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CITY MANAGER

CAMERON CLAPPER

WHITEWATER COMMON COUNCIL

Lynn Binnie	Council President/District 4
Carol McCormick	District 1
Matthew Schulgit	District 2
Brienne Brown	District 3
Gregory Majkrzak II	District 5
James Allen	Member At Large
Patrick Singer	Member At Large

PREPARED BY

Steve Hatton	Finance & Administrative Services Director
Karen Dieter	Comptroller

CONTRIBUTORS

Cameron Clapper	City Manager
Brad Marquardt	DPW Director
Christine Munz-Pritchard	Neighborhood Services Director
Aaron Raap	Police Chief
Eric Boettcher	Parks & Recreation Director
Kristin Mickelson	Public Relations & Communications Manager
Michele Smith	City Clerk
Kelly Freeman	Streets/Parks/Forestry Superintendent
Jim Bergner	Water Superintendent
Stacey Lunsford	Library Director
Tim Nobling	Chief Information Officer
Tim Reel	Wastewater Superintendent
Finance Department and City Staff	

COMMENTS & QUESTIONS

Finance Department

312 W. Whitewater Street
Whitewater, WI 53190
Phone: 262-473-1380
Fax: 262-473-0589
shatton@whitewater-wi.gov



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Whitewater**Wisconsin**

For the Fiscal Year Beginning

January 1, 2020

Executive Director

We are pleased to be a third time recipient of the GFOA Distinguished Budget Award for our 2020 Operating Budget document.

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

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

Over 1,100 municipalities were awarded the Distinguished Budget Presentation Award across the nation for the 2019 budget year, 24 of which were in Wisconsin. Whitewater is proud to be among the Wisconsin award winners for the 2020 budget year. The most recent Budget Award recipients, along with their corresponding budget documents, are posted quarterly on GFOA's website www.gfoa.org.

Dear Community Member,

It is our pleasure to present a balanced municipal operating budget for 2021 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 2021 Operating Budget totals \$9,641,209, a decrease of \$241,334 or 2.4% over the 2020 budget. The Consumer Price Index for the 12-month period ending September 31, 2020 was 1.37%.

Primary Objectives for the 2021 Budget Document

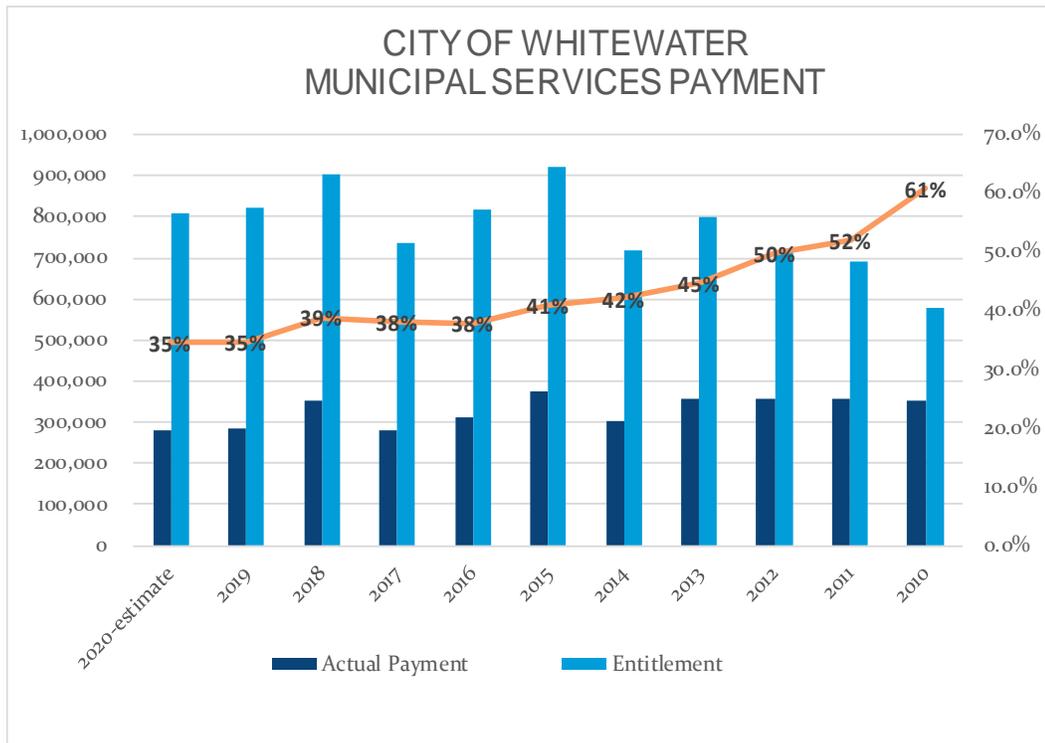
1. Produce a balanced Operating Budget in compliance with state law.
2. Prepare for reduced State program funding.
3. Minimize Property Tax Levy impact on residents due to economic impact of COVID-19.
4. Refine framework used to manage levels of capital spending to reduce debt burden over time.
5. Maintain competitive compensation and benefits offering to attract and retain high-quality staff.
6. 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)

Significant Revenue elements include:

1. **Property Tax Levy.** The 2021 Budget includes a property tax levy of \$4,079,386, an increase of \$93,401 or 2.3% over 2020. This increase is attributable to increased debt service in 2021. The property tax levy is the single largest source of funding for local services representing 43% of total General Fund revenue, growing from 40% in 2020. The City has become more reliant on Property Tax as State sourced revenues have declined over time.
2. **Shared Revenue.** Several State programs are collectively referred to as Shared Revenue. We receive funding under these programs due to state efforts to provide property tax relief and compensate for services provided to tax-exempt utility properties. These programs represent a combined 33% of our total General Fund revenue.
 - a. County and Municipal Aid: expected to decline slightly to \$2,836,783.
 - b. Utility Aid: expected to total \$356,170, a decline of \$51,233 or 12.6%.
 - c. Expenditure restraint: expected to decline to \$67,812, a decrease of \$146 or 0.2%.
3. **General Transportation Aids (GTA).** GTA is administered by the Wisconsin Department of Transportation (WiDOT) to defray a portion of costs incurred in constructing, maintaining, and operating roads within city limits. The GTA payment is based on a formula that includes actual local road-related spending over the past 3-6 years. The 2021 GTA payment is estimated to decrease by \$70,573 to \$594,888 or 10.6% compared to 2020.
4. **Municipal Services Payment (MSP).** The MSP payment to be received in 2021 from the State of Wisconsin is estimated to be \$265,099. This payment is to compensate the City for municipal services provided to State owned facilities, which are exempt from property tax. The 2021 payment is for services provided by the City in 2019. \$20,239 of this amount represents payment for fire and rescue services and will be transferred to the Whitewater Fire Department, Inc.

While this payment is determined by a formula administered by the Wisconsin Department of Administration, funding for the program under the state budget has been frozen since 2011. The estimated 2021 payment for 2019 services is \$527,000 below the calculated amount due under the program, a 65.4% discount. The 34.6% payment estimated for 2021 represents a continued decline in reimbursement consistent with the table below. As state-owned property represents 44% of all property improvements in the City, this discounted payment concentrates the reliance on other local property owners to carry the cost of providing municipal services.



- Room Tax.** The City collects an 8% Room Tax on overnight lodging in the City. Room Tax estimates for 2021 are projected to be 40% of the 2019 levels. This mirrors the 60% reduction experienced during the first half of 2020 over the same period in 2019 due to the impact of COVID-19. 70% of total collections is paid to outside organizations to promote local tourism as required under state statute. The remaining 30% of collections are retained by the General Fund to support municipal services.
- Fund Transfers into the General Fund.** The General Fund receives several transfers from other Special Revenue or Enterprise funds to compensate for central services provided to those funds i.e. Administration, accounting, payroll, planning, etc. These budgeted transfers for 2021 total \$108,841 representing a \$15,423 increase vs. 2020.

All General Fund Revenues are detailed on pages 39-40.

General Fund Overview (Expenditures)

- Fund Transfers out of the General Fund.** These transfers are summarized on page 98 in the following three groups:

 - Special Revenue Funds:** The City maintains a number of Special Purpose funds to help support specific services, maintenance and replacement of infrastructure and equipment. Annual transfers from the General Fund provide funding for each of these Special Purpose funds. In recent years, state-imposed levy limits have curtailed transfers to these funds as revenues have been insufficient to fund both existing services and fully fund maintenance/replacement needs. We made progress in 2019 towards restoring full funding levels to prevent accumulating further deferred maintenance costs. We lost ground in both 2020 and 2021, only being able to fund a reduced amount totaling \$1,103,295, a \$139,280 or 11.2% decrease compared to 2020.



- **Debt Service:** A portion of each year’s General Fund budget includes transfers to support debt service principal and interest payments. The 2021 transfer for debt service will be \$942,883, an increase of \$13,276 or 1.4% compared to 2020.
- **Transfers to Special funds:** The General Fund also supports several public services delivered through separate organizations as well as cash funding of capital projects through financial transfers. Examples include the Whitewater Fire Department, Inc. and the Innovation Center. 2021 transfers of this type total \$202,768, a decrease of \$121,325 or 37.4%. This relates to reduced funding for Whitewater Fire Department Inc. as the city assumed responsibility of performing fire inspections as well as a lower cash transfer to Fund 450 Capital Projects Fund.

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. Health insurance premiums budgeted for 2021 total \$896,605 across the entire City organization, an increase of \$75,639 or 9.2% over 2020. The General Fund’s portion is approximately \$543,000.

The City transitioned to a High Deductible Health Plan (HDHP) offering in 2019 to generate significant premium savings to the City and staff. The City converted much of this savings into Health Reimbursement Account (HRA) funding for participating employees. The HRA program was designed to offset increased deductibles for employees and families compared to the previous traditional plan. After factoring in the changes in health insurance and HRA design, the conversion to a HDHP reflected a 2019 Budget savings of \$30,995 or 3.1% assuming full utilization of HRA funds. Larger savings will be realized for HRA utilization below 100%. The 2021 Budget continues this HDHP/HRA design.

3. **Employee Wage Rates.** The 2021 General Fund budget proposal includes a provision for 1.0% wage increases. This increase will be delivered to staff under a Merit Pay program 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 Insurance.** Our cost for worker compensation insurance is expected to decrease by \$18,219 for 2021. The cost is based on premium rates determined by the state of Wisconsin plus an adjustment for our local claims experience (Experience Modification Factor). Our local claims experience improved after peaking in 2020 as outlined below.

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

5. **Contingencies.** The City has normally included a contingency expense line item equal to 1% of the General Fund budget to provide for unplanned expenses. We are not provisioning this in 2021 as the City’s policy goal of maintaining a 20% unassigned fund balance was reached with the close of 2019. Unassigned fund balance represents uncommitted savings that can be used as a cushion for unanticipated costs. Eliminating this budgeted expense for 2021 will save \$99,000 compared to the 2020 budget.

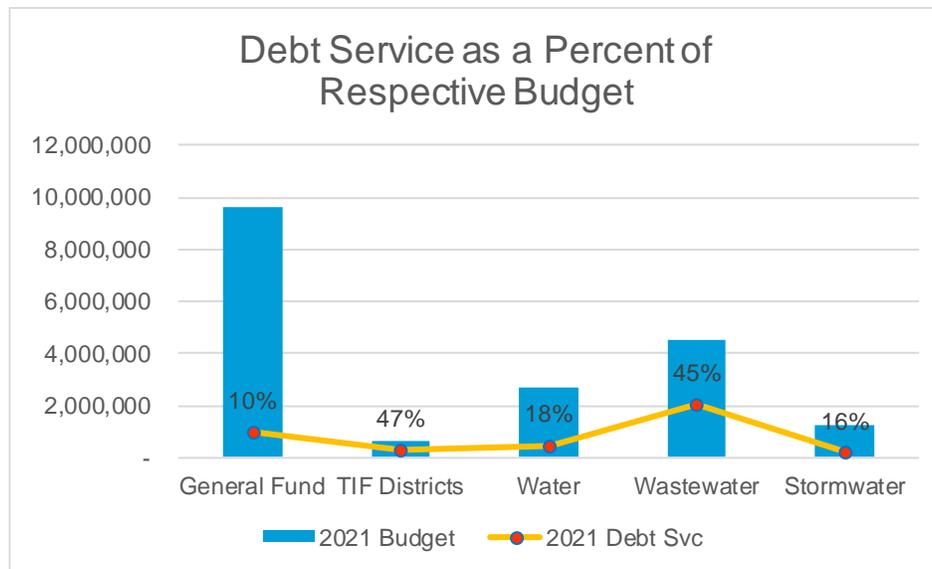
Additional Highlights for 2021

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

Capital Improvement Plan: As part of the Long-term Financial Plan project, Staff and Common Council members together reviewed and prioritized capital project initiatives proposed by each department. Based on that review and financial limitations, many proposed project initiatives did not receive funding for 2021. The majority of capital projects approved for 2021 relate directly to maintenance of existing municipal services. Projects submitted and approved for the 2021 budget are grouped below by payer/funding source and funding type.

2021 CIP	Payer	Expenditure Fund	Funding Type			Grand Total
			Debt	Fund Bal	Grant / Other	
Approved	City	210	374,600			374,600
		215	148,000	33,000		181,000
		450	230,800	77,070		307,870
		910		1,208,239		1,208,239
	Other	450			5,810	5,810
	Water	610	310,700	17,500		328,200
	Sewer	620	735,700	177,500		913,200
	Stormwater	630	615,400		49,800	665,200
	WFD	850		900		900
Approved Total			2,415,200	1,514,209	55,610	3,985,019

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



The City completed a long-term financial analysis in 2018. Based on the results of that analysis, the Common Council endorsed limiting debt-funded capital spending to the principal retirement on existing debt as a policy point of reference in evaluating affordability. Applying this principle to 2021-2030 planning period, approved debt-funded capital spending is summarized below. Approved 2021 debt-funded projects are below debt retirement levels and will result in lower debt levels for all categories except the Stormwater Utility, which is viewed to be an exception and necessary.



2021 Capital Improvement Projects (\$000's)	General Fund	Water Utility	Sewer Utility	Stormwater Utility	Total
10-yr Ave. Principal Repayment	766	322	1,624	137	2,675
Proposed debt-financed projects	(753.4)	(310.7)	(735.7)	(615.4)	(2,415.2)
Spending Below (Above) Debt Repayment	13.1	11.0	888.4	(478.9)	433.6
Target 2021 Capital Debt Funding	759	318	731	135	1,943

Fire Department Expenditures. The proposed 2021 Capital Improvement Plan includes reserving \$374,600 of debt capacity to fund replacement of an inspection vehicle, portable radios, and the future replacement of the Ladder Truck.

Lake Drawdown Project. This project began in 2020 with an estimated total cost of \$1,450,000. \$122,000 of this total was borrowed in 2020. \$46,000 of this borrowed amount remains and is included in the 2021 Capital Improvement Plan as use of fund balance. Additional funding is planned in 2022.

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. **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 2021. Questions regarding the budget and the changes for 2021 are welcomed at any time.

Sincerely,

Cameron Clapper, City Manager and

Steve Hatton, Director of Finance and Administrative Services



VISION STATEMENT

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

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

MISSION STATEMENT

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

LOCATION

Whitewater is a city in 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, P, 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 MunicipalFacts16.

More complete demographic information is available at <https://datausa.io/profile/geo/whitewater-wi>.

EVENTS AND ACTIVITIES

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

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

SCHOOLS

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

- Lakeview Elementary School
- Lincoln Elementary School
- Washington Elementary School
- Whitewater Middle School (WMS)
- Whitewater High School (WHS)

Other schools outside of the WWUSD:

- Kettle Moraine Baptist Academy
- The University of Wisconsin, Whitewater, 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**

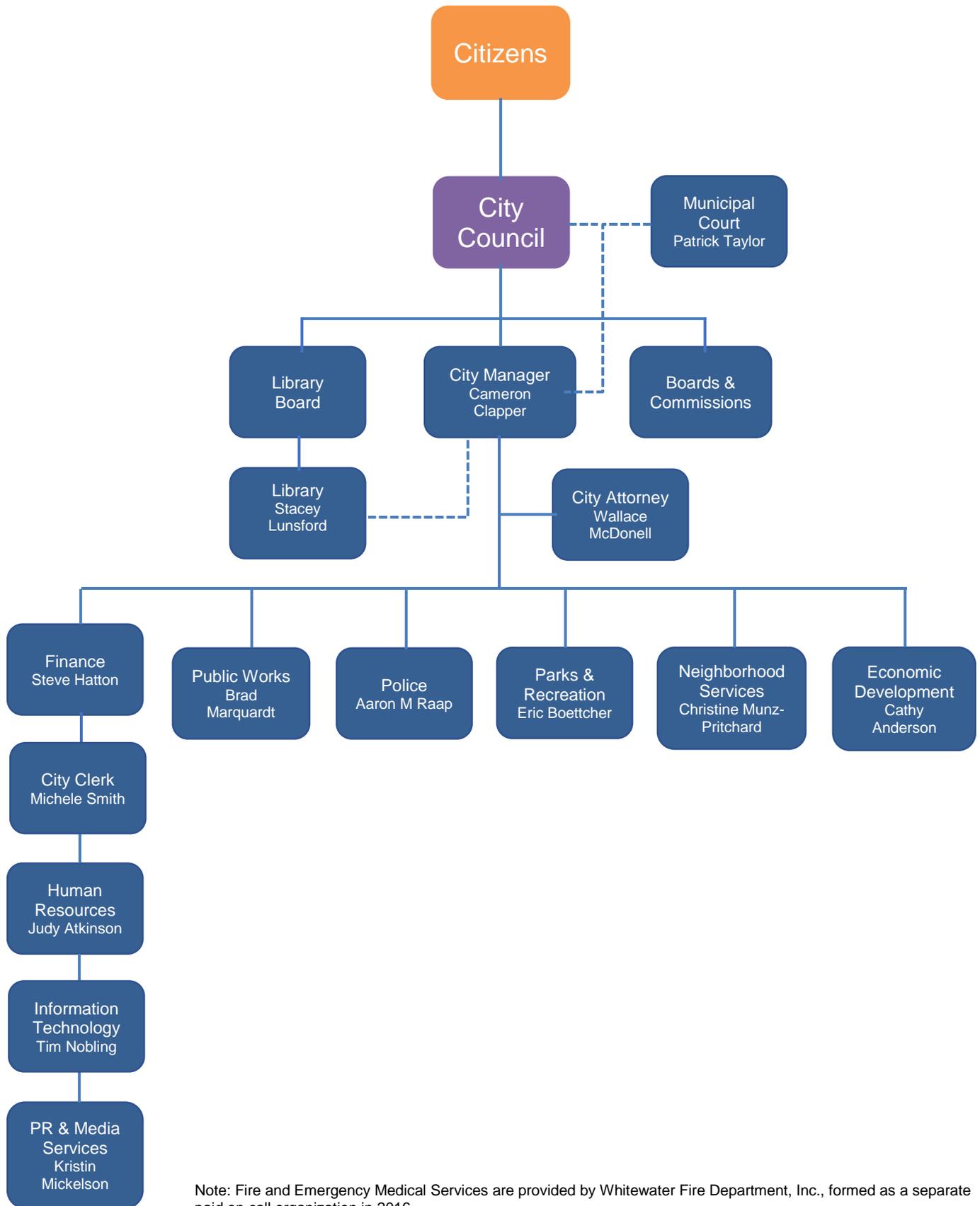
- We value history and culture.
- We support the wise and creative use of our financial, human and natural resources.
- We promote a high quality of life and place – commerce, education, housing, safe environment and sustainable growth.
- We embrace a spirit of teamwork, cooperation, collaboration, open 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.



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

CITY STAFF POSITION FUNCTIONS

City Council

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

City Manager

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

Director of Finance and Administrative Services

- Oversees all Finance, Human Resources, Information Technology, Media Services, and City Clerk functions
- Directs and assists in the budget preparation and execution
- Maintains data, prepares studies and reports for common council and assures accounting procedures are maintained and updated appropriately
- Monitors and forecasts the financial condition of the City

City Clerk

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

Human Resources Manager

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

Information Technology Manager

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

PR & Media Services Manager

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

Public Works Director

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

Police Chief

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

Parks & Recreation Director

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

Neighborhood Services Director

- Oversees planning and zoning enforcement
- Plans, manages, and updates projects.
- Works with GIS data for improvements within city
- Responds to inquiries and complaints from public about private property issues.
- Works with NSOs

Economic Development Director

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

Library Director

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

City Attorney

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

Municipal Court

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

Boards & Commissions

- **Alcohol Licensing Committee-** review of alcohol license applicants.
- **Birge Fountain Committee-** preservation of the Birge Fountain and Park.
- **Board of Zoning Appeals-** hearing appeals and applications, and granting variances and exceptions to the provisions of this title.
- **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-** is a separate legal entity within Wisconsin state statutes led by a Board of Directors in order to promote housing and community development programs, sustainable development, economic opportunity, and empowerment of its residents to benefit the entire City of Whitewater.
- **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.
- **Finance Committee-** Review and advise on all aspects of the city's financial condition including accounting, budgeting, risk management, and financial planning.
- **Landmarks Commission-** the protection, enhancement, perpetuation and use of sites, formations and historical structures.
- **Library Board-** shall consist of members chosen for their fitness for public library trusteeship.
- **Parks and Recreation Board-** improving, developing and operating public parks, recreation facilities, equipment and activities.
- **Pedestrian & Bicycle Advisory Committee-** provides guidance to the Parks and Recreation Board on bicycle and pedestrian related issues. The committee offers alternatives to driving while improving pedestrian connections and encourages both utilitarian and recreation bicycling.
- **Plan and Architectural Review Commission-** promoting development, aesthetics, preservation and stability of property values.
- **Police and Fire Commission-** provide basic protection and security in employment, promotion, and disciplinary practices.
- **Public Works-** Review and advise on all aspects of the city's public infrastructure and the development of streets, sidewalks, lighting, building maintenance and other capital projects.
- **Urban Forestry Committee-** Make recommendations concerning the care of all trees and shrubs planted in the city.



BUDGETED FULL-TIME EQUIVALENTS (FTE) BY DIVISION

Grand Total FTE's	Year:	2017	2018	2019	2020	2021
	FTE's:	124.2	128.0	123.1	124.4	124.9

PERSONNEL SUMMARY

Department	Position Title	2017	2018	2019	2020	2021
General Administration	City Manager	1.0	1.0	1.0	1.0	1.0
	Assistant City Manager	1.0				
	Director of Public Works		1.0	1.0	1.0	1.0
	City Attorney	0.5	0.5	0.5	0.5	0.5
	City Clerk	1.0	1.0	1.0	1.0	1.0
	Executive Assistant	1.0	1.0	1.0	1.0	1.0
	Deputy Clerk	1.0	1.0	1.0	1.0	1.0
	HR Coordinator	0.8	1.0	1.0	1.0	1.0
	Community Development Authority (CDA) Director	1.0	1.0	1.0	1.0	1.0
	CDA Administrative Assistant	0.4	0.4	0.5	0.5	0.5
	Media Services Manager	1.0	1.0	1.0	1.0	1.0
	Election Workers	1.1	1.3	0.8	2.3	2.3
	Cable TV Operators	0.6	0.9	0.8	0.8	0.8
	Municipal Judge	0.7	0.7	0.7	0.7	0.7
	Clerk of Courts	0.5	0.8	0.8	0.8	0.8
Bailiff	0.0	0.0	0.0	0.0	0.0	
Total General Administration:		11.6	12.6	11.9	13.5	13.5
Finance, Insurance & Risk Management	Finance Director	1.0				
	Finance & Administrative Services Director		1.0	1.0	1.0	1.0
	Comptroller		1.0	1.0	1.0	1.0
	Finance Support Services Supervisor	1.0				
	Accounting Technician II, Utilities	1.0	1.0	1.0	1.0	1.0
	Accountant	1.0	1.0	1.0	1.0	1.0
Total Finance:		4.0	4.0	4.0	4.0	4.0
IT	Information Technology Administration	1.0	1.0	1.0	1.0	1.0
DPW- Streets/Parks/Forestry/Stormwater	St./Parks/Forestry/Stormwater Superintendent	1.0	1.0	1.0	1.0	1.0
	Full Time Staff	9.0	9.0	8.0	8.0	8.0
	Foreman			1.0	1.0	1.0
	Administrative Assistant	0.2	0.2	0.2	0.2	0.2
	Seasonal Employees	2.5	2.7	2.8	3.4	3.4
Total DPW:		12.7	12.9	13.0	13.5	13.5
Emergency Preparedness	Emergency Operations Coordinator*	1.0	1.0	1.0	1.0	1.0
	Deputy Emergency Operation Coordinator*	2.0	2.0	2.0	2.0	2.0
	Total Emergency Preparedness:		0.0	0.0	0.0	0.0
Police	Police Chief	1.0	1.0	1.0	1.0	1.0
	Deputy Police Chief			1.0	1.0	1.0
	Police Captain	1.0	1.0	1.0	1.0	1.0
	Lieutenant	4.0	4.0	4.0	4.0	4.0
	Patrol Officer 48 Months	8.0	5.0	5.0	5.0	6.0
	Patrol Officer 24 Months	2.0	2.0	3.0	5.0	4.0
	Patrol Officer 12 Months		3.0	2.0	2.0	3.0
	Patrol Officer Hire	4.0	4.0	3.0	1.0	
	Detective Lieutenant	1.0	1.0	1.0	1.0	1.0
	Detective	2.0	2.0	2.0	2.0	2.0
	School Resource Officer	1.0	1.0	1.0	1.0	1.0
	Support Services Manager	1.0	1.0	1.0	1.0	1.0
	Administrative Assistant II	2.0	2.5	2.5	2.5	2.5
	Communications Supervisor	1.0	1.0	1.0	1.0	1.0
	Dispatcher	6.5	6.5	6.0	6.0	6.0
Community Services Officer	1.0	1.0	1.0	1.0	1.0	
Total Police:		35.5	36.0	35.5	35.5	35.5



PERSONNEL SUMMARY

Department	Position Title	2017	2018	2019	2020	2021
Neighborhood Services	Neighborhood Service Director	1.0	1.0	1.0	1.0	1.0
	Administrative Assistant I	1.0	1.0	1.0	1.0	1.0
	GIS Technician	1.0	1.0	1.0	1.0	1.0
	GIS Intern	0.5	0.5	0.5	0.5	0.5
	Neighborhood Services Officer	1.0	1.0	1.0	1.0	0.5
	Fire Inspector/Code Enforcement					1.0
	Total Neighborhood Services:	4.5	4.5	4.5	4.5	5.0
Parks & Recreation	Parks and Recreation Director			1.0	1.0	1.0
	Recreation Program Coordinator			1.0	1.0	1.0
	Athletic Program Coordinator			1.0	1.0	1.0
	Aquatic and Fitness Programmer			1.0	1.0	1.0
	Fitness and Member Services Coordinator			1.0	1.0	1.0
	Rec. Administration	2.4	2.4			
	Parks Administration	0.4	0.4			
	Parks Maintenance	4.2	4.2	0.3		
	Facility Maintenance	2.5	2.5	2.5	2.8	2.8
	Recreation	4.6	5.1	4.6	4.8	4.8
	Aquatic and Fitness	14.1	15.0	13.5	11.6	11.6
	Seniors	0.9	0.9	0.9	0.9	0.9
	Total Parks & Recreation:	29.2	30.5	26.9	25.0	25.0
Library	Library Director	1.0	1.0	1.0	1.0	1.0
	Assistant Library Director	1.0	1.0	1.0	1.0	1.0
	Youth Educational Services Librarian	1.0	1.0	1.0	1.0	1.0
	Technical Services Specialist	1.6	1.6	1.6	1.6	1.6
	Outreach Services Specialist	1.2	1.2	1.2	1.2	1.2
	Customer Service Specialist	3.2	3.2	3.2	3.2	3.2
	Customer Service Associate (TEMP)	0.5	0.5			
	Consortium Services Asst (TEMP)	0.5				
	Prog. and Makerspace Librarian	0.8	0.8	0.8	0.8	0.8
	Summer Intern (TEMP)	0.5	0.5			
	Total Library:	11.2	10.7	9.7	9.7	9.7
Water	Water Utility Superintendent	1.0	1.0	1.0	1.0	1.0
	Water Operator	3.0	4.0	4.0	4.0	4.0
	Administrative Assistant	0.2	0.2	0.2	0.2	0.2
	Seasonal Employees	0.5	0.3	0.3	0.7	0.7
	Total Water Utility:	4.7	5.4	5.4	5.8	5.8
Wastewater	Wastewater Utility Superintendent	1.0	1.0	1.0	1.0	1.0
	Lab Operator	1.0	1.0	1.0	1.0	1.0
	Wastewater Operator	4.0	4.0	5.0	5.0	5.0
	Administrative Assistant	0.7	0.7	0.7	0.7	0.7
	Lab Assistant	0.3	0.3		0.5	0.5
	Seasonal Employees		0.5	0.5	0.6	0.6
	Total Wastewater Utility:	7.0	7.5	8.2	8.8	8.8
	Grand Total:	124.2	128.0	123.1	124.4	124.9

* These positions are held by staff holding full-time positions elsewhere in the organization

Summary of changes:

- 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. 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.
- In 2020, a part-time NSO position was merged with a part-time fire inspector to make a 1 FTE Neighborhood Services position.

THE VALUE OF THE BUDGET

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

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

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

LOCAL GOVERNMENT STRUCTURE

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

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



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

BASIS OF BUDGETING

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

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

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

BUDGET OVERVIEW

The Whitewater 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. It can, however, 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 Ten-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.
- **Refresh of the Long-Range Financial Plan Forecasts – October**
The Long-Range Financial Plan forecasts are refreshed based on the Proposed Budget following the review of the Finance Committee.

