Project(s)	Non-Core	-	1,000,000	-	-	-	
227 ADA Compliance	Non-Core	-	50,000	-	50,000	150,000	
228 Cravath Lakefront Community Center - Replace Chairs	Non-Core	10,000	-	5,000	-	-	
229 Park Buildings Keyless Entry	Non-Core	26,000	-	-	-	-	
230 Municipal Building Carpet	Non-Core	15,000	30,000	32,000	32,000	-	
231 Starin Park Splash Pad	Non-Core	-	-	50,000	360,000	-	
232 Moraine View Park- Playground	Non-Core	-	-	40,000	-	-	
233 Moraine View Park Shelter, Restrooms and Concessions	Non-Core	-	-	200,000	-	-	

2019 Capital Project Funding Requests

			'FY 19	'FY 20	'FY 21	'FY 22	'FY 23-28	
Future	234	Heater install in vehicle storage bldg.	Non-Core	8,000	-	-	-	-
Future	235	Biogas Sphere Coating	Non-Core	170,000	-	-	-	-
Future	236	Replace Utility Car	Non-Core	-	18,000	-	-	-
Future	237	Janesville Street Detention Basin	Non-Core	970,000	-	-	-	-
Future	238	Business Park Armory Detention Basin	Non-Core	494,000	-	-	-	-
Future	239	Water Main Improvement - Franklin/Wisconsin	Non-Core	-	-	-	-	1,360,000
Future	240	Water Main Improvement - LSP/Enterprise	Non-Core	-	-	-	-	1,180,000
Future	241	Water Main Improvement - Pearson/Main	Non-Core	-	-	-	-	450,000
Future	242	Water Main Improvement - Tratt/Prairie Village	Non-Core	-	-	-	-	910,000
Future	243	Water Main Improvement - Well 9/RR	Non-Core	-	-	-	-	470,000
Future	244	Replace Inspection Unit 1300	Core	30,000	-	-	-	-
Future	245	Replace Ladder 1250	Core	-	1,400,000	-	-	-
Future	246	Replace Command Unit 1279	Core	-	65,000	-	-	-
Future	247	Replace Engine 1220	Core	-	-	700,000	-	-
Future	248	Fire Hose Washing System	Core	13,500	-	-	-	-
Future	249	Fire Hose Roller System	Core	8,765	-	-	-	-
Future	250	LUCAS Chest Compression System	Core	15,998	-	-	-	-
Future	251	Portable Radios	Core	5,400	-	-	6,000	-
Future Total				1,812,663	6,725,204	6,927,000	3,343,000	16,015,000
Grand Total				5,134,979	8,025,162	7,042,000	3,366,000	16,165,000
Future		Scheduled Debt Service Payments		(3,129,066)	(3,316,361)	(2,829,455)	(2,893,371)	(18,407,139)
Future		Requests Above (Below) Spending Guideline		(1,316,403)	3,408,843	4,097,545	449,629	(2,392,139)

2019 Capital Projects Recommended for Approval: by funding source

				'FY 19	'FY 20	'FY 21	'FY 22	'FY 23-28	Sum of Total	
Funded	Debt	Facilities	Bark Park Improvements	17,000	-	-	-	-	17,000	
			Cravath Lakefront Amphitheater	200,000	-	-	-	-	200,000	
			Lakes Draw Down	122,042	1,277,958	50,000	-	-	1,450,000	
			Library Carpeting	5,200	-	-	-	-	5,200	
			Old Mill Dam Repair	52,130	-	-	-	-	52,130	
			Parking Lot Renovation	18,000	-	-	-	-	18,000	
			Uninterruptible Power Supply (UPS)	38,000	-	-	-	-	38,000	
		Misc	SCBA Replacement	184,625	-	-	-	-	184,625	
		sewer	Crane Truck Replacement	100,000	-	-	-	-	100,000	
			Installation of new Snow Plow	8,500	-	-	-	-	8,500	
			Milwaukee Street	886,344	-	-	-	-	886,344	
			Portable Backup Genset	25,000	-	-	-	-	25,000	
		storm	Walworth Ave Storm Sewer	152,500	-	-	-	-	152,500	
		Streets	Main Street LED Conversion	52,937	-	-	-	-	52,937	
			Milwaukee Street	91,640	-	-	-	-	91,640	
		Water	Backup Power Generator	140,000	-	-	-	-	140,000	
			East Filter Tank at Well #6 - New Valves/Piping	67,000	-	-	-	-	67,000	
			Milwaukee Street	813,768	-	-	-	-	813,768	
			Service Truck	85,000	-	-	-	-	85,000	
			Well #6 Aeration	19,000	-	-	-	-	19,000	
		Debt Total			3,078,686	1,277,958	50,000	-	-	4,406,644
		Fund Bal	sewer	Roof Replacement Program - Wastewater Utility	170,000	22,000	65,000	23,000	150,000	430,000
				Water	Chemical Addition	13,500	-	-	-	-
Hand Held Chemical Residual Tester	8,000			-	-	-	-	8,000		
Fund Bal Total			191,500	22,000	65,000	23,000	150,000	451,500		
Grant	Facilities	Old Mill Dam Repair	52,130	-	-	-	-	52,130		
Grant Total			52,130	-	-	-	-	52,130		
Funded Total				3,322,316	1,299,958	115,000	23,000	150,000	4,910,274	

Projects Proposed for Approval

Department Park & Rec **Need Group:** Non-Core
Affected Dept. Park & Rec
Project Title: Bark Park Improvements
Department Priority Medium
Description & Scope: Add Watersupply and playfeatures for dog park

Purpose & Need: The relocation and new fencing was completed in 2018. The Park located on the corner of Starin road and Jefferson Street is heavily used. Patrons and pets would greatly benefit from a water source to a drinking fountain for patrons and pets.

Impact on Future Operating Budget: The Playground would need to be replaced in 20 years.

External Funding Sources Available:

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Project Cost Summary

Expense Category	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
CIP	17,000					17,000
						0
						0
						0
						0
						0
Subtotal	17,000	0	0	0	0	17,000

Funding Source Summary

Funding Source	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
Fundraising	13,000					13,000
CIP	4,000					4,000
						0
						0
						0
Subtotal	17,000	0	0	0	0	17,000

Department Park & Rec **Need Group:** Non-Core
Affected Dept. Park & Rec
Project Title: Cravath Lakefront Amphitheater
Department Priority High
Description & Scope: The current stage in Cravath Lakefront is not used by most events and festivals. There is no overhead protection in the event of rain to keep equipment dry and safe. The set up and take down for events is very time consuming. Most large festivals park a large trailer/stage in front of the existing stage.
Purpose & Need: With the Engineering and design of the facility being completed in 2017 the project would move forward in 2018. This would provide a more useable space that will support events occurring in the park. Local service clubs have shown interest in this project and a consultant should be retained to work with stakeholders and identify a scope with a more accurate cost projection.
Impact on Future Operating Budget: Initial impact would be an increase in staff time while project is completed. Would decrease amount of staff time used for set up and take down.
External Funding Sources Available: Possible community funding source from 4th of July group along with other possible sponsorships.

Project Cost Summary

Expense Category	FY19	FY20	FY21	FY22	FY23	Total
100-53270-245 Park Facilities Improvements	200,000					200,000
Maintenance						0
Land/R.O.W.						0
Technology						0
New Employee						0
Wage Reclassification						0
						0
Subtotal	200,000	0	0	0	0	200,000

Funding Source Summary

Funding Source	FY19	FY20	FY21	FY22	FY23	Total
450 PR (Amphitheater)	200,000					200,000
Capital Improvement						0
SRRF						0
ERF						0
Clean Water Fund						0
Subtotal	200,000	0	0	0	0	200,000

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Department Park & Rec **Need Group:** Non-Core
Affected Dept. Park & Rec
Project Title: Lakes Draw Down
Department Priority High Priority
Description & Scope: This 2-3 year process will draw down Trippe and Cravath lakes for dry dredging, stabilize the shoreline and improve overall health of the lakes.
Purpose & Need: Currently the lakes are shallow and overgrown with aquatic plants. Both Cravath and Trippe Lake are an important resource that are important to the financial, physical, environmental, and social fabric of the City of Whitewater. These lakes affect not only the quality of life for local residents, but also have regional economic implications. It is vital to this community that we improve this community resource.
Impact on Future Operating Budget: This project will improve the current lake management program by reducing the amount of annual maintenance. Funds may need to be set aside each year in order to accommodate this process every 10-15 years as needed.
External Funding Sources Available: The city will apply for grant funding through the DNR and other grant opportunities to help with the cost of this project.

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

Two alternatives for lake management: Mechanically dredge the deposited sediment and haul away wet material while lake is full or leave lakes as is and continue with the current management plan. The first option is cost prohibitive and the second option does not solve the issues that are present in the lake, which is that they are shallow and weed infested.



344,667

Project Cost Summary

Expense Category	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
						0
						0
						0
						0
						0
						0
272-51920-821 Planning / Design	122,042	1,277,958	50,000	0	0	1,450,000
Subtotal	0	1,277,958	50,000	0	0	1,450,000

Funding Source Summary

Funding Source	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
						0
450 PR (Lakes Drawdown)	122,042	1,277,958	50,000			1,450,000
						0
						0
						0
Subtotal	122,042	1,277,958	50,000	0	0	1,450,000

Department Park & Rec **Need Group:** Non-Core
Affected Dept. Building
Project Title: Library Carpeting
Department Priority High
Description & Scope: Community Room Carpet Replacement

Purpose & Need: The Community Room Carpet needs to be replaced. Carpet squares would be used to replace to allow for easier repairs after community use.

Impact on Future Operating Budget: Replacement after 10 years

External Funding Sources Available:

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

Blank area for alternative options.



Project Cost Summary

Expense Category	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
Capital	5,200					5,200
						0
						0
						0
						0
						0
Subtotal	5,200	0	0	0	0	5,200

Funding Source Summary

Funding Source	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
Capital	5,200					5,200
						0
						0
						0
Subtotal	5,200	0	0	0	0	5,200

Department **Need Group:**
Affected Dept.
Project Title:
Department Priority
Description & Scope:
Purpose & Need:
Impact on Future Operating Budget:
External Funding Sources Available:

City of Whitewater
 Project / Initiative Workbook
 F.Y. 2019 - 2028
 Initiative Type:

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Project Cost Summary

Expense Category	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
						0
						0
						0
						0
						0
						0
272-51920-821 Planning / Repairs	104,260					104,260
Subtotal	0	0	0	0	0	104,260

Funding Source Summary

Funding Source	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
						0
CIP	52,130					52,130
DNR Grant	52,130					52,130
						0
						0
Subtotal	104,260	0	0	0	0	104,260

Department Park & Rec **Need Group:** Non-Core
Affected Dept. Park & Rec
Project Title: Parking Lot Renovation
Department Priority High
Description & Scope: Pave the Dog Park parking, Moraine View Park Parking and Library Parking lot repair.
Purpose & Need: We added new parking surface at the park areas and need to repair the parking lot at the library.
Impact on Future Operating Budget: Increase of parking surface to maintain but would be minimal compared to leaving as is.
External Funding Sources Available:

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

[Empty yellow box for alternatives]



Project Cost Summary

Expense Category	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
Capital	18,000					18,000
						0
						0
						0
						0
						0
Subtotal	18,000	0	0	0	0	18,000

Funding Source Summary

Funding Source	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
						0
GO Debt	18,000					18,000
						0
						0
Subtotal	18,000	0	0	0	0	18,000

Department Fire **Need Group:** Core
Affected Dept. Fire Division
Project Title: SCBA Replacement
Department Priority High
Description & Scope: Work with reputable manufacturers and suppliers to test, evaluate, and purchase updated Self Contained Breathing Apparatus (SCBA). The purchase includes high pressure breathing air bottles, airpack mounts, and face pieces. Expected life of SCBA systems is 10 years and current SCBA systems are 10 years old. Upgraded systems are necessary as safety protocols improve and as aged equipment is not repairable presenting significant risk to firefighter safety. Quantity to include 35 packs, 70 high pressure air bottles, and approximately 50 face pieces.
Purpose & Need: SCBA's are closed, positive pressure breathing air systems and face protection firefighters use in Immediately Dangerous to Life & Health (IDLH) environments. Updated systems provide improved face protection and breathing air system integrity for firefighters.
Impact on Future Operating Budget: Single purchase
External Funding Sources Available: Grants to individual departments are no longer available for this type of purchase.

City of Whitewater
 Capital Improvement Plan
 F.Y. 2019 - 2028
 Initiative Type: Capital

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?
 No other options are available.



Project Cost Summary

Expense Category	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
Equipment	184,625					184,625
Equipment	184,625					184,625
Land/R.O.W.						0
Technology						0
						0
						0
Subtotal	369,250	0	0	0	0	369,250

Funding Source Summary

Funding Source	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
Borrowed Funds	144,625					144,625
Accumulated capital funds	40,000					40,000
City CIP	184,625					184,625
						0
						0
						0
Subtotal	369,250	0	0	0	0	369,250

Department: Sewer Need Group: Core

Affected Dept.: Sewer

Project Title: Crane Truck Replacement

Department Priority:

Description & Scope: Our crane truck (Vehicle #20) is a 2001 Ford F250 pickup. This has a crane and maintenance body on the chassis. We are seeking to replace this vehicle with a more appropriately sized and useful vehicle for the utility. This vehicle will get repurposed while Vehicle #26 will be sold.

Purpose & Need: As we perform sanitary sewer cleaning it is necessary that we use a separate vehicle (#26) to tow our trailer vacuum inductor (wet weight ~17,000lbs.) to every job site. Therefore collection system work is reliant on two separate pickup vehicles. I would propose to replace vehicle #20 with a vehicle that is properly rated to tow the vacuum inductor. Therefore, collection system duties would be reliant on only one pickup style vehicle. Tools would always be onsite and we would not have to be swapping vehicles dependent on tasks. The base cost for a vehicle chassis about \$65K. Add to that the cost of a maintenance body and the crane and the cost approaches \$100K. This fleet adjustment is additionally driven by the deteriorating condition of Vehicle #26.

Impact on Future Operating Budget: Funds for this project would come from capital reserve funding.

External Funding Sources Available: None.

Initiative Type: **Capital**

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

As the condition of Vehicle #26 is the main driver for this request we could elect to simply replace that vehicle. That vehicle would be designed to accommodate the towing needs of the vacuum inductor and become somewhat of a dedicated vehicle. Looking towards the future the Utility will have to determine whether or not to replace our jet machine and vacuum inductor with like or with a combination unit. Combination units have become the standard. Should that occur there will not be a need for dedicated towing vehicle.



Crane Truck - Vehicle #20



Proposed new crane truck

Project Cost Summary

Expense Category	FY 19	FY 20	FY 21	FY 22	FY 22-28	Total
Sewer Fund 620-62810-821	100,000					100,000
						0
						0
						0
						0
						0
Subtotal	100,000	0	0	0	0	100,000

Funding Source Summary

Funding Source	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
General Fund						0
620-42217-62 Bond/Loan Proceeds CIP	100,000					100,000
SRRF						0
ERF						0
Clean Water Fund						0
Subtotal	100,000	0	0	0	0	100,000

Department Sewer **Need Group:** Core
Affected Dept. Sewer
Project Title: Installation of new Snow Plow
Department Priority
Description & Scope: Installation of a plow onto Vehicle #20 will allow it to fill the void in our fleet left as we look to replace Vehicle #26 due to age and increased levels of maintenance.
Purpose & Need: Due to the deteriorating condition of vehicle #26 it should be replaced. This vehicle also serves as our Utility plow truck. If we elect to concurrently move forward with a new crane truck Vehicle #20 would be available for plow installation. Vehicle #26 will then be sold at auction.
Impact on Future Operating Budget:
External Funding Sources Available:

Initiative Type: **Capital**

An alternative towards targeting reuse of vehicle #20, as a plow truck, would be to sell this vehicle and purchase a new truck. A new truck would be more appropriately set up for use as a utility plowing vehicle and a tool box body could be added. This vehicle will be 18 years old at time of reuse or replacement.

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Crane Truck- Vehicle #20
2001



Plow Truck/Vacuum Inductor towing- Vehicle #26
1999

Project Cost Summary

Expense Category	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
Sewer Fund 620-62810-821	8,500					8,500
						0
						0
						0
						0
						0
Subtotal	8,500	0	0	0	0	8,500

Funding Source Summary

Funding Source	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
Operational Funds						0
620-42217-62 Bond/Loan Proceeds CIP	8,500					8,500
SRRF						0
ERF						0
Clean Water Fund						0
Subtotal	8,500	0	0	0	0	8,500

Department: Infrastructure Need Group: Core
 Affected Dept.:
 Project Title: Milwaukee Street
 Department Priority: 1
 Description & Scope: Milwaukee Street sanitary sewer and water main upgrades and additional pavement for parking lanes
 Purpose & Need:
 Impact on Future Operating Budget:
 External Funding Sources Available:

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Project Cost Summary

Expense Category	FY 19	FY 20	FY 21	FY 22	FY 23-27	Total
Sewer INFR	886,344					886,344
Water INFR	813,768					813,768
Storm INFR						0
Street INFR	91,640					91,640
Subtotal	1,791,752	0	0	0	0	1,791,752

Funding Source Summary

Funding Source	FY 19	FY 20	FY 21	FY 22	FY 23-27	Total
620-42217-62 Bond Proceeds (Infr)	886,344	0				886,344
610-47485-61 Bond Proceeds (Infr)	813,768	0				813,768
630-49950-63 Capital Improve Loan (Infr)	0					0
450 Sts (Infr)	91,640	0				91,640
Subtotal	1,791,752	0	0	0	0	1,791,752

Department **Need Group:**
Affected Dept.
Project Title:
Department Priority
Description & Scope:
Purpose & Need:
Impact on Future Operating Budget:
External Funding Sources Available:

Initiative Type:

A used or surplus generator may be less costly, although increased maintenance costs could be an issue.

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Proposed style for replacement unit



Existing 10KW trailer generator

Project Cost Summary

Expense Category	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
Sewer Fund 620-62810-821	25,000					25,000
						0
						0
						0
						0
						0
						0
Subtotal	25,000	0	0	0	0	25,000

Funding Source Summary

Funding Source	FY 19	FY 20	FY 21	FY 22	FY 23-27	Total
General Fund						0
620-42217-62 Bond/Loan Proceeds CIP	25,000					25,000
SRRF						0
ERF						0
Clean Water Fund						0
Subtotal	25,000	0	0	0	0	25,000

Department Stormwater **Need Group:** Core
Affected Dept.
Project Title: Walworth Ave Storm Sewer
Department Priority 2
Description & Scope: This project will involve the design and construction of a additional inlets on Walworth Avenue east of Douglas Court and the reconstruction and upsizing of the culvert pipe from Walworth Avenue to the Janesville Street Detention Basin.
Purpose & Need: The storm sewer on Walworth Avenue collects water from a large area north and west of Douglas Court. During heavy rain events, Walworth Avenue has a tendency to flood either due to inadequate inlet and pipe capacity or the one inlet becoming clogged with foreign debris. To alleviate the flooding, additional inlets need to be added. The existing culvert heading south from Walworth Ave is metal and has been damaged over the years causing it to leak and get blocked by soil and rocks entering the damaged areas.
Impact on Future Operating Budget: None
External Funding Sources Available:

Project Cost Summary

Expense Category	FY 19	FY 20	FY 21	FY 22	FY 23-27	Total
Construction	122,000					122,000
Engineering	30,500					30,500
Land/R.O.W.						0
Subtotal	152,500	0	0	0	0	152,500

Funding Source Summary

Funding Source	FY 19	FY 20	FY 21	FY 22	FY 23-27	Total
General Fund						0
Capital Improvement	152,500					152,500
DNR Grant						0
ERF						0
630-49950-63 Capital Improve Loan						0
Subtotal	152,500	0	0	0	0	152,500

Initiative Type: **Capital**

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Department Infrastructure **Need Group:** Core
Affected Dept.
Project Title: Main Street LED Conversion
Department Priority 3
Description & Scope: Convert 60 existing WE Energies High Pressure Sodium street lights to LED from the west end of the city limits (Pearson Lane) to Prairie Street. Convert 11 City owned fixtures at Elizabeth, Tratt, Prince, Whiton and Prairie Streets
Purpose & Need: The LED lights will use less energy resulting in a reduction in operating costs. The LED lights will also appear brighter and give a much more even photometric covering of the street.
Impact on Future Operating Budget: The total monthly cost for the WE Energies fixtures goes down from \$1,087.80 to \$811.80, a savings of \$276 a month. After 84 months the per fixture cost is reduced by another \$2.50 per month. Approximately an 11 year payback period.
External Funding Sources Available:

Project Cost Summary

Expense Category	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
Head Replacement, WE Energy Poles	43,937					43,937
Head Replacement, City Owned Poles	9,000					9,000
						0
						0
Street INFR	52,937	0	0	0	0	52,937

Funding Source Summary

Funding Source	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
Note Proceeds	52,937					52,937
Grant						0
						0
						0
Subtotal	52,937	0	0	0	0	52,937

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Department Water **Need Group:** Core
Affected Dept.
Project Title: Backup Power Generator
Department Priority
Description & Scope: Backup power for two well houses that currently don't have generators - well #6 and well #8.
Purpose & Need: We experience more outages than in previous times. We need to have a system to supply power to have wells run during power outages. This has become more important with current regulations.
Impact on Future Operating Budget: Regular maintenance to equipment.
External Funding Sources Available: Unknown, possibly Focus on Energy

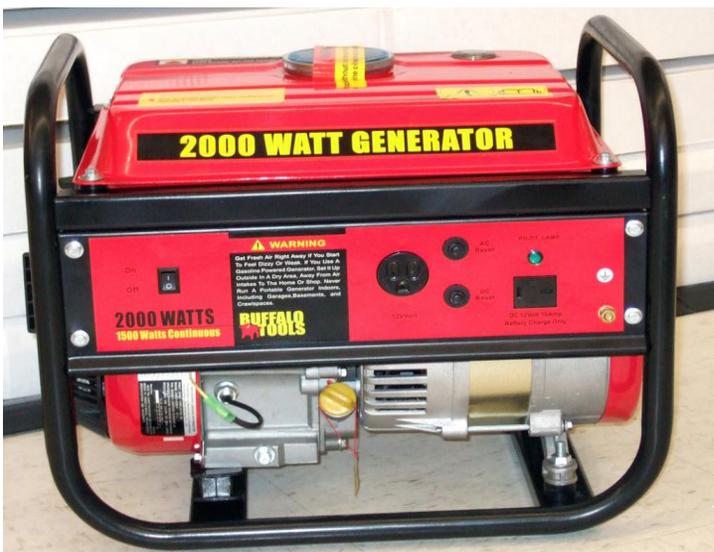
ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