- **Adoption of the Annual Budget Resolution – November**

- **Budget Overview Presentation**

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**

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

The Fund Balance Policy is designed to:

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

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

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

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

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

REVENUE POLICY

The revenue policy is designed to ensure:

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

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

DEBT POLICY

The debt policy ensures that the City's debt:

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

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

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

FISCAL/BUDGET POLICY**Financial Management:**

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

Budgeting:

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

Cash Flow:

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

Tax Base:

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

CAPITAL IMPROVEMENTS PROGRAM POLICY

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

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

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

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

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

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

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

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

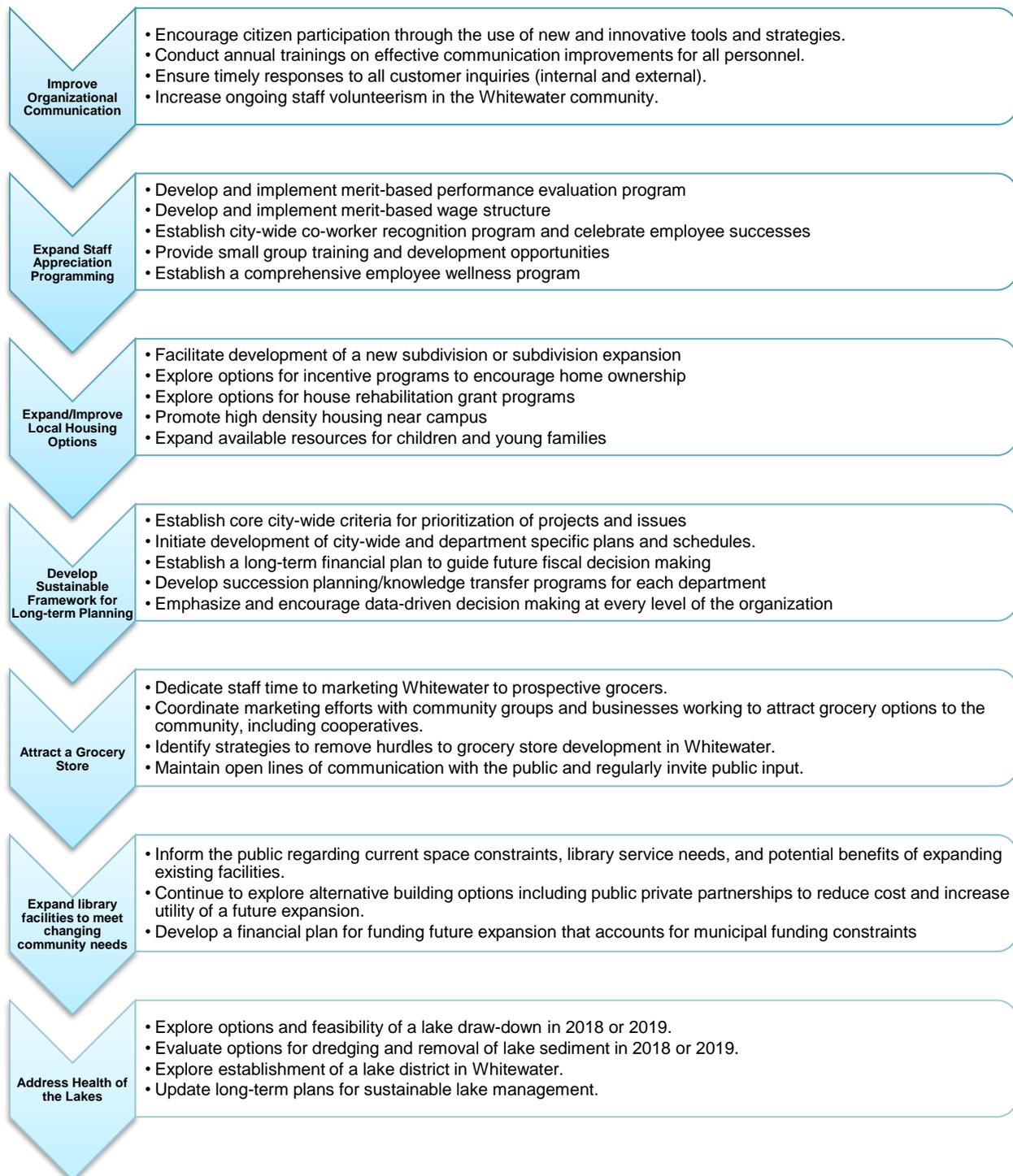
The City will use intergovernmental assistance (Federal, state, and other), to finance only those capital improvements that are consistent with the capital improvement plan and city priorities and whose operating and maintenance costs have been included in operating budget forecasts.

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

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

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

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



Long Term Financial Planning

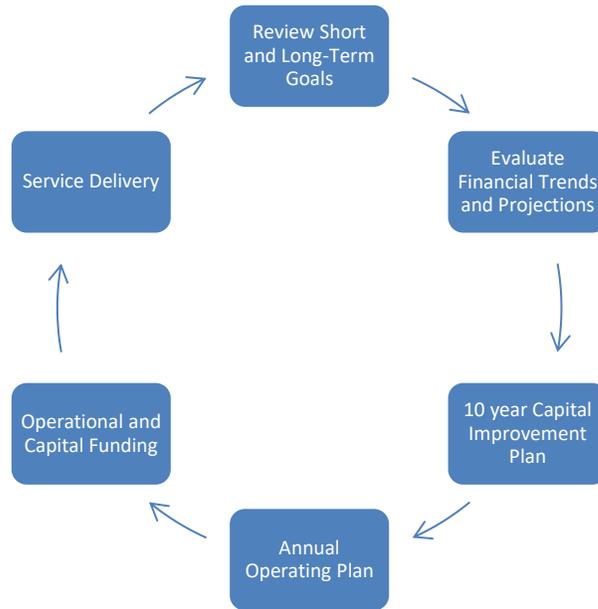
The City is committed to long-term financial planning to ensure stable and sustainable public services. Accordingly, city staff and elected officials collaborate to complete the following long-term planning milestones during the budget process:

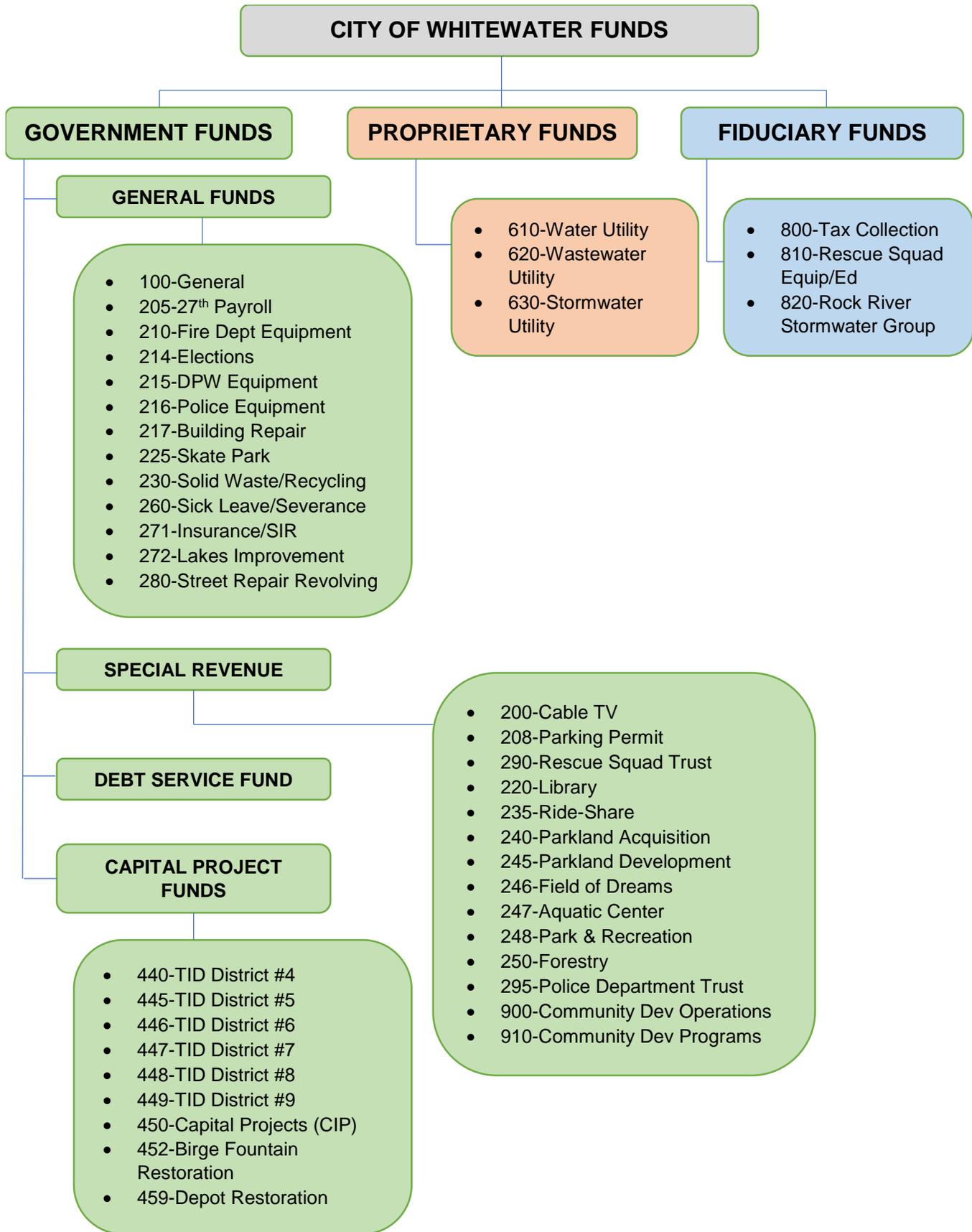
- Review existing goals and identify short and long-term goals for the coming year(s)
- Conduct an analysis of financial trends and discuss future projections
- Development of a ten-year capital improvement program
- Review of the City's capital equipment replacement funds and other sinking funds

Supporting the strategic plan developed by the city in 2017 (summarized on preceding page), the City prepared a Financial Management Plan in 2018 with the assistance of our Municipal Advisor, Ehlers, Inc. to ensure we can continue to provide quality municipal services responsibly on a sound financial footing. This plan developed a comprehensive model to forecast operating and capital needs within one model. This model was updated in 2020 and features the following highlights. ([Complete Financial Management Plan](#)):

- Operational Revenues and Expenditures:
 - Non-levy revenue sources forecast to remain flat over next five years. This increases the City's reliance on the property tax levy to fund any budget growth to maintain a balanced budget. Current projections show annual increases in total levy from 2022 – 2026 between 2% and 8%
 - Expenditures were classified into groups based on anticipated growth rates over time. Insurance and employee benefit costs were anticipated to outpace the rate of inflation. Wages were forecast to keep pace with inflation and commodities/services were forecast to grow slower than the rate of inflation.
- Capital Spending:
 - Use of debt financing: One of the most significant draws on the annual budget are debt principal and interest payments. The burden of these payments is carried by the annual budget of the General Fund, Tax 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.
 - Constraining spending levels: A guideline was developed to limit new borrowing to the rate at which existing debt is retired. Limiting new debt-funded capital projects in this manner are intended to keep debt levels stable over time. Use of Fund Balance for capital project is limited to amounts that will not jeopardize liquidity, 20% target Unassigned Fund Balance or credit ratings.
 - Prioritization of projects: A classification system was developed to differentiate Core vs. Non-Core projects to help prioritize projects necessary to maintain existing services provided by the City before investing in new services. Each project is assigned a priority ranking by Common Council members and staff. The resulting composite rating score assists in selecting projects for funding.
- Utility rates:
 - Rate increases: A guideline was developed to favor smaller increases on a more frequent basis over large increases that occur less frequently. This stems from the past decade in which several large increases were necessary to fund treatment plant and underground reconstruction projects.
 - Rate Forecasting: A rate forecasting framework is being established to ensure rates in effect are adequate to support current operations of each utility, replacement of aging infrastructure and maintaining adequate capital reserves.

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





FUND STRUCTURE

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

Governmental Funds

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

Proprietary Funds

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

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

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

GOVERNMENTAL FUNDS

The City maintains the following governmental funds:

- **General Fund**

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

Special Purpose Funds: Special Purpose Funds are used to set money aside periodically for the gradual repayment of a debt or replacement of a wasting asset. The City has created twelve special purpose funds to address aspects of city operations that are either irregular in value, uncertain in timing or span multiple budget cycles. The use of these funds provides stable funding and visibility to manage these aspects of city operations. For audit purposes, these special purpose funds are considered to be a discrete sub-set of the General Fund. These include 27th Payroll, 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 several Special Revenue Funds. Examples are Cable Television, Library, Parkland Development, Parking Permits, Community Development Funds, Street Repair Fund, Treyton's Field of Dreams, Aquatic Center and Park & Recreation.

- **Debt Service Fund**

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

- **Capital Projects Funds**

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

PROPRIETARY FUNDS

The City maintains the following proprietary funds:

- **Enterprise Fund**

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

- The Water Utility
- Wastewater Utility
- Stormwater Utility

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

FIDUCIARY FUNDS

The City maintains the following fiduciary funds:

- **Trust/Agency Funds**

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

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

FUND BALANCE

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

Fund balance is the difference between assets and liabilities.

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

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



**COMBINED FINANCIAL STATEMENT
2021 BUDGET**

REVENUES	GOVERNMENTAL						PROPRIETARY	COMPONENT	TOTAL
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL IMPROVE	FIDUCIARY				
TAXES	4,168,282	-	-	2,210,953	-	-	-	-	6,379,235
SPECIAL ASSESSMENTS	1,452	-	-	-	-	-	-	-	1,452
INTERGOVT REVENUES	4,470,390	404,458	-	115,660	-	-	-	-	4,990,508
LICENSES & PERMITS	130,500	-	-	-	-	-	-	-	130,500
FINES, FORTFEIT - PENALTIES	288,595	-	-	-	-	-	-	-	288,595
PUBLIC CHARGES FOR SVCS	83,650	1,093,420	-	-	40,000	-	-	-	1,217,070
MISC REVENUE	389,500	78,086	-	600	1,940	-	-	-	470,126
OTHER FINANCING SOURCES	108,840	236,331	43,298	(1,352,819)	1,060	-	-	-	(963,290)
OTHER PROPRIETARY REVENUE	-	-	-	-	-	8,405,364	-	-	8,405,364
COMPONENT UNIT	-	-	-	-	-	-	962,412	-	962,412
TRANSFERS	-	1,306,295	1,252,696	-	-	-	100,000	-	2,658,991
TOTAL REVENUES	9,641,209	3,118,590	1,295,994	974,394	43,000	8,405,364	1,062,412	-	24,540,963

EXPENDITURES	GOVERNMENTAL						PROPRIETARY	COMPONENT	TOTAL
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL IMPROVE	FIDUCIARY				
GENERAL GOVERNMENT	1,531,985	564,024	-	250,900	-	-	-	-	2,346,909
PUBLIC SAFETY	3,895,603	40,500	-	-	5,000	-	-	-	3,941,103
PUBLIC WORKS	1,089,725	373,000	-	-	-	-	-	-	1,462,725
COMMUNITY ENRICHMENT	739,409	2,048,566	-	-	-	-	-	-	2,787,975
NEIGHBORHOOD SVCS/PLANNING	338,309	-	-	-	38,000	-	-	-	376,309
TRANSFERS	2,046,178	92,500	-	100,000	-	25,000	-	-	2,263,678
CONTINGENCIES	-	-	-	-	-	-	-	-	-
CAPITAL PROJECTS	-	-	-	-	-	2,083,339	-	-	2,083,339
DEBT SERVICE	-	-	1,295,994	309,813	-	2,737,475	-	-	4,343,282
PROPRIETARY EXP	-	-	-	-	-	3,559,550	-	-	3,559,550
COMPONENT UNIT	-	-	-	-	-	-	1,062,412	-	1,062,412
TOTAL EXPENDITURES	9,641,209	3,118,590	1,295,994	660,713	43,000	8,405,364	1,062,412	-	24,227,282

FUND BALANCE	GOVERNMENTAL						PROPRIETARY	COMPONENT	TOTAL
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL IMPROVE	FIDUCIARY				
EST FUND BALANCE, JAN 1, 2021	2,279,299	2,071,718	5,093	2,252,686	228,243	18,504,308	8,640,960	-	33,982,307
EST CHANGE IN FUND BALANCE	432,825	25,642	(1,712)	(730,372)	(511)	(622,198)	80,445	-	(815,881)
EST FUND BALANCE, DEC 31, 2021	2,712,124	2,097,360	3,381	1,522,314	227,732	17,882,110	8,721,406	-	33,166,426



FUND BALANCE SUMMARY

Fund Name	2017	2018	2019	2020	2020	2021	\$ CHANGE	% CHANGE
	ACTUAL	ACTUAL	ACTUAL	BUDGETED	ESTIMATED	BUDGETED	FY20/21	FY20/21
General Funds	2,388,274	2,795,865	3,693,239	3,470,065	3,927,740	4,251,151	781,086	22.51%
Special Revenue Funds	10,365,264	9,298,654	9,324,794	9,490,411	9,571,865	8,806,986	(683,425)	-7.20%
Debt Service Fund	175,532	17,660	43,298	5,093	3,381	(39,917)	(45,010)	-883.70%
Capital Project Funds	(329,731)	76,444	1,558,027	2,284,187	1,553,598	3,143,028	858,841	37.60%
Proprietary Funds	16,797,049	17,659,987	18,488,778	18,504,308	17,882,110	17,985,113	(519,195)	-2.81%
Fiduciary funds	222,724	216,034	221,245	228,243	227,732	226,672	(1,571)	-0.69%

CHANGES IN FUND BALANCE GREATER THAN 10%

General Fund: The growth in the fund balance of the General Fund is driven primarily by an estimated surplus in 2020. This 2020 surplus is primarily due to vacant positions and lower wage and benefit costs than budgeted.

Debt Service Fund: This fund is not intended to carry a fund balance. The 2021 budget includes a planned use of the fund balance for debt service.

Capital Project Funds: The combined total of Capital Project Funds includes the value of Tax-Increment Districts. The increase in fund balances for Capital Project Funds relates primarily to the receipt of Property tax receipts for Tax-Increment higher than payments on associated debt service.

BUDGET SUMMARY

FUND BALANCE DETAIL BY FUND



FUND BALANCE DETAIL BY FUND

Fund #	Fund Name	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGETED	2020 ESTIMATED	2021 BUDGETED	\$ CHANGE FY20/21	% CHANGE FY20/21	Type
100	GENERAL FUND	1,678,298	2,043,816	2,279,299	2,279,299	2,712,124	2,712,124	432,825	18.99%	1
200	CABLE TV FUND	64,776	24,621	38,091	38,091	63,519	72,739	34,649	90.96%	2
205	27TH PAYROLL FUND	746	15,758	30,772	45,797	45,777	60,782	14,985	32.72%	1
208	PARKING PERMIT FUND	53	31,761	59,424	92,674	91,086	89,884	(2,790)	-3.01%	2
210	FD EQUIPMENT REVOLVING FUND	113,828	136,190	371,975	373,225	372,299	724,161	350,936	94.03%	1
214	ELECTIONS	13,969	13,108	19,984	(189)	(21,474)	(15,177)	(14,988)	7934.54%	1
215	EQUIP/VEHICLE REVOLVING FUND	63,951	99,657	181,314	50,814	52,636	129,899	79,085	155.64%	1
216	POLICE VEHICLE REVOLVING FUND	(2,843)	(56,246)	25,613	25,613	24,300	24,300	(1,313)	-5.13%	1
217	BUILDING REPAIR FUND	26,571	10,349	12,579	11,897	12,942	12,942	1,045	8.79%	1
220	LIBRARY SPECIAL REVENUE FUND	660,737	662,200	671,719	678,031	741,270	734,153	56,123	8.28%	2
225	SKATE PARK FUND	3,211	7,433	7,433	7,433	7,433	7,433	-	0.00%	1
230	SOLID WASTE/RECYCLING FUND	29,903	29,372	29,371	15,877	16,528	1,003	(14,875)	-93.68%	1
235	RIIDE-SHARE GRANT PROGRAM FUND	63,537	72,939	72,939	53,239	65,775	513	(52,726)	-99.04%	2
240	PARKLAND ACQUISITION FUND	46,628	48,689	48,689	48,689	48,689	48,689	-	0.00%	2
245	PARKLAND DEVELOPMENT FUND	56,879	21,920	21,141	24,141	22,037	22,037	(2,104)	-8.72%	2
246	FIELD OF DREAMS	22,407	49,270	59,967	73,073	51,151	64,602	(8,470)	-11.59%	2
247	AQUATIC CENTER	(158,584)	(249,242)	(261,150)	(249,549)	(341,676)	(341,676)	(92,127)	36.92%	2
248	PARK & REC SPECIAL REVENUE	1,784	13,116	0	(9,440)	(9,698)	(9,698)	(259)	2.74%	2
250	FORESTRY FUND	11,254	12,192	12,350	2,350	2,083	-	(2,350)	-100.00%	2
260	SICK LEAVE SEVERANCE FUND	(6,039)	(45,813)	39,342	65,269	65,119	65,911	642	0.98%	1
271	INSURANCE-SIR	26,975	41,975	101,975	126,975	101,975	126,975	-	0.00%	1
272	LAKES IMPROVEMENT FUND	475	475	475	475	475	475	-	0.00%	1
280	STREET REPAIR REVOLVING FD	439,229	499,792	593,106	467,580	537,606	400,324	(67,256)	-14.38%	1
295	POLICE DEPARTMENT-TRUST FUND	55,211	56,543	55,554	63,979	46,702	47,227	(16,752)	-26.18%	2
300	DEBT SERVICE FUND	175,532	17,660	43,298	5,093	3,381	(39,917)	(45,010)	-883.70%	3
440	TID DISTRICT #4 FUND	(603,953)	50,581	981,972	1,823,544	873,047	2,471,898	648,354	35.55%	4
445	TID DISTRICT #5 FUND	(30,253)	(18,492)	(8,357)	3,757	4,059	18,570	14,813	394.23%	4
446	TID DISTRICT #6 FUND	41,261	63,666	83,130	108,433	3,843	53,678	(54,755)	-50.50%	4
447	TID DISTRICT #7 FUND	(1,112)	(1,262)	(1,412)	(1,562)	(1,562)	(1,712)	(150)	9.60%	4
448	TID DISTRICT #8 FUND	19,392	20,293	21,090	22,977	22,690	25,680	2,703	11.76%	4
449	TID DISTRICT #9 FUND	2,523	2,935	3,342	3,771	3,771	4,234	463	12.29%	4
450	CAPITAL PROJ-LSP GROSS FUND	120,469	(76,004)	447,760	291,766	616,466	539,396	247,630	84.87%	4
452	BIRGE FOUNTAIN RESTORATION	10,083	(505)	(868)	132	(85)	(85)	(217)	-163.80%	4
459	DEPOT RESTORATION PROJECT	35,232	35,232	31,368	31,368	31,368	31,368	-	0.00%	4
466	MULTI-USE TRAIL EXTENSION	76,627	-	-	-	-	-	-	NA	4
610	WATER UTILITY FUND	8,950,086	8,996,893	9,121,029	9,121,029	8,205,021	8,021,294	(1,099,735)	-12.06%	5
620	WASTEWATER UTILITY	6,305,439	6,446,190	7,056,250	7,020,943	7,296,435	7,616,494	595,550	8.48%	5
630	STORMWATER UTILITY FUND	1,541,524	2,216,903	2,311,499	2,362,335	2,380,655	2,347,325	(15,010)	-0.64%	5
810	RESCUE SQUAD EQUIP/EDUC FUND	165,471	153,696	151,047	146,815	147,170	143,670	(3,145)	-2.14%	6
820	ROCK RIVER STORMWATER GROUP	57,253	62,339	70,198	81,428	80,562	83,002	1,574	1.93%	6
900	ECONOMIC DEVELOPMENT FUND	171,279	27,990	95,619	2,360	82,805	29,662	27,302	1156.92%	2
910	CDA PROGRAMS FUND	9,326,465	8,463,888	8,388,601	8,638,601	8,638,601	7,979,533	(659,068)	-7.63%	2
920	INNOVATION CTR-OPERATIONS	42,836	62,766	61,850	34,173	69,520	69,320	35,147	102.85%	2
	GRAND TOTAL	29,619,112	30,064,645	33,329,381	33,982,308	33,166,426	34,373,033	390,725	1.15%	

Fund Type:

1 - General Fund

2 - Special Revenue Fund

3 - Debt Service Fund

4 - Capital Project Fund

5 - Proprietary Fund

6 - Fiduciary Fund

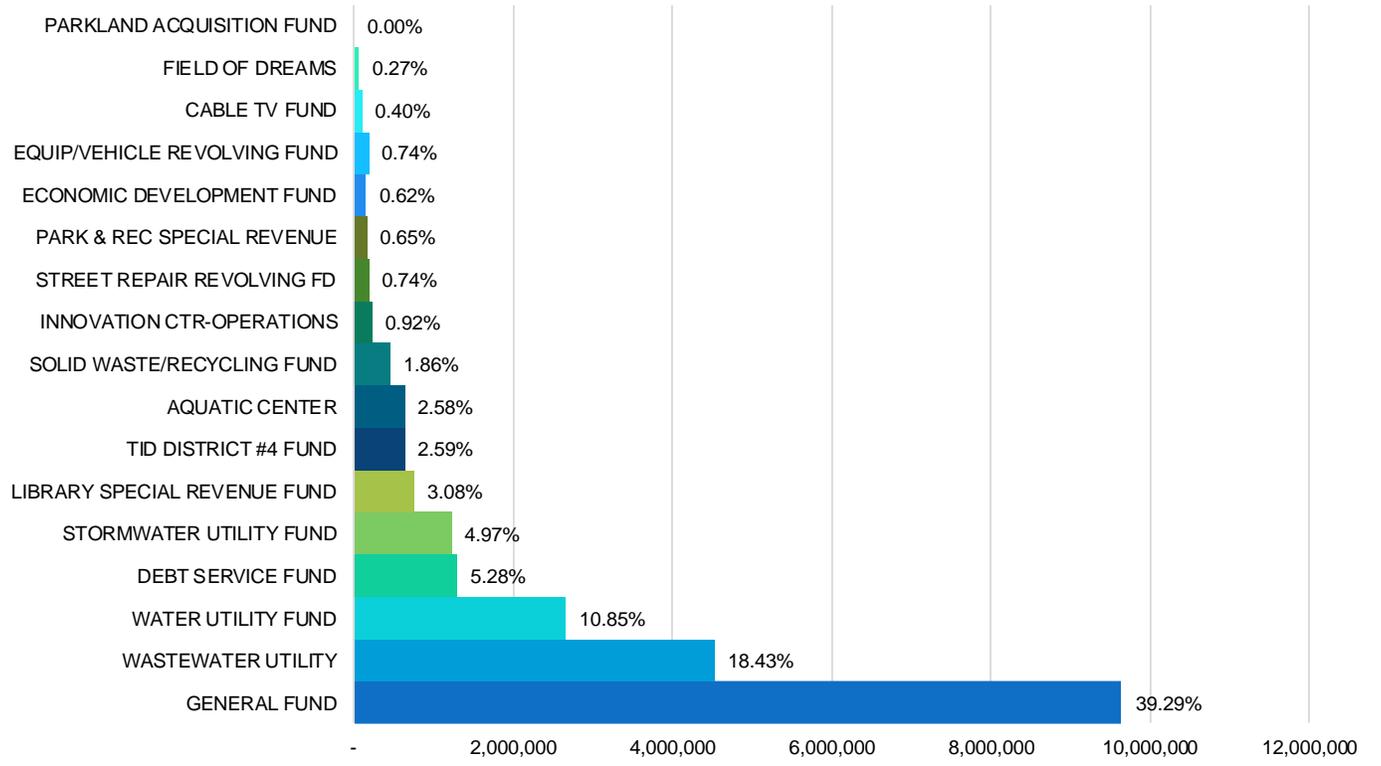


TOP 75% NON-TRANSFER REVENUE SOURCES BY FUND

Total Non-Transfer Revenue: 21,019,991

<u>Fund 100-General Fund</u>	<u>Budget</u>	<u>% of Rev</u>	<u>Fund 620-Wastewater Utility</u>	<u>Budget</u>	<u>% of Rev</u>	<u>Fund 610-Water Utility</u>	<u>Budget</u>	<u>% of Rev</u>
Tax Levy	4,079,386		Wastewater Revenues	3,958,705		Metered Water Sales	1,642,807	
Shared Revenue	3,192,953		Bond Proceeds	<u>720,700</u>		Fire Protection	538,878	
Transportation Aid	594,888			<u>4,679,405</u>	22.26%	Bond Proceeds	<u>229,000</u>	
Municipal Svcs Aid	265,099						<u>2,410,685</u>	11.47%
Ordinance Violations	<u>200,000</u>							
	<u>8,332,325</u>	39.64%						
<u>Fund 630-Stormwater Utility</u>	<u>Budget</u>	<u>% of Rev</u>	<u>Fund 440-TID 4</u>	<u>Budget</u>	<u>% of Rev</u>	<u>Fund 450-Capital Projects</u>		<u>% of Rev</u>
Stormwater ERU Revenues	513,973		Tax Levy	<u>2,028,288</u>	9.65%	Federal/State Grants	-	
Bond Proceeds	615,400					Bond Proceeds	<u>230,800</u>	
Grants-State	<u>49,800</u>						<u>230,800</u>	1.10%
	<u>1,179,173</u>	5.61%						