Project Cost Summary

Expense Category	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
610-61936-810	140,000					140,000
						0
						0
						0
						0
						0
						0
Subtotal	140,000	0	0	0	0	140,000

Funding Source Summary

Funding Source	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
Debt	140,000					140,000
Fund line 2						0
						0
						0
						0
Subtotal	140,000	0	0	0	0	140,000



*Image not actual generator to be used

Department Water **Need Group:** Core
Affected Dept.
Project Title: East Filter Tank at Well #6 - New Valves/Piping
Department Priority
Description & Scope: The west filter tank was done in 2016. The east tank valves/piping and fittings are now failing on the east tank.
Purpose & Need: To maintain filtering of finished water. If filter fails, the entire well cannot be used.
Impact on Future Operating Budget: None
External Funding Sources Available: Unknow

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

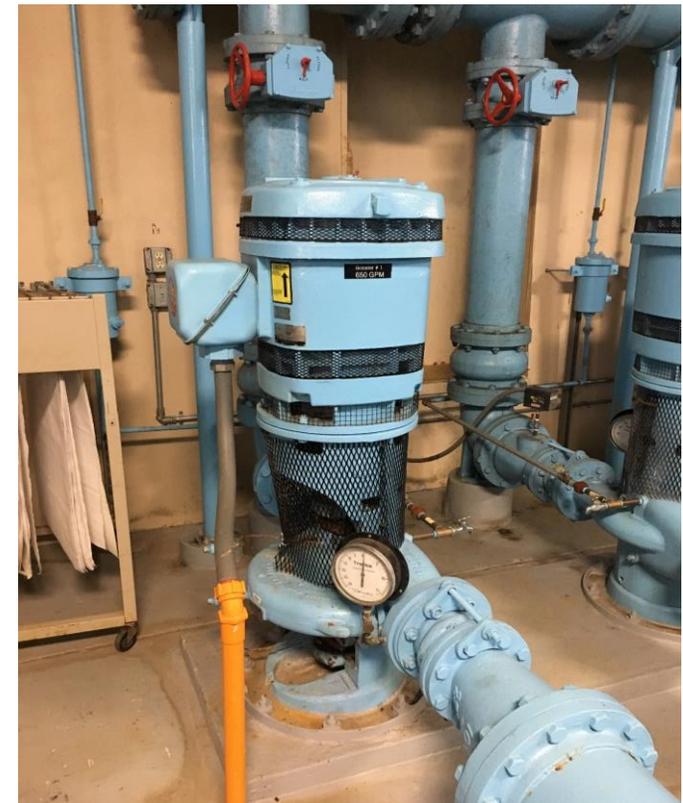
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Project Cost Summary

Expense Category	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
610-61630-350	67,000					67,000
						0
						0
						0
						0
						0
						0
Subtotal	67,000	0	0	0	0	67,000

Funding Source Summary

Funding Source	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
Debt	67,000					67,000
Fund line 2						0
						0
						0
Subtotal	67,000	0	0	0	0	67,000



Main Well Pump (2017)

Department Water **Need Group:** Core

Affected Dept.

Project Title: Service Truck

Department Priority

Description & Scope: We need a specialty service truck with tool cabinets, small crane and lift gate for heavy watermain and service repairs.

Purpose & Need: For handling of hydrants/watermain while servicing heavy distribution while housing all tools and equipment for jobs. One of the current trucks will go to Superintendent who uses his own vehicle for work now.

Impact on Future Operating Budget: Will need regular maintenance.

External Funding Sources Available: Unknown

Project Cost Summary

Expense Category	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
610-61936-810	85,000					85,000
						0
						0
						0
						0
						0
Subtotal	85,000	0	0	0	0	85,000

Funding Source Summary

Funding Source	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
Debt	85,000					85,000
Fund line 2						0
						0
						0
Subtotal	85,000	0	0	0	0	85,000

Summary

City of Whitewater
 Project / Initiative Workbook
 F.Y. 2019 - 2028
 Initiative Type: **Capital**

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

[Empty yellow box for alternatives]



Department Water **Need Group:** Core
Affected Dept.
Project Title: Well #6 Aeration
Department Priority
Description & Scope: The 1962 era filter aeration system has expired. This is needed for proper filtration of water. May have to be done yet in 2018.
Purpose & Need: Integral part of filtration.
Impact on Future Operating Budget: Some maintenance of new equipment.
External Funding Sources Available: Inknown

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

(Empty yellow box for alternatives)



*Image may not reflect the look of actual filtration system to be used.

Project Cost Summary

Expense Category	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
610-61630-350	19,000					19,000
						0
						0
						0
						0
						0
						0
Subtotal	19,000	0	0	0	0	19,000

Funding Source Summary

Funding Source	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
Debt	19,000					19,000
Fund line 2						0
						0
						0
						0
Subtotal	19,000	0	0	0	0	19,000

Department Sewer **Need Group:** Core
Affected Dept. Sewer
Project Title: Roof Replacement Program - Wastewater Utility
Department Priority 5
Description & Scope: All roofs at the utility are at or nearing 20 years of age. Several buildings, including the main control building have active leaks. In order to responsibly maintain utility buildings we have worked with vendors to develop a roof replacement schedule starting in 2018 thru 2024.
Purpose & Need: Several buildings have active leaks. All the obvious defects have been remedied to the best our ability. The current plan calls for replacement of the main control building roof in 2018. This makes sense based on current roof condition and due to the pending renovations in this area. The remaining program calls for the following: Prelim. Bldg.-'19, digester coping-'20, Dig. Bldg.-'21, Pump Bldg's-'22, Filtration Bldg.-'23 and digester covers in '24.
Impact on Future Operating Budget: Each year over the next six years we will have to budget for roof repairs. The total investment over this period will be \$387,000.
External Funding Sources Available: These facility improvements will be funded via the capital improvement fund.

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

[Empty yellow box for alternatives]



Project Cost Summary

Expense Category	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
Sewer Fund 620-62860-245	170,000	22,000	65,000	23,000	150,000	430,000
						0
						0
						0
						0
						0
Subtotal	170,000	22,000	65,000	23,000	150,000	430,000

Funding Source Summary

Funding Source	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
620-11151 Operating Cash	170,000	22,000	65,000	23,000	150,000	430,000
						0
						0
						0
Subtotal	170,000	22,000	65,000	23,000	150,000	430,000

Department Water **Need Group:** Non-Core
Affected Dept.
Project Title: Chemical Addition
Department Priority
Description & Scope: New process chemical injection equipment.
Purpose & Need: To be able to accurately inject chlorine and fluoride into system. We need to change type of pumps to be more efficient and less maintenance of these pumps.
Impact on Future Operating Budget: Will greatly reduce current maintenance costs and labor on current outdated pumps.
External Funding Sources Available: Operating Budget

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

(Empty text box for alternatives)

Project Cost Summary

Expense Category	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
610-61630-350	13,500					13,500
						0
						0
						0
						0
						0
Subtotal	13,500	0	0	0	0	13,500

Funding Source Summary

Funding Source	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
Water Op/Maint	13,500					13,500
Remove						0
						0
						0
Subtotal	13,500	0	0	0	0	13,500



*Image may not reflect the actual chemical injection equipment to be used.

Department Water **Need Group:** Non-Core
Affected Dept.
Project Title: Hand Held Chemical Residual Tester
Department Priority
Description & Scope: Hand held water parameter testers.
Purpose & Need: We take multiple samples in the field daily for compliance. We need to have dependable results. Current units are 10 plus years old.
Impact on Future Operating Budget: Need to be calibrated occasionally.
External Funding Sources Available: Unknown

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

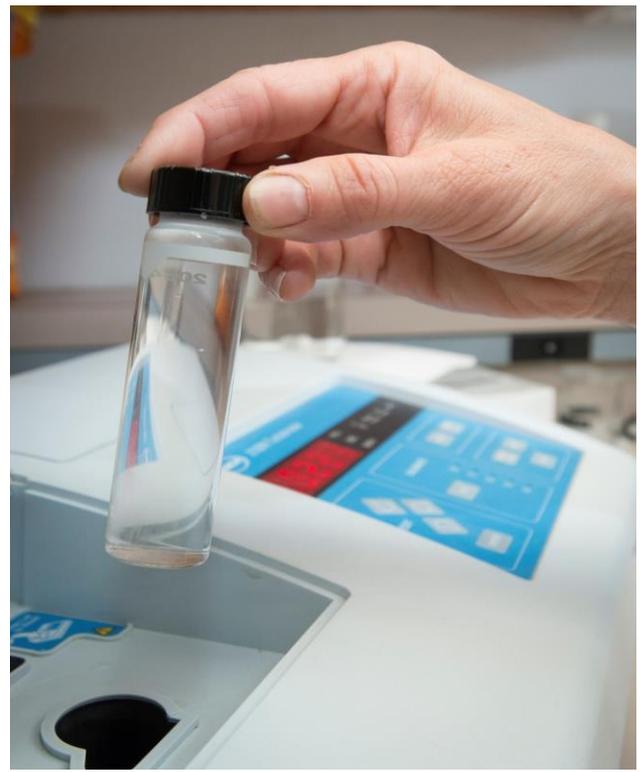
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Project Cost Summary

Expense Category	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
610-61630-350	8,000					8,000
						0
						0
						0
						0
						0
Subtotal	8,000	0	0	0	0	8,000

Funding Source Summary

Funding Source	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
Water Op/Maint	8,000					8,000
Remove						0
						0
						0
Subtotal	8,000	0	0	0	0	8,000



*Image may not reflect the actual equipment to be used.

Initiative Type: **Capital**

Department Park & Rec **Need Group:** Core

Affected Dept. Buildings

Project Title: Uninterruptible Power Supply (UPS)

Department Priority High

Description & Scope: The Uninterruptible Power Supply (UPS) is a secondary back up supply to the generator, ensuring power for 24/7 emergency services

Purpose & Need: The UPS is required as a secondary back up supply to the generator that ensures the essential portions of the police department and municipal building remain functioning during loss of power.

Impact on Future Operating Budget: Life expectancy is 20 plus years depending on power requirements. The batteries should be replaced every three years.

External Funding Sources Available: There are no known grants or outside funding sources available. If the Communications Bridge is implemented, additional funding may come from UW-Police Services.