**MAJOR REVENUE SOURCES
ALL FUNDS
(TRANSFER REVENUE INCLUDED)**



BUDGET SUMMARY

REVENUES



REVENUES BY FUND – ALL FUNDS

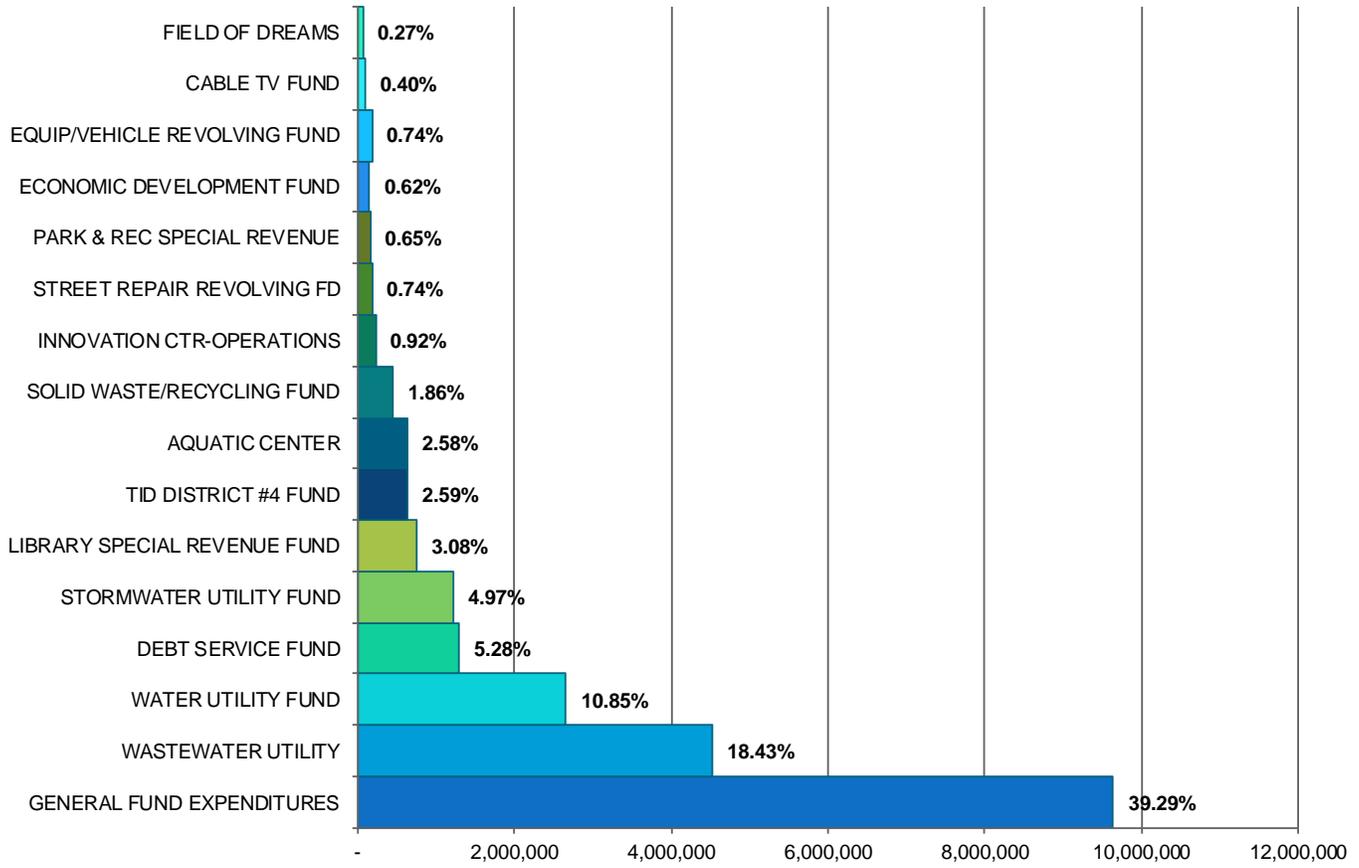
Fund #	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET	\$ CHNG/BUD FY20/21	% CHNG BUD FY20/21	Page
100	TOTAL TAXES	3,474,543	3,622,087	4,001,419	4,148,235	4,087,645	4,168,282	20,047	0.48%	1
100	TOTAL SPECIAL ASSESSMENTS	1,312	1,069	1,660	909	3,483	1,452	543	59.74%	1
100	TOTAL INTERGOV'T REVENUES	4,515,818	4,605,715	4,667,105	4,609,017	4,853,424	4,470,390	(138,628)	-3.01%	1
100	TOTAL LICENSES & PERMITS	167,805	151,520	72,418	137,387	48,505	130,500	(6,887)	-5.01%	1
100	TOTAL FINES, FORTFEIT - PENALTIES	396,749	398,149	328,694	382,016	263,633	288,595	(93,421)	-24.45%	1
100	TOTAL PUBLIC CHARGES FOR SVCS	62,906	85,261	175,714	74,089	76,700	83,650	9,561	12.90%	1
100	TOTAL MISC REVENUE	438,385	560,285	639,917	437,472	465,686	389,500	(47,972)	-10.97%	1
100	TOTAL OTHER FINANCING SOURCES	192,718	244,626	76,272	93,418	44,530	108,841	15,423	16.51%	1
100	GENERAL FUND	9,250,235	9,668,712	9,963,198	9,882,543	9,843,606	9,641,209	(241,334)	-2.44%	1
200	CABLE TV FUND	113,892	66,020	114,247	97,063	115,772	98,209	1,146	1.18%	1
205	27TH PAYROLL FUND	4	15,011	15,015	-	15,004	-	-	NO BUDGET	2
208	PARKING PERMIT FUND	35,205	38,318	39,218	6,250	32,685	39,927	33,677	538.83%	1
210	FD EQUIPMENT REVOLVING FUND	287,277	22,362	235,785	11,133	11,410	25,500	14,368	129.06%	2
214	ELECTIONS	25,000	33,068	25,145	57,707	37,534	18,703	(39,004)	-67.59%	1
215	EQUIP/VEHICLE REVOLVING FUND	106,857	107,629	162,562	238,000	120,720	181,000	(57,000)	-23.95%	1
216	POLICE VEHICLE REVOLVING FUND	35,000	45,417	118,687	45,000	47,470	-	(45,000)	-100.00%	1
217	BUILDING REPAIR FUND	6,800	1,816	15,000	45,000	44,318	15,000	(30,000)	-66.67%	1
220	LIBRARY SPECIAL REVENUE FUND	797,093	764,027	739,569	728,110	729,928	754,826	26,716	3.67%	1
225	SKATE PARK FUND	-	4,222	-	-	-	-	-	NO BUDGET	2
230	SOLID WASTE/RECYCLING FUND	414,609	395,310	416,310	443,084	429,872	456,186	13,102	2.96%	1
235	RIDE-SHARE GRANT PROGRAM FUND	152,697	159,336	213,056	196,000	181,419	202,256	6,256	3.19%	1
240	PARKLAND ACQUISITION FUND	19,758	2,259	-	-	4,480	-	-	NO BUDGET	2
245	PARKLAND DEVELOPMENT FUND	46,542	3,834	2,516	-	896	-	-	NO BUDGET	2
246	FIELD OF DREAMS	62,183	97,057	68,710	65,394	4,648	65,049	(346)	-0.53%	2
247	AQUATIC CENTER	835,744	778,849	776,191	808,799	423,360	633,000	(175,799)	-21.74%	2
248	PARK & REC SPECIAL REVENUE	190,128	184,377	178,502	188,340	58,750	160,000	(28,340)	-15.05%	2
250	FORESTRY FUND	7	6,621	278	16,000	6,292	10,000	(6,000)	-37.50%	2
260	SICK LEAVE SEVERANCE FUND	310	34,612	92,000	16,223	42,000	34,208	17,985	110.86%	2
271	INSURANCE-SIR	-	25,000	60,000	-	25,000	-	-	NO BUDGET	1
272	LAKES IMPROVEMENT FUND	-	-	-	-	-	-	-	NO BUDGET	1
280	STREET REPAIR REVOLVING FD	151,086	78,715	117,849	264,200	219,949	182,000	(82,200)	-31.11%	1
290	RESCUE SQUAD-TRUST FUND	183	-	-	-	-	-	-	NO BUDGET	2
295	POLICE DEPARTMENT-TRUST FUND	15,578	25,005	23,307	-	42,746	15,000	15,000	100%	2
300	DEBT SERVICE FUND	3,092,688	3,334,100	1,942,648	2,646,429	4,088,188	1,295,994	(1,350,435)	-51.03%	3
440	TID DISTRICT #4 FUND	2,309,299	2,093,942	2,096,836	1,412,868	2,234,538	634,963	(777,905)	-55.06%	4
445	TID DISTRICT #5 FUND	2,806	11,911	10,285	150	12,565	150	-	NO BUDGET	4
446	TID DISTRICT #6 FUND	63,291	74,142	70,552	50,358	75,489	25,150	(25,208)	-50.06%	4
447	TID DISTRICT #7 FUND	-	-	-	150	-	150	-	NO BUDGET	4
448	TID DISTRICT #8 FUND	888	1,051	947	150	1,732	150	-	NO BUDGET	4
449	TID DISTRICT #9 FUND	529	562	558	150	571	150	-	NO BUDGET	4
450	CAPITAL PROJ-LSP GROSS FUND	134,358	1,584,241	1,471,184	2,414,739	729,300	313,680	(2,101,059)	-87.01%	4
452	BIRGE FOUNTAIN RESTORATION	98	59	-	-	1,000	2,500	2,500	100%	4
459	DEPOT RESTORATION PROJECT	-	-	-	-	-	-	-	NO BUDGET	4
466	MULTI-USE TRAIL EXTENSION	417	799	-	-	-	-	-	NO BUDGET	4
610	WATER UTILITY FUND	1,764,996	1,897,672	1,965,934	4,494,295	3,637,749	2,661,808	(1,832,487)	-40.77%	5
620	WASTEWATER UTILITY	3,459,719	3,356,615	3,788,437	5,788,006	5,353,559	4,523,279	(1,264,727)	-21.85%	5
630	STORMWATER UTILITY FUND	538,623	1,146,129	551,947	1,110,957	715,610	1,220,277	109,320	9.84%	5
810	RESCUE SQUAD EQUIP/EDUC FUND	1,503	2,151	3,955	6,000	960	5,000	(1,000)	-16.67%	6
820	ROCK RIVER STORMWATER GROUP	51,000	38,158	38,681	27,000	37,287	38,000	11,000	40.74%	6
900	ECONOMIC DEVELOPMENT FUND	190,138	182,325	179,535	193,659	100,000	153,344	(40,316)	-20.82%	2
910	CDA PROGRAMS FUND	101,288	179,782	81,230	-	170,760	909,068	909,068	100%	2
920	INNOVATION CTR-OPERATIONS	581,956	601,415	613,565	607,036	466,916	225,226	(381,810)	-62.90%	2
	TOTAL ALL FUNDS	24,839,785	27,062,628	26,193,439	31,860,792	30,064,081	24,540,961	(7,319,831)	-22.97%	

Fund Type:

- 1 - General Fund
- 2 - Special Revenue Fund
- 3 - Debt Service Fund

- 4 - Capital Project Fund
- 5 - Proprietary Fund
- 6 - Fiduciary Fund

**MAJOR EXPENDITURES
ALL FUNDS**



BUDGET SUMMARY

EXPENDITURES



EXPENDITURES BY FUND – ALL FUNDS

Fund #	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET	\$ CHNG/BUD FY20/21	% CHNG BUD FY20/21	Type
100	GENERAL FUND EXPENDITURES	9,130,646	9,303,194	9,727,715	9,882,543	9,410,781	9,641,209	(241,334)	-2.44%	1
200	CABLE TV FUND	113,892	106,175	100,777	97,063	83,535	98,209	1,146	1.18%	2
208	PARKING PERMIT FUND	99,711	6,609	11,555	6,250	6,250	39,927	33,677	538.83%	2
205	27TH PAYROLL FUND	-	-	-	-	-	-	-	NO BUDGET	1
210	FD EQUIPMENT REVOLVING FUND	292,364	-	-	11,133	11,133	25,500	14,368	129.06%	1
214	ELECTIONS	11,031	33,929	18,269	57,707	57,452	18,703	(39,004)	-67.59%	1
215	EQUIP/VEHICLE REVOLVING FUND	200,806	71,922	80,906	238,000	238,000	181,000	(57,000)	-23.95%	1
216	POLICE VEHICLE REVOLVING FUND	43,417	98,819	36,828	45,000	46,463	-	(45,000)	-100.00%	1
217	BUILDING REPAIR FUND	17,136	18,038	12,770	45,000	43,955	15,000	(30,000)	-66.67%	1
220	LIBRARY SPECIAL REVENUE FUND	799,519	762,564	730,051	728,110	682,397	754,826	26,716	3.67%	2
225	SKATE PARK FUND	-	-	-	-	3,000	-	-	NO BUDGET	1
230	SOLID WASTE/RECYCLING FUND	393,084	395,842	416,310	443,084	443,320	456,186	13,102	2.96%	1
235	RIIDE-SHARE GRANT PROGRAM FUND	119,548	149,934	213,056	196,000	179,583	202,256	6,256	3.19%	2
240	PARKLAND ACQUISITION FUND	-	198	-	-	-	-	-	NO BUDGET	2
245	PARKLAND DEVELOPMENT FUND	-	38,793	3,295	-	-	-	-	NO BUDGET	2
246	FIELD OF DREAMS	60,394	70,194	58,013	65,394	6,377	65,049	(346)	-0.53%	2
247	AQUATIC CENTER	808,990	869,508	788,099	808,799	467,301	633,000	(175,799)	-21.74%	2
248	PARK & REC SPECIAL REVENUE	188,734	173,046	191,617	188,340	73,876	160,000	(28,340)	-15.05%	2
250	FORESTRY FUND	(482)	5,683	120	16,000	16,275	10,000	(6,000)	-37.50%	2
260	SICK LEAVE SEVERANCE FUND	68,738	74,386	6,845	16,223	16,223	34,208	17,985	110.86%	1
271	INSURANCE-SIR	-	10,000	-	-	25,000	-	-	NO BUDGET	1
272	LAKES IMPROVEMENT FUND	-	-	-	-	-	-	-	NO BUDGET	1
280	STREET REPAIR REVOLVING FD	59,306	18,151	24,536	264,200	250,000	182,000	(82,200)	-31.11%	1
290	RESCUE SQUAD-TRUST FUND	54,589	-	-	-	-	-	-	NO BUDGET	2
295	POLICE DEPARTMENT-TRUST FUND	16,281	23,673	24,295	-	11,506	15,000	15,000	100%	2
300	DEBT SERVICE FUND	3,413,698	3,491,972	1,917,010	2,646,429	4,130,448	1,295,994	(1,350,435)	-51.03%	3
440	TID DISTRICT #4 FUND	2,383,233	1,439,408	1,165,445	1,412,868	2,362,868	634,963	(777,905)	-55.06%	4
445	TID DISTRICT #5 FUND	150	150	150	150	150	150	-	NO BUDGET	4
446	TID DISTRICT #6 FUND	52,328	51,738	51,088	50,358	155,358	25,150	(25,208)	-50.06%	4
447	TID DISTRICT #7 FUND	150	150	150	150	150	150	-	NO BUDGET	4
448	TID DISTRICT #8 FUND	150	150	150	150	150	150	-	NO BUDGET	4
449	TID DISTRICT #9 FUND	150	150	150	150	150	150	-	NO BUDGET	4
450	CAPITAL PROJ-LSP GROSS FUND	538,515	1,780,714	947,421	2,414,739	560,865	313,680	(2,101,059)	-87.01%	4
452	BIRGE FOUNTAIN RESTORATION	6,157	10,647	362	-	217	2,500	2,500	100%	4
459	DEPOT RESTORATION PROJECT	-	-	3,864	-	-	-	-	NO BUDGET	4
466	MULTI-USE TRAIL EXTENSION	-	77,426	-	-	-	-	-	NO BUDGET	4
610	WATER UTILITY FUND	1,686,428	1,901,856	1,889,971	4,494,295	4,712,011	2,661,808	(1,832,487)	-40.77%	5
620	WASTEWATER UTILITY	2,978,136	3,161,956	3,163,644	5,788,006	5,431,515	4,523,279	(1,264,727)	-21.85%	5
630	STORMWATER UTILITY FUND	503,997	464,260	456,504	1,110,957	976,688	1,220,277	109,320	9.84%	5
810	RESCUE SQUAD EQUIP/EDUC FUND	11,132	13,926	6,603	6,000	5,000	5,000	(1,000)	-16.67%	6
820	ROCK RIVER STORMWATER GROUP	23,299	33,072	30,822	27,000	27,000	38,000	11,000	40.74%	6
900	ECONOMIC DEVELOPMENT FUND	151,841	328,717	114,976	193,659	140,082	153,344	(40,316)	-20.82%	2
910	CDA PROGRAMS FUND	311,846	347,731	156,517	-	-	909,068	909,068	100%	2
920	INNOVATION CTR-OPERATIONS	573,296	581,484	614,480	607,036	578,106	225,226	(381,810)	-62.90%	2
	TOTAL	25,112,208	25,916,164	22,964,363	31,860,792	31,153,186	24,540,961	(7,319,831)	-22.97%	

Fund Type:

- 1 - General Fund
- 2 - Special Revenue Fund
- 3 - Debt Service Fund

- 4 - Capital Project Fund
- 5 - Proprietary Fund
- 6 - Fiduciary Fund



Tax Calculation - Tax Year 2020 / Calendar Year 2021

WALWORTH COUNTY

Assessment Ratio: 0.964123567
Lottery Credit: 193.14

VALUATION

Assessed Values: 626,893,799
 Equalized Val:(no tif) 584,370,300
 Equalized Val:(w/ tif) 650,221,400
 State Credits: 1,183,615.66

LEVIES without TIF

State -
 County 2,104,301.07
 Technical College 466,742.15
 School 6,486,513.00
 City 3,700,383.48
 TIF 1,437,658.14
Total 14,195,597.84

LEVIES with TIF

State -
 County 2,341,429.06
 Technical College 519,338.33
 School 7,217,460.79
 City 4,117,369.66
Total 14,195,597.84

TAX RATES

State -
 County 3.734969246
 Technical College 0.828431117
 School 11.513051814
 City 6.567890234
Gross Tax Rate 22.644342411
 Less School Credit (1.888064074)
Net Tax Rate 20.756278337

TIF BREAKOUT

County 237,127.99
 Technical College 52,596.18
 School 730,947.79
 City 416,986.18
Total 1,437,658.14

JEFFERSON COUNTY

Assessment Ratio: 0.967098916
Lottery Credit: 193.14

VALUATION

Assessed Values: 87,600,800
 Equalized Val:(no tif) 59,852,600
 Equalized Val:(w/ tif) 90,581,000
 State Credits: 113,891.79

LEVIES without TIF

State -
 County 230,962.39
 Technical College 51,718.41
 School 664,364.00
 City 379,002.10
 TIF 680,794.08
Total 2,006,840.98

LEVIES with TIF

State -
 County 349,538.76
 Technical College 78,270.68
 School 1,005,449.28
 City 573,582.26
Total 2,006,840.98

TAX RATES

State -
 County 3.990132054
 Technical College 0.893492753
 School 11.477626688
 City 6.547682898
Gross Tax Rate 22.908934393
 Less School Credit (1.300122716)
Net Tax Rate 21.608811677

TIF BREAKOUT

County 118,576.37
 Technical College 26,552.27
 School 341,085.28
 City 194,580.16
Total 680,794.08

COMBINED TOTALS

714,494,599
 644,222,900
 740,802,400
 1,297,507.45

2,335,263.46
 518,460.56
 7,150,877.00
 4,079,385.58
 2,118,452.22
Total 16,202,438.82

2,690,967.82
 597,609.01
 8,222,910.07
 4,690,951.92
Total 16,202,438.82

355,704.36
 79,148.45
 1,072,033.07
 611,566.34
Total 2,118,452.22



WALWORTH COUNTY TAX INCREMENT DISTRICT

Tax Year 2020 / Calendar Year 2021							
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	2,104,301.07	584,370,300	0.003600972	650,221,400	2,341,429.06	237,127.99	County
City	3,700,383.48	584,370,300	0.006332258	650,221,400	4,117,369.66	416,986.18	City
School District	6,486,513.00	584,370,300	0.011100005	650,221,400	7,217,460.79	730,947.79	School District
Technical College	466,742.15	584,370,300	0.000798710	650,221,400	519,338.33	52,596.18	Technical College
Total	12,757,939.70		0.021831946		14,195,597.84	1,437,658.14	Total

TID Area	Increment Value Increase	Increment % Split	Increment Split Value
TID # 4	61,860,600	0.93940116414	1,350,537.73
TID # 5	637,100	0.00967485737	13,909.14
TID # 6	3,325,300	0.05049725821	72,597.79
TID # 7	-	0.00000000000	-
TID # 9	28,100	0.00042672028	613.48
	65,851,100	1.00000000000	1,437,658.14

Total Tax Asking: 4,079,385.58
 % in Walworth Cty: 0.907093337 Equalized Val:(no tif)
 Net Amt.: 3,700,383.48



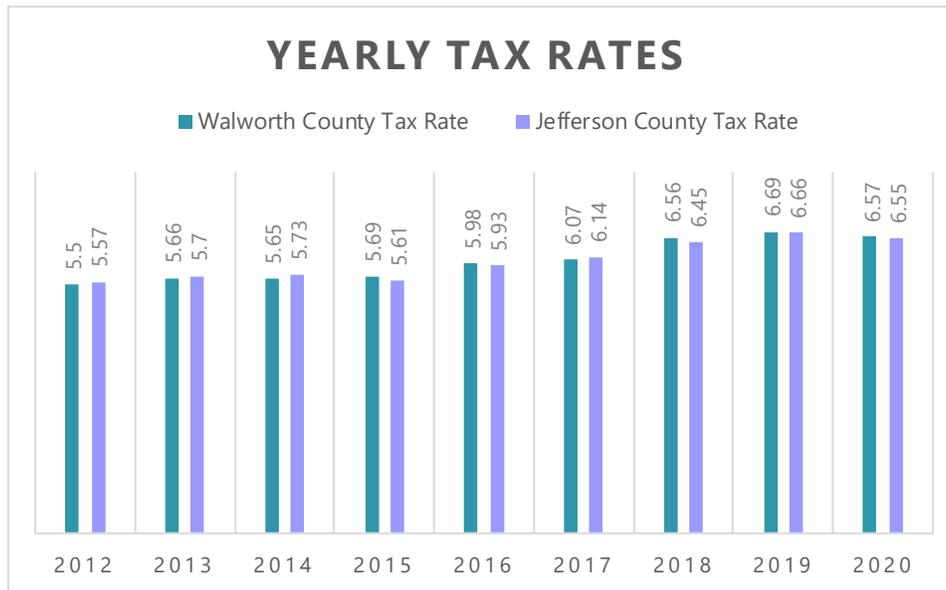
JEFFERSON COUNTY TAX INCREMENT DISTRICT

Tax Year 2020 / Calendar Year 2021

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	230,962.39	59,852,600	0.003858853	90,581,000	349,538.76	118,576.37	County
City	379,002.10	59,852,600	0.006332258	90,581,000	573,582.26	194,580.16	City
School District	664,364.00	59,852,600	0.011100002	90,581,000	1,005,449.28	341,085.28	School District
Technical College	51,718.41	59,852,600	0.000864096	90,581,000	78,270.68	26,552.27	Technical College
Total	<u>1,326,046.90</u>		<u>0.022155209</u>		<u>2,006,840.98</u>	<u>680,794.08</u>	Total

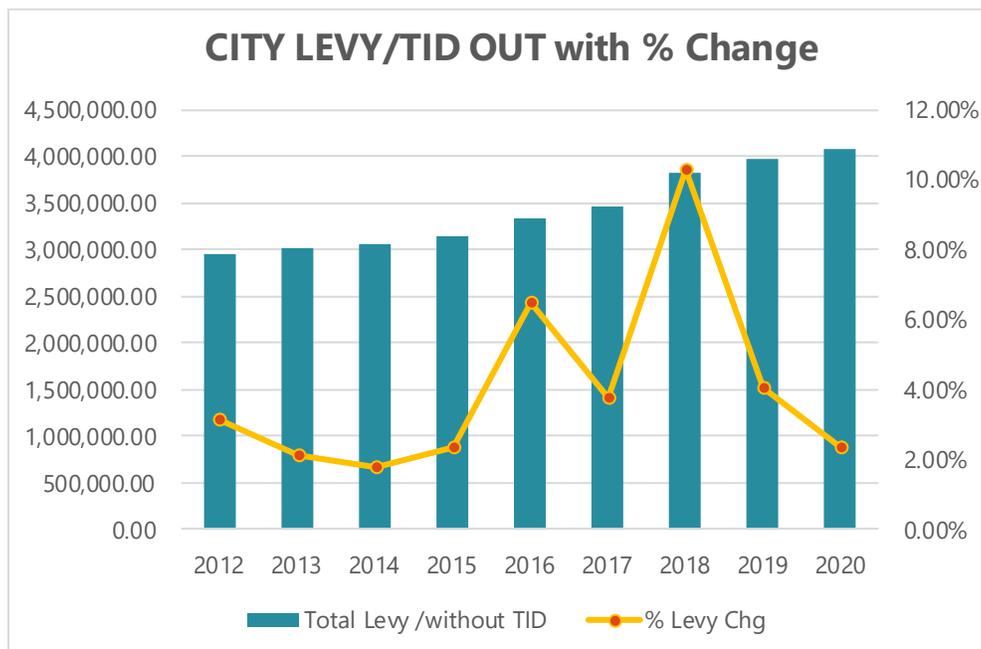
TID Area	Increment Value Increase	Increment % Split	Increment Split Value
TID # 4	30,591,000	0.99552856641	677,749.95
TID # 5	200	0.00000650864	4.43
TID # 8	137,200	0.00446492496	3,039.69
TOTAL	<u>30,728,400</u>	<u>1.00000000000</u>	<u>680,794.07</u>

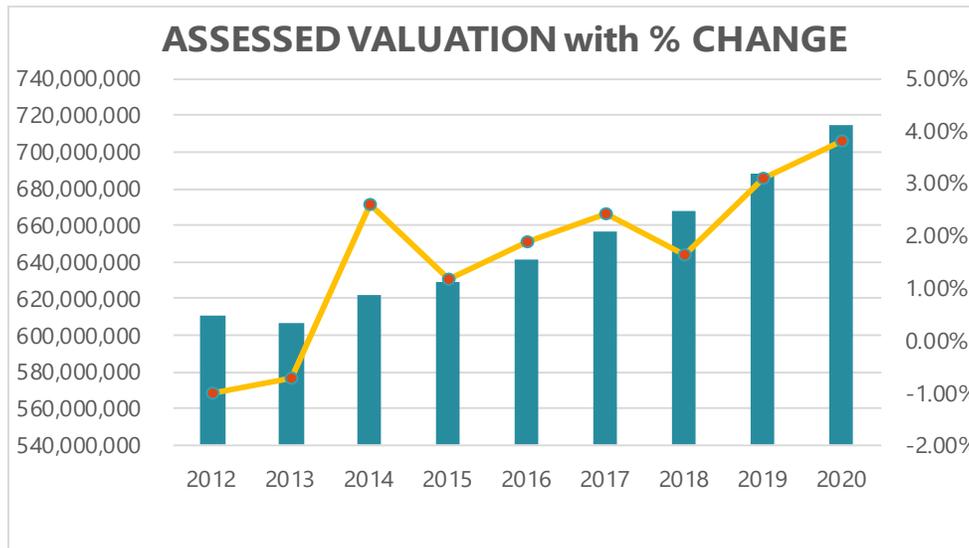
Total Tax Asking: 4,079,385.58
 % in Jefferson Cty.: 0.092906663 Equalized Val:(no tif)
 Net Amt.: 379,002.10



TAX LEVIES, RATES & COLLECTIONS

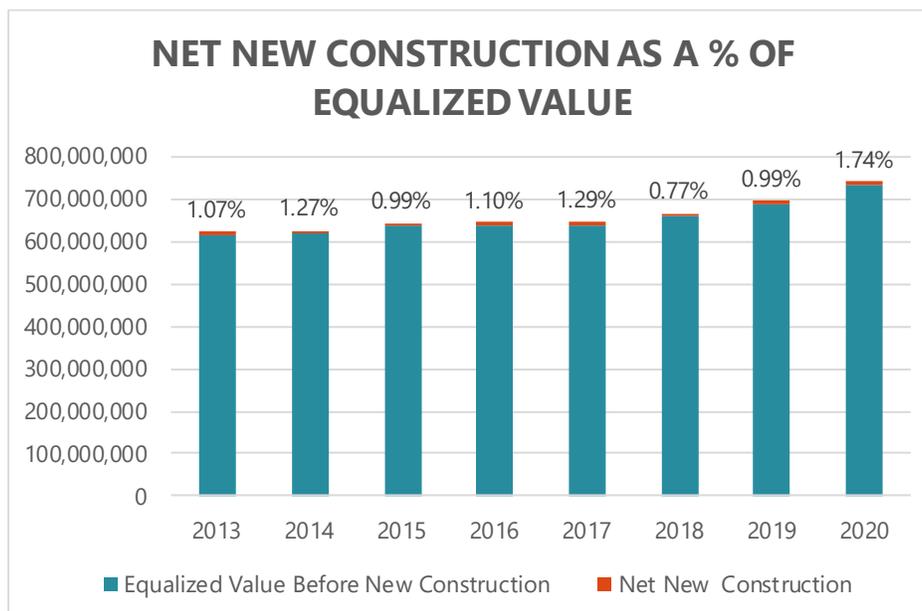
Ley Year	Collection Year	Walworth County Tax Rate	Jefferson County Tax Rate	Walworth County Levy /without TID	Jefferson County Levy /without TID	Uncollected Personal Property Taxes as of October 31 st of Each Year	Percent of Levy Collected
2020	2021	6.57	6.55	3,700,383.48	379,002.10	5,847.09	99.99%
2019	2020	6.69	6.66	3,620,773.50	365,211.50	4,854.27	99.99%
2018	2019	6.56	6.45	3,487,796.80	343,506.20	2,732.54	99.99%
2017	2018	6.07	6.14	3,157,414.90	316,385.10	8,752.45	99.99%
2016	2017	5.98	5.93	3,043,490.94	304,129.06	14,470.05	99.99%
2015	2016	5.69	5.61	2,863,408.17	280,366.83	13,080.59	99.99%
2014	2015	5.65	5.73	2,792,167.00	279,567.00	11,148.34	99.99%
2013	2014	5.66	5.70	2,740,631.00	276,815.00	13,700.00	99.99%
2012	2013	5.50	5.57	2,680,817.00	274,192.00	13,325.00	99.99%

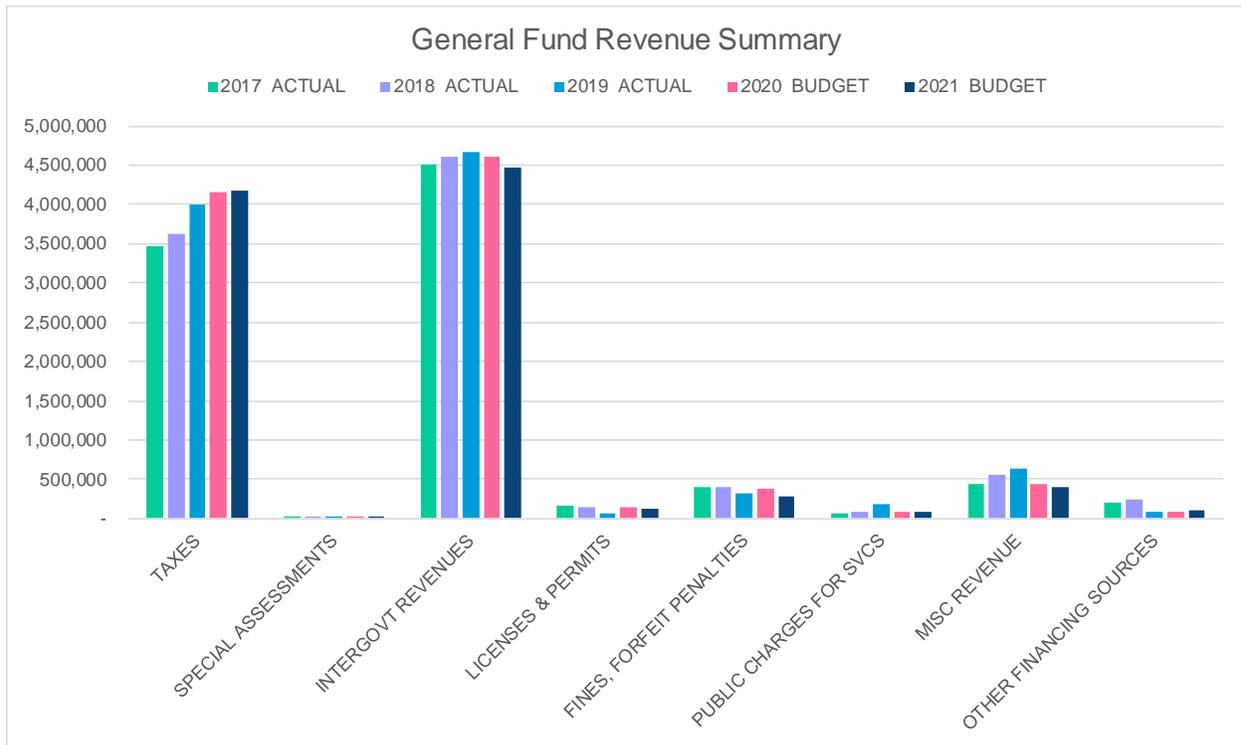




ASSESSED AND EQUALIZED VALUATIONS

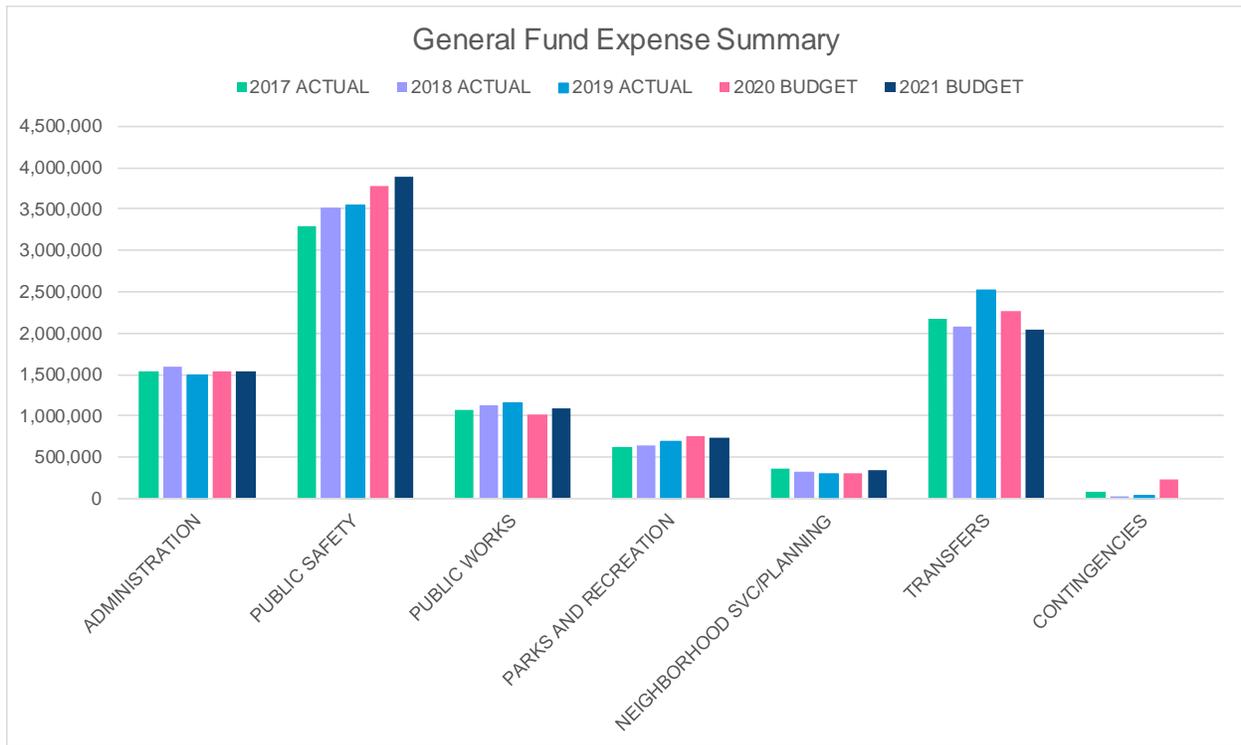
Year	Assessed Valuation	Assessed Value % Chg	Equalized Valuation (TID OUT)	Equalized Valuation (TID IN)
2020	714,494,599	3.81%	644,222,900	740,802,400
2019	688,302,999	3.09%	603,973,400	696,905,800
2018	667,702,000	1.63%	584,095,300	666,391,100
2017	656,989,000	2.42%	562,842,500	646,775,000
2016	641,445,500	1.89%	563,694,800	645,398,900
2015	629,532,700	1.19%	563,249,700	640,750,100
2014	622,148,100	2.59%	545,420,500	625,192,100
2013	606,440,200	-0.71%	549,875,400	625,860,800
2012	610,759,500	-1.00%	543,050,900	617,822,100





GENERAL FUND REVENUE SUMMARY

DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
TAXES	3,474,543	3,622,087	4,001,419	4,148,235	4,087,645	4,168,282
SPECIAL ASSESSMENTS	1,312	1,069	1,660	909	3,483	1,452
INTERGOVT REVENUES	4,515,818	4,605,715	4,667,105	4,609,017	4,853,424	4,470,390
LICENSES & PERMITS	167,805	151,520	72,418	137,387	48,505	130,500
FINES, FORFEIT PENALTIES	396,749	398,149	328,694	382,016	263,633	288,595
PUBLIC CHARGES FOR SVCS	62,906	85,261	175,714	74,089	76,700	83,650
MISC REVENUE	438,385	560,285	639,917	437,472	465,686	389,500
OTHER FINANCING SOURCES	192,718	244,626	76,272	93,418	44,530	108,841
TOTAL:	9,250,235	9,668,712	9,963,198	9,882,543	9,843,606	9,641,209



GENERAL FUND EXPENSE SUMMARY

DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
ADMINISTRATION	1,537,549	1,596,511	1,486,495	1,538,378	1,527,211	1,531,985
PUBLIC SAFETY	3,284,199	3,516,468	3,550,694	3,769,786	3,504,706	3,895,603
PUBLIC WORKS	1,066,558	1,123,775	1,157,201	1,012,707	1,059,227	1,089,725
PARKS AND RECREATION	617,013	647,017	689,084	754,496	707,033	739,409
NEIGHBORHOOD SVC/PLANNING	368,152	318,428	291,143	306,404	249,465	338,309
TRANSFERS	2,169,461	2,085,294	2,520,623	2,268,182	2,268,182	2,046,178
CONTINGENCIES	87,714	15,701	32,475	232,591	94,957	0
TOTAL:	9,130,646	9,303,194	9,727,715	9,882,543	9,410,781	9,641,209

GENERAL FUND REVENUE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
TAXES							
100-4110-00	LOCAL TAX LEVY	2,593,207	2,823,728	3,012,480	3,093,547	3,093,547	3,133,034
100-4111-00	DEBT SERVICE TAX LEVY	754,413	650,072	818,822	892,438	892,438	946,352
100-4112-00	OMITTED PROPERTY TAXES	9,740	-	-	-	-	-
100-4114-00	USE VALUE PENALTY	-	-	-	-	224	-
100-4140-00	MOBILE HOME FEES	18,096	13,910	19,169	15,000	15,000	15,000
100-4210-00	ROOM TAX-GROSS AMOUNT	70,777	99,267	104,115	115,000	46,673	41,646
100-4250-00	FED GAS TAX REFUND	-	841	-	-	-	-
100-4320-00	IN LIEU OF TAXES WW MANOR	27,039	26,878	27,250	27,250	27,513	27,250
100-4800-00	INTEREST ON TAXES	1,271	7,390	19,583	5,000	12,250	5,000
	TOTAL TAXES	3,474,543	3,622,087	4,001,419	4,148,235	4,087,645	4,168,282
SPECIAL ASSESSMENTS							
100-42010-00	INTEREST ON SP ASSESS.	132	105	79	-	53	53
100-42200-62	SEWER MAINS & LATERALS	316	316	316	-	316	316
100-42310-53	CURB & GUTTER	58	58	58	-	58	58
100-42320-53	SIDEWALKS	32	32	32	-	32	32
100-42350-53	TRAFFIC SIGNAL	-	195	-	-	-	-
100-42400-53	SNOW REMOVAL	238	134	358	500	700	494
100-42500-53	FAILURE TO MOW FINES	537	230	818	409	2,325	500
	TOTAL SPECIAL ASSESMENTS	1,312	1,069	1,660	909	3,483	1,452
INTERGOVERNMENTAL REVENUES							
100-43344-00	EXPENDITURE RESTRAINT PROGM	-	40,472	49,224	67,958	67,958	67,812
100-43410-00	SHARED REVENUE-UTILITY	458,441	430,475	424,378	407,403	407,403	356,170
100-43420-00	SHARED REVENUE-BASE	2,836,916	2,836,916	2,836,916	2,836,916	2,836,916	2,836,783
100-43670-61	PERSONAL PROPERTY AID	-	-	-	35,160	35,160	29,861
100-43507-52	POLICE-MISC SAFETY GRANTS	5,000	5,481	5,666	5,000	1,975	5,000
100-43510-00	FEDERAL/STATE GRANTS-REIMBURSE	-	-	-	-	242,611	-
100-43530-53	TRANSPORTATION AIDS	716,370	723,038	653,541	665,461	665,461	594,888
100-43540-52	UNIVERSITY-LEASE-PARKING	45,000	45,000	45,000	45,000	45,000	45,000
100-43550-52	MOU-DISPATCH SERVICE	167,046	170,647	172,271	166,561	166,561	170,491
100-43610-52	PMS-PAYMENT FOR MUNICIPAL SVCS	257,307	281,417	351,435	285,234	284,694	265,099
100-43663-52	2% FIRE DUES-ST OF WISC	-	25,544	27,748	27,748	27,783	27,748
100-43670-60	EXEMPT COMPUTER AID-FR STATE	5,376	5,455	5,587	5,586	5,587	5,308
100-43765-00	REIMB-HIST SOC-DEPOT-EL/GAS	1,488	1,609	1,905	1,750	1,784	1,750
100-43767-52	REIMB-BAD GERNET-FORT ATKINSON	2,377	2,480	2,480	3,240	2,480	2,480
100-43745-52	WUSD-JUVENILE OFFICIER	20,498	37,180	46,589	56,000	62,051	62,000
	TOTAL INTERGOVT REVENUES	4,515,818	4,605,715	4,622,741	4,609,017	4,853,424	4,470,390
LICENSES & PERMITS							
100-44110-51	LIQUOR & BEER	12,945	18,558	19,384	17,214	10,729	17,000
100-44120-51	CIGARETTE	1,601	1,686	1,500	1,160	700	1,600
100-44122-51	BEVERAGE OPERATORS	3,497	4,088	3,448	3,784	2,457	3,700
100-44200-51	MISC. LICENSES	6,695	2,422	2,637	3,509	2,601	3,900
100-44300-53	BLDG/ZONING PERMITS	108,223	99,430	27,312	83,056	16,392	78,300
100-44310-53	ELECTRICAL PERMITS	12,691	13,051	7,037	12,029	6,099	10,900
100-44320-53	PLUMBING PERMITS	10,892	7,482	6,475	8,865	4,090	8,300
100-44330-53	HVAC PERMITS	7,743	3,113	3,349	5,937	3,848	4,700
100-44340-53	STREET OPENING PERMITS	1,064	350	200	838	50	500
100-44350-53	SIGN PERMITS	605	1,290	1,065	895	751	1,000
100-44370-51	WATERFOWL PERMITS	-	-	-	-	22	-
100-44900-51	MISC PERMITS	1,849	50	10	100	766	600
	TOTAL LICENSES & PERMITS	167,805	151,520	72,418	137,387	48,505	130,500

GENERAL FUND REVENUE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
FINES, FORFEITURES - PENALTIES							
100-45100-52	ORDINANCE VIOLATIONS	261,801	285,916	247,207	279,068	188,011	200,000
100-45103-52	MISC COURT RESEARCH FEE	110	-	150	42	120	100
100-45104-52	VIOLATIONS PAID-OTHER AGENCIES	500	(480)	-	7	-	-
100-45130-52	PARKING VIOLATIONS	111,309	88,864	68,595	82,417	60,447	68,595
100-45135-53	REFUSE/RECYCLING TOTES FINES	11,775	8,850	6,100	9,325	5,700	8,900
100-45145-53	RE-INSPECTION FINES	11,253	14,999	6,642	11,157	9,355	11,000
	TOTAL FINES, FORTFEIT - PENALTIES	396,749	398,149	328,694	382,016	263,633	288,595
PUBLIC CHARGES FOR SERVICES							
100-46100-51	CLERK	302	-	61	101	-	100
100-46120-51	TREASURER	1,995	1,970	4,320	2,323	3,982	2,800
100-46200-52	POLICE-DISPATCH-MOU-UNIV	39,765	41,537	43,985	41,393	43,005	41,800
100-46220-52	FALSE ALARM FINES	1,900	5,350	2,350	3,349	491	3,200
100-46230-52	AMBULANCE	(1,384)	163	34,895	-	9,000	-
100-46240-52	CRA SH CALLS	-	-	201	-	26	-
100-46300-53	DPW MISC REVENUE	220	9,199	50,782	3,140	10,500	10,000
100-46310-53	SALE OF MATERIALS	33	71	23	80	10	-
100-46312-51	MISC DEPT EARNINGS	-	-	2,110	13	302	700
100-46350-51	CITY PLANNER-SERVICES	-	-	717	750	1,500	1,250
100-46733-55	SR CITZ OFFSET	2,500	7,373	5,939	3,458	4,859	5,300
100-46736-55	ATTRACTION TICKETS	76	136	125	119	-	100
100-46743-51	FACILITY RENTALS	17,399	19,313	18,286	19,271	3,000	18,300
100-46746-55	SPECIAL EVENT FEES	100	150	-	92	25	100
	TOTAL PUBLIC CHARGES FOR SVCS	62,906	85,261	163,795	74,089	76,700	83,650
MISC. REVENUES							
100-48100-00	INTEREST INCOME	53,685	131,422	220,999	70,900	77,500	20,000
100-48200-00	LONG TERM RENTALS	5,300	4,800	4,800	4,800	4,800	4,800
100-48220-55	DEPOSITS-FORFEITED	-	600	850	-	-	500
100-48300-55	PROP SALES-AUCTION PROCEEDS	-	582	-	194	-	200
100-48400-00	WORKERS COMP-RETURN PREMIUM	6,713	46,509	20,663	-	-	-
100-48415-00	RESTITUTION-DAMAGES	854	3,123	534	-	4,150	1,500
100-48420-00	INSURANCE DIV IDEND	10,684	7,523	7,290	8,462	11,189	8,500
100-48430-00	INSURANCE-REIMBURSEMENT	-	-	540	-	-	200
100-48442-00	RADON KIT SALES	110	40	30	-	-	-
100-48520-55	DONATIONS-PARK & REC	-	100	-	-	-	-
100-48535-00	P CARD REBATE REVENUE	20,909	33,172	29,371	24,116	37,287	27,800
100-48545-00	DONATION-GENERAL	-	-	-	-	750	-
100-48546-55	MISC GRANT INCOME	-	5,500	5,000	-	5,000	-
100-48600-00	MISC REVENUE-NON RECURRING	25,789	925	9,460	4,000	10	1,000
100-48700-00	WATER UTILITY TAXES	314,340	325,989	340,380	325,000	325,000	325,000
	TOTAL MISC REVENUE	438,385	560,285	639,917	437,472	465,686	389,500

GENERAL FUND REVENUE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
OTHER FINANCING SOURCES							
100-49260-00	TRANSFER FROM 610 WATER	7,000	7,000	7,500	7,500	7,500	8,000
100-49261-00	TRANSFER FROM 620 WASTEWATER	12,000	12,000	12,000	12,000	12,000	12,000
100-49264-00	TRANSFER FROM 200 CABLE TV	14,201	-	-	-	-	-
100-49265-00	TRANSFER FROM 630 STORMWATER	7,500	7,500	7,500	7,500	7,500	8,500
100-49266-00	GIS TRANSFER-UTILITIES	6,000	6,000	7,500	10,020	10,280	12,340
100-49267-00	TRANSFER FROM 208 PARKING	42,000	2,000	2,250	2,250	2,250	35,927
100-49269-00	TRANSFER FROM 250 FORESTRY	-	-	-	-	-	-
100-49275-00	TRANSFER FROM 205 27TH PAYROLL	-	-	-	-	-	-
100-49280-00	TRANSFER FROM 260 SICK LEAVE	-	-	-	-	-	-
100-49285-00	TRANSFER FROM 900 CDA	-	94,700	-	14,626	-	-
100-49290-00	TRANSFER IN FROM OTHER FUNDS	-	77,426	5,000	5,000	5,000	5,000
100-49291-00	TRANSFER FROM 450 CIP	75,000	-	-	-	-	-
100-49295-00	TRANSFER FROM 248 PARK & REC	29,017	38,000	34,522	34,522	-	27,074
100-49300-00	FUND BALANCE APPLIED	-	-	-	-	-	-
	TOTAL OTHER FINANCING SOURCES	192,718	244,626	76,272	93,418	44,530	108,841
	TOTAL GEN FUND REVENUES	9,250,235	9,668,712	9,906,915	9,882,543	9,843,606	9,641,209

GENERAL FUND EXPENDITURE SUMMARY

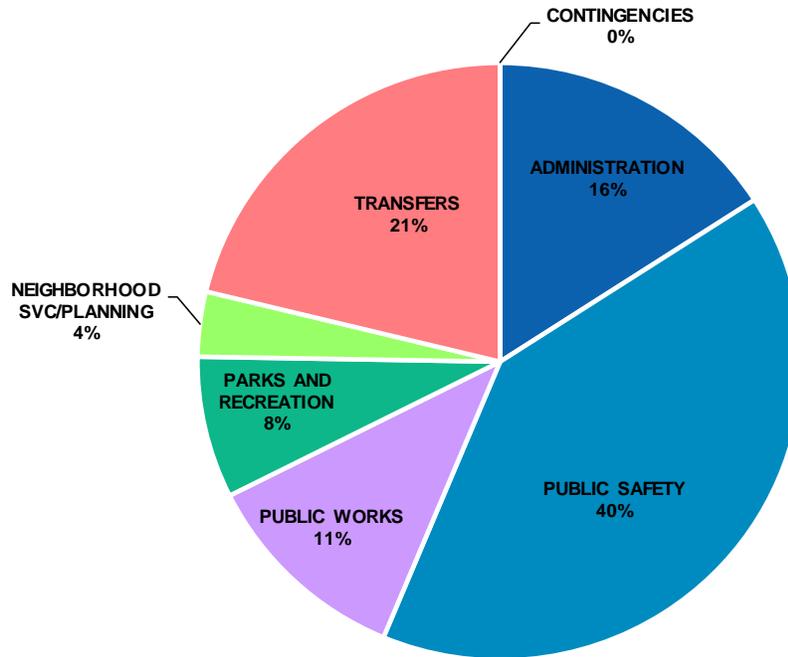
SEC #	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET	#
1	ADMINISTRATION	1,537,549	1,596,511	1,486,495	1,538,378	1,527,211	1,531,985	1
2	PUBLIC SAFETY	3,284,199	3,516,468	3,550,694	3,769,786	3,504,706	3,895,603	2
3	PUBLIC WORKS	1,066,558	1,123,775	1,157,201	1,012,707	1,059,227	1,089,725	3
4	PARKS AND RECREATION	617,013	647,017	689,084	754,496	707,033	739,409	4
5	NEIGHBORHOOD SVC/PLANNING	368,152	318,428	291,143	306,404	249,465	338,309	5
6	TRANSFERS	2,169,461	2,085,294	2,520,623	2,268,182	2,268,182	2,046,178	6
7	CONTINGENCIES	87,714	15,701	32,475	232,591	94,957	-	7
	TOTAL	9,130,646	9,303,194	9,727,715	9,882,543	9,410,781	9,641,209	

SEC #	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET	#
51100	Total Legislative Support	147,849	164,834	168,368	177,660	161,053	128,586	1
51110	Total Contingencies	87,714	15,701	32,475	232,591	94,957	-	7
51200	Total Court	61,086	62,869	74,825	71,607	71,975	73,008	1
51300	Total Legal	77,800	78,913	73,167	70,144	71,571	71,392	1
51400	Total General Administration	351,654	327,451	303,635	346,849	347,103	367,223	1
51450	Total Information Technology	182,354	195,777	81,144	81,569	83,003	84,566	1
51500	Total Financial Administration	181,966	185,608	208,250	202,036	201,277	204,517	1
51540	Total Insurance/Risk Mgt.	74,853	102,112	112,599	111,594	116,261	121,213	1
51600	Total Facilities Maintenance	403,540	420,409	408,291	402,627	416,744	423,727	1
52100	Total Police Administration	447,720	496,824	564,422	625,778	632,395	651,833	2
52110	Total Police Patrol	1,794,366	1,890,769	1,823,568	1,913,610	1,844,884	2,000,917	2
52120	Total Police Investigation	430,623	408,342	453,409	464,555	336,554	491,910	2
52140	Total Comm Service Program	21,084	27,879	27,655	31,421	28,912	30,821	2
52400	Total Neighbor Svcs & Planning	368,152	318,428	291,143	306,404	249,465	338,309	5
52500	Total Emergency Preparedness	3,018	6,104	4,528	6,648	5,248	5,882	2
52600	Total Communications/Dispatch	485,320	436,249	418,224	499,683	440,998	511,472	2
53100	Total Public Works Administration	31,660	36,585	61,355	46,612	47,314	47,491	3
53230	Total Shop/Fleet Operations	165,346	161,983	173,072	170,682	161,813	165,955	3
53270	Total Parks Maintenance	270,478	256,278	242,187	317,318	272,426	265,362	4
53300	Total Street Maintenance	525,604	498,662	511,053	439,593	517,502	515,341	3
53320	Total Snow & Ice	88,669	169,791	165,624	145,916	123,553	148,942	3
53420	Total Street Lights	255,280	256,753	246,096	209,904	209,045	211,996	3
55111	Total Young Library Building	56,447	58,540	56,216	74,292	58,223	57,753	1
55200	Total Parks Administration	24,103	41,362	42,952	42,786	44,138	46,490	4
55210	Total Recreation Administration	175,449	199,671	196,858	200,694	199,674	206,550	4
55300	Total Recreation Programs	5,719	3,591	5,200	7,445	1,833	7,014	4
55310	Total Senior Citizen's Program	49,710	48,955	53,564	55,152	51,962	56,491	4
55320	Total Community Events	13,554	19,160	20,323	3,100	9,000	4,500	4
55330	Total Comm. Based-Coop Projects	78,000	78,000	128,000	128,000	128,000	153,000	4
59220	Total Transfers to Other Funds	1,285,068	1,254,620	1,577,250	1,242,575	1,242,575	1,103,295	6
59230	Total Transfer to Debt Service Fund	754,393	683,803	818,822	929,607	929,607	942,883	6
59240	Total Transfer to Fire Department	102,069	250,300	258,887	228,092	215,715	202,768	2
59240	Total Transfers to Special Funds	130,000	146,871	124,551	96,000	96,000	-	6
	Grand Totals	9,130,646	9,303,194	9,727,715	9,882,543	9,410,781	9,641,209	

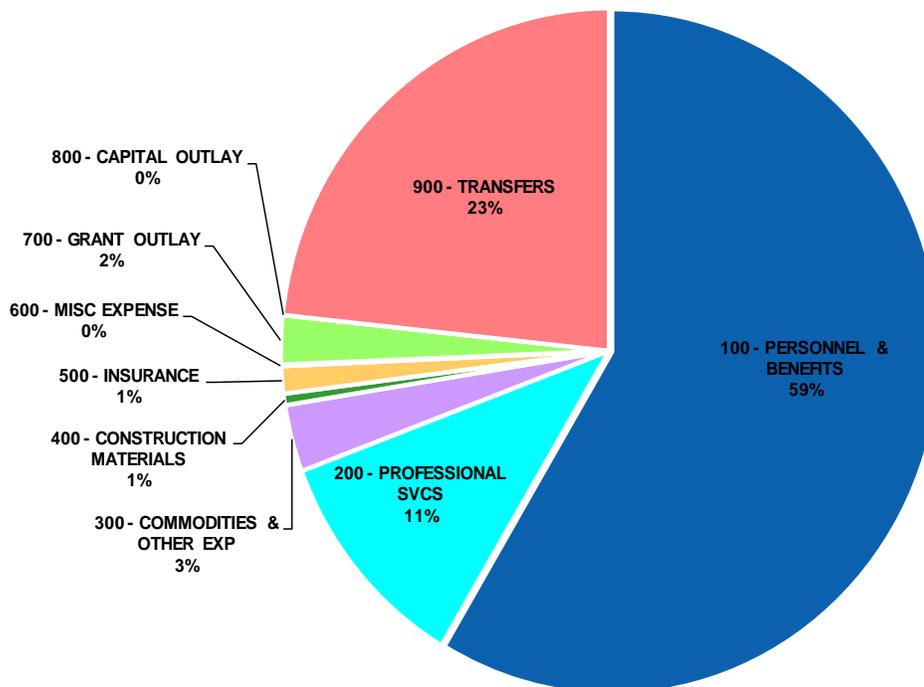
GENERAL FUND FUNCTIONAL UNIT MATRIX

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

2020 General Fund Budget Expenditures By Department



2020 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 is the Chief Executive Officer for the City and is appointed by the Common Council. The City Manager is responsible for overseeing day-to-day operations, directing the staff work, making policy recommendations to the Common Council and bringing forward strategic plans and initiatives for the future improvement and betterment of the City.

CITY CLERK

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

HUMAN RESOURCES

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

MUNICIPAL COURT

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

MISSION

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

PERSONNEL SUMMARY

	2017	2018	2019	2020	2021
General Administration					
City Manager	1	1	1	1	1
City Clerk	1	1	1	1	1
Executive Assistant	1	1	1	1	1
Deputy Clerk	1	1	1	1	1
HR Coordinator	.75	1	1	1	1
Municipal Court					
Court Clerk	.75	.75	.75	.75	.75
Total General Administration	5.5	5.75	5.75	5.75	5.75

GENERAL ADMINISTRATION SUMMARY

FISCAL RESOURCES		2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
GENERAL ADMINISTRATION							
100	Personnel & Benefits	238,765	252,574	251,154	261,056	268,553	280,152
200	Professional Svcs	63,712	46,974	18,320	56,343	48,565	56,521
300	Commodities & Other Exp	47,971	24,320	32,395	27,450	28,586	28,550
700	Grant Outlay	1,206	3,582	1,766	2,000	1,399	2,000
800	Capital Outlay	-	-	-	-	-	-
51400	Total	351,654	327,451	303,635	346,849	347,103	367,223
LEGISLATIVE SUPPORT							
100	Personnel & Benefits	52,934	53,263	53,392	54,660	54,607	56,933
200	Professional Svcs	5,937	2,367	5,826	2,000	5,509	3,000
300	Commodities & Other Exp	9,844	6,717	6,567	7,500	7,446	6,500
700	Grant Outlay	79,134	102,487	102,583	113,500	93,491	62,152
51100	Total	147,849	164,834	168,368	177,660	161,053	128,586
CONTINGENCIES							
900	Transfers	87,714	15,701	32,475	232,591	94,957	-
51110	Total	87,714	15,701	32,475	232,591	94,957	-
COURT							
100	Personnel & Benefits	55,900	57,850	61,053	57,588	59,101	58,617
200	Professional Svcs	1,321	1,510	8,719	10,318	9,409	10,691
300	Commodities & Other Exp	3,866	3,509	5,053	3,700	3,465	3,700
51200	Total	61,086	62,869	74,825	71,607	71,975	73,008
LEGAL							
100	Personnel & Benefits	-	-	2,350	2,350	-	2,350
200	Professional Svcs	77,800	78,913	70,817	67,794	71,571	69,042
51300	Total	77,800	78,913	73,167	70,144	71,571	71,392
GRAND TOTAL		726,103	649,767	652,470	898,851	746,659	640,209

DEPARTMENT SERVICE METRICS

CITY MANAGER

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

- Legislative Meetings Held & Attended:** The City Manager is responsible for maintaining relationships with state and federal legislators as well as keeping those legislators informed regarding local issues. The number of meetings held represents the number of meeting opportunities (lobby days, one-on-one visits, issue driven events) that were made available to the city manager to meeting with state or federal representatives over the course of the year. The percent of meetings attended represents the percent of meeting opportunities wherein the city manager successfully met with legislative representatives. In light of the COVID-19 Pandemic, legislative meetings held includes additional virtual meetings with state representatives as well as local government officials from municipalities throughout the state.
- Performance Reviews Completed:** The City Manager is responsible for overseeing timely completion of all employee performance reviews as well as completing a number of individual reviews. Reviews are a pivotal tool for the professional development of each individual employee. It is the objective of the City Manager to have all reviews completed early in the year so that employee wage changes or work plans can be implemented by the end of the first quarter annually. In light of the COVID-19 Pandemic, the deadline for completion of reviews was extended into April 2020.