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

[Empty yellow box for alternatives]



Project Cost Summary

Expense Category	FY19	FY20	FY21	FY22	FY23-28	Total
100-51600-820 Capital Improvements	38,000					38,000
Maintenance						0
Land/R.O.W.						0
Technology						0
New Employee						0
Wage Reclassification						0
						0
Subtotal	38,000	0	0	0	0	38,000

Funding Source Summary

Funding Source	FY19	FY20	FY21	FY22	FY23-28	Total
450 PR (UPS)	38,000					38,000
Capital Improvement						0
SRRF						0
ERF						0
Clean Water Fund						0
Subtotal	38,000	0	0	0	0	38,000

**Projects Not approved in 2019 Budget
(Deferred for Future Budgets)**

Department **Need Group:**
Affected Dept.
Project Title:
Department Priority
Description & Scope:
Purpose & Need:
Impact on Future Operating Budget:
External Funding Sources Available:

City of Whitewater
 Capital Improvement Plan
 F.Y. 2019 - 2028
 Initiative Type:

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Project Cost Summary

Expense Category	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
Building		175,000				175,000
						0
						0
						0
						0
						0
Subtotal	0	175,000	0	0	0	175,000

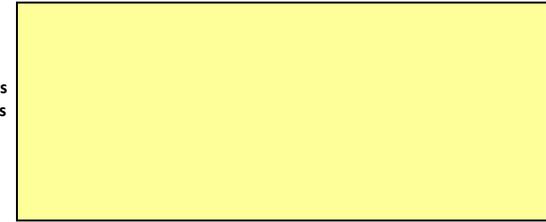
Funding Source Summary

Funding Source	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
Borrowing: Bond		175,000				175,000
						0
						0
						0
						0
						0
Subtotal	0	175,000	0	0	0	175,000

Department: Police **Need Group:** Core
Affected Dept.: Fire Rescue
Project Title: Radio Console and Microwave System Upgrade
Department Priority: Priority 4
Description & Scope: The manufacturer of our current Zetron 4048 series radio console has already started the end of life process on the equipment and the 4048 series is projected to not be supported by 2021. The replacement console, Zetron MAX, is a fully IP based system. Additionally, Exalt, the current manufacturer of the microwave system, which connects the PD to the water tower, UW, Walworth Co tower, and the WE Energies tower, has gone out of business. Our vendor is sourcing repair parts through 3rd parties and used sources. The FCC is entertaining the notion of re-allocating the 4.9 Ghz band that our microwave currently uses.
Purpose & Need: The radio console and microwave system are utilized by Whitewater Police, UW-Whitewater Police Services, Whitewater Fire and Rescue. Radio communications are instrumental to quality police, fire and EMS emergency services.
Impact on Future Operating Budget: \$38,000 was budgeted in 2018 for the WISCOM channel. In order to save costs it is recommended that we wait until the upgrade of our radio console to add the channel. The projected cost of the WISCOM channel would be \$20,000.
External Funding Sources Available:

City of Whitewater
 Capital Improvement Plan
 F.Y. 2019 - 2028
 Initiative Type: **Capital**

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Project Cost Summary

Expense Category	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
2 Position Radio Console		175,000				175,000
Microwave System		96,000				96,000
						0
						0
						0
						0
Subtotal	0	271,000	0	0	0	271,000

Funding Source Summary

Funding Source	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
Borrowing: Note		271,000				271,000
						0
						0
						0
						0
						0
Subtotal	0	271,000	0	0	0	271,000



Department Infrastructure **Need Group:** Core
Affected Dept.
Project Title: Clay Street Reconstruction (Dann Street to Roundabout)
Department Priority 1
Description & Scope: The scope of the broader project will be from Dann Street to the Roundabout. The street needs a complete rebuild, which will include curb and gutter, pavement, water and sanitary utility work to be completed in 2020. Due to the present condition of the pavement, 2018 includes a mill and overlay to maintain serviceability until the full project in 2020.
Purpose & Need: The Clay Street project is closely associated with the Milwaukee Street project and needs to be completed prior to the WisDOT project start date, currently scheduled for 2020. A significant amount of maintenance work has been performed on this street and its utilities in the past. Additionally, there are currently no curb and gutter which allows flooding in area.
Impact on Future Operating Budget:
External Funding Sources Available: The city has received a \$1.35M grant from the DOT for the construction of the project. The grant funds are scheduled do be released on February 11, 2020. These grant funds are only eligible for the street and storm sewer work.

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

[Empty text box for alternatives]



Project Cost Summary

Expense Category	FY 19	FY 20	FY 21	FY 22	FY 23-27	Total
Sewer INFR		525,000				525,000
Water INFR		747,500				747,500
Storm INFR	0	491,844				491,844
Street INFR		1,236,860				1,236,860
Subtotal	0	3,001,204	0	0	0	3,001,204

Funding Source Summary

Funding Source	FY 19	FY 20	FY 21	FY 22	FY 23-27	Total
620-42217-62 Bond Proceeds (Infr)		525,000				525,000
610-47485-61 Bond Proceeds (Infr)		747,500				747,500
630-49950-63 Capital Improve Loan (Infr)		107,497				107,497
450 Sts (Infr)		270,327				270,327
STP-Urban Project Grant		1,350,880				1,350,880
Subtotal	0	3,001,204	0	0	0	3,001,204

Department Public Works **Need Group:** Core
Affected Dept. Public Works
Project Title: Biennial Street Reconstruction Projects
Department Priority 1
Description & Scope: Street and utility reconstruction projects.

Purpose & Need: The City utilizes a rating system to grade the condition of pavement. This in conjunction with replacement of underground utility infrastructure comprise the majority of capital spending. We aim to spend no more on a biennial basis than the amount of debt we retire in the same period. Although the specific projects are not known until 2-4 years in advance, their need and cost is expected.

Impact on Future Operating Budget: This is the second most significant group of city expenditures next to Public Safety.

External Funding Sources Available:

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

[Empty yellow box for Alternatives]



Project Cost Summary

Expense Category	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total	
Sewer INFR				437,324	1,311,973	1,749,298	17%
Water INFR				622,667	1,868,000	2,490,667	25%
Storm INFR				409,706	1,229,117	1,638,822	16%
Street INFR				1,030,303	3,090,910	4,121,213	41%
						0	100%
						0	
						0	
Subtotal	0	0	0	2,500,000	7,500,000	10,000,000	

Funding Source Summary

Funding Source	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
Sewer				437,324	1,311,973	1,749,298
Water				622,667	1,868,000	2,490,667
Storm				409,706	1,229,117	1,638,822
Street				1,030,303	3,090,910	4,121,213
						0
Subtotal	0	0	0	2,500,000	7,500,000	10,000,000

Department Infrastructure **Need Group:** Core
Affected Dept.
Project Title: Public Works Facility Study
Department Priority
Description & Scope: Complete a study on
Purpose & Need: The infrastructure which houses the public works and park's crews and equipment is aged and in need of repair. To better facilitate the department's needs along with the needs of the police department for vehicle and evidence storage, a facility study should be undertaken.
Impact on Future Operating Budget:
External Funding Sources Available:

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

[Empty yellow box for alternatives]



Project Cost Summary

Expense Category	FY 19	FY 20	FY 21	FY 22	FY 23-27	Total
General Fund		25,000				25,000
						0
						0
						0
Subtotal	0	25,000	0	0	0	25,000

Funding Source Summary

Funding Source	FY 19	FY 20	FY 21	FY 22	FY 23-27	Total
General Fund		25,000				25,000
						0
						0
						0
						0
Subtotal	0	25,000	0	0	0	25,000

Department: Infrastructure **Need Group:** Core
Affected Dept.:
Project Title: Walmart Traffic Signal
Department Priority: 2
Description & Scope: Traffic study and design of a new traffic signal at one of the Walmart entrances in 2019. Installation of a traffic signal at the intersection of a Walmart entrance in 2020.
Purpose & Need: To help with ingress and egress from the Walmart site, a traffic signal should be studied to see if any improvements could be made to the traffic flow.
Impact on Future Operating Budget:
External Funding Sources Available: Walmart to pay 33% of all costs associated with the installation of a traffic signal if installed by October 2020.

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

(Empty text box for alternatives)



Project Cost Summary

Expense Category	FY 19	FY 20	FY 21	FY 22	FY 23-27	Total
Engineering	46,000					46,000
Construction		230,000				230,000
						0
						0
Subtotal	46,000	230,000	0	0	0	276,000

Funding Source Summary

Funding Source	FY 19	FY 20	FY 21	FY 22	FY 23-27	Total
General Fund	3,500	230,000				233,500
Fund Balance (Walmart Grant)	42,500	0				42,500
						0
						0
Subtotal	46,000	230,000	0	0	0	276,000

Department: Sewer Need Group: Core

Affected Dept.: Sewer

Project Title: Wetwell Rehabilitation

Department Priority: 3

Description & Scope:
 In the Wetwell there is grating for access, located in the lower and mezzanine (mid) levels. Several of the grating supports and associated items have corroded beyond repair and are in need of replacement. Safety of the site is of primary importance. Therefore, immediate repairs would be made in 2018 along with an assessment for the entire well area. The assessment will provide guidance and more accurate costs for work in 2020. Looking further out, all coatings in the wetwell area need to be reviewed and planned for rehabilitation.

Purpose & Need:
 The grating supports were originally constructed using steel. Due to age and the humid conditions in this area corrosion has deteriorated the grating support structure and other various pieces of equipment in this area. Staff access to this area is required approximately 3x/week.

Impact on Future Operating Budget:
 The items mentioned above have been split out over a three year period. There may be cost affective solutions that alter this proposed schedule.

External Funding Sources Available:
 The items mentioned above have been spread out over a three year period. Additional costs may be identified over the course of the work.

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



*Image may not reflect the wetwell grating to be repaired.

Project Cost Summary

Expense Category	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
Sewer Fund 620-62860-245		160,000			225,000	385,000
						0
						0
						0
						0
						0
Subtotal	0	160,000	0	0	225,000	385,000

Funding Source Summary

Funding Source	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
620-11151 Operating Cash		160,000			225,000	385,000
						0
						0
						0
Subtotal	0	160,000	0	0	225,000	385,000

Department **Need Group:**
Affected Dept.
Project Title:
Department Priority
Description & Scope:
Purpose & Need:
Impact on Future Operating Budget:
External Funding Sources Available:

Initiative Type:

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Project Cost Summary

Expense Category	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
Sewer Fund 620-62810-821			900,000			900,000
						0
						0
						0
						0
						0
						0
Subtotal	0	0	900,000	0	0	900,000

Funding Source Summary

Funding Source	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
General Fund						0
620-42217-62 Bond/Loan Proceeds CIP			900,000			900,000
SRRF						0
ERF						0
Clean Water Fund						0
Subtotal	0	0	900,000	0	0	900,000

Department: Sewer **Need Group:** Core
Affected Dept.: Sewer
Project Title: Combination sewer jetter / vacuum truck
Department Priority:
Description & Scope: Our current sewer jet truck is a 1991 model year. Our trailer vacuum inductor unit is a 2006 model year. We need both pieces of equipment in order to properly maintain our sanitary system. We propose to replace both pieces of equipment due in large part to the age of our sewer jet truck. The Streets Dept. has expressed interest in purchasing the trailer vacuum unit for their ongoing and expanding needs cleaning stormwater catch basins and for hydroexcavating.
Purpose & Need: Currently three pieces of equipment are necessary to properly maintain our 52 plus miles of sanitary sewer in the City. Those are the sewer jet truck, vacuum trailer unit and the pickup truck necessary to tow the trailer unit. The sewer jet truck which is our most important piece of emergency equipment will be 31 years old at the time of its planned replacement. We propose to replace both the sewer jet truck and the vacuum inductor with one combination sewer jet/vacuum unit. This will continue to allow us to provide reliable service to our community. Additionally, we will be able to perform routine maintenance activities in a more efficient and safe manner.
Impact on Future Operating Budget:
External Funding Sources Available:

City of Whitewater
Project / Initiative Workbook
F.Y. 2019 - 2028
 Initiative Type: **Capital**

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?
 The utility could elect to stay with our current style of truck choices. This would marry us to this mode for another 25 or so years given vehicle longevity.