CITY MANAGER MEASURES	2018	2019	2020
Legislative Meetings Held	NA	19	50
Legislative Meetings Attended (%)	NA	58%	90%
Performance Reviews Completed (%)	NA	100%	100%

CITY CLERK

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

CITY CLERK MEASURES	2016	2017	2018	2019	YTD 2020
LICENSES					
Beverage Operators	220	154	218	236	79
Alcohol Consumption in Parks	14	35	41	32	5
Cigarette	15	15	13	17	13
Temporary Picnic Beer	3	9	7	5	1
Transient Merchant	3	5		5	3
OPEN RECORDS REQUESTS	8	18	9	9	11
ELECTIONS					
Number of Elections	4	2	4	2	3
Registered Voters as of Last Election	10316	9582	6005	5993	Pending
% Change in registered Voters	NA	-7.12%	-37.33%	-0.20%	Pending
Absentee Ballots Returned	2366	450	1711	307	Pending
Election Day Voter Registrations	5281	25	2519	61	Pending

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.

HUMAN RESOURCES MEASURES	2017	2018	2019	YTD 2020
Hires	111	113	85	44
Employee Separations	79	24	83	84*
Position Recruitments	40	57	42	34
Position Descriptions Updated	28	15	13	13
Workers Comp Experience Modification Factor	.95	1.2	1.19	1.43
Permanent Full / Part-time Employee Count	118	104	108	96
Permanent Full / Part-time Employee Gross Wages	5,237,500	5,194,000	5,232,000	4,127,500
Temporary / Seasonal Employee Count	273	288	251	180**

GOALS & OBJECTIVES

2021 OUTLOOK

CITY MANAGER

- Complete all initiatives proposed and established to achieve racial equity and cultivate greater inclusivity within the organization and throughout the community. These initiatives were proposed and presented as part of the City Manager's July 21 presentation to the Common Council regarding the City's commitment to Racial Justice.
- Strategic Plan Update. Execute the strategic planning process designed in 2020 on order to revise the plan with new and updated strategic objectives and clear linkages from service outputs to organizational roles.
- UW Community Network. Together with other UW community managers, establish regular meetings (no less than quarterly) to connect on shared challenges. Establish consistent reports to the Common Council on said meetings.
- Orientation Process Update. Expand and formalize the current orientation process for all elected and appointed officials to include committee-specific training, an expanded Governance Manual, facility tours, meetings with department directors. Institute this new process for the start of new appointment terms in late April 2021.
- Goals Completion Oversight. Oversee the successful completion of 90% or more of all department goals and objectives provided as part of the 2021 budget.
- Common Council Directives. Complete all goals and directives provided by the Common Council via the City Manager Performance Review Process.

CITY CLERK

- Complete redistricting of local wards and update ordinances as required following 2020 Census.
- Review and update Transient Merchant and Outdoor Entertainment License Ordinances.
- Increase utilization of automated forms and applications.
- Review and update of records management program.
- Review and update of election manual.

HUMAN RESOURCES

- Develop an environment of support, education and compliance for staff in the COVID-19 Pandemic Era.
- Develop and Establish Staff Appreciation Program (2nd Quarter 2021)
- Identify Co-Worker Recognition/Job well done! (Wildcard- catching them in the act) (2nd Quarter 2021)
- Establish and then expand comprehensive wellness program, engaging staff to choose healthier ways of living and working. (3rd Quarter 2021)
- Small group training opportunities: Utilize training opportunities through CVMIC, UWW and other sources. (1st Quarter 2021)
- Implement ONBOARD, online orientation program for the first year of the employee's employment.
- Implement updated Performance Management System (PERFORM), utilizing the improvements brought forward by Review Team. (1st Quarter 2021)
- Prioritize a schedule for the review of each position to ensure compliance and accountability for incumbents. (1st Quarter 2021)
- Gain efficiencies in HR processes and procedures. (2nd Quarter 2021)
- Overhaul the City of Whitewater Employee Manual, ensuring up-to-date information and compliance. Develop and implement policy and procedure, creating a consistent methodology in the building of the information. (3rd Quarter 2021)
- Develop and implement strategic Compensation Plan. (4th Quarter 2021)

CITY MANAGER, CITY CLERK, & HR EXPENSE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
100-51400-111	SALARIES/PERMANENT	171,146	182,246	183,199	187,711	196,455	200,841
100-51400-112	SALARIES/OVERTIME	17	48	84	-	1,047	-
100-51400-113	SALARIES/TEMPORARY	1,625	-	10	-	-	-
100-51400-115	INTERNSHIP PROGRAM	-	-	-	-	-	-
100-51400-116	ELECTION INSPECTORS	(311)	-	-	-	-	-
100-51400-117	LONGEVITY PAY	800	800	1,800	1,360	1,008	1,360
100-51400-119	EMPLOYEE SERVICE AWARDS	-	-	-	-	-	-
100-51400-150	MEDICARE TAX/CITY SHARE	2,419	2,576	2,610	2,836	2,878	2,971
100-51400-151	SOCIAL SECURITY/CITY SHARE	10,345	11,016	11,159	12,127	12,308	12,703
100-51400-152	RETIREMENT	11,658	12,222	12,074	12,762	13,834	13,649
100-51400-153	HEALTH INSURANCE	40,552	43,150	35,470	38,784	37,302	41,244
100-51400-154	HSA-HRA CONTRIBUTIONS	-	-	4,194	4,800	3,109	6,800
100-51400-155	WORKERS COMPENSATION	412	408	419	473	479	382
100-51400-156	LIFE INSURANCE	102	109	137	203	133	203
100-51400-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
100-51400-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-
100-51400-211	PROFESSIONAL DEVELOPMENT	2,113	3,548	3,509	4,000	1,389	4,000
100-51400-217	CONTRACTUAL/PROFESSIONAL SVCS	3,325	219	886	6,500	958	6,500
100-51400-219	ASSESSOR SERVICES	56,166	42,029	9,924	42,500	42,460	42,500
100-51400-224	SOFTWARE/HARDWARE MAINTENANC	-	-	1,824	936	2,104	948
100-51400-225	TELECOM/INTERNET/COMMUNICATION	2,108	1,179	2,177	2,406	1,654	2,573
100-51400-310	OFFICE & OPERATING SUPPLIES	28,691	17,692	15,701	14,500	17,134	14,500
100-51400-315	ELECTION EXPENSES	-	-	-	-	-	-
100-51400-320	SUBSCRIPTIONS/DUES	14,912	4,285	14,637	10,900	10,900	11,000
100-51400-325	PUBLIC ED--CUSTOMER SERVICE	1,020	734	727	550	43	550
100-51400-330	TRAVEL EXPENSES	1,896	1,609	1,330	1,500	509	1,500
100-51400-335	MISC COMMITTEE GRANTS	1,452	-	-	-	-	1,000
100-51400-790	CELEBRATIONS/AWARDS	1,206	3,582	1,766	2,000	1,399	2,000
100-51400-810	CAPITAL EQUIPMENT	-	-	-	-	-	-
	Total General Administration	351,654	327,451	303,635	346,849	347,103	367,223

LEGISLATIVE SUPPORT EXPENSE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
100-51100-111	SALARIES/PERMANENT	18,196	18,813	18,780	19,327	20,085	20,706
100-51100-112	OVERTIME	4	12	21	-	262	-
100-51100-114	WAGES/PART-TIME/PERMANENT	25,422	24,871	25,382	25,200	24,948	25,200
100-51100-117	LONGEVITY PAY	200	200	200	200	112	200
100-51100-150	MEDICARE TAX/CITY SHARE	634	636	642	662	680	669
100-51100-151	SOCIAL SECURITY/CITY SHARE	2,708	2,716	2,742	2,833	2,904	2,859
100-51100-152	RETIREMENT	1,249	1,271	1,239	1,318	1,426	1,411
100-51100-153	HEALTH INSURANCE	4,401	4,626	3,891	4,480	3,925	4,774
100-51100-154	HSA-HRA CONTRIBUTIONS	-	-	374	500	141	1,000
100-51100-155	WORKERS COMPENSATION	101	99	101	112	109	87
100-51100-156	LIFE INSURANCE	19	20	20	29	15	29
100-51100-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
100-51100-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-
100-51100-218	PROFESSIONAL SERV/CONSULTING	3,000	706	3,000	-	1,683	1,000
100-51100-295	CODIFICATION OF ORDINANCES	2,937	1,661	2,826	2,000	3,826	2,000
100-51100-310	OFFICE & OPERATING SUPPLIES	4,085	-	4	-	44	-
100-51100-315	ELECTION EXPENSES	-	-	-	-	-	-
100-51100-320	PUBLICATION-MINUTES	5,752	6,717	6,563	7,500	7,402	6,500
100-51100-330	TRAVEL EXPENSES	7	-	-	-	-	-
100-51100-710	CHAMBER OF COMMERCE GRANT	3,000	3,000	-	3,000	3,000	3,000
100-51100-715	TOURISM COMMITTEE-ROOM TAX	46,134	69,487	72,583	80,500	60,491	29,152
100-51100-720	DOWNTOWN WHITEWATER GRANT	30,000	30,000	30,000	30,000	30,000	30,000
	Total Legislative Support	147,849	164,834	168,368	177,660	161,053	128,586

CONTINGENCIES EXPENSE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
100-5110-910	COST REALLOCATIONS	80,097	-	-	220,591	90,653	-
100-5110-911	TRANSFER IN/OUT-OTHER FUNDS	7,617	15,701	32,475	12,000	4,304	-
	Total Contingencies	87,714	15,701	32,475	232,591	94,957	-

LEGAL SERVICES EXPENSE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
100-51300-166	BENEFITS-HRA-CITY ATTORNEY	-	-	2,350	2,350	-	2,350
100-51300-212	GENERAL CITY SERVICES	39,691	41,511	39,339	38,643	43,688	39,354
100-51300-214	MUNI COURT LEGAL SERVICES	28,113	29,166	27,655	29,151	27,688	29,688
100-51300-219	UNION ATTORNEY -PROF SERV	9,996	8,236	3,823	-	195	-
	Total Legal	77,800	78,913	73,167	70,144	71,571	71,392

MUNICIPAL COURT EXPENSE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
100-51200-111	SALARIES/PERMANENT	48,879	50,558	53,290	49,956	51,231	50,893
100-51200-112	BALIFF WAGES & OVERTIME	37	391	1,400	1,600	1,289	1,600
100-51200-150	MEDICARE TAX/CITY SHARE	652	631	711	748	786	761
100-51200-151	SOCIAL SECURITY/CITY SHARE	2,787	2,696	3,039	3,197	3,360	3,255
100-51200-152	RETIREMENT	3,199	3,322	2,387	1,949	2,117	1,998
100-51200-153	HEALTH INSURANCE	74	127	-	-	68	-
100-51200-155	WORKERS COMPENSATION	116	118	117	129	129	100
100-51200-156	LIFE INSURANCE	155	7	108	10	121	10
100-51200-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
100-51200-211	PROFESSIONAL DEVELOPMENT	46	340	20	250	-	500
100-51200-244	FINANCIAL/BONDING SERVICES	-	150	-	100	-	100
100-51200-249	OTHER PROFESSIONAL SERVICES	555	600	708	550	677	550
100-51200-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	6,939	7,628	7,800	7,841
100-51200-225	TELECOM/INTERNET/COMMUNICATIONS	-	-	992	1,290	867	1,450
100-51200-293	PRISONER CONFINEMENT	720	420	60	500	65	250
100-51200-310	OFFICE & OPERATING SUPPLIES	2,480	2,625	2,874	2,300	2,636	2,300
100-51200-320	SUBSCRIPTIONS/DUES	672	800	957	800	829	800
100-51200-330	TRAVEL EXPENSES	713	84	1,222	600	-	600
	Total Court	61,086	62,869	74,825	71,607	71,975	73,008

DEPARTMENT SERVICE METRICS

TICKET HISTORY SUMMARY					
Type	2015	2016	2017	2018	2019
Traffic Tickets	1,144	974	989	1,203	1,011
OWI Tickets	98	118	134	164	97
Non-Traffic Tickets	1,738	1,767	1,543	1,659	1,636
Juvenile Truancy Tickets	32	52	39	28	51
Total Tickets	3,012	2,911	2,705	3,054	2,795
Ordinance Violations	\$262,470	\$289,486	\$263,815	\$298,359	\$247,206

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

	2017	2018	2019	2020	2021
IT Admin	1	1	1	1	1

INFORMATION TECHNOLOGY SUMMARY

FISCAL RESOURCES		2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
INFORMATION TECHNOLOGY							
100	Personnel & Benefits	74,721	74,889	74,862	75,569	76,591	78,566
200	Professional Svcs	99,549	120,888	6,282	6,000	6,412	6,000
300	Commodities & Other Exp	-	-	-	-	-	-
800	Capital Outlay	8,084	-	-	-	-	-
51450	Total	182,354	195,777	81,144	81,569	83,003	84,566

DEPARTMENT SERVICE METRICS

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

- Service levels: 99.99% availability of all services; < 2 platform incidents per month *Local Area Network, Internet/LAN access, Phone system, Copiers/Printers*. These service levels are being met across the board. Any scheduled downtime for monthly security updates is done during “off-time”. All critical network infrastructure is running fully security patched- Network switches, routers, servers, workstations, phones, etc.
- Service Incidents:
- 287 Total Work Orders processed by IT from 01/01/2020-10/23/2020
These work orders range in length from 30 minutes to 8 hours. These do not include phone inquiries, or in-person inquiries, these are only inquiries submitted to the work order system.
- Printer/Copier Costs: Lease and consumable costs. Report total cost, cost per user.
 - \$16,000/Year All Departments (Including Utilities and Library) Approx. \$129.00/Yearly per FTE
- Communication Costs: Copper, cable, fiber, mobile, and internet costs. Report total cost, cost per user/site served.
 - Internet Connectivity/Hardware- \$11,500/Year All Departments (Including Utilities and Library) Approx. \$93.00/Yearly per FTE
 - Telephone (VoIP, Cellular, Analog)- \$50,000/Year All Departments (Including Utilities and Library) Approx. \$403.00/Yearly per FTE
 - Cable TV Services- \$7,000/Year All Departments (Including Utilities and Library) Approx. \$56.00/Yearly per FTE
- Software License Costs: Software license costs across organization. Report total cost, cost per user served.
 - \$85,000/Year All Departments (Including Utilities and Library) Approx. \$685.00/Yearly per FTE
- Hardware Costs: Server, network, desktop, wireless, camera, storage costs. Report units, total cost, cost per user/site served.
 - Computers/Servers
 - Servers - 4 Physical Servers hosting 22 Virtual Machines
 - Desktops - 120 Desktops connected to the Domain/Network
 - Laptops - 30 Connected to the Domain/Network
 - WAN
 - Firewalls - 2 (Redundant)
 - LAN
 - Network Switches (including Wireless Point to Point) - 62
 - Wireless Access Points - 27
 - IP Cameras - 66
 - IP Camera Servers - 4 @ 24TB each
 - Storage Arrays- 3 Physical; 2 @ 44TB, 1@12TB
 - Telecom
 - IP Phones - 129

GOALS & OBJECTIVES

2021 OUTLOOK

- Internal Automated Policy/Procedure Process Creation- Create more/expand internal policies/procedures that can be automated inside of Laserfiche.
- Water Department Beacon Upgrade- Convert SQL process into AWS Cloud Solution with Badgermeter
- Windows 10 Semi-Annual Upgrades - Update 145 computers to the latest Windows 10 update x2 per year- Spring Completed, Fall will be 100% completed by 10/31
- TV Station hardware payout hardware restructure
- Internal IT Process and Auditing structure creation- Identify/implement a solution for auditing/tracking IT related processes (Logins, file modifications, group policies, deletions, etc.)

INFORMATION TECHNOLOGY EXPENSE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
100-51450-111	SALARIES/PERMANENT	53,063	53,875	54,945	54,790	55,945	56,500
100-51450-150	MEDICARE TAX/CITY SHARE	740	744	768	794	810	819
100-51450-151	SOCIAL SECURITY/CITY SHARE	3,162	3,183	3,283	3,397	3,462	3,503
100-51450-152	RETIREMENT	3,598	3,598	3,587	3,698	3,901	3,814
100-51450-153	HEALTH INSURANCE	14,024	13,358	10,269	10,864	11,154	11,934
100-51450-154	HSA-HRA CONTRIBUTIONS	-	-	1,875	1,875	1,173	1,875
100-51450-155	WORKERS COMPENSATION	125	120	124	137	135	107
100-51450-156	LIFE INSURANCE	10	11	11	13	11	13
100-51450-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
100-51450-211	PROFESSIONAL DEVELOPMENT	-	-	-	-	-	-
100-51450-219	OTHER PROFESSIONAL SERVICES	-	-	-	-	-	-
100-51450-225	TELECOM/INTERNET/COMMUNICATION	39,403	46,155	1,217	-	-	-
100-51450-244	NETWORK HDW MTN	14,411	15,999	-	-	-	-
100-51450-245	NETWORK SOFTWARE MTN	40,665	51,760	(47)	-	-	-
100-51450-246	NETWORK OPERATING SUPP	5,071	6,975	5,112	6,000	6,412	6,000
100-51450-247	SOFTWARE UPGRADES	-	-	-	-	-	-
100-51450-310	OFFICE & OPERATING SUPPLIES	-	-	-	-	-	-
100-51450-810	CAPITAL EQUIPMENT	8,084	-	-	-	-	-
	Total Information Technology	182,354	195,777	81,144	81,569	83,003	84,566

INFORMATION TECHNOLOGY EXPENSE NOTES

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

DEPARTMENT/FUNCTION

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

MISSION

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

PERSONNEL SUMMARY

	2017	2018	2019	2020	2021
Director of Finance and Administrative Services	1	1	1	1	1
Comptroller	1	1	1	1	1
Accounting Technician II, Utilities	1	1	1	1	1
Accountant	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		2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
FINANCE							
100	Personnel & Benefits	133,178	142,148	144,850	141,890	146,433	147,803
200	Professional Svcs	29,346	28,620	43,902	43,146	41,761	40,214
300	Commodities & Other Exp	11,041	12,538	12,730	9,750	8,125	9,500
500	Insurance	4,296	(2,146)	2,707	3,000	1,319	3,000
600	Misc Exp	4,105	4,447	4,061	4,250	3,639	4,000
51500	Total	181,966	185,608	208,250	202,036	201,277	204,517
INSURANCE RISK MGMT							
500	Insurance	74,853	102,112	112,599	111,594	116,261	121,213
51540	Total	74,853	102,112	112,599	111,594	116,261	121,213
GRAND TOTAL		256,819	287,720	320,849	313,630	317,538	325,730

DEPARTMENT SERVICE METRICS

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

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

UTILITY PAYMENT METRICS

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
2020 - Sept	3,680	4,629,989	44,160	41.06%	(30,897)	**	768,937	420,333,524
2019	3,677	6,153,051	44,124	49.57%	(94,678)	24,508	590,302	559,970,205
2018	3,685	5,749,714	44,220	40.39%	(178,126)	32,895	472,970	532,806,991
2017	3,660	5,737,214	43,920	45.89%	(174,704)	32,400	486,479	514,727,514
2016	3,702	5,586,714	44,424	41.33%	(177,805)	31,390	539,654	562,715,750
2015	3,715	3,831,031	44,580	38.37%	(92,867)	22,259	343,782	458,851,261

**2019 metric data is as of 10/08/2019.

PROPERTY TAX BILL METRICS

Year	Bills Sent	Total Tax (SOT)	Less Credits*	Billed Value	Payments Processed	Electronic Payments	% Electronic Payments	Refunds
2019	3,627	15,821,675	1,795,242	14,026,433	10,895,449	74,845	0.69%	(2,078)
2018	3,698	15,319,127	1,750,730	13,568,397	10,572,859	82,870	0.78%	(9,355)
2017	3,761	14,720,864	1,677,209	13,043,655	10,159,000	46,718	0.46%	(18,424)
2016	3,738	14,700,403	1,565,293	13,135,110	9,981,478	75,130	0.75%	(16,329)
2015	3,761	14,398,281	1,518,211	12,880,070	9,779,387	21,405	0.22%	(10,585)

* Credits: School Credit, Lottery Credit and 1st Dollar Credit

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

OTHER ACCOUNTS RECEIVABLE METRICS

Year	Bills Sent	Billed Value	Payments Processed	Write-offs	Accts Sent to Tax Roll	Balance @ Year End
2020 - Sept	508	834,163	702,982	(5,252)	**	163,498
2019	833	589,804	780,930	(4,783)	22,081	46,218
2018	1,135	918,841	690,736	(7,712)	7,389	19,457
2017	1,084	789,554	911,754	(4,708)	8,246	106,400
2016	1,046	767,289	426,894	(4,319)	7,115	322,704
2015	855	913,180	1,100,002	(3,412)	7,343	97,228

- **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.

ACCOUNTS PAYABLE METRICS

Year	# of Checks Written	Total Payments	Check Payments	Pcard Payments	Pcard Rebates
2020 - Sept	1,092	21,800,312	20,687,510	1,112,802	25,604
2019	1,520	20,127,461	18,607,883	1,519,578	29,371
2018	1,722	29,263,720	27,948,619	1,315,101	33,172
2017	1,951	30,946,584	29,581,362	1,365,222	20,909
2016	2,286	35,460,567	34,229,508	1,231,059	18,268
2015	2,279	26,524,481	25,668,180	856,301	16,563

*2018 Pcard Rebate-\$11,583.62 add'l rec'd due to rebate pymt schedule change

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

APR	City Ave Yield	90-Day T-Bill	City vs 90-Day T-Bill
2020-Sept	.77%	.46%	.31%
2019	2.46%	2.22%	.23%
2018	1.78%	1.94%	(0.16%)

- **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).

PAYROLL SERVICES METRICS

Year	Total Payments issued	Net Amount Paid	Percentage with Direct Deposit
2020 - Sept	4,158	3,590,605	100.00%
2019	6,230	4,656,094	100.00%
2018	6,486	4,663,527	98.13%
2017	6,374	4,253,799	98.26%
2016	5,756	4,108,797	96.25%
2015	5,127	3,992,974	98.95%

**GOALS & OBJECTIVES
2021 OUTLOOK**

- Review and redevelopment of Policy Documents. (Strategic Goal: Improve Organizational Communication)
 - Establishment of policies/procedure review/revision schedule by each department leader by 04/30/21. Completion per agreed schedule. Primary six of each department by 09/30/2021.
- Refinement of Operational and Capital Budgeting process. (Strategic Goal: Improve Organizational Communication)
 - Submit 2021 Budget for GFOA Distinguished Budget Award Program
 - Improve composite score
- Enhancement of budget tools. (Strategic Goal: Framework for Long-term Planning)
 - Breakout of annual budget into monthly periods
 - Development of Tax Levy/Rate forecasting model
- Priority Based Budgeting: evaluate in conjunction with City Manager. (Strategic Goal: Improve Organizational Communication)
- Development of Finance Dept. reporting metrics and data sourcing. (Strategic Goal: Improve Organizational Communication)

FINANCE EXPENSE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
100-51500-111	SALARIES/PERMANENT	102,113	105,630	108,208	107,181	111,103	111,847
100-51500-112	SALARIES/OVERTIME	32	57	55	100	-	101
100-51500-117	LONGEVITY PAY	700	450	200	200	112	200
100-51500-150	MEDICARE TAX/CITY SHARE	1,341	1,540	1,538	1,628	1,672	1,696
100-51500-151	SOCIAL SECURITY/CITY SHARE	5,733	6,585	6,578	6,961	7,148	7,251
100-51500-152	RETIREMENT	6,148	7,158	7,076	7,255	7,761	7,570
100-51500-153	HEALTH INSURANCE	16,814	20,443	19,657	16,496	16,787	17,126
100-51500-154	HSA-HRA CONTRIBUTIONS	-	-	1,253	1,750	1,541	1,750
100-51500-155	WORKERS COMPENSATION	249	239	245	269	265	213
100-51500-156	LIFE INSURANCE	48	46	40	50	44	50
100-51500-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
100-51500-210	PROFESSIONAL SERVICES	-	-	-	-	-	-
100-51500-211	PROFESSIONAL DEVELOPMENT	1,334	2,013	1,130	1,000	850	1,000
100-51500-214	AUDIT SERVICES	24,070	22,725	23,900	24,000	24,000	24,000
100-51500-217	CONTRACT SERVICES-125 PLAN	3,943	3,882	8,420	9,000	8,000	8,000
100-51500-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	9,923	7,856	8,423	6,364
100-51500-225	TELECOM/INTERNET/COMMUNICATION	-	-	529	1,290	488	850
100-51500-310	OFFICE & OPERATING SUPPLIES	9,329	10,602	8,967	8,000	7,317	8,000
100-51500-325	PUBLIC EDUCATION	1,020	999	727	1,000	43	750
100-51500-330	TRAVEL EXPENSES	693	937	3,036	750	765	750
100-51500-560	COLLECTION FEES/WRITE-OFFS	4,296	(2,146)	2,707	3,000	1,319	3,000
100-51500-650	BANK FEES/CREDIT CARD FEES	4,105	4,447	4,061	4,250	3,639	4,000
	Total Financial Administration	181,966	185,608	208,250	202,036	201,277	204,517

INSURANCE & RISK MANAGEMENT EXPENSE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
100-51540-511	BUILDINGS/CONTENTS INSURANCE	29,024	29,420	41,181	35,515	40,590	42,541
100-51540-512	VEHICLES/EQUIPMENT INSURANCE	9,807	11,567	9,364	12,553	11,855	12,898
100-51540-513	LIABILITY-GENL/PUBLIC OFFICIAL	23,188	23,256	23,978	24,903	24,275	25,390
100-51540-514	POLICE PROFESSIONAL LIAB INS	11,977	12,025	12,283	12,684	12,519	13,049
100-51540-515	BOILER/EQUIP BREAKDOWN INS	857	837	793	939	2,022	2,335
100-51540-520	SELF-INSURED RETENTION(SIR)	-	25,007	25,000	25,000	25,000	25,000
	Total Insurance/Risk Mgt.	74,853	102,112	112,599	111,594	116,261	121,213

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

	2017	2018	2019	2020	2021
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	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
100-52500-111	EMERGENCY PREPAREDNESS WAGES	-	-	231	3,320	-	3,320
100-52500-150	EMERG PREP MEDICARE	-	-	3	48	-	48
100-52500-151	EMERG PREP SOCIAL SECURITY	-	-	14	206	-	206
100-52500-152	EMERG PREP RETIREMENT	-	-	-	-	-	-
100-52500-155	EMERG PREP WORKERS COMP	-	-	12	163	-	121
100-52500-211	PROFESSIONAL DEVELOPMENT	-	-	-	-	-	-
100-52500-219	OTHER PROFESSIONAL SERVICES	1,155	1,181	-	-	-	-
100-52500-224	SOFTWARE/HARDWARE MAINTENAN	-	-	263	-	-	-
100-52500-225	TELECOM/INTERNET/COMMUNICA TION	2	3	3,281	2,911	2,500	1,687
100-52500-242	REPR/MTN MACHINERY/EQUIP	-	3,946	-	-	2,198	-
100-52500-295	CONTRACTUAL SERVICES	-	300	-	-	-	-
100-52500-310	OFFICE & OPERATING SUPPLIES	691	674	725	-	550	500
100-52500-810	CAPITAL EQUIPMENT	1,170	-	-	-	-	-
	Total Emergency Preparedness	3,018	6,104	4,528	6,648	5,248	5,882

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

	2017	2018	2019	2020	2021
St./Parks/Forestry/Stormwater Superintendent	1	1	1	1	1
Foreman	-	-	1	1	1
Full Time Staff	9	9	8	8	8
Administrative Assistant (15%)	1	1	1	1	1
Seasonals	12	12	15	15	15
Total DPW	23	23	26	26	26

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

DEPARTMENT OF PUBLIC WORKS EXPENSE SUMMARY

FISCAL RESOURCES		2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
PUBLIC WORKS ADMINISTRATION							
100	Personnel & Benefits	11,892	24,798	25,481	24,742	25,318	25,546
200	Professional Svcs	2,344	9,591	25,663	18,970	19,903	19,145
300	Commodities & Other Exp	17,425	2,196	10,211	2,900	2,093	2,800
53100	Total	31,660	36,585	61,355	46,612	47,314	47,491
PUBLIC WORKS SHOP/FLEET OPERATIONS							
100	Personnel & Benefits	82,738	92,560	86,986	94,452	87,613	89,071
200	Professional Svcs	22,093	21,476	20,951	20,230	19,200	19,884
300	Commodities & Other Exp	60,515	47,947	65,135	56,000	55,000	57,000
53230	Total	165,346	161,983	173,072	170,682	161,813	165,955
PUBLIC WORKS STREET MAINTENANCE							
100	Personnel & Benefits	474,777	431,279	442,679	382,954	458,602	454,053
200	Professional Svcs	14,741	14,398	19,878	15,938	19,400	19,288
300	Commodities & Other Exp	29,679	32,466	36,729	27,700	27,500	30,000
400	Construction Materials	6,408	15,063	11,768	7,500	12,000	12,000
800	Capital Outlay	-	5,457	-	5,500	-	-
53300	Total	525,604	498,662	511,053	439,593	517,502	515,341
PUBLIC WORKS STREET CLEANING/SNOW & ICE							
100	Personnel & Benefits	38,717	75,679	78,488	65,916	48,553	65,942
200	Professional Svcs	-	3,905	11,442	7,000	7,000	10,000
300	Commodities & Other Exp	36,789	37,499	29,159	33,000	33,000	33,000
400	Construction Materials	13,163	52,708	46,534	40,000	35,000	40,000
53320	Total	88,669	169,791	165,624	145,916	123,553	148,942

DEPARTMENT OF PUBLIC WORKS EXPENSE SUMMARY

FISCAL RESOURCES		2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
PUBLIC WORKS STREET LIGHTS							
100	Personnel & Benefits	9,475	10,337	9,084	6,404	8,045	8,996
200	Professional Svcs	228,738	224,569	224,337	190,000	190,000	190,000
300	Commodities & Other Exp	16,689	21,477	11,515	12,500	10,000	12,000
400	Construction Materials	-	-	255	-	1,000	1,000
800	Capital Outlay	377	370	905	1,000	1,000	1,000
53420	Total	255,280	256,753	246,096	209,904	210,045	212,996
GRAND TOTAL		1,066,558	1,123,775	1,157,201	1,012,707	1,060,227	1,090,725

DEPARTMENT SERVICE METRICS

The Department of Public Works Streets/Parks/Forestry division and the Stormwater Utility is responsible for 50.15 miles of streets (45.21 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. Data will be collected to help identify the efforts in maintaining these facilities.

**Ballfield Maintenance
04-01-2020 through 08-31-2020**

Month	Description	Hours
April	Preseason Prep	0
May	League Prep	8
	Tournament Prep	0
June	League Prep	32
	Tournament Prep	0
July	League Prep	41
	Tournament Prep	0
August	League Prep	0
	Tournament Prep	0
Total Hours:		<u>81</u>

**Annual Sweeper Report
01-01-2020 through 09-30-2020**

Month	Mileage	Hours	Loads
January	0	0	0
February	0	0	0
March	41	11.5	39
April	99	22	81.25
May	129	27	55
June	151	30.5	87.75
July	127	25	55.25
August	35	8	19.5
September	173	37	92.25
Totals:	<u>755</u>	<u>161</u>	<u>430</u>

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

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.

**Damage to City Property
January 2020 through September 2020**

\$ of Damage	Month
509.60	January
540.66	February
129.54	March
440.86	April
5,861.77	May
701.34	June
523.07	July
170.43	August
<u>165.19</u>	<u>September</u>
<u>9,042.46</u>	<u>Total</u>

**Annual Tree City Report
01-01-2020 through 09-30-2020**

56	Trees Removed
70	Trees to be Removed
0	Trees Treated
182	Trees to be Treated
97	Trees Planted

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

DEPARTMENT SERVICE METRICS

**Annual Mowing Report
April 2020 through September 2020**

<u>Hours</u>	<u>Location</u>	<u>Hours</u>	<u>Location</u>
15.00	Big Brick Park	14.50	Skyway Park
18.50	Brewery Hill Park	339.25	Starin Park
5.50	Clay Street Park	25.00	Train Depot Park
29.00	Cravath Lakefront Park	71.50	Trippe Park
4.50	Dog Park	8.75	Turtle Mount Park
8.00	East Gate Park	6.75	Walton Oaks Park
9.50	Effigy Mounds Park	13.00	White Memorial Park
20.00	Meadowsweet Park	8.50	Armory
4.25	Mill Pond Park	5.00	Public Works
4.25	Mill Race Park	0.00	Innovation Center
25.00	Minneiska Park	17.00	Library
132.50	Moraine View Park	<u>158.75</u>	Misc Areas
14.75	Ray Trost Park	<u>1,148.00</u>	Total Hours

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 collects the number of hours of mowing.

**Annual Winter Report
11-2019 through 04-2020**

20	Number of Events
40	Total Inches of Snowfall
1,282.5	Hours Worked
407	Tons of Salt
240.25	Tons of Sand
19,680	Gallons of Brine Made
21,650	Gallons of Brine Applied
125	Gallons of Calcium Chloride Used
250	Tons of Salt on Hand
250	Tons of Sand/Salt on Hand
4,200	Gallons of Brine on Hand
1,600	Gallons of Calcium Chloride on Hand

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

**Street Condition
2019 PASER Ratings**

<u>Rating</u>	<u>Quality</u>	<u>Miles</u>
10	Excellent	2.78
9	Excellent	1.54
8	Good	4.36
7	Good	13.03
6	Fair	16.44
5	Fair	7.07
4	Poor	3.6
3	Poor	1.33
2	Failed	<u>.35</u>
Total Miles of Streets:		<u>50.5</u>

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

GOALS & OBJECTIVES

2021 OUTLOOK

- Develop 5 Year Street Maintenance Plan (June 2021) – Determine streets, with associated costs, for the next five years for improvements. Projects to include reconstruction, asphalt overlay, seal coating and crack filling.
 - Develop Sidewalk Replacement Program (July 2021) – Develop a systematic approach to identify defective sidewalk throughout the City and develop a plan to replace a desired amount each year.
 - Equipment Replacement Fund (August 2021) – Continue to define a schedule to replace vehicles and equipment in the street department. Some vehicles in use are over 30 years old.
 - Design of E. Main Street and Yoder Street (December 2021) – Work with Strand Associates in successfully developing design plans for the reconstruction of E. Main Street and Yoder Street in order to be able to put out for bid in late December, early January for construction in 2022.
- Update DPW Policies (December 2021) – Working with the Superintendents of Water, Wastewater and Streets, develop or update workplace policies pertaining specifically to the three departments.

DEPARTMENT OF PUBLIC WORKS ADMINISTRATION EXPENSE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
100-53100-111	SALARIES/PERMANENT	8,117	17,026	18,234	18,182	18,565	18,750
100-53100-113	WAGES/TEMPORARY	-	-	-	-	-	-
100-53100-117	LONGEVITY PAY	-	-	-	-	-	-
100-53100-118	UNIFORM ALLOWANCES	479	465	832	-	-	-
100-53100-150	MEDICARE TAX/CITY SHARE	108	228	259	264	259	272
100-53100-151	SOCIAL SECURITY/CITY SHARE	462	973	1,109	1,127	1,109	1,162
100-53100-152	RETIREMENT	546	1,171	1,190	1,227	1,295	1,266
100-53100-153	HEALTH INSURANCE	2,160	4,892	3,333	3,415	3,505	3,580
100-53100-154	HSA-HRA CONTRIBUTIONS	-	-	475	475	532	475
100-53100-155	WORKERS COMPENSATION	19	38	43	45	45	36
100-53100-156	LIFE INSURANCE	1	5	5	6	8	6
100-53100-211	PROFESSIONAL DEVELOPMENT	1,581	1,536	1,067	1,100	5,000	1,100
100-53100-213	ENGINEERING SERVICES	-	7,226	21,492	15,000	12,000	15,000
100-53100-215	GIS EXPENSES/SUPPLIES/SERVICES	-	-	-	-	-	-
100-53100-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	1,416	936	1,103	948
100-53100-225	TELECOM/INTERNET/COMMUNICATION	763	828	1,688	1,934	1,800	2,097
100-53100-310	OFFICE & OPERATING SUPPLIES	3,185	1,088	3,222	2,100	1,200	2,000
100-53100-320	SUBSCRIPTIONS/DUES	-	113	262	200	293	200
100-53100-321	RECRUITMENT COSTS	6,271	-	4,500	-	-	-
100-53100-325	PUBLIC EDUCATION	1,020	669	727	600	600	600
100-53100-330	TRAVEL EXPENSES	261	326	-	-	-	-
100-53100-345	SAFETY GRANT PURCHASES	6,688	-	1,500	-	-	-
100-53100-351	FUEL EXPENSES	-	-	-	-	-	-
	Total Public Works Administration	31,660	36,585	61,355	46,612	47,314	47,491

DEPARTMENT OF PUBLIC WORKS SHOP/FLEET OPERATIONS EXPENSE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
100-53230-111	WAGES/PERMANENT	57,168	66,142	60,896	61,058	60,619	58,916
100-53230-112	WAGES/OVERTIME	40	22	-	-	-	-
100-53230-117	LONGEVITY PAY	840	773	560	420	314	830
100-53230-118	UNIFORM ALLOWANCES	-	477	3,005	4,874	1,709	68
100-53230-150	MEDICARE TAX/CITY SHARE	789	953	820	907	843	869
100-53230-151	SOCIAL SECURITY/CITY SHARE	3,373	4,075	3,506	3,879	3,604	3,714
100-53230-152	RETIREMENT	3,917	4,734	4,000	4,155	4,257	4,037
100-53230-153	HEALTH INSURANCE	14,493	12,566	9,982	14,004	11,757	15,984
100-53230-154	HSA-HRA CONTRIBUTIONS	-	-	1,326	2,100	1,438	2,450
100-53230-155	WORKERS COMPENSATION	2,080	2,781	2,852	3,028	3,021	2,145
100-53230-156	LIFE INSURANCE	38	37	40	28	51	59
100-53230-211	PROFESSIONAL DEVELOPMENT	-	-	-	-	-	-
100-53230-221	MUNICIPAL UTILITIES EXPENSES	4,207	4,639	4,340	4,250	4,250	4,400
100-53230-222	UTILITIES-NAT GAS & ELECTRIC	15,197	13,970	15,876	15,000	14,500	15,000
100-53230-225	MOBILE COMMUNICATIONS	1,327	1,564	517	980	450	484
100-53230-295	CONTRACTUAL SERVICES	1,361	1,304	217	-	-	-
100-53230-310	OFFICE & OPERATING SUPPLIES	19,614	17,315	18,704	15,000	15,000	15,000
100-53230-352	VEHICLE REPR PARTS	26,803	18,892	22,894	25,000	25,000	25,000
100-53230-354	POLICE VEHICLE REP/MAINT	14,098	11,397	15,161	14,000	12,000	14,000
100-53230-355	BLDG MTN REPR SUPP	-	343	5,751	2,000	3,000	3,000
100-53230-365	DAMAGE CLAIM-INSURANCE	-	-	2,625	-	-	-
	Total Shop/Fleet Operations	165,346	161,983	173,072	170,682	161,813	165,955

DEPARTMENT OF PUBLIC WORKS STREET MAINTENANCE EXPENSE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
100-53300-111	WAGES/PERMANENT	333,856	298,966	305,267	244,233	313,681	310,126
100-53300-112	WAGES/OVERTIME	882	793	763	1,008	174	596
100-53300-113	WAGES/TEMPORARY	244	1,147	164	16,294	-	730
100-53300-117	LONGEVITY PAY	3,360	3,091	2,240	1,680	1,254	2,490
100-53300-118	UNIFORM ALLOWANCES	5,174	5,879	6,267	5,094	6,436	378
100-53300-150	MEDICARE TAX/CITY SHARE	4,648	4,373	4,215	3,879	4,412	4,630
100-53300-151	SOCIAL SECURITY/CITY SHARE	19,873	18,700	18,024	16,588	18,864	19,799
100-53300-152	RETIREMENT	22,992	19,118	20,243	16,687	21,801	21,167
100-53300-153	HEALTH INSURANCE	70,616	66,397	65,650	56,015	70,635	72,142
100-53300-154	HSA-HRA CONTRIBUTIONS	-	-	5,304	8,400	5,751	10,525
100-53300-155	WORKERS COMPENSATION	12,990	12,696	14,436	12,965	15,465	11,330
100-53300-156	LIFE INSURANCE	141	118	104	112	129	140
100-53300-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
100-53300-211	PROFESSIONAL DEVELOPMENT	586	664	714	500	500	500
100-53300-219	OTHER PROFESSIONAL SERVICES	153	-	250	-	-	-
100-53300-222	ELECT/TRAFFIC SIGNALS/P-LOTS	14,002	13,734	15,363	12,000	15,000	15,000
100-53300-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	1,416	936	1,900	948
100-53300-225	TELECOM/INTERNET/COMMUNICATION	-	-	2,136	2,502	2,000	2,840
100-53300-310	OFFICE & OPERATING SUPPLIES	203	1,409	1,141	1,200	1,000	1,000
100-53300-351	FUEL EXPENSES	14,700	14,451	17,785	14,500	16,500	17,000
100-53300-354	TRAFFIC CONTROL SUPP	14,775	16,606	17,777	12,000	10,000	12,000
100-53300-359	OTHER REPR/MTN SUPP	-	-	26	-	-	-
100-53300-405	MATERIALS/REPAIRS	6,408	15,063	11,768	7,500	12,000	12,000
100-53300-821	BRIDGE/DAM	-	5,457	-	5,500	-	-
	Total Street Maintenance	525,604	498,662	511,053	439,593	517,502	515,341

DEPARTMENT OF PUBLIC WORKS ICE & SNOW EXPENSE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
100-53320-111	WAGES/PERMANENT	21,027	36,866	45,024	39,299	27,441	39,132
100-53320-112	WAGES/OVERTIME	3,736	18,501	12,450	6,941	5,259	7,573
100-53320-113	WAGES/TEMPORARY	-	-	-	-	-	-
100-53320-117	LONGEVITY PAY	540	497	360	270	202	360
100-53320-150	MEDICARE TAX/CITY SHARE	328	808	780	684	482	689
100-53320-151	SOCIAL SECURITY/CITY SHARE	1,402	3,456	3,337	2,924	2,059	2,948
100-53320-152	RETIREMENT	1,603	3,966	3,732	3,139	2,394	3,177
100-53320-153	HEALTH INSURANCE	9,313	9,275	9,271	9,002	8,112	9,086
100-53320-154	HSA-HRA CONTRIBUTIONS	-	-	852	1,350	924	1,350
100-53320-155	WORKERS COMPENSATION	752	2,291	2,662	2,288	1,665	1,606
100-53320-156	LIFE INSURANCE	16	18	19	18	15	21
100-53320-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
100-53320-295	EQUIP RENTAL	-	3,905	11,442	7,000	7,000	10,000
100-53320-351	FUEL EXPENSES	3,289	9,273	8,729	8,000	8,000	8,000
100-53320-353	SNOW EQUIP/REPR PARTS	33,500	28,226	20,430	25,000	25,000	25,000
100-53320-460	SALT & SAND	13,163	52,708	46,534	40,000	35,000	40,000
	Total Snow & Ice	88,669	169,791	165,624	145,916	123,553	148,942

DEPARTMENT OF PUBLIC WORKS STREET LIGHTS EXPENSE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
100-53420-111	WAGES/PERMANENT	6,385	7,123	6,161	4,367	5,493	5,820
100-53420-112	WAGES/OVERTIME	154	62	239	-	277	170
100-53420-117	LONGEVITY PAY	60	55	40	30	22	60
100-53420-150	MEDICARE TAX/CITY SHARE	93	96	86	65	82	88
100-53420-151	SOCIAL SECURITY/CITY SHARE	396	409	369	277	350	375
100-53420-152	RETIREMENT	470	483	425	297	419	408
100-53420-153	HEALTH INSURANCE	1,646	1,785	1,364	1,000	999	1,606
100-53420-154	HSA-HRA CONTRIBUTIONS	-	-	95	150	103	250
100-53420-155	WORKERS COMPENSATION	268	318	303	216	296	216
100-53420-156	LIFE INSURANCE	3	6	3	2	4	3
100-53420-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
100-53420-222	ELECTRICITY	228,738	224,569	224,337	190,000	190,000	190,000
100-53420-310	OFFICE & OPERATING SUPPLIES	16,689	21,477	11,515	12,500	10,000	12,000
100-53420-481	FIXTURES/APPLIANCES	-	-	255	-	-	-
100-53420-820	STREET LIGHTS	377	370	905	1,000	1,000	1,000
	Total Street Lights	255,280	256,753	246,096	209,904	209,045	211,996

DEPARTMENT/FUNCTION

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

MISSION

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

PERSONNEL SUMMARY	2017	2018	2019	2020	2021
Police Chief	1	1	1	1	1
Deputy Chief	-	-	1	1	1
Police Captain	1	1	1	1	1
Lieutenant	4	4	4	4	4
Patrol Officer 48 Months	8	5	5	5	6
Patrol Officer 24 Months	2	2	3	5	3
Patrol Officer 12 Months	-	3	2	2	4
Patrol Officer Hire	4	4	3	1	-
Detective Lieutenant	1	1	1	1	1
Detective	2	2	2	2	2
School Resource Officer	1	1	1	1	1
Support Services Manager	1	1	1	1	1
Administrative Assistant II	2	2.5	2.5	2.5	2.5
Communications Supervisor	1	1	1	1	1
Dispatcher	6.5	6.5	6	6	6
Community Services Officer	1	1	1	1	1
Total Police	35.5	36	35.5	35.5	35.5

**GENERAL GOVERNMENT
POLICE DEPARTMENT**



POLICE DEPARTMENT EXPENSE SUMMARY

FISCAL RESOURCES		2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
POLICE ADMINISTRATION							
100	Personnel & Benefits	419,112	464,192	525,809	590,737	599,617	617,545
200	Professional Svcs	11,836	16,754	20,736	18,450	15,570	19,077
300	Commodities & Other Exp	16,772	15,879	17,878	16,590	17,208	15,211
800	Capital Outlay	-	-	-	-	-	-
52100	Total	447,720	496,824	564,422	625,778	632,395	651,833
POLICE PATROL							
100	Personnel & Benefits	1,743,844	1,831,269	1,753,897	1,859,338	1,788,612	1,947,359
200	Professional Svcs	11,039	22,101	27,526	28,972	30,650	30,758
300	Commodities & Other Exp	37,733	37,400	41,889	25,300	25,622	22,800
800	Capital Outlay	1,750	-	256	-	-	-
52110	Total	1,794,366	1,890,769	1,823,568	1,913,610	1,844,884	2,000,917
POLICE INVESTIGATION							
100	Personnel & Benefits	421,661	395,474	440,196	453,591	329,786	481,495
200	Professional Svcs	4,209	6,031	5,400	5,889	774	5,615
300	Commodities & Other Exp	4,754	6,837	7,813	5,075	5,994	4,800
800	Capital Outlay	-	-	-	-	-	-
52120	Total	430,623	408,342	453,409	464,555	336,554	491,910
COMMUNICATIONS/DISPATCH							
100	Personnel & Benefits	436,817	394,526	351,022	423,659	366,996	438,600
200	Professional Svcs	44,656	40,589	64,275	74,274	72,218	71,623
300	Commodities & Other Exp	3,847	1,134	2,927	1,750	1,784	1,250
800	Capital Outlay	-	-	-	-	-	-
52600	Total	485,320	436,249	418,224	499,683	440,998	511,472
COMMUNITY SERVICE PROGRAM							
100	Personnel & Benefits	14,372	22,535	22,847	25,171	24,946	24,884
200	Professional Svcs	65	90	14	250	107	348
300	Commodities & Other Exp	6,647	5,254	4,793	6,000	3,859	5,589
800	Capital Outlay	-	-	-	-	-	-
52140	Total	21,084	27,879	27,655	31,421	28,912	30,821
GRAND TOTAL		3,179,112	3,260,063	3,287,278	3,535,046	3,283,743	3,686,954

DEPARTMENT SERVICE METRICS

Wisconsin Unified Crime Reporting Index Offenses

TOTAL INDEX CRIME increased by 28% in 2019. This is due to an increase in thefts.

Crime Offenses Against Persons	2018		2019	
	# offenses	loss amount	# offenses	loss amount
Murder/Non-Negligent Manslaughter	-	\$0	-	\$0
Aggravated Assault	13	\$0	19	\$0
Simple Assault	39	\$0	28	\$0
Sex Offenses (breakdown of sex offenses below)	23	\$0	28	\$0
• Rape	6	\$0	4	\$0
• Sodomy/Oral Sex	2	\$0	4	\$0
• Sexual Assault with Object	-	\$0	3	\$0
• Forcible Fondling	11	\$0	16	\$0
• Statutory Rape	4	\$0	1	\$0
Crime Offenses Against Property	2018		2019	
	# offenses	loss amount	# offenses	loss amount
Arson	-	\$0	-	\$0
Robbery	3	\$6,365	-	\$0
Burglary	20	\$9,896	11	\$270,798
• Residential	15	\$6,685	7	\$18,347
• Business	5	\$3,211	4	\$252,451
Thefts (breakdown of thefts below)	74	\$30,595	141	\$44,056
• All Other	27	\$22,036	34	\$5,501
• Motor Vehicle Parts/Accessories	4	\$506	6	\$558
• Bicycles	7	\$1,005	10	\$1,385
• Coin Operated Machines	-	\$0	-	\$0
• From Motor Vehicles	6	\$13	35	\$16,182
• From Buildings	23	\$6,454	34	\$18,385
• Pocket Picking	-	\$0	2	\$515
• Purse Snatching	-	\$0	-	\$0
• Shoplifting	7	\$581	20	\$1,530
Motor Vehicle Theft	10	\$79,356	6	\$25,280
➤ Three cars, one SUV, one truck, one scooter				
➤ One vehicle had keys inside, four incidents persons had access to keys, one incident person bypassed the use of key				
➤ All incidents were cleared				
Grand Total of All Offenses	182	\$126,212	233	\$340,134

DEPARTMENT SERVICE METRICS

Calls for Service and Activities by Year

Type of Call for Service/Activity	2017	2018	2019
	# CFS/activities	# CFS/activities	# CFS/activities
Total WPD Calls for Service/Activity	11,959	12,842	13,128
• <i>Officer Initiated Activities</i>	2,055	2,364	2,509
• <i>Officer Initiated Traffic Stops</i>	2,331	2,782	2,714
• <i>WPD Officer 1st Responder EMS/Fire Calls</i>	888	806	841
• <i>Dispatcher Handled Calls (controlled burns, equipment warnings, miscellaneous information requests)</i>	1,356	1,672	1,719
• <i>Noise Complaint Calls</i>	223	203	181
• <i>Animal (Lost and Found) Calls</i>	219	267	311
• <i>False Alarms Calls</i>	91	80	106
• <i>All other WPD Calls for Service</i>	4,796	4,668	4,747
Dispatched EMS/Fire Calls for Service *	1,729	1,649	1,754
Dispatched UW-W Police Services Calls for Service*	5,395	5,315	5,062
Total Calls for Service Dispatched	19,083	19,806	19,944

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.

Incidents by Year

Type of Incident	2017	2018	2019
	# of persons	# of persons	# of persons
Emergency Detention/Protective Custody	72	60	49
Family Disturbances (Domestic Abuse)	83	69	54

DEPARTMENT SERVICE METRICS

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

Type of Charge	2015	2016	2017	2018	2019
	# of charges				
Animal Cruelty	4	-	-	-	-
Animal Ordinance Violations	2	5	3	7	4
Arson	-	-	-	-	-
Assault (Aggravated)	16	9	14	11	13
Assault (Other)	50	55	26	35	33
Bail Jumping	27	25	32	53	59
Bomb Threat	-	1	5	-	-
Burglary	8	3	5	6	4
Burglary Tools – Possess	-	-	-	1	1
Cause < 18 to Listen/View Sex Activity	1	1	-	-	2
Child Abuse-Intentionally/Recklessly Cause Harm	-	3	3	2	12
Cigarette/Tobacco Violation	11	25	10	30	15
Citations Written for Parking Tickets	2	-	-	-	-
Contribute to Delinquency	1	1	-	-	2
Contribute to Truancy	12	4	11	7	4
Controlled Substance – Possession	134	125	125	152	163
Controlled Substance – Sale/Manufacturing	14	21	19	27	19
Court Order Violation	7	8	3	4	8
Criminal Damage	27	26	21	19	43
Criminal Trespassing	4	4	21	1	1
Curfew	19	18	22	20	15
Curfew – Parental Responsibility	-	-	-	-	3
Disorderly Conduct	358	474	353	434	433
Emergency Detention/Protective Custody	60	15*	*	*	*
Enticement (Child)	-	-	2	-	1
Escape	-	1	-	-	1
Expose Child to Harmful Materials	-	-	1	6	2
Failure to Obey Officer	18	21	20	23	27
False Imprisonment	7	1	-	2	1
Fireworks - Sell/Discharge without Permit/Possess	2	2	-	1	-
Forgery and Counterfeiting	7	5	2	1	4
Fraud	14	10	11	7	56
Harbor / Aid Felon	2	-	-	-	-
Hazing	-	-	-	1	-
Illegal Blood Alcohol Content (IBAC)	64	61	65	107	64
Intentional Abuse of Hazardous Substance	-	-	-	1	-
Intentionally Neglect Child	5	-	1	-	-
Lewd and Lascivious Behavior	1	-	3	1	1

DEPARTMENT SERVICE METRICS

Type of Charge (continued)	2015	2016	2017	2018	2019
	# of charges				
Liquor Laws	520	539	458	423	327
Littering	-	6	2	5	7
Maintain Drug Trafficking Place	-	-	3	6	-
Manufacture / Delivery of Drug Paraphernalia	2	-	-	3	-
Mental Harm of Child	8	-	-	-	-
Motor Vehicle Theft	-	3	1	5	7
Murder & Non-Negligent Manslaughter/Attempt	-	1	-	1	-
Negligent Handling of Burning Materials	1	5	2	-	-
Negligent Operation of Motor Vehicle	-	-	-	-	1
Noise	51	76	41	31	30
Obstruct/Resist Officers	50	50	44	42	67
Operate Auto While Under the Influence (OAWI)	98	118	134	164	97
Park Regulations	-	-	1	-	3
Pornography / Obscene Material	6	3	11	-	2
Possession of Drug Paraphernalia	108	101	122	129	110
Prostitution (Enticement-Adult)	1	-	-	1	-
Reckless Endangering Safety	4	3	-	1	7
Registered Sex Offender Violations	2	2	-	2	-
Robbery	2	4	1	2	-
Runaway	2	2	3	2	-
Sex Offenses (Other)	4	1	1	1	5
Sexual Assault – 1 st Degree	-	2	2	3	5
Sexual Assault – 2 nd Degree	2	2	7	7	10
Sexual Assault – 3 rd Degree	1	1	1	2	5
Sexual Assault – 4 th Degree	2	1	4	2	2
Stolen Property	5	1	-	-	1
Theft (Except Motor Vehicle)	86	35	53	27	47
Throw/Discharge Bodily Fluid at Public Safety Worker	1	-	2	1	-
Traffic Offenses	1,143	972	987	1,201	1,009
Traffic Ordinance Violations	1	2	2	2	2
Truancy	32	52	39	28	51
Warrants Served – Local **	106	27	9	7	10
Warrant/Pickups for Other Agencies	114	112	102	111	129
Weapons (Conceal/Possess/Negligent Use)	2	5	6	4	9
Zoning Violations	6	2	1	-	1
Total	3,238	3,052	2,817	3,172	2,935

GOALS & OBJECTIVES

2021 OUTLOOK

- Establish a Concurrent Jurisdiction Law Enforcement Agreement/MOU - Between the City of Whitewater Police Department and the University of Wisconsin at Whitewater Police Department in order to more efficiently and effectively reduce crime and disorder in the neighborhoods closest to the University campus – Affected City Goals: Communication and Long-Term Planning.
- Maintain WILEAG Accreditation Status - Annual proofs need to be gathered. In order to streamline this requirement, the Deputy Chief will implement an annual policy review schedule to meet accreditation standards in 2021 - Affected City Goal: Long-Term Planning.
- Network of Surveillance Cameras – Expand the strategic placement of surveillance cameras at various intersections in the city. Q4 of 2020 began with the intersection of W. Main St. and W. Whitewater St. This will greatly enhance investigative effectiveness by the end of 2021 - Affected City Goal: Communication.
- Evidence Storage Garage – Cause blueprints to be drafted for a secure long-term evidence storage garage. This structure will house evidence related to the most serious crimes and will ensure evidence is secure and protected for court purposes which reduces liability to the city. This is an extremely important and reoccurring goal/objective by the end of 2021 - Affected City Goal: Infrastructure.
- Host a Formal 2019 and 2020 Police Day Ceremony - Ceremony hosted during Police Week for formal recognition of outstanding work by WPD staff and/or community members which occurred in 2019 and 2020 by Q2 of 2021. Due to the COVID-19 pandemic, we were unable to host a 2019 ceremony in 2020. - Affected City Goal: Staff Appreciation.