Existing vacuum inductor



Proposed combination sewer jetter / vacuum

Project Cost Summary

Expense Category	FY19	FY20	FY21	FY22	FY 23-28	Total
Sewer Fund 620-62850-242				395,000		395,000
						0
						0
						0
						0
						0
Subtotal	0	0	0	395,000	0	395,000

Funding Source Summary

Funding Source	FY19	FY20	FY21	FY22	FY 23-28	Total
Operational Funds						0
Capital Improvement				395,000		395,000
SRRF						0
ERF						0
Clean Water Fund						0
Subtotal	0	0	0	395,000	0	395,000

Department **Need Group:**
Affected Dept.
Project Title:
Department Priority
Description & Scope:
Purpose & Need:
Impact on Future Operating Budget:
External Funding Sources Available:

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Project Cost Summary

Expense Category	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
Sewer Fund 620-62810-821					870,000	870,000
						0
						0
						0
						0
						0
Subtotal	0	0	0	0	870,000	870,000

Funding Source Summary

Funding Source	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
General Fund						0
620-42217-62 Bond/Loan Proceeds CIP					870,000	870,000
SRRF						0
ERF						0
Clean Water Fund						0
Subtotal	0	0	0	0	870,000	870,000

Department Water **Need Group:** Core
Affected Dept.
Project Title: N. Fremont St. - Watermain
Department Priority
Description & Scope: Replace the 4" cast main between Starin Road and Lauderdale Dr.
Purpose & Need: Everything around this area is 12" main except a section of 4" that we have watermain breaks and causes a big restriction in flow.
Impact on Future Operating Budget: Will reduce break repair.
External Funding Sources Available: Unknown

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

[Empty text box for alternatives]



Project Cost Summary

Expense Category	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
610-61651-350		300,000				300,000
						0
						0
						0
						0
						0
Subtotal	0	300,000	0	0	0	300,000

Funding Source Summary

Funding Source	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
Debt		300,000				300,000
Fund line 2						0
						0
						0
						0
Subtotal	0	300,000	0	0	0	300,000

Department Water **Need Group:** Core

Affected Dept.

Project Title: Replacement for Starin Park Water Tower

Department Priority

Description & Scope: The Starin Tower was built in 1889. It has fulfilled its need in the past but is too small to serve current supply needs. It is now going to be a constant drain to resources to update the facility to current standards and is going to require very costly masonry repairs.

Purpose & Need: To increase the capacity of the tower from 180,000 gallons to 750,000 gallons in order to supply demand and fire protection.

Impact on Future Operating Budget: Although the initial cost will be substantial, operating costs should be lower when we are able to only pump during off peak hours. Maintenance costs will be substantially lower.

External Funding Sources Available: Yes, several possibilities.

Initiative Type: **Capital**

No good alternatives at this time that are economically feasible.

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Project Cost Summary

Expense Category	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
Water CI Funds 610-61650-350					2,900,000	2,900,000
						0
						0
						0
						0
						0
Subtotal	0	0	0	0	2,900,000	2,900,000

Funding Source Summary

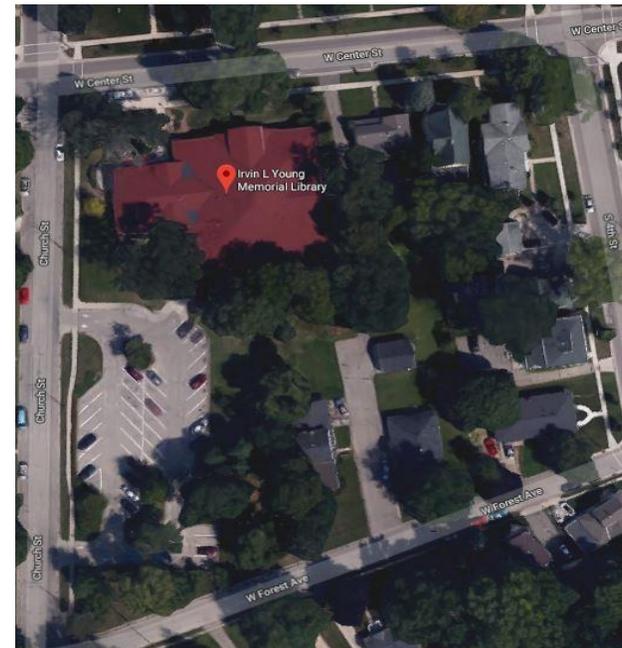
Funding Source	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
Revenue Fund Balance						0
610-47485-61 Bond Proceeds (Infr)					2,900,000	2,900,000
SRRF						0
ERF						0
Clean Water Fund						0
Subtotal	0	0	0	0	2,900,000	2,900,000

Department Library **Need Group:** Non-Core
Affected Dept.
Project Title: New Building Project
Department Priority 1
Description & Scope: Build a new 25,000-30,000 sq. ft. library on the site currently owned by the library as part of a public/private or public/public partnership.
Purpose & Need: The current library building was constructed in 1990. At that time, libraries did not provide computer access or large collections of non-print media. In the 27 years since the construction, the services and mission of public libraries has changed radically. 21st century libraries are expected to be a center for the community, not only for their traditional role in providing materials, both print and non-print, for users to take home with them but also to provide educational opportunities through training and workshops in a variety of new technologies and to provide space for collaboration and creation.
Impact on Future Operating Budget: Unknown at this time.
External Funding Sources Available: Some fundraising within the community is expected.

Initiative Type: Capital

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

An expansion of the current building was estimated at \$11,000,000 due to site considerations and retrofitting the old building. All measures to maximize the space have already been implemented over the last 15 years.



Project Cost Summary

Expense Category	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
220-55110-810 Capital Outlay			5,000,000			5,000,000
Maintenance						0
Land/R.O.W.						0
Technology						0
New Employee						0
Wage Reclassification						0
Subtotal	0	0	5,000,000	0	0	5,000,000

Funding Source Summary

Funding Source	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
General Fund						0
450 LIB (Library)			5,000,000			5,000,000
SRRF						0
ERF						0
Clean Water Fund						0
Subtotal	0	0	5,000,000	0	0	5,000,000

Department Council **Need Group:** Non-Core
Affected Dept.
Project Title: Quality of Life Project(s)
Department Priority 1
Description & Scope: Reserve funding for 'quality of life' projects in long-term planning
Purpose & Need: The historical use of GO GO debt financing for all city projects has consumed our borrowing capacity and limits our ability to fund non-core projects. Limited funding for projects that improve the quality of life will reduce the attractiveness of Whitewater over time vs. nearby communities.
 This project is intended as a placeholder to ensure the City has funding capacity to complete non-core projects approved by Council.
Impact on Future Operating Budget: Unknown at this time.
External Funding Sources Available: Some fundraising within the community is expected.

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

[Empty text box for alternatives]



Project Cost Summary

Expense Category	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
Project Cost TBD		1,000,000				1,000,000
Maintenance						0
Land/R.O.W.						0
Technology						0
New Employee						0
Wage Reclassification						0
						0
Subtotal	0	1,000,000	0	0	0	1,000,000

Funding Source Summary

Funding Source	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
General Fund						0
450 Debt		1,000,000				1,000,000
SRRF						0
ERF						0
Clean Water Fund						0
Subtotal	0	1,000,000	0	0	0	1,000,000

Department Facilities **Need Group:** Non-Core
Affected Dept. Buildings
Project Title: ADA Compliance
Department Priority High
Description & Scope: In 2019, and accessible paved route to the Moraine View Soccer Fields will be installed. In addition ADA accessible amenities in parks (such as picnic tables and playground equipment) will be added to facilities and parks.
Purpose & Need: Title II of the Americans with Disabilities Act prohibits local governments from discrimination on the basis of disability in the delivery of programs and services. The definition of programs and services is broad and includes public parks, recreation programs, city sidewalks, and the many opportunities made available for the enjoyment of city residents. In 2014, the city had an ADA access audit completed for our parks and facilities.
Impact on Future Operating Budget: Each year we will need to implement ADA improvements in city parks and facilities. Possible ADA accessible components may also be needed for future playground additions.
External Funding Sources Available: None at this time.

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Project Cost Summary

Expense Category	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
100-53270-245 Park Facilities Improvements		50,000		50,000	150,000	250,000
						0
						0
						0
						0
						0
Subtotal	0	50,000	0	50,000	150,000	250,000

Funding Source Summary

Funding Source	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
450 PR (ADA)	0	50,000	0	50,000	150,000	250,000
						0
						0
						0
Subtotal	0	50,000	0	50,000	150,000	250,000

Department Park & Rec **Need Group:** Non-Core
Affected Dept. Park & Rec
Project Title: Cravath Lakefront Community Center - Replace Chairs
Department Priority High
Description & Scope: Purchase of 110 vinyl padded chairs. Prices range from \$18 to \$30 depending on quality of product.
Purpose & Need: The facility has 100 chairs that serve the varied functions that occur in the building. The chairs are original to the facility and date to 1997, although padded, they are difficult to store and bulky for set-up and take down. Need to update the chairs and replace with a comfortable, yet easier to store and set-up model
Impact on Future Operating Budget: It is the hope that a revolving fund for facility maintenance purchase a set quantity of chairs each year for use in city facilities.
External Funding Sources Available:

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

[Empty text box for alternatives]



Project Cost Summary

Expense Category	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
100-53270-245 Park Facilities Improvements	10,000		5,000			15,000
						0
						0
						0
						0
						0
Subtotal	10,000	0	5,000	0	0	15,000

Funding Source Summary

Funding Source	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
450 PR (Cravath Charis)	10,000		5,000			15,000
						0
						0
						0
						0
Subtotal	10,000	0	5,000	0	0	15,000

Department Park & Rec **Need Group:** Non-Core

Affected Dept. Park & Rec

Project Title: Park Buildings Keyless Entry

Department Priority High

Description & Scope: Keyless Entry and Key Phob access for 5 additional buildings and two additional doors at City Hall. The buildings added would include, WAFC, Starin Community Building, Cravath Lake Front Community Building, White Building, Armory Building. Two additional doors at City Hall would also be added.

Purpose & Need: Adding keyless entry to 4 of our buildings will help with controlled community access and also allow for a savings on the alarm system at the Whitebuilding. This would allow us to give either key pad access and/or key phob access. The buildings that would be added to the city facility would be the White Building, Armory, Cravath Community Building, Aquatic Center, Starin Park Building and two additional doors at City Hall.

Impact on Future Operating Budget: This requests is for Starin Community building, however, a majority of the carpet in the City Building dates to 1997 and is showing wear, tear, and fraying. It is the hope to create a revolving replacement account for carpeting through out the City Buildings

External Funding Sources Available: N/A

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



*Images may not reflect keyless entry that will be used.

Project Cost Summary

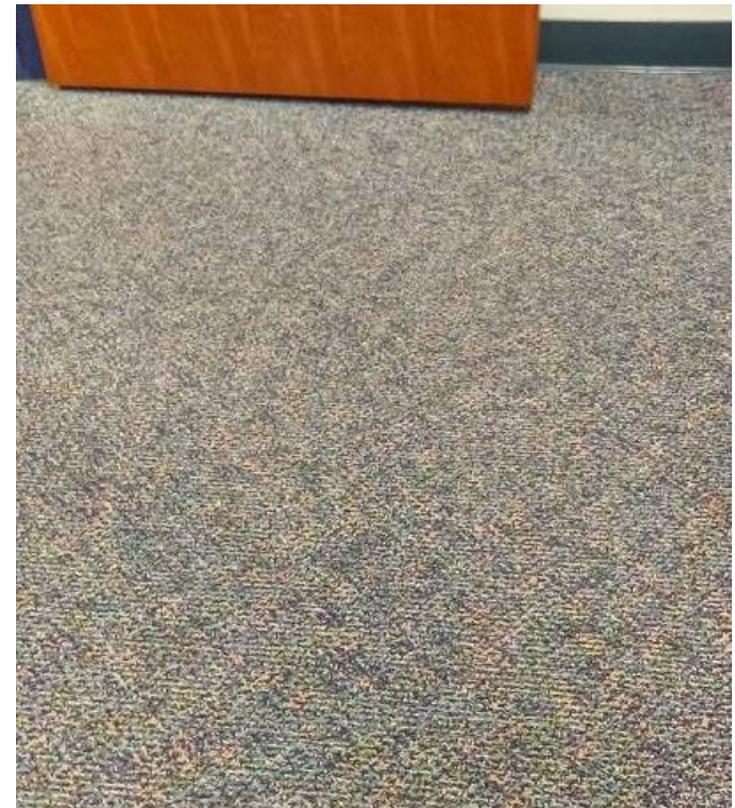
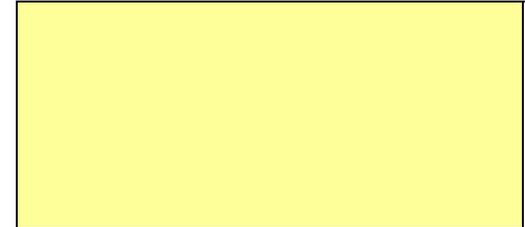
Expense Category	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
						0
Building Maintenance	26,000					26,000
						0
						0
						0
						0
						0
Subtotal	26,000	0	0	0	0	26,000

Funding Source Summary

Funding Source	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
						0
450 PR (Avington Doors)	23,000	0	0	0	0	23,000
247 (Aquatics Fund)	3,000					3,000
						0
						0
Subtotal	26,000	0	0	0	0	26,000

Department Park & Rec **Need Group:** Non-Core
Affected Dept. Building
Project Title: Municipal Building Carpet
Department Priority Medium
Description & Scope: The carpeting in public high traffic areas is in need of replacement.
 To replace carpet in Police Department
 3,384 sq. feet @ \$3.40 sq. ft. \$11,506
 To replace carpet in PD + all public spaces (non-office)
 9,364 sq. feet @ \$3.40 sq. ft. \$31,838
 To replace carpet on entire 1st & 2nd floor
 14,700 sq. feet @ \$3.40 sq. ft. \$49,980
Purpose & Need: The request has mainly been from the Police Department, however, a majority of the carpet in the building dates to 1997 and is showing wear, tear, and fraying.
Impact on Future Operating Budget: It is the hope that a revolving fund for facility maintenance replace carpet when needed in the future and a schedule created for all facilities.
External Funding Sources Available:

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Project Cost Summary

Expense Category	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
100-51600-820 Capital Improvements	15,000	30,000	32,000	32,000	0	109,000
Maintenance						0
Land/R.O.W.						0
Technology						0
New Employee						0
Wage Reclassification						0
						0
Subtotal	15,000	30,000	32,000	32,000	0	109,000

Funding Source Summary

Funding Source	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
450 PR (City Hall Carpet)	15,000	30,000	32,000	32,000	0	109,000
Capital Improvement						0
SRRF						0
ERF						0
Clean Water Fund						0
Subtotal	15,000	30,000	32,000	32,000	0	109,000

Department **Need Group:**
Affected Dept.
Project Title:
Department Priority
Description & Scope:
Purpose & Need:
Impact on Future Operating Budget:
External Funding Sources Available:

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Project Cost Summary

Expense Category	FY19	FY20	FY21	FY22	FY23-28	Total
100-53270-245 Park Facilities Improvements			50,000	360,000		410,000
Maintenance						0
Land/R.O.W.						0
Technology						0
New Employee						0
Wage Reclassification						0
Engineering						0
Subtotal	0	0	50,000	360,000	0	410,000

Funding Source Summary

Funding Source	FY19	FY20	FY21	FY22	FY23-28	Total
						0
450 PR (Splash Pad)			50,000	360,000		410,000
SRRF						0
ERF						0
Clean Water Fund						0
Subtotal	0	0	50,000	360,000	0	410,000

Initiative Type: **Capital**

Department Park & Rec **Need Group:** Non-Core

Affected Dept. Park & Rec

Project Title: Moraine View Park- Playground

Department Priority Medium

Description & Scope: As the park has developed over recent years and with the Soccer Club exclusively utilizing the site for youth soccer, the park would be a tremendous location for a playground

Purpose & Need: A playground would serve siblings of soccer players and provide another recreational amenity in the park.

Impact on Future Operating Budget: The equipment would require replacement in 20 years

External Funding Sources Available:

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Project Cost Summary

Expense Category	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
270-245 Park Facilities Improvements			40,000			40,000
Maintenance						0
Land/R.O.W.						0
Technology						0
New Employee						0
Wage Reclassification						0
						0
Subtotal	0	0	40,000	0	0	40,000

Funding Source Summary

Funding Source	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
General Fund						0
450 PR (Moraine)			40,000			40,000
SRRF						0
ERF						0
Clean Water Fund						0
Subtotal	0	0	40,000	0	0	40,000

Department Park & Rec **Need Group:** Non-Core

Affected Dept. Park & Rec

Project Title: Moraine View Park Shelter, Restrooms and Concessions

Department Priority High

Description & Scope: The master plan for the park developed in 2008 calls for the addition of a shelter, restroom, and concession building.

Purpose & Need: The facility would serve park visitors, soccer participants, and trail users. Existing plans for either the Trippe Lake Shelter or Treyton's Field of Dreams concession facility could be used for this facility.

Impact on Future Operating Budget: An additional park facility would add maintenance costs of supplying paper products, cleaning, and maintaining the building.

External Funding Sources Available: The DNR Stewardship Fund would fund a portion that serves the "nature based" elements of the park but would not result in a significant award of funds. The Whitewater Soccer Club would greatly benefit by the facility but does not have substantial funds to contribute to the project. A private fundraising effort could be coordinated through the Whitewater Community Foundation and the Whitewater Kiwanis.

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

[Empty yellow box for alternatives]



Project Cost Summary

Expense Category	FY19	FY20	FY21	FY22	FY23-28	Total
Equipment						0
Maintenance						0
Land/R.O.W.						0
Technology						0
New Employee						0
Wage Reclassification						0
270-245 Park Facilities Improvements			200,000			200,000
Subtotal	0	0	200,000	0	0	200,000

Funding Source Summary

Funding Source	FY19	FY20	FY21	FY22	FY23-28	Total
General Fund						0
450 PR (Moraine Shelter)			200,000			200,000
SRRF						0
ERF						0
Clean Water Fund						0
Subtotal	0	0	200,000	0	0	200,000

Department: Sewer Need Group: Non-Core

Affected Dept.: Sewer

Project Title: Heater install in vehicle storage bldg.

Department Priority:

Description & Scope: Two natural gas unit heaters were salvaged prior to demolition of the old RBC Buildings. Staff would like to relocate these units into the vehicle storage building. The natural gas stubs are in place to do so. Work would involve mounting these units and completing necessary electrical and gas connections to the units.

Purpose & Need: The primary role of these units would be to maintain an above freezing condition in this structure. Starting of all powered vehicles would be more reliable in a temperature controlled environment. Most importantly this would serve to protect an appropriate response time for emergency response equipment when the need arrives.

Impact on Future Operating Budget:

External Funding Sources Available:

City of Whitewater
 Project / Initiative Workbook
 F.Y. 2019 - 2028
 Initiative Type: Capital

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

We could elect to purchase new heating units to make sure we have "right sized" units for longevity and efficiency reasons. Or, we could elect to postpone or eliminate this option. We would then have to deal with some cold weather starts and we may be limited on what we store, long term, is the vehicle storage building.



Project Cost Summary

Expense Category	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
Sewer Fund 620-62860-245	8,000					8,000
						0
						0
						0
						0
						0
						0
Subtotal	8,000	0	0	0	0	8,000

Funding Source Summary

Funding Source	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
Operational Funds	8,000					8,000
Capital Improvement						0
SRRF						0
ERF						0
Clean Water Fund						0
Subtotal	8,000	0	0	0	0	8,000

Department Sewer **Need Group:** Non-Core
Affected Dept. _____
Project Title: Biogas Sphere Coating
Department Priority _____
Description & Scope: This proposed project would include preparation, coating application and thickness testing of the interior and exterior of the 35' diameter Hortonsphere.
Purpose & Need: The gas holdings sphere was put online in 1982. It has not been recoated since that time. This work will occur only if an inspection, planned for 2017, proves the structure is sound. As the pictures shows, the sphere does show signs of deterioration and will become unusable if not coated in the near future. Currently, we do not have the ability to utilize this structure due to aging associated equipment. However, if the corrosion is allowed to persist this structure will not be a future option for gas handling. The project would be funded by operating revenue via the capital improvement fund.
Impact on Future Operating Budget: _____
External Funding Sources Available: None

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Project Cost Summary

Expense Category	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
Sewer Fund 620-62810-821	170,000					170,000
						0
						0
						0
						0
						0
						0
Subtotal	170,000	0	0	0	0	170,000

Funding Source Summary

Funding Source	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
General Fund						0
620-42217-62 Bond/Loan Proceeds CIP	170,000					170,000
SRRF						0
ERF						0
Clean Water Fund						0
Subtotal	170,000	0	0	0	0	170,000

Department Sewer **Need Group:** Non-Core
Affected Dept.
Project Title: Replace Utility Car
Department Priority
Description & Scope: The wastewater utility currently has a retired squad (Ford Crown Victoria type) for administrative use and for transportation to off-site training events.
Purpose & Need: Age and generally poor condition of the squads, as well as frequency of use by plant staff, indicate a need for a vehicle dedicated to plant use. A mid-sized sedan capable of holding four adults would be preferable. Pictured is a used 2016 Chevy Cruze with less than 20000 miles available locally for less than \$15000. This vehicle could be expected to be in use for 10+ years.
Impact on Future Operating Budget:
External Funding Sources Available:

Initiative Type: Capital

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Project Cost Summary

Expense Category	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
Sewer Fund 620-62810-821		18,000				18,000
						0
						0
						0
						0
						0
						0
Subtotal	0	18,000	0	0	0	18,000

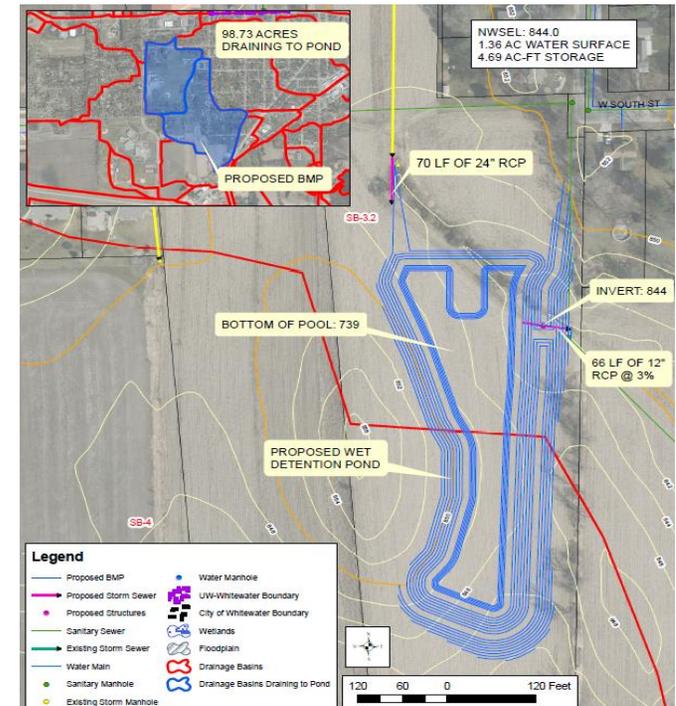
Funding Source Summary

Funding Source	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
General Fund						0
620-42217-62 Bond/Loan Proceeds CIP		18,000				18,000
SRRF						0
ERF						0
Clean Water Fund						0
Subtotal	0	18,000	0	0	0	18,000

Department Stormwater **Need Group:** Non-Core
Affected Dept.
Project Title: Janesville Street Detention Basin
Department Priority 1
Description & Scope: This project will involve the design and construction of a new wet detention basin behind 656 South Janesville Street, northwest of the S Janesville Street and W Harper Street intersection.
Purpose & Need: The goal of the basin is to reduce nonpoint source pollutant discharge to Whitewater Creek and help reduce total suspended solids (TSS) loadings. These types of detention basins are one of the most cost effective means available for meeting the city's TSS reduction requirements.
Impact on Future Operating Budget: None
External Funding Sources Available: The city has been awarded a DNR nonpoint source grant for \$121,900 towards construction and engineering costs.