POLICE ADMINISTRATION EXPENSE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
100-52100-111	SALARIES/PERMANENT	308,453	329,256	379,578	409,692	425,309	429,680
100-52100-112	WAGES/OVERTIME	572	512	253	2,000	98	2,020
100-52100-114	WAGES/PART-TIME/PERMANENT	-	9,632	18,612	19,924	18,541	20,546
100-52100-117	LONGEVITY PAY	4,000	4,500	2,000	2,500	1,680	2,500
100-52100-118	UNIFORM ALLOWANCES	949	6,666	1,672	2,100	848	2,100
100-52100-150	MEDICARE TAX/CITY SHARE	3,364	5,468	5,737	6,534	6,623	6,833
100-52100-151	SOCIAL SECURITY/CITY SHARE	22,880	22,652	24,533	27,938	28,317	29,217
100-52100-152	RETIREMENT	28,788	31,530	36,277	43,418	45,969	45,527
100-52100-153	HEALTH INSURANCE	46,511	45,841	45,667	58,369	58,976	62,138
100-52100-154	HSA-HRA CONTRIBUTIONS	-	-	3,057	7,500	2,650	7,500
100-52100-155	WORKERS COMPENSATION	3,471	8,013	8,313	10,627	10,501	9,348
100-52100-156	LIFE INSURANCE	125	121	109	136	105	136
100-52100-211	PROFESSIONAL DEVELOPMENT	1,988	1,832	3,393	5,000	784	4,000
100-52100-219	OTHER PROFESSIONAL SERVICES	6,417	13,048	7,174	4,289	4,339	4,000
100-52100-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	4,199	4,337	4,490	3,807
100-52100-225	TELECOM/INTERNET/COMMUNICATION	3,430	1,874	5,970	4,824	5,956	7,270
100-52100-310	OFFICE & OPERATING SUPPLIES	13,329	11,348	13,892	14,662	14,872	12,983
100-52100-320	SUBSCRIPTIONS/DUES	1,519	2,628	1,537	1,000	1,180	1,050
100-52100-325	PUBLIC EDUCATION	1,020	669	727	428	43	428
100-52100-330	TRAVEL EXPENSES	903	1,233	1,722	500	1,113	750
100-52100-810	CAPITAL EQUIPMENT	-	-	-	-	-	-
	Total Police Administration	447,720	496,824	564,422	625,778	632,395	651,833

POLICE PATROL EXPENSE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 YTD-NOV	2020 ACT-EST	2021 BUDGET
100-52110-111	SALARIES/PERMANENT	1,055,102	1,116,570	1,088,646	1,146,589	1,031,048	1,154,773	1,239,997
100-52110-112	SALARIES/OVERTIME	173,019	166,595	151,836	134,296	93,276	104,469	137,168
100-52110-117	LONGEVITY PAY	9,001	7,093	9,000	10,320	5,000	5,600	12,320
100-52110-118	UNIFORM ALLOWANCES	17,746	28,803	21,215	16,050	13,417	15,027	16,750
100-52110-119	SHIFT DIFFERENTIAL	12,464	14,573	11,299	13,155	13,800	15,456	13,155
100-52110-150	MEDICARE TAX/CITY SHARE	18,967	18,507	18,243	19,424	17,198	19,262	21,103
100-52110-151	SOCIAL SECURITY/CITY SHARE	75,302	79,860	78,006	83,056	73,536	82,361	90,234
100-52110-152	RETIREMENT	136,409	146,619	138,995	156,072	141,126	158,061	169,191
100-52110-153	HEALTH INSURANCE	202,786	208,755	177,698	201,097	156,550	175,336	180,342
100-52110-154	HSA-HRA CONTRIBUTIONS	-	-	15,286	30,000	10,163	11,383	23,750
100-52110-155	WORKERS COMPENSATION	42,868	43,674	43,437	48,987	41,635	46,631	43,027
100-52110-156	LIFE INSURANCE	181	219	235	291	226	253	322
100-52110-211	PROFESSIONAL DEVELOPMENT	4,313	12,353	5,395	8,000	4,666	5,091	8,000
100-52110-219	OTHER PROFESSIONAL SERVICES	1,728	6,564	1,122	2,144	1,349	1,471	1,953
100-52110-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	13,234	13,119	15,423	16,825	14,985
100-52110-225	TELECOM/INTERNET/COMMUNICATION	-	-	4,680	3,359	3,786	4,131	4,320
100-52110-241	REPR/MTN VEHICLES	-	-	181	-	1,584	1,728	-
100-52110-242	REPR/MTN MACHINERY/EQUIP	4,998	3,184	2,913	2,350	1,287	1,404	1,500
100-52110-310	OFFICE & OPERATING SUPPLIES	5,151	6,660	2,878	3,800	5,585	6,092	3,500
100-52110-330	TRAVEL EXPENSES	402	421	367	500	487	531	300
100-52110-351	FUEL EXPENSES	18,736	23,756	20,305	15,000	11,916	12,999	13,000
100-52110-360	DAAT/FIREARMS	13,444	6,563	18,339	6,000	9,512	6,000	6,000
100-52110-810	CAPITAL EQUIPMENT	1,750	-	256	-	-	-	-
	Total Police Patrol	1,794,366	1,890,769	1,823,568	1,913,610	1,652,569	1,844,884	2,000,917

POLICE PATROL EXPENSE NOTES

69,671 54,272 55,594 53,558

POLICE INVESTIGATIONS EXPENSE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
100-52120-111	SALARIES/PERMANENT	280,804	266,146	295,553	297,883	214,550	307,053
100-52120-112	SALARIES/OVERTIME	21,426	21,755	29,498	24,997	12,678	25,558
100-52120-117	LONGEVITY PAY	4,000	2,000	2,000	2,800	1,680	4,300
100-52120-118	UNIFORM ALLOWANCES	2,375	5,239	3,155	2,800	758	2,800
100-52120-119	SHIFT DIFFERENTIAL	463	11	28	465	395	465
100-52120-150	MEDICARE TAX/CITY SHARE	4,380	4,217	4,756	4,909	3,468	5,002
100-52120-151	SOCIAL SECURITY/CITY SHARE	18,728	18,032	20,338	20,990	14,828	21,389
100-52120-152	RETIREMENT	33,847	31,977	35,697	38,881	28,832	40,549
100-52120-153	HEALTH INSURANCE	45,166	36,337	34,314	42,603	39,054	56,433
100-52120-154	HSA-HRA CONTRIBUTIONS	-	-	3,745	5,000	5,264	7,500
100-52120-155	WORKERS COMPENSATION	10,436	9,722	11,065	12,204	8,246	10,386
100-52120-156	LIFE INSURANCE	36	39	46	59	33	59
100-52120-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
100-52120-211	PROFESSIONAL DEVELOPMENT	1,625	4,027	3,191	4,000	60	4,000
100-52120-219	OTHER PROFESSIONAL SERVICES	2,584	1,935	2,054	1,889	593	1,566
100-52120-221	Police--Seizure/Drug Enforce	-	70	-	-	-	-
100-52120-225	TELECOM/INTERNET/COMMUNICATION	-	-	58	-	121	49
100-52120-295	MISC CONTRACTUAL SERVICES	-	-	97	-	-	-
100-52120-310	OFFICE & OPERATING SUPPLIES	1,046	1,128	1,020	1,775	3,036	2,000
100-52120-330	TRAVEL EXPENSES	125	209	245	300	70	300
100-52120-351	FUEL EXPENSES	2,591	3,748	5,962	2,000	2,888	2,000
100-52120-359	PHOTO EXPENSES	992	1,751	587	1,000	-	500
100-52120-810	CAPITAL EQUIPMENT	-	-	-	-	-	-
	Total Police Investigation	430,623	408,342	453,409	464,555	336,554	491,910

POLICE COMMUNITY SERVICES EXPENSE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
100-52140-114	WAGES/PART-TIME/PERMANENT	12,829	19,286	19,807	22,360	22,110	22,360
100-52140-118	UNIFORM ALLOWANCES	-	925	621	-	-	-
100-52140-150	MEDICARE TAX/CITY SHARE	186	277	285	324	331	324
100-52140-151	SOCIAL SECURITY/CITY SHARE	797	1,183	1,218	1,386	1,414	1,386
100-52140-152	RETIREMENT	-	-	-	-	-	-
100-52140-155	WORKERS COMPENSATION	560	864	916	1,100	1,091	814
100-52140-156	LIFE INSURANCE	-	-	-	-	-	-
100-52140-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
100-52140-218	ANIMAL CONTROL	65	90	14	250	-	250
100-52140-225	TELECOM/INTERNET/COMMUNICATION	-	-	-	-	107	98
100-52140-310	OFFICE & OPERATING SUPPLIES	442	117	17	300	403	500
100-52140-351	FUEL EXPENSES	964	2,055	2,112	1,200	1,247	1,200
100-52140-360	PARKING SERVICES EXPENSES	5,241	3,082	2,664	4,500	2,209	3,889
100-52140-810	CAPITAL EQUIPMENT	-	-	-	-	-	-
	Total Comm Service Program	21,084	27,879	27,655	31,421	28,912	30,821

POLICE COMMUNICATIONS & DISPATCH EXPENSE SUMMARY

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
100-52600-111	SALARIES/PERMANENT	308,375	260,268	249,955	278,733	260,273	292,658
100-52600-112	SALARIES/OVERTIME	23,305	36,708	21,999	30,111	16,602	26,462
100-52600-117	LONGEVITY PAY	4,320	3,170	2,000	2,000	1,120	2,000
100-52600-118	UNIFORM ALLOWANCES	4,955	4,794	2,765	3,500	1,545	3,500
100-52600-119	SHIFT DIFFERENTIAL	3,981	5,847	3,238	3,624	2,412	3,624
100-52600-150	MEDICARE TAX/CITY SHARE	4,880	4,740	3,955	4,750	4,252	4,899
100-52600-151	SOCIAL SECURITY/CITY SHARE	20,868	20,269	16,913	20,309	18,181	20,946
100-52600-152	RETIREMENT	21,010	19,958	17,923	21,404	19,726	22,097
100-52600-153	HEALTH INSURANCE	44,178	37,967	30,332	50,835	40,349	54,218
100-52600-154	HSA-HRA CONTRIBUTIONS	-	-	1,249	7,500	1,770	7,500
100-52600-155	WORKERS COMPENSATION	813	718	613	795	678	596
100-52600-156	LIFE INSURANCE	130	88	79	98	88	98
100-52600-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
100-52600-211	PROFESSIONAL DEVELOPMENT	3,062	10	3,081	3,000	3,999	3,000
100-52600-219	OTHER PROFESSIONAL SERVICES	2,376	3,843	2,145	3,000	3,607	2,023
100-52600-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	14,537	15,616	16,468	15,350
100-52600-225	TELECOM/INTERNET/COMMUNICATION	-	-	7,114	7,928	7,670	8,300
100-52600-242	REPR/MTN MACHINERY/EQUIP	-	523	-	-	-	-
100-52600-292	RADIO SERVICE	19,027	19,350	19,350	19,350	19,350	13,500
100-52600-295	MISC CONTRACTUAL SERVICES	20,191	16,863	18,047	25,380	21,124	29,450
100-52600-310	OFFICE & OPERATING SUPPLIES	3,847	1,134	2,927	1,500	1,495	1,000
100-52600-330	TRAVEL EXPENSES	-	-	-	250	289	250
100-52600-810	CAPITAL EQUIPMENT	-	-	-	-	-	-
	Total Communications/Dispatch	485,320	436,249	418,224	499,683	440,998	511,472

POLICE COMMUNICATIONS & DISPATCH NOTES

A Communications Misc Contractual Svcs

911 maintenance contract	16,500
Telephone interpreter services	100
Dept of Justice TIME system access fees **	9,350
Radio/telephone recording contract	3,500
	<u>29,450</u>

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

University Funding for Dispatch is reflected in revenues.

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

DEPARTMENT/FUNCTION

The Neighborhood Services provides information and services for; current planning, long-range planning, building inspection, code enforcement, zoning enforcement, zoning ordinance updates & maintenance, geographic information system (GIS) & mapping support.

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

	2017	2018	2019	2020	2021
Neighborhood Service Director	1	1	1	1	1
Administrative Assistant I	1	1	1	1	1
Fire Inspector/Code Enforcement	-	-	-	-	1
GIS Technician	1	1	1	1	1
GIS Intern	.5	.5	.5	.5	.5
Neighborhood Services Officer	1	1	1	1	.5
Total Neighborhood Svcs	4.5	4.5	4.5	4.5	5

In 2020, a part time Neighborhood Services Officer position was absorbed into a full time Fire Inspector/Code Enforcement position.

NEIGHBORHOOD SERVICES EXPENSE SUMMARY

FISCAL RESOURCES		2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
NEIGHBORHOOD SERVICES							
100	Personnel & Benefits	182,793	185,732	210,084	201,642	184,469	222,368
200	Professional Svcs	174,065	124,374	73,295	98,403	59,026	108,414
300	Commodities & Other Exp	11,294	8,322	7,764	7,528	5,970	7,528
52400	Total	368,152	318,428	291,143	307,573	249,465	338,309

DEPARTMENT SERVICE METRICS

RE-INSPECTION & REFUSE/RECYCLING TOTES FINES			BUILDING PERMITS & NEW HOME CONSTRUCTION		
Year	Re-inspection	Toter	Year	# of Permits	New Home Construction
YTD 2020	4,375.00	3,475.00	YTD 2020	231	7
2019	6,641.73	6,100.00	2019	289	12
2018	8,885.00	7,950.00	2018	320	13
2017	11,253.18	11,775.00	2017	302	10
2016	7,218.61	7,350.00			
2015	9,102.95	6,200.00			
2014	5,270.00	1,550.00			

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

- The Comprehensive Plan is updated every 10 years per Section 66.1001(2)(i). The last plan update was done in 2017, the next update will be done in 2027. This report will update all the background information, such as demography data and the current land use maps.

**GENERAL GOVERNMENT
NEIGHBORHOOD SERVICES**



- The annual Housing Affordability Report and New Housing Fee Report is updated yearly to comply with Section 66.10014 of Wisconsin Statutes. This report is prepared by Vandewalle & Associates Inc. and the Planning staff at the City of Whitewater.

**GOALS & OBJECTIVES
2021 OUTLOOK**

- Develop a Pocket Neighborhood Development Plan to facilitate single-family home development.
- Develop a comprehensive building occupancy report for CDA and 911 dispatch use.
- Identify additional GIS information for publication on the municipal website via interactive maps.

NEIGHBORHOOD SERVICES EXPENSE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
100-52400-111	SALARIES/PERMANENT	111,382	113,978	140,107	120,821	122,090	151,216
100-52400-113	PT WAGES-WEEDS & SNOW ENFOR	25,320	26,621	22,178	32,760	18,180	21,580
100-52400-117	LONGEVITY PAY	1,000	1,000	1,000	1,000	-	-
100-52400-118	UNIFORM ALLOWANCES	195	775	596	1,000	100	1,000
100-52400-150	MEDICARE TAX/CITY SHARE	1,944	1,993	2,078	2,309	2,403	2,590
100-52400-151	SOCIAL SECURITY/CITY SHARE	8,310	8,522	8,886	9,871	10,275	11,073
100-52400-152	RETIREMENT	7,574	7,679	8,163	8,144	9,429	10,241
100-52400-153	HEALTH INSURANCE	25,438	23,442	23,017	21,269	19,641	19,910
100-52400-154	HSA-HRA CONTRIBUTIONS	-	-	2,438	2,900	-	2,775
100-52400-155	WORKERS COMPENSATION	1,568	1,654	1,541	1,477	2,289	1,892
100-52400-156	LIFE INSURANCE	62	67	80	91	62	91
100-52400-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
100-52400-211	PROFESSIONAL DEVELOPMENT	1,000	235	311	350	-	-
100-52400-212	LEGAL/CITY ATTORNEY	8,145	6,552	6,826	7,000	5,054	4,374
100-52400-215	GIS SUPPLIES	2,753	3,076	7,390	3,590	527	3,600
100-52400-218	WEIGHTS & MEASURES CONTRACT	3,200	3,200	3,200	3,200	3,055	3,200
100-52400-219	OTHER PROFESSIONAL SERVICES	22,791	5,076	2,034	10,000	10,000	10,000
100-52400-220	COMP PLAN REWRITE	3,157	-	-	-	-	-
100-52400-222	BUILDING INSPECTION SERVICES	133,006	106,234	49,195	70,000	36,401	82,725
100-52400-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	2,821	2,469	2,727	2,573
100-52400-225	TELECOM/INTERNET/COMMUNICATIONS	12	1	1,518	1,794	1,262	1,942
100-52400-310	OFFICE & OPERATING SUPPLIES	8,573	5,329	4,858	5,200	4,546	5,200
100-52400-320	DUES/SUBSCRIPTIONS	385	673	420	400	416	400
100-52400-325	PUBLIC EDUCATION	1,020	669	727	428	43	428
100-52400-330	TRAVEL EXPENSES	-	115	147	200	-	200
100-52400-351	FUEL EXPENSES	1,316	1,536	1,612	1,300	965	1,300
	Total Neighbor Svcs & Planning	368,152	318,428	291,143	307,573	249,465	338,309

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

	2017	2018	2019	2020	2021
Full Time Equivalent Positions – Administration	2.4	2.4	5	5	5
Full Time Equivalent Positions – Parks Administration	.4	.4	-	-	-
Full Time Equivalent Positions – Parks Maintenance	4.2	4.2	.3	-	-
Full Time Equivalent Positions – Facility Maintenance	2.5	2.5	2.5	2.8	2.8
Full Time Equivalent Positions – Recreation	4.6	5.1	4.6	4.8	4.8
Full Time Equivalent Positions – Aquatic and Fitness	14.1	15	13.5	11.6	11.6
Full Time Equivalent Positions – Seniors	.9	.9	.9	.9	.9

PARKS & RECREATION EXPENSE SUMMARY

FISCAL RESOURCES		2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
FACILITY MAINTENANCE							
100	Personnel & Benefits	136,947	140,634	152,264	142,439	154,109	163,523
200	Professional Svcs	220,140	236,257	219,268	231,488	231,935	231,504
300	Commodities & Other Exp	46,452	43,519	36,759	28,700	30,700	28,700
51600	Total	403,540	420,409	408,291	402,627	416,744	423,727
YOUNG LIBRARY BUILDING							
100	Personnel & Benefits	10,899	10,796	12,315	29,492	13,164	12,953
200	Professional Svcs	42,483	45,530	42,591	42,800	39,376	42,800
300	Commodities & Other Exp	3,064	2,213	1,310	2,000	5,683	2,000
800	Capital Outlay	-	-	-	-	-	-
55111	Total	56,447	58,540	56,216	74,292	58,223	57,753
PARKS ADMINISTRATION							
100	Personnel & Benefits	23,883	41,362	41,670	42,054	43,507	44,891
200	Professional Svcs	-	-	1,282	732	631	1,600
300	Commodities & Other Exp	220	-	-	-	-	-
800	Capital Outlay	-	-	-	-	-	-
55200	Total	24,103	41,362	42,952	42,786	44,138	46,490
PARKS MAINTENANCE							
100	Personnel & Benefits	156,516	147,165	160,332	222,418	184,926	173,362
200	Professional Svcs	96,415	89,958	60,917	73,900	68,000	71,000
300	Commodities & Other Exp	17,547	19,155	20,938	21,000	19,500	21,000
53270	Total	270,478	256,278	242,187	317,318	272,426	265,362

PARKS & RECREATION EXPENSE SUMMARY

FISCAL RESOURCES		2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
RECREATION ADMINISTRATION							
100	Personnel & Benefits	152,671	176,364	176,479	180,440	184,963	187,044
200	Professional Svcs	5,369	6,767	4,163	6,654	3,942	5,906
300	Commodities & Other Exp	15,357	10,680	12,328	9,500	7,669	9,500
600	Misc Exp	1,453	4,970	3,600	3,100	3,100	3,100
700	Grant Outlay	-	890	288	1,000	-	1,000
800	Capital Outlay	600	-	-	-	-	-
55210	Total	175,449	199,671	196,858	200,694	199,674	206,550
RECREATION PROGRAMS							
100	Personnel & Benefits	4,415	3,466	3,650	7,095	1,833	7,014
300	Commodities & Other Exp	432	126	1,550	350	-	-
600	Misc Exp	873	-	-	-	-	-
700	Grant Outlay	-	-	-	-	-	-
56120	Total	5,719	3,591	5,200	7,445	1,833	7,014
SENIORS PROGRAMS							
100	Personnel & Benefits	45,256	45,542	47,194	49,102	46,468	50,282
200	Professional Svcs	1,865	623	3,341	3,250	3,559	3,410
300	Commodities & Other Exp	2,590	2,790	3,028	2,800	1,935	2,800
55310	Total	49,710	48,955	53,564	55,152	51,962	56,491
COMMUNITY EVENTS							
700	Grant Outlay	13,554	19,160	20,323	3,100	9,000	4,500
55320	Total	13,554	19,160	20,323	3,100	9,000	4,500
COMMUNITY BASED COOP PROJECTS							
700	Grant Outlay	78,000	78,000	128,000	128,000	128,000	153,000
55330	Total	78,000	78,000	128,000	128,000	128,000	153,000
GRAND TOTAL		1,071,280	1,122,375	1,148,391	1,223,970	1,180,167	1,213,875

DEPARTMENT SERVICE METRICS

PARKS AND FACILITIES SERVICES

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

PARKS & FACILITIES MEASURES	2018 Actual	2019 Actual	2020 Projected	2021 Budgeted
Number of Parks	21	21	21	21
Total Acreage	239.8	239.8	239.8	239.8
Active Recreation	90.7	90.7	90.7	90.7
Passive Recreation	149.1	149.1	149.1	149.1
Bicycle & Pedestrian Network	12.39	12.39	12.39	12.39
Miles of Multi-Use Path	8.57	8.57	8.57	8.57
Miles of On-Street Bikeways (bike lanes)	3.8	3.8	3.8	3.8
Facilities Maintained	11	11	11	11
Total Building Reservations	330	330	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	2018 Actual	2019 Actual	2020 Projected	2021 Budgeted
Special Events Programs	12	12	12	12
Recreation Programs	64	64	64	64
Participants in Recreation Programs	645	650	650	647
Sports Programs	52	50	50	52
Participants in Sports	974	950	200	984
Older Adult Programs	70	70	25	70
Tournaments held in Starin Park	24	24	0	22
Teams attending tournaments	172	166	0	160
After School Participants Average/month (3 sites)	89	110	10	90
Total Programs & Events	352	354	354	352

GOALS & OBJECTIVES

2021 OUTLOOK

- Continue the planning and implementation of lake rehabilitation plan by completing the drawdown of Trippe Lake. Develop and implement the dredging plan for Cravath and Trippe Lake with the project completion in spring of 2022.
- Research and apply for additional grant funding through the DNR Lakes Protection Grant program.
- Update the Parks and Recreation Strategic plan to set up the framework of the Departments planning through 2025.
- Create a Business and Marketing plan for the Whitewater Aquatic and Fitness Center as a client of the UWW Innovation Centers Wheel Growth program.

PARKS & RECREATION FACILITY MAINTENANCE EXPENSE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
100-51600-111	SALARIES/PERMANENT	88,181	95,624	106,392	94,537	108,780	108,769
100-51600-112	SALARIES/OVERTIME	-	65	-	1,008	39	1,612
100-51600-113	SALARIES/TEMPORARY	7,207	2,700	3,326	6,960	268	6,960
100-51600-114	WAGES/PART-TIME	-	-	-	-	-	-
100-51600-117	LONGEVITY PAY	820	820	820	820	820	970
100-51600-118	UNIFORM ALLOWANCES	568	319	657	122	512	137
100-51600-150	MEDICARE TAX/CITY SHARE	1,388	1,421	1,595	1,556	1,634	1,777
100-51600-151	SOCIAL SECURITY/CITY SHARE	5,935	6,075	6,818	6,652	6,912	7,597
100-51600-152	RETIREMENT	6,032	6,464	6,992	6,513	7,544	7,525
100-51600-153	HEALTH INSURANCE	22,771	22,933	18,487	17,167	20,143	21,436
100-51600-154	HSA-HRA CONTRIBUTIONS	-	-	2,327	2,300	2,408	2,675
100-51600-155	WORKERS COMPENSATION	3,993	4,158	4,788	4,731	4,975	3,979
100-51600-156	LIFE INSURANCE	53	55	63	74	74	87
100-51600-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-
100-51600-211	PROFESSIONAL DEVELOPMENT	242	442	69	1,000	142	1,000
100-51600-221	MUNICIPAL UTILITIES	17,323	15,893	14,006	16,000	16,000	16,000
100-51600-222	ELECTRICITY	89,266	84,330	86,091	84,000	84,000	84,000
100-51600-223	NATURAL GAS	16,072	23,608	22,629	21,000	21,000	21,000
100-51600-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	-	-	38	-
100-51600-225	MOBILE COMMUNICATIONS	-	-	-	488	-	504
100-51600-244	HVAC-MAINTENANCE	12,751	22,023	18,133	16,000	16,000	16,000
100-51600-245	FACILITIES IMPROVEMENT	790	6,158	1,340	10,000	11,755	10,000
100-51600-246	JANITORIAL SERVICES	83,697	83,803	76,998	83,000	83,000	83,000
100-51600-310	OFFICE & OPERATING SUPPLIES	16,354	19,415	19,263	14,000	14,000	14,000
100-51600-351	FUEL EXPENSES	1,734	1,521	1,810	1,700	1,700	1,700
100-51600-355	REPAIRS & SUPPLIES	28,364	22,582	15,685	13,000	15,000	13,000
	Total Facilities Maintenance	403,540	420,409	408,291	402,627	416,744	423,727

PARKS & RECREATION LIBRARY FACILITY MAINTENANCE EXPENSE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
100-55111-111	SALARIES/PERMANENT	6,918	7,269	8,579	20,310	9,292	9,634
100-55111-112	SALARIES/OVERTIME	-	-	-	588	-	-
100-55111-114	WAGES/PART-TIME	733	284	-	-	-	-
100-55111-117	LONGEVITY PAY	180	180	180	180	101	30
100-55111-118	UNIFORM ALLOWANCES	63	42	-	29	-	14
100-55111-150	MEDICARE TAX/CITY SHARE	126	125	137	320	155	151
100-55111-151	SOCIAL SECURITY/CITY SHARE	537	534	586	1,368	665	645
100-55111-152	RETIREMENT	481	500	562	1,425	670	653
100-55111-153	HEALTH INSURANCE	1,522	1,511	1,413	3,567	1,308	1,197
100-55111-154	HSA-HRA CONTRIBUTIONS	-	-	456	450	497	75
100-55111-155	WORKERS COMPENSATION	337	349	400	1,038	473	351
100-55111-156	LIFE INSURANCE	2	2	3	16	3	4
100-55111-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
100-55111-158	UNEMPLOYMENT COMPENSATION	-	-	-	200	-	200
100-55111-221	WATER & SEWER	2,817	3,241	3,229	2,800	2,730	2,800
100-55111-222	ELECTRICITY	13,562	13,564	13,050	14,000	12,000	14,000
100-55111-223	NATURAL GAS	4,024	4,284	4,114	4,000	4,000	4,000
100-55111-225	TELECOM/INTERNET/COMMUNICATION	-	-	-	-	-	-
100-55111-244	HVAC	393	1,361	1,292	-	1,896	-
100-55111-245	FACILITY IMPROVEMENTS	2,193	3,705	3,124	3,000	3,750	3,000
100-55111-246	JANITORIAL SERVICES	19,496	19,374	17,783	19,000	15,000	19,000
100-55111-355	REPAIR & SUPPLIES	3,064	2,213	1,310	2,000	5,683	2,000
	Total:	56,447	58,540	56,216	74,292	58,223	57,753

PARKS & RECREATION PARKS ADMINISTRATION EXPENSE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
100-55200-111	WAGES/PERMANENT	17,242	30,141	30,832	30,745	31,277	31,588
100-55200-150	MEDICARE TAX/CITY SHARE	211	381	412	446	428	458
100-55200-151	SOCIAL SECURITY/CITY SHARE	902	1,629	1,762	1,906	1,829	1,958
100-55200-152	RETIREMENT	1,123	2,013	2,013	2,075	2,181	2,132
100-55200-153	HEALTH INSURANCE	4,365	7,124	5,574	5,794	7,142	7,683
100-55200-154	HSA-HRA CONTRIBUTIONS	-	-	1,000	1,000	565	1,000
100-55200-155	WORKERS COMPENSATION	37	67	70	77	76	60
100-55200-156	LIFE INSURANCE	3	6	8	11	9	11
100-55200-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
100-55200-219	OTHER PROFESSIONAL SERVICES	-	-	-	-	-	-
100-55200-225	TELECOM/INTERNET/COMMUNICATION	-	-	1,282	732	631	1,600
100-55200-310	OFFICE & OPERATING SUPPLIES	55	-	-	-	-	-
100-55200-330	TRAVEL EXPENSES	165	-	-	-	-	-
100-55200-820	CAPITAL IMPROVEMENTS	-	-	-	-	-	-
	Total Parks Administration	24,103	41,362	42,952	42,786	44,138	46,490

PARKS & RECREATION PARKS MAINTENANCE EXPENSE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
100-53270-111	SALARIES/WAGES/PERMANENT	74,929	60,510	61,682	115,872	64,898	64,587
100-53270-112	WAGES/OVERTIME	124	306	147	304	-	170
100-53270-113	WAGES/TEMPORARY	40,682	50,168	58,299	40,995	78,274	72,245
100-53270-117	LONGEVITY PAY	1,000	1,000	1,000	2,000	560	750
100-53270-118	UNIFORM ALLOWANCES	96	54	-	150	-	83
100-53270-150	MEDICARE TAX/CITY SHARE	1,616	1,556	1,699	2,310	2,066	2,008
100-53270-151	SOCIAL SECURITY/CITY SHARE	6,912	6,651	7,265	9,878	8,833	8,586
100-53270-152	RETIREMENT	4,623	3,698	3,949	7,987	4,488	4,427
100-53270-153	HEALTH INSURANCE	21,522	18,190	16,287	29,973	16,370	13,390
100-53270-154	HSA-HRA CONTRIBUTIONS	-	-	4,436	5,000	2,477	2,075
100-53270-155	WORKERS COMPENSATION	4,980	5,007	5,530	7,839	6,916	4,985
100-53270-156	LIFE INSURANCE	33	26	40	111	44	56
100-53270-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
100-53270-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-
100-53270-211	PROFESSIONAL DEVELOPMENT	1,637	2,205	4,206	3,000	2,500	3,000
100-53270-213	PARK/TERRACE TREE MAINT.	17,243	10,709	1,650	10,000	10,000	10,000
100-53270-221	MUNICIPAL UTILITIES	10,757	12,986	10,476	10,300	10,000	10,000
100-53270-222	ELECTRICITY	20,923	10,197	4,741	8,000	4,500	6,000
100-53270-223	NATURAL GAS	2,985	2,630	1,280	2,600	2,000	2,000
100-53270-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	-	-	-	-
100-53270-225	MOBILE COMMUNICATIONS	-	-	-	-	-	-
100-53270-242	REPR/MTN MACHINERY/EQUIP	9,730	21,015	9,965	7,000	7,000	7,000
100-53270-245	FACILITIES IMPROVEMENTS	23,929	3,041	1,271	5,000	5,000	5,000
100-53270-295	MAINTENANCE-TREES/LANDSCAPING	9,209	27,175	27,329	28,000	27,000	28,000
100-53270-310	OFFICE & OPERATING SUPPLIES	8,692	8,906	8,222	9,000	8,500	9,000
100-53270-330	TRAVEL EXPENSES	-	-	-	-	-	-
100-53270-351	FUEL EXPENSES	8,360	8,621	9,226	8,000	7,000	8,000
100-53270-359	OTHER REPR/MTN SUPP	495	1,628	3,491	4,000	4,000	4,000
	Total Parks Maintenance	270,478	256,278	242,187	317,318	272,426	265,362

PARKS & RECREATION ADMINISTRATION EXPENSE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
100-55210-111	SALARIES/PERMANENT	111,174	124,618	128,243	128,145	130,731	132,028
100-55210-112	WAGES/OVERTIME	-	-	-	-	-	-
100-55210-113	WAGES/TEMPORARY -FIELD STUDY	-	-	-	-	-	-
100-55210-114	WAGES/PART-TIME/PERMANENT	-	-	-	-	-	-
100-55210-117	LONGEVITY PAY	-	-	-	-	-	-
100-55210-150	MEDICARE TAX/CITY SHARE	1,612	1,759	1,834	1,928	1,879	1,984
100-55210-151	SOCIAL SECURITY/CITY SHARE	6,894	7,522	7,841	8,243	8,034	8,483
100-55210-152	RETIREMENT	7,409	8,318	8,370	8,650	9,117	8,912
100-55210-153	HEALTH INSURANCE	21,509	29,806	24,080	25,080	26,829	28,396
100-55210-154	HSA-HRA CONTRIBUTIONS	-	-	1,494	3,500	3,365	3,500
100-55210-155	WORKERS COMPENSATION	4,060	4,323	4,599	4,869	4,987	3,716
100-55210-156	LIFE INSURANCE	13	17	19	25	21	25
100-55210-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
100-55210-211	PROFESSIONAL DEVELOPMENT	1,502	4,155	49	2,500	350	2,500
100-55210-213	INTERN PROGRAM	-	-	-	-	-	-
100-55210-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	1,416	936	1,882	948
100-55210-225	TELECOM/INTERNET/COMMUNICATION	3,867	2,612	2,698	3,218	1,710	2,458
100-55210-295	MISC CONTRACTUAL SERVICE	-	-	-	-	-	-
100-55210-310	OFFICE & OPERATING SUPPLIES	3,630	741	903	1,500	2,028	1,500
100-55210-320	SUBSCRIPTIONS/DUES	4,197	994	4,361	4,500	4,500	4,500
100-55210-324	PROMOTIONS/ADS	6,932	8,772	7,010	3,000	1,141	3,000
100-55210-330	TRAVEL EXPENSES	218	133	-	-	-	-
100-55210-341	COMPUTER PROGRAMS	380	-	-	-	-	-
100-55210-343	POSTAGE	-	40	55	500	-	500
100-55210-650	USER FEE-REC DESK	1,453	4,970	3,600	3,100	3,100	3,100
100-55210-790	VOLUNTEER TRAINING	-	890	288	1,000	-	1,000
100-55210-811	OFFICE FURNITURE	600	-	-	-	-	-
	Total Recreation Administration	175,449	199,671	196,858	200,694	199,674	206,550