City of Whitewater
Project / Initiative Workbook
F.Y. 2019 - 2028
 Initiative Type: **Capital**

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Project Cost Summary

Expense Category	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
Construction	710,000					710,000
Engineering	180,000					180,000
Land Acquisition	80,000					80,000
Subtotal	970,000	0	0	0	0	970,000

Funding Source Summary

Funding Source	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
General Fund						0
Capital Improvement	848,100					848,100
DNR Grant	121,900					121,900
ERF						0
630-49950-63 Capital Improve Loan						0
Subtotal	970,000	0	0	0	0	970,000

Department Stormwater **Need Group:** Non-Core
Affected Dept.
Project Title: Business Park Armory Detention Basin
Department Priority 3
Description & Scope: This project will involve the design and construction of a new wet detention basin southwest of the intersection of Endeavor Drive and Prospect Drive. The exact location has yet to be determined. Land purchase may be required.
Purpose & Need: The goal of the basin is to reduce nonpoint source pollutant discharge to Whitewater Creek and help reduce total suspended solids (TSS) loadings. These types of detention basins are one of the most cost effective means of meeting the city's TSS reduction requirements.
Impact on Future Operating Budget: None
External Funding Sources Available: The city has been awarded a DNR nonpoint source grant for \$150,000 towards construction and engineering costs.

Project Cost Summary

Expense Category	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
Construction	391,000					391,000
Engineering	103,000					103,000
Land/R.O.W.						0
Subtotal	494,000	0	0	0	0	494,000

Funding Source Summary

Funding Source	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
General Fund						0
Capital Improvement	344,000					344,000
DNR Grant	150,000					150,000
ERF						0
630-49950-63 Capital Improve Loan						0
Subtotal	494,000	0	0	0	0	494,000

Initiative Type: **Capital**

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Department Water **Need Group:** Non-Core

Affected Dept.

Project Title: Water Main Improvement - Franklin/Wisconsin

Department Priority

Description & Scope: This is part of a 35 year plan worked on long ago. Would loop distribution system from Wisconsin St. to S. Franklin St. Length is 7,000 ft.

Purpose & Need: To eliminate dead ends in the water system and to improve water quality. The need would be driven only by annexation of town property to the City along with development within this corridor.

Impact on Future Operating Budget: Pay for the loop and would have to maintain the mains, hydrants, valves with a water main extension project.

External Funding Sources Available: Yes

Initiative Type: Capital

Leave as is and probably always will be. With the bypass, property and development in this area is doubtful.

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Project Cost Summary

Expense Category	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
Water CI Funds					1,360,000	1,360,000
610-61651-350						0
610-61652-350						0
610-61654-350						0
						0
						0
Subtotal	0	0	0	0	1,360,000	1,360,000

Funding Source Summary

Funding Source	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
610-47485-61 Bond Proceeds (Infr)					1,360,000	1,360,000
610-61651-350						0
610-61652-350						0
610-61654-350						0
						0
Subtotal	0	0	0	0	1,360,000	1,360,000

Department Water **Need Group:** Non-Core

Affected Dept.

Project Title: Water Main Improvement - LSP/Enterprise

Department Priority

Description & Scope: To eliminate two dead end mains in the distribution system. In addition, add a second source of water to LSP, provide water and fire protection to WWTP and John's Disposal. Length is 5,500 feet.

Purpose & Need: Same as above, although without cost participation from private sources this project is doubtful. Development would have to drive this project.

Impact on Future Operating Budget: To maintain additional infrastructure.

External Funding Sources Available: Yes - to far out to determine.

Project Cost Summary

Expense Category	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
Water CI Funds					1,180,000	1,180,000
610-61651-350						0
610-61652-350						0
610-61653-350						0
						0
						0
Subtotal	0	0	0	0	1,180,000	1,180,000

Funding Source Summary

Funding Source	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
610-47485-61 Bond Proceeds (Infr)					1,180,000	1,180,000
610-61651-350						0
610-61652-350						0
610-61653-350						0
						0
Subtotal	0	0	0	0	1,180,000	1,180,000

Initiative Type: Capital

To leave as is until annexation and development.

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Department Water **Need Group:** Non-Core

Affected Dept.

Project Title: Water Main Improvement - Pearson/Main

Department Priority

Description & Scope: To eliminate and loop dead ends in the distribution system. Length is 2,200 feet.

Purpose & Need: To improve water quality. More development in this area could drive this short loop.

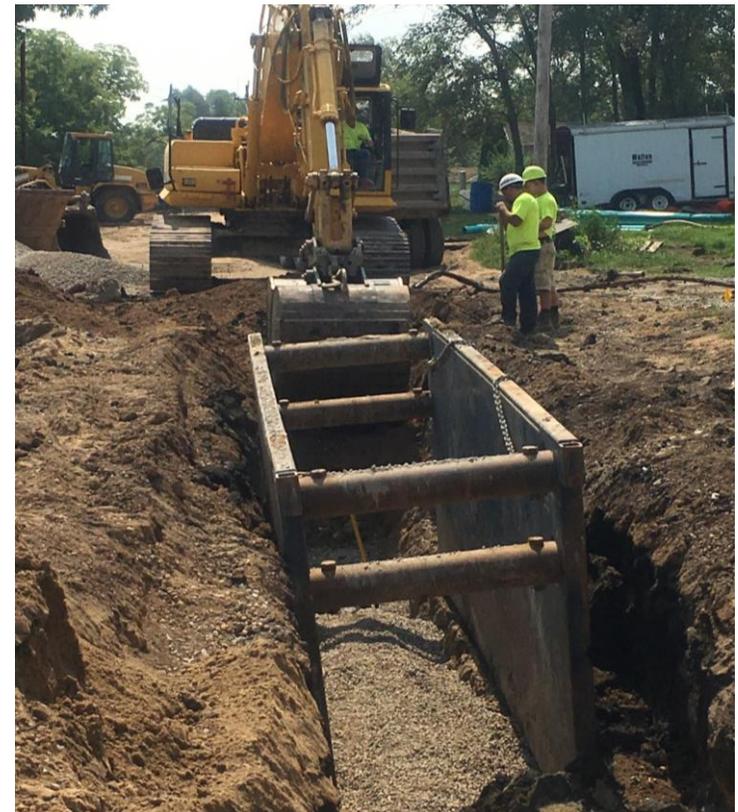
Impact on Future Operating Budget: Maintain more infrastructure.

External Funding Sources Available: Yes

Initiative Type: Capital

Continue to have a dead end system in this area.

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Project Cost Summary

Expense Category	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
Water CI Funds					450,000	450,000
610-61651-350						0
610-61652-350						0
610-61653-350						0
						0
						0
Subtotal	0	0	0	0	450,000	450,000

Funding Source Summary

Funding Source	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
610-47485-61 Bond Proceeds (Infr)					450,000	450,000
610-61651-350						0
610-61652-350						0
610-61653-350						0
						0
Subtotal	0	0	0	0	450,000	450,000

Department Water **Need Group:** Non-Core

Affected Dept.

Project Title: Water Main Improvement - Tratt/Prairie Village

Department Priority

Description & Scope: To complete entire loop after Enterprise loop to LS Power is done. Length is 5,200 feet.

Purpose & Need: To supply development along County U when annexed and developed, if ever.

Impact on Future Operating Budget: To maintain more infrastructure.

External Funding Sources Available: Yes

Initiative Type: Capital

This is very much in the future, if ever, so it will stay as is.

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Project Cost Summary

Expense Category	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
Water CI Funds					910,000	910,000
610-61651-350						0
610-61652-350						0
610-61653-350						0
						0
						0
Subtotal	0	0	0	0	910,000	910,000

Funding Source Summary

Funding Source	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
610-47485-61 Bond Proceeds (Infr)					910,000	910,000
610-61651-350						0
610-61652-350						0
610-61653-350						0
						0
Subtotal	0	0	0	0	910,000	910,000

Department Water **Need Group:** Non-Core

Affected Dept.

Project Title: Water Main Improvement - Well 9/RR

Department Priority

Description & Scope: There is only one outlet for water to be pumped from well #9 to the distribution system. When the bridge was put in the engineers at DOT were sleeping because the water main is now buried 35' in some spots. If a main was to break or leak, well #9 would be useless. Length is 2,600 feet.

Purpose & Need: To provide another connection to the distribution system from well #9.

Impact on Future Operating Budget: To maintain additional infrastructure, hydrants, mains and valves.

External Funding Sources Available: Yes

Project Cost Summary

Expense Category	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
Water CI Funds					470,000	470,000
610-61651-350						0
610-61652-350						0
610-61653-350						0
						0
						0
Subtotal	0	0	0	0	470,000	470,000

Funding Source Summary

Funding Source	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
610-47485-61 Bond Proceeds (Infr)					470,000	470,000
610-61651-350						0
610-61652-350						0
610-61653-350						0
						0
Subtotal	0	0	0	0	470,000	470,000

Initiative Type: Capital

Leave as such and shut well #9 down if existing water main breaks.

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Department Fire **Need Group:** Core
Affected Dept. Fire & EMS Divisions
Project Title: Replace Inspection Unit 1300
Department Priority Medium
Description & Scope: Purchase or acquire replacement vehicle. Current unit is 17 years old, 2 years past the expected asset life.
Purpose & Need: Unit 1300 is used by Fire Inspectors Monday-Friday performing fire inspection reviews and follow-ups as well as fire safety initiative presentations. This unit is also used in the evening and on the weekend for members to attend training and/or certification classes.
Impact on Future Operating Budget: Single purchase
External Funding Sources Available: There are no known grants or outside funding sources available. However, a well maintained and reliable vehicle reassigned from a City of Whitewater department may be acceptable.

City of Whitewater
 Capital Improvement Plan
 F.Y. 2019 - 2028
 Initiative Type: **Capital**

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen? Dept has spent \$1800 in maintenance this year with additional expected repairs to exceed \$1500 in the next 12 months for brakes, tires, and rust mitigation.



Project Cost Summary

Expense Category	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
Equipment	30,000					30,000
Maintenance						0
Land/R.O.W.						0
Technology						0
						0
						0
Subtotal	30,000	0	0	0	0	37,800

Funding Source Summary

Funding Source	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
Borrowed funds	30,000					30,000
						0
						0
						0
						0
						0
Subtotal	30,000	0	0	0	0	30,000

Department: Need Group:
 Affected Dept.:
 Project Title:
 Department Priority:
 Description & Scope:
 Purpose & Need:
 Impact on Future Operating Budget:
 External Funding Sources Available:

Project Cost Summary

Expense Category	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
Equipment	0	1,400,000	0	0	0	1,400,000
Maintenance						0
Land/R.O.W.						0
Technology						0
						0
Subtotal	0	1,400,000	0	0	0	1,400,000

Funding Source Summary

Funding Source	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
Borrowed Funds	0	1,400,000	0	0	0	1,400,000
						0
						0
						0
						0
Subtotal	0	1,400,000	0	0	0	1,400,000

City of Whitewater
 Capital Improvement Plan
 F.Y. 2019 - 2028

Initiative Type:

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

While it may be possible to move the extendable ladder and mount to another suitable vehicle, repair and replacement parts are becoming difficult to locate and install as the original manufacturer and the subsequent assigns are no longer in operation.



Department: Fire **Need Group:** Core
Affected Dept.: Fire & EMS Division
Project Title: Replace Command Unit 1279
Department Priority: Medium
Description & Scope: Purchase or acquire replacement Fire & EMS Command unit.
Purpose & Need: Unit 1279 is utilized a primary command response unit providing critical first-arrival intel and observations to additional responding apparatus. During fire ground operations, unit 1279 is the incident command center providing planning, direction, support, recording, and follow-up for the command structure on small and large incidents.
Impact on Future Operating Budget: Single purchase
External Funding Sources Available: There are no known grants or outside funding sources available.

Project Cost Summary

Expense Category	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
Equipment		65,000				65,000
Maintenance						0
Land/R.O.W.						0
Technology						0
						0
						0
Subtotal	0	65,000	0	0	0	65,000

Funding Source Summary

Funding Source	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
Borrowed Funds	30,000					30,000
						0
						0
						0
						0
						0
Subtotal	30,000	0	0	0	0	30,000

City of Whitewater
 Capital Improvement Plan
 F.Y. 2019 - 2028
 Initiative Type: **Capital**

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen? Need comments on alternatives.



Department Fire **Need Group:** Core
Affected Dept. Fire Division
Project Title: Replace Engine 1220
Department Priority High
Description & Scope: Work with well known and reliable manufacturers of fire fighting apparatus to create and develop blueprints, proposals, and bids to build and purchase a fire engine.
Purpose & Need: Engine 1220 provides critical support on fire ground operations for fire suppression, rescue, and firefighter safety. 1220 is the support and back-up fire engine to 1221 and will be utilized as the primary fire fighting engine when 1221 is out of service for maintenance or repairs. A support engine is critical on the fire scene and as a 2nd due out.
Impact on Future Operating Budget: Single purchase
External Funding Sources Available: There are no known grants or outside funding sources available.

City of Whitewater
 Capital Improvement Plan
 F.Y. 2019 - 2028
 Initiative Type: Capital

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?



Project Cost Summary

Expense Category	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
Equipment			700,000			700,000
Maintenance						0
Land/R.O.W.						0
Technology						0
						0
						0
Subtotal	0	0	700,000	0	0	700,000

Funding Source Summary

Funding Source	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
Borrowed Funds			700,000			700,000
						0
						0
						0
						0
						0
Subtotal	0	0	700,000	0	0	700,000

Affected Dept. Fire Division

Project Title: Fire Hose Washing System

Department Priority High

Description & Scope: Work with reputable manufacturers and suppliers to test, evaluate, and purchase a fire hose washing system. The washing system will improve the health and safety of our firefighters by providing a cleaner hose and reduce the amount time necessary to clean and restock equipment after a fire.

Purpose & Need: During search, rescue, training, and fire extinguishment our hoses are exposed to dangerous and carcinogenic substances as a result of the combustion process. These substances accumulate on the hose and can be transferred on contact to anyone and anything thereby presenting an increased risk of exposure. To further protect the health and safety of our firefighters these hoses are manually washed after every fire to remove, as much as possible, these dangerous and carcinogenic substances. A hose washing system will do three things: machine scrub and rinse the hose to provide cleaner, safer hose, improve the lifespan of hose line, and reduce expenses for the time spent cleaning hose after a fire.

Impact on Future Operating Budget: Single purchase

External Funding Sources Available: None

Project Cost Summary

Expense Category	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
Equipment	13,500					13,500
Maintenance						0
Land/R.O.W.						0
Technology						0
						0
Subtotal	13,500	0	0	0	0	13,500

Funding Source Summary

Funding Source	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
Borrowed Funds	12,400					12,400
Accumulated capital funds	1,100					1,100
						0
						0
						0
Subtotal	13,500	0	0	0	0	13,500

Capital Improvement Plan

F.Y. 2019 - 2028

Initiative Type: **Capital**

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?

No other options are available.



Department Fire **Need Group:** Core
Affected Dept. Fire Division
Project Title: Fire Hose Roller System
Department Priority High
Description & Scope: Work with a reputable manufacturer to test, evaluate, and purchase a fire hose rolling system for traditional 50' lengths of 1.75" and 2.5" diameter hose lines as well as 100' lengths of 5" Large Diameter Hose (LDH) lines. The system includes a power rack, rolling rack, and clamps to accommodate varying hose widths.
Purpose & Need: During a fire call or practice we use approximately 400-600' of 1.75" diameter and/or 2.5" diameter hand held hose line along with 200-300' of 5" LDH for hydrant and non-hydrant water supply systems. At the conclusion of the event all hoses must be disconnected, water walked-out, hoses rolled, and then loaded back onto apparatus. The added physical excursion of this exercise added to the already exhausting physical exertion of a fire and practice adds risk for physical injury, add exposure to dangerous and carcinogenic substances, and adds time for clean-up after these events. The hose roller system, in combination with the hose washing system, will reduce firefighter exposure to dangerous and carcinogenic substances, improve the overall health and safety of firefighters, and reduce the added labor costs of the traditional hose walking-out and rolling process.
Impact on Future Operating Budget: Single purchase
External Funding Sources Available: None

City of Whitewater
 Capital Improvement Plan
 F.Y. 2019 - 2028
 Initiative Type: Capital

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?
 No other options are available.



Project Cost Summary

Expense Category	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
Equipment	8,765					8,765
Maintenance						0
Land/R.O.W.						0
Technology						0
						0
						0
Subtotal	8,765	0	0	0	0	8,765

Funding Source Summary

Funding Source	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
Borrowed Funds	7,965					7,965
Accumulated capital funds	800					800
						0
						0
						0
Subtotal	8,765	0	0	0	0	8,765

Department: Fire **Need Group:** Core
Affected Dept.: EMS Division
Project Title: LUCAS Chest Compression System
Department Priority: High
Description & Scope: Work with a reputable manufacturer or supplier to purchase a LUCAS V3.1 Chest Compression System for use in our EMS service. The LUCAS Chest Compression System is an easy-to-use mechanical chest compression device that helps lifesaving teams deliver high-quality, guidelines-consistent chest compressions to sudden cardiac arrest patients; in the field, on the move and in the hospital.
Purpose & Need: Increased opportunities for better patient outcome, With the LUCAS device, fatigue, individual variations or psychological factors are removed from CPR and there is no longer a need for switching CPR providers every two minutes. LUCAS helps provide high-quality and safer chest compressions in situations such as patient movement and transportation, during prolonged CPR or in the cath lab.
Impact on Future Operating Budget: Expected replacement rotation of 3 years.
External Funding Sources Available: None

City of Whitewater
 Capital Improvement Plan
 F.Y. 2019 - 2028
 Initiative Type: **Capital**

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?
 No other options are available.



Project Cost Summary

Expense Category	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
Equipment	15,998					15,998
Maintenance						0
Land/R.O.W.						0
Technology						0
						0
						0
Subtotal	15,998	0	0	0	0	15,998

Funding Source Summary

Funding Source	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
Borrowed Funds	14,698					14,698
Accumulated capital funds	1,300					1,300
						0
						0
						0
Subtotal	15,998	0	0	0	0	15,998

Department Fire **Need Group:** Core
Affected Dept. EMS Division
Project Title: Portable Radios
Department Priority Medium
Description & Scope: Work with a reputable manufacturer or supplier to purchase portable radios for use by EMS members in the field, responding to calls and while on scene. Radios are cycled through every 3 years to ensure up to date devices and communications capabilities.
Purpose & Need: These radios communicate with other members, command staff, support staff, and dispatch in providing emergency medical care.
Impact on Future Operating Budget: Expected replacement rotation of 3 years.
External Funding Sources Available: None

City of Whitewater
 Capital Improvement Plan
 F.Y. 2019 - 2028
 Initiative Type: Capital

ALTERNATIVES: What options exist vs. this request? Why is this option being chosen?
 No other options are available.



Project Cost Summary

Expense Category	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
Equipment	5,400			6,000		11,400
Maintenance						0
Land/R.O.W.						0
Technology						0
						0
						0
Subtotal	5,400	0	0	6,000	0	11,400

Funding Source Summary

Funding Source	FY 19	FY 20	FY 21	FY 22	FY 23-28	Total
Borrowed Funds	4,600			5,000		9,600
Accumulated capital funds	900			1,000		1,900
						0
						0
						0
						0
Subtotal	5,500	0	0	6,000	0	11,500

ADMINISTRATION

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

ACCRUAL BASIS OF ACCOUNTING

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

AGENCY FUNDS

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

AMORTIZATION

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

ANNUAL BUDGET

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

APPROPRIATION

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

ASSESSED VALUATION

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

ASSETS

Property owned by a government which has a monetary value.

AUDIT

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

BALANCED BUDGET

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

BOND (DEBT INSTRUMENT)

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

BUDGET ADJUSTMENT

A legal procedure requiring Council action to revise a budget appropriation

CAFR

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

GLOSSARY

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.

GLOSSARY

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.

MAJOR FUND

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

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

GLOSSARY

MARKET VALUE

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

MEG

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

MISCELLANEOUS REVENUES

Revenues which are not required to be accounted for elsewhere.

MODIFIED ACCRUAL BASIS OF ACCOUNTING

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

NON-MAJOR FUND

A fund that is not identified as a Major Fund.

OPERATING TRANSFER

Routine and/or recurring transfers of assets between funds.

OTHER CONTRACTUAL SERVICES

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

PASER

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

PILOT (PAYMENT IN LIEU OF TAXES)

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

PERSONAL SERVICES

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

PARKS AND RECREATION DEPARTMENT

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

PARKS AND RECREATION FEE ACTIVITIES

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

PARKS AND RECREATION NON-FEE ACTIVITIES

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

POLICE DEPARTMENT

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

PROPRIETARY FUNDS

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

PUBLIC WORKS DEPARTMENT

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

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

REVENUES

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

SALARIES

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

SAFE

Systematic Analysis and 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.

GLOSSARY

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, 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.