PARKS & RECREATION PROGRAMS EXPENSE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
100-55300-113	WAGES/TEMPORARY	3,930	3,070	3,266	6,303	1,614	6,303
100-55300-150	MEDICARE TAX/CITY SHARE	58	48	45	91	26	91
100-55300-151	SOCIAL SECURITY/CITY SHARE	250	204	193	391	110	391
100-55300-155	WORKERS COMPENSATION	177	144	146	310	83	229
100-55300-341	PROGRAM SUPPLIES	432	126	1,550	350	-	-
100-55300-347	CONTRACTUAL-MISC EXPENSE	-	-	-	-	-	-
100-55300-600	SALES TAX EXPENSE	873	-	-	-	-	-
100-55300-790	PROGRAM ASSISTANCE	-	-	-	-	-	-
	Total Park & Rec Special Rev	5,719	3,591	5,200	7,445	1,833	7,014

PARKS & RECREATION SENIOR PROGRAMS EXPENSE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
100-55310-113	WAGES/SEASONAL	6	-	-	-	-	-
100-55310-114	WAGES/PART-TIME/PERMANENT	33,760	34,183	35,807	35,230	35,431	36,196
100-55310-117	LONGEVITY PAY	500	500	500	500	560	500
100-55310-150	MEDICARE TAX/CITY SHARE	455	456	485	518	491	532
100-55310-151	SOCIAL SECURITY/CITY SHARE	1,947	1,949	2,075	2,215	2,098	2,275
100-55310-152	RETIREMENT	2,323	2,316	2,370	2,412	2,509	2,477
100-55310-153	HEALTH INSURANCE	6,263	6,138	4,931	5,219	5,379	5,734
100-55310-154	HSA-HRA CONTRIBUTIONS	-	-	1,025	1,250	-	1,250
100-55310-155	WORKERS COMPENSATION	-	-	-	1,758	-	1,318
100-55310-156	LIFE INSURANCE	-	-	-	-	-	-
100-55310-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
100-55310-211	PROFESSIONAL DEVELOPMENT	1,852	608	930	1,000	801	1,000
100-55310-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	1,416	936	1,882	948
100-55310-225	TELECOM/INTERNET/COMMUNICATION	13	15	996	1,314	876	1,462
100-55310-310	OFFICE & OPERATING SUPPLIES	2,191	2,223	2,047	2,000	1,531	2,000
100-55310-320	SUBSCRIPTIONS/DUES	210	567	530	600	404	600
100-55310-330	TRAVEL EXPENSES	188	-	451	200	-	200
100-55310-341	SENIOR PROGRAM EXPENSES	-	-	-	-	-	-
	Total Senior Citizen's Program	49,710	48,955	53,564	55,152	51,962	56,491

PARKS & RECREATION COMMUNITY EVENTS EXPENSE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
100-55320-720	4TH OF JULY CORP	9,610	9,500	9,500	-	-	-
100-55320-790	CELEBRATIONS/AWARDS	3,944	9,660	10,823	3,100	9,000	4,500
	Total Community Events	13,554	19,160	20,323	3,100	9,000	4,500

PARKS & RECREATION COMMUNITY BASED COOPERATIVE PROJECTS EXPENSE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
100-55330-760	AQUATIC CENTER CONTRIBUTION	78,000	78,000	78,000	78,000	78,000	103,000
100-55330-761	AQUATIC CENTER CAPITAL CONTRIB	-	-	50,000	50,000	50,000	50,000
	Total Comm. Based-Coop Projects	78,000	78,000	128,000	128,000	128,000	153,000

TRANSFERS TO OTHER FUNDS DETAIL EXPENSES

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
100-59220-901	TRANS TO FD 260 SICK/SEVERENCE	-	34,193	42,000	42,000	42,000	35,000
100-59220-913	TRANS IN/OUT-OTHER FUNDS	-	-	271,492	-	-	-
100-59220-914	TRANS TO FD 210 FIRE EQUIP REV	-	-	-	-	-	-
100-59220-916	TRANS TO FD 205 27TH PAYROLL	-	15,000	15,000	15,000	15,000	15,000
100-59220-917	TRANS TO FD 250 FORESTRY	-	-	-	-	-	7,917
100-59220-918	TRANS TO FD 230 RECYCLING	382,198	363,326	372,334	397,890	397,890	408,160
100-59220-919	TRANS TO FD 900 ECONOMIC DEV	90,000	81,992	79,122	-	-	-
100-59220-925	TRANS TO FD 215 DPW EQUIP REV	85,000	85,000	85,000	85,000	85,000	85,000
100-59220-926	TRANS TO FD 216 PD VEHICLE REV	35,000	45,043	90,000	45,000	45,000	-
100-59220-927	TRANS TO FD 217 BLDING REPAIR	6,800	1,816	15,000	31,651	31,651	15,000
100-59220-928	TRANS TO FD 280 STREET REPAIR	150,000	75,000	112,500	112,500	112,500	42,218
100-59220-929	TRANS TO FD 250 FORESTRY - EAB	-	6,000	-	6,000	6,000	-
100-59220-939	TRANS TO FD 214 ELECTIONS	25,000	33,068	25,145	37,534	37,534	25,000
100-59220-994	TRANS TO FD 235 RIDE SHARE	8,494	30,000	-	-	-	-
100-59220-998	TRANS TO FD 220 LIBRARY	502,576	484,182	469,657	470,000	470,000	470,000
	Total Transfers to Other Funds	1,285,068	1,254,620	1,577,250	1,242,575	1,242,575	1,103,295

TRANSFERS TO DEBT SERVICE DETAIL EXPENSES

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
100-59230-990	TRANS TO FD 300 DEBT SERVICE	754,393	683,803	818,822	929,607	929,607	942,883
	Total Transfer to Debt Service Fund	754,393	683,803	818,822	929,607	929,607	942,883

TRANSFERS TO SPECIAL FUNDS

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
100-59240-901	TRANS TO FD 850 FIRE DEPART	102,069	189,579	189,579	190,000	177,516	182,529
100-59240-902	TRANS TO FD 850 FIRE-ST PYMTS	-	60,721	69,308	38,092	38,199	20,239
100-59240-905	TRANS TO FD 920 INNOVATION CTR	-	-	27,680	-	-	-
100-59240-945	TRANS TO FD 452 BIRGE FOUNTAIN	-	-	-	1,000	1,000	-
100-59240-960	TRANS TO FD 450 LSP SHARED	130,000	146,871	96,871	95,000	95,000	-
100-59260-934	TRANS TO 620 WASTEWATER	-	-	-	-	-	-
	Total Transfers to Special Funds	232,069	397,171	383,438	324,092	311,715	202,768



**FUND TYPE
SPECIAL PURPOSE FUND**

**ASSOCIATED DEPARTMENT
FINANCE**

FUND DESCRIPTION

FUND 205

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

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

27TH PAYROLL REVENUE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
INTERGOVERNMENTAL REVENUES							
205-43355-00	GENERAL FUND TRANSFER	-	15,000	15,000	15,000	15,000	15,000
	Total Intergovernmental Revenue	-	15,000	15,000	15,000	15,000	15,000
MISCELLANEOUS REVENUES							
205-48100-00	INTEREST INCOME	4	11	15	25	5	5
	Total Miscellaneous Revenue	4	11	15	25	5	5
OTHER FINANCING SOURCES							
205-49300-00	FUND BALANCE APPLIED	-	-	-	(15,025)	(15,005)	(15,005)
	Total Other Financing Sources	-	-	-	(15,025)	(15,005)	(15,005)
		4	15,011	15,015	-	-	-

27TH PAYROLL EXPENSE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
205-51920-913	TRANSFER OUT-OTHER FUNDS	-	-	-	-	-	-
		-	-	-	-	-	-

FUND BALANCE		746	15,758	30,772		45,777	60,782
205-34300	Net Change-Increase/(Decrease)	4	15,011	15,015	-	15,005	15,005

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	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
OTHER FINANCING SOURCES							
214-43355-55	TRANSFER FROM GENERAL FUND	25,000	33,068	25,145	37,534	37,534	25,000
214-49300-51	FUND BALANCE APPLIED	-	-	-	20,173	41,458	(6,297)
		25,000	33,068	25,145	57,707	78,992	18,703

ELECTIONS EXPENSE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
214-51400-111	WAGES & SALARIES / PERMANENT	-	-	-	-	-	-
214-51400-113	WAGES / TEMPORARY	-	-	-	-	-	-
214-51400-116	ELECTION INSPECTORS	8,348	28,513	9,624	46,350	24,150	12,262
214-51400-150	MEDICARE TAX/CITY SHARE	-	117	72	672	84	178
214-51400-151	SOCIAL SECURITY/CITY SHARE	-	500	307	2,874	360	760
214-51400-155	WORKERS COMPENSATION	18	73	32	116	129	23
214-51400-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-
214-51400-211	PROFESSIONAL DEVELOPMENT	-	-	-	-	-	-
214-51400-217	CONTRACTUAL SERVICES	717	-	2,315	2,315	2,315	-
214-51400-225	TELECOM/INTERNET/COMMUNICATION	-	-	320	480	480	480
214-51400-310	OFFICE & OPERATING SUPPLIES	1,511	4,437	5,565	4,400	29,934	5,000
214-51400-320	SUBSCRIPTIONS/DUES	-	-	-	-	-	-
214-51400-330	TRAVEL EXPENSES	437	289	34	500	-	-
214-51400-810	CAPITAL OUTLAY	-	-	-	-	-	-
		11,031	33,929	18,269	57,707	57,452	18,703

FUND BALANCE		13,969	13,108	19,984		(21,474)	(15,177)
214-34300	Net Change-Increase/(Decrease)	13,969	(861)	6,876	-	(41,458)	6,297

FUND TYPE
SPECIAL PURPOSE FUND

ASSOCIATED DEPARTMENT
DPW

FUND DESCRIPTION

FUND 215

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

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

EQUIPMENT REPLACEMENT FUND REVENUE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
INTERGOVERNMENTAL REVENUES							
215-43355-53	FUND TRANSFERS-VARIOUS	85,000	85,000	85,000	85,000	85,000	85,000
215-43510-53	FEDERAL/STATE GRANT-REIMBURSE	-	-	-	-	-	-
	Total Intergovernmental Rev.	85,000	85,000	85,000	85,000	85,000	85,000
MISCELLANEOUS REVENUES							
215-48100-53	INTEREST INCOME	357	1,129	1,461	1,000	322	263
215-48300-53	SALE OF VEHICLES/MISC REVENUE	-	-	29,602	-	2,500	-
215-48400-53	INSURANCE CLAIM RECOVERY	-	-	-	-	-	-
	Total Miscellaneous Revenues	357	1,129	31,062	1,000	2,822	263
OTHER FINANCING SOURCES							
215-49290-53	TRANSFER IN-OTHER FUNDS	21,500	21,500	46,500	21,500	21,500	25,000
215-49291-53	BOND PROCEEDS	-	-	-	-	-	148,000
215-49300-53	FUND BALANCE APPLIED	-	-	-	130,500	128,678	(77,263)
	Total Other Financing Sources	21,500	21,500	46,500	152,000	150,178	95,737

EQUIPMENT REPLACEMENT FUND EXPENSE DETAIL
EXPENSES

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
215-53560-810	CAPITAL EQUIPMENT	-	-	43,050	238,000	238,000	71,000
215-53560-820	ROLLING STOCK	200,806	71,922	37,856	-	-	110,000
		200,806	71,922	80,906	238,000	238,000	181,000

FUND BALANCE		63,951	99,657	181,314		52,636	129,899
215-34300	Net Change-Increase/(Decrease)	(93,949)	35,707	81,657	-	(128,678)	77,263

FUND TYPE
SPECIAL PURPOSE FUND

ASSOCIATED DEPARTMENT
POLICE

FUND DESCRIPTION

FUND 216

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

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

POLICE VEHICLE REPLACEMENT FUND REVENUE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
INTERGOVERNMENTAL REVENUES							
216-43355-52	GENERAL FUND TRANSFER	35,000	45,043	90,000	45,000	45,000	-
	Total Intergovernmental Revenue	35,000	45,043	90,000	45,000	45,000	-
MISCELLANEOUS REVENUES							
216-48100-52	INTEREST INCOME	-	-	-	-	-	-
216-48300-52	SALE OF VECHICLES	-	374	3,687	-	150	-
	Total Miscellaneous Revenues	-	374	3,687	-	150	-
OTHER FINANCING SOURCES							
216-49300-52	FUND BALANCE APPLIED	-	-	-	-	1,313	-
	Total Other Financing Sources	-	-	-	-	1,313	-
		35,000	45,417	93,687	45,000	46,463	-

POLICE VEHICLE REPLACEMENT FUND EXPENSE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
216-52200-810	EQUIPMENT-VECHCLE	-	500	13,099	-	-	-
216-52200-820	ROLLING STOCK	43,417	98,319	23,729	45,000	46,463	-
		43,417	98,819	36,828	45,000	46,463	-

FUND BALANCE		(2,843)	(56,246)	25,613		24,300	24,300
216-34300	Net Change-Increase/(Decrease)	(8,417)	(53,402)	81,859	-	(1,313)	-

NOTES:

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

**FUND TYPE
SPECIAL PURPOSE FUND**

**ASSOCIATED DEPARTMENT
PARKS & RECREATION**

FUND DESCRIPTION

FUND 217

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

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

BUILDING REPAIR FUND REVENUE DETAIL

DESCRIPTION		2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
INTERGOVERNMENTAL REVENUES							
217-43355-57	GENERAL FUND TRANSFER	6,800	1,816	15,000	31,651	31,651	15,000
Total Intergovernmental Revenues		6,800	1,816	15,000	31,651	31,651	15,000
MISCELLANEOUS REVENUES							
217-48100-57	INTEREST INCOME	-	-	-	-	-	-
217-48600-52	MISC INCOME	-	-	-	12,667	12,667	-
Total Miscellaneous Revenues		-	-	-	12,667	12,667	-
OTHER FINANCING SOURCES							
217-49300-52	FUND BALANCE APPLIED	-	-	-	682	(363)	-
Total Other Financing Sources		-	-	-	682	(363)	-
		6,800	1,816	15,000	45,000	43,955	15,000

BUILDING REPAIR FUND EXPENSE DETAIL

DESCRIPTION		2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
217-51600-850	FACILITY REPAIRS	17,136	18,038	12,770	45,000	43,955	15,000
		17,136	18,038	12,770	45,000	43,955	15,000

FUND BALANCE		26,571	10,349	12,579		12,942	12,942
217-34300	Net Change-Increase/(Decrease)	(10,336)	(16,222)	2,230	-	363	-

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		2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
INTERGOVERNMENTAL REVENUES							
225-43355-55	GENERAL FUND TRANSFER	-	-	-	-	-	-
	Total Intergovernmental	-	-	-	-	-	-
MISCELLANEOUS REVENUES							
225-48100-55	INTEREST INCOME	-	-	-	-	-	-
225-48415-00	RESTITUTION DAMAGES	-	4,222	-	-	-	-
225-48500-55	DONATIONS	-	-	-	-	3,000	-
	Total Miscellaneous Rev.	-	4,222	-	-	3,000	-
OTHER FINANCING SOURCES							
225-49290-55	TRANSFER IN-OTHER FUNDS	-	-	-	-	-	-
225-49300-55	FUND BALANCE APPLIED	-	-	-	-	-	-
	Total Other Financing Sources	-	-	-	-	-	-
		-	4,222	-	-	3,000	-

SKATE PARK FUND EXPENSE DETAIL

DESCRIPTION		2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
225-55321-820	CAPITAL IMPROVE-CONSTRUCTION	-	-	-	-	3,000	-
225-55321-821	DESIGN/ENGINEERING	-	-	-	-	-	-
225-55340-911	TRANSFERS OUT-OTHER FUNDS	-	-	-	-	-	-
		-	-	-	-	3,000	-

FUND BALANCE		3,211	7,433	7,433		7,433	7,433
225-34300	Net Change-Increase/(Decrease	-	4,222	-	-	-	-

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	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
INTERGOVERNMENTAL REVENUES / 230-43000							
230-43355-53	GENERAL FUND TRANSFER	382,198	363,326	384,546	397,890	397,890	408,160
230-43540-53	RECYCLING GRANT-STATE OF WIS	31,691	31,678	31,734	31,700	31,731	31,700
	Total Intergovernmental Rev.	413,889	395,004	416,280	429,590	429,621	439,860
PUBLIC CHARGES FOR SERVICE / 230-46000							
230-46422-53	TRASH REMOVAL FEES	-	-	-	-	200	200
230-46440-53	BRUSH REMOVAL FEES	720	306	30	-	656	600
	Total Public Charges - Services	720	306	30	-	856	800
OTHER FINANCING SOURCES / 230-49000							
230-49300-53	FUND BALANCE APPLIED	-	-	-	13,494	12,843	15,526
	Total Miscellaneous Revenues	-	-	-	13,494	12,843	15,526
		414,609	395,310	416,310	443,084	443,320	456,186

SOLID WASTE & RECYCLING EXPENSE DETAIL
EXPENSES

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET	
230-53600-219	JOHN'S-CITY PICKUP	309,531	311,811	319,982	320,828	321,400	324,768	1,2
230-53600-220	LANDFILL CONTRACT SERVICES	1,013	14,740	12,309	6,000	6,000	6,000	
230-53600-295	CONTRCT JOHN'S RECYCLE	81,520	68,622	83,292	115,756	115,840	125,338	1,2
230-53600-320	PUBLIC EDUCATION EXPENSES	-	-	-	-	-	-	
230-53600-325	PUBLIC EDUCATION	1,020	669	727	500	80	80	
		393,084	395,842	416,310	443,084	443,320	456,186	

FUND BALANCE		29,903	29,372	29,371		16,528	1,003
230-34300	Net Change-Increase/(Decrease)	21,525	(532)	(0)	-	(12,843)	(15,526)

NOTES

1) 2021 Budgeted Rates:

Refuse rate:	\$8.29	2,720	270,586
Bulk collection rate:	\$1.66	2,720	54,182
Recycle rate:	\$3.84	2,720	125,338
Total:	<u>\$13.79</u>	<u>2,720</u>	<u>450,106</u>

2) Number of units: 2696 (Aug '20), 2674 (2019), 2661 (2018), 2626 (2017), 2616 (2016), 2571 (2015).
Units are adjusted monthly. 2720 units for 2021 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	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
PUBLIC CHARGES FOR SERVICES							
240-46810-56	PARKLAND FEES	19,758	534	-	-	-	-
	Total Charges for Services	19,758	534	-	-	-	-
MISCELLANEOUS REVENUES							
240-48100-56	INTEREST INCOME	-	-	-	-	-	-
240-48510-56	DONATION-TREES	-	1,725	-	-	-	-
	Total Miscellaneous Rev.	-	1,725	-	-	-	-
OTHER FINANCING SOURCES							
240-49300-56	FUND BALANCE APPLIED	-	-	-	-	-	-
	Total Other Financing Sources	-	-	-	-	-	-
		19,758	2,259	-	-	-	-

PARKLAND ACQUISITION FUND EXPENSE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
240-56110-294	TREE & PARK EXPENSES	-	198	-	-	-	-
240-56110-820	LAND/REAL ESTATE ACQUISITION	-	-	-	-	-	-
		-	198	-	-	-	-

FUND BALANCE		46,628	48,689	48,689		48,689	48,689
240-34300	Net Change-Increase/(Decrease)	19,758	2,061	-	-	-	-

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	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
PUBLIC CHARGES FOR SERVICE							
245-46810-56	PARKLAND FEES	46,542	1,258	2,516	3,000	896	-
245-46815-56	CHIMNEY SWIFT DONATIONS	-	-	-	-	-	-
	Total Charges for Service	46,542	1,258	2,516	3,000	896	-
MISCELLANEOUS REVENUES							
245-48410-56	DONA TION-PARK DEVELOPMENT	-	2,576	-	-	-	-
245-48430-56	DONA TION-RAY TROST	-	-	-	-	-	-
245-48500-56	DONA TIONS-DOG PARK	-	-	-	-	-	-
	Total Miscellaneous Rev.	-	2,576	-	-	-	-
OTHER FINANCING SOURCES							
245-49300-56	FUND BALANCE APPLIED	-	-	-	(3,000)	(896)	-
	Total Otr Financing Sources	-	-	-	(3,000)	(896)	-
		46,542	3,834	2,516	-	-	-

PARKLAND DEVELOPMENT FUND EXPENSE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
245-56120-219	OTHER PROFESSIONAL SERVICES	-	-	-	-	-	-
245-56120-822	CAPITAL OUTLAY/IMPROVEMENT	-	38,793	3,295	-	-	-
245-56120-830	RAY TROST NATURE PRESERVE	-	-	-	-	-	-
245-56120-840	CHINMEY SWIFT PROJECT	-	-	-	-	-	-
		-	38,793	3,295	-	-	-

FUND BALANCE		56,879	21,920	21,141		22,037	22,037
245-34300	Net Change-Increase/(Decrease)	46,542	(34,959)	(779)	-	896	-

**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	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
INTERGOVERNMENTAL REVENUES							
250-43355-56	GENERAL FUND TRANSFER	-	-	-	-		7,917
250-43356-56	G/F-TRANSFER-EAB	-	6,000	-	6,000	6,000	-
	Total Intergovernmental Rev	-	6,000	-	6,000	6,000	7,917
PUBLIC CHARGES FOR SERVICE							
250-46810-56	PARKLAND FEES--TREES	-	600	-	-	-	-
	Total Charges for Service	-	600	-	-	-	-
MISCELLANEOUS REVENUES							
250-48100-56	INTEREST INCOME	7	21	28	-	7	-
250-48510-56	DONATION FOR TREES	-	-	250	-	-	-
	Total Miscellaneous Rev.	7	21	278	-	7	-
OTHER FINANCING SOURCES							
250-49290-56	TRANSFER IN-OTHER FUNDS	-	-	-	-	-	-
250-49300-56	FUND BALANCE APPLIED	-	-	-	10,000	10,267	2,083
	Total Otr Financing Sources	-	-	-	10,000	10,267	2,083
	Grand Total:	7	6,621	278	16,000	16,274	10,000

FORESTRY EXPENSE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
250-56130-219	PROFESSIONAL SERVICES	-	5,683	-	16,000	16,000	10,000
250-56130-294	TREE PURCHASES	(482)	-	120	-	275	-
250-56130-650	TRANSFER OUT	-	-	-	-	-	-
	Total:	(482)	5,683	120	16,000	16,275	10,000

FUND BALANCE		11,254	12,192	12,350		2,083	-
250-34300	Net Change-Increase/(Decrease)	489	939	158	-	(10,267)	(2,083)

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	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
INTERGOVERNMENTAL REVENUES							
260-43355-00	GENERAL FUND TRANSFER	-	34,193	42,000	42,000	42,000	35,000
	Total Intergovernmental Rev.	-	34,193	42,000	42,000	42,000	35,000
MISCELLANEOUS REVENUES							
260-48100-00	INTEREST INCOME	310	419	-	150		
	Total Misc. Revenues	310	419	-	150	-	-
OTHER FINANCING SOURCES							
260-49290-00	TRANSFER IN-OTHER FUNDS	-	-	50,000	-		
260-49300-00	FUND BALANCE APPLIED	-	-	-	(25,927)	(25,777)	(792)
	Total Other Financing	-	-	-	(25,927)	(25,777)	(792)
	Grand Total:	310	34,612	42,000	16,223	16,223	34,208

SICK LEAVE SEVERANCE EXPENSE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
260-51365-325	BENEFIT PAID	68,738	74,386	6,845	16,223	16,223	34,208
260-51365-650	TRANSFER OUT	-	-	-	-		
	Total:	68,738	74,386	6,845	16,223	16,223	34,208

FUND BALANCE		(6,039)	(45,813)	39,342		65,119	65,911
260-34300	Net Change-Increase/(Decrease)	(68,428)	(39,774)	85,155	-	25,777	792

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	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
INTERGOVERNMENTAL REVENUES							
271-43355-00	GENERAL FUND TRANSFER	-	25,000	60,000	25,000	25,000	25,000
	Total Intergovernmental	-	25,000	60,000	25,000	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)	-	(25,000)
	Total Other Financing Sources	-	-	-	(25,000)	-	(25,000)
	Grand Total:	-	25,000	60,000	-	25,000	-

INSURANCE SIR EXPENSE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
271-51920-350	INSURANCE-CLAIMS	-	10,000	-	-	25,000	-
	Total:	-	10,000	-	-	25,000	-

FUND BALANCE		26,975	41,975	101,975		101,975	126,975
271-34300	Net Change-Increase/(Decrease)	-	15,000	60,000	-	-	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	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 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	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 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	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
INTERGOVERNMENTAL REVENUES							
280-43355-57	GENERAL FUND TRANSFER	150,000	75,000	112,500	112,500	112,500	42,218
280-43378-57	STATE/COUNTY REIMBURSEMENT	-	-	-	26,174	-	-
280-43780-57	KWIK TRIP ROAD ESCROW	-	-	-	-	80,000	-
	Total Intergovernmental	150,000	75,000	112,500	138,674	192,500	42,218
MISCELLANEOUS REVENUES							
280-48100-57	INTEREST INCOME	1,086	3,715	5,349	-	2,000	2,500
	Total Miscellaneous Rev.	1,086	3,715	5,349	-	2,000	2,500
OTHER FINANCING SOURCES							
280-49300-57	FUND BALANCE APPLIED	-	-	-	125,526	55,500	137,282
	Total Other Financing Sources	-	-	-	125,526	55,500	137,282
	Grand Total:	151,086	78,715	117,849	264,200	250,000	182,000

STREET REPAIR EXPENSE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
280-57500-650	TRANSFER OUT-OTHER FUNDS	-	-	-	-	-	-
280-57500-805	SIDEWALK-ANNUAL	11,511	3,253	3,521	20,000	15,000	20,000
280-57500-820	ANNUAL MAJOR REPAIRS	47,794	14,898	21,015	220,200	215,000	150,000
280-57500-821	ENGINEERING	-	-	-	24,000	20,000	12,000
280-57500-830	CONTINGENCIES	-	-	-	-	-	-
	Total:	59,306	18,151	24,536	264,200	250,000	182,000

FUND BALANCE		439,229	499,792	593,106		537,606	400,324
280-34300	Net Change-Increase/(Decrease)	91,781	60,564	93,314	-	(55,500)	(137,282)

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	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
MISCELLANEOUS REVENUES							
295-48100-52	INTEREST INCOME	28	27	27	25	25	25
295-48200-52	SEIZURE REV -DRUG RELATED	2,996	7,659	6,579	-	-	5,000
295-48300-52	SEIZURE REV -NON DRUG RELATED	19	-	-	-	-	-
295-48400-52	CRIME PREVENTION INCOME	4,320	4,581	6,101	3,400	2,500	4,500
295-48500-52	DONATIONS-POLICE DEPARTMENT	7,604	9,671	9,446	5,000	1,000	5,000
295-48700-52	EVIDENCE/FOUND PROP INCOME	611	3,067	1,155	-	-	1,000
	Total Miscellaneous Rev.	15,578	25,005	23,307	8,425	3,525	15,525
OTHER FINANCING SOURCES							
295-49300-52	FUND BALANCE APPLIED	-	-	-	(8,425)	8,852	(525)
	Total Other Financing Sources	-	-	-	(8,425)	8,852	(525)
		15,578	25,005	23,307	-	12,377	15,000

POLICE TRUST FUND EXPENSE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
295-52200-310	OFFICE & OPERATING SUPPLIES	16,281	23,663	15,399	-	7,692	10,000
295-52200-320	EVIDENCE/FOUND PROP EXP	-	10	-	-	1,444	-
295-52200-350	DRUG SEIZURE EXPENSES	-	-	8,897	-	2,370	5,000
		16,281	23,673	24,295	-	11,506	15,000

FUND BALANCE		55,211	56,543	55,554		46,702	47,227
295-34300	Net Change-Increase/(Decrease)	(703)	1,332	(988)	-	(8,852)	525

**FUND TYPE
SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT
ECONOMIC DEVELOPMENT**

FUND DESCRIPTION

FUND 900

The Economic Development Operating Fund (#900) accounts for all economic development activities (excluding Community Development Authority administered programs) for the City of Whitewater. The Executive Director of the Community Development Authority is charged with coordinating and/or executing all city economic development activities. The Director works in partnership with other municipal departments and serves as the main contact point for business growth and development. Together with the City Manager and Community Development Authority, the Director is instrumental in coordinating the creation of, and development in the City's tax increment finance districts (TIDs).

- **Fund Balance** At year-end, any remaining balance will be made available for transfer to the General Fund for general purposes. 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 economic development efforts, resulting TIF revenue is designated as the primary source of funding to support economic development operations. The General Fund is intended to provide secondary support to ensure economic development activities are appropriately funded. As we move towards retirement of existing TIF districts, the City will need to replace existing TIF contributions with additional General Fund revenue until future TIFs are able to support economic development 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 economic development operations.
- **Audit Classification:** Governmental, Component Unit.

PERSONNEL SUMMARY

	2017	2018	2019	2020	2021
Director	1	1	1	1	1
Administrative Assistant	.4	.4	.5	.5	.5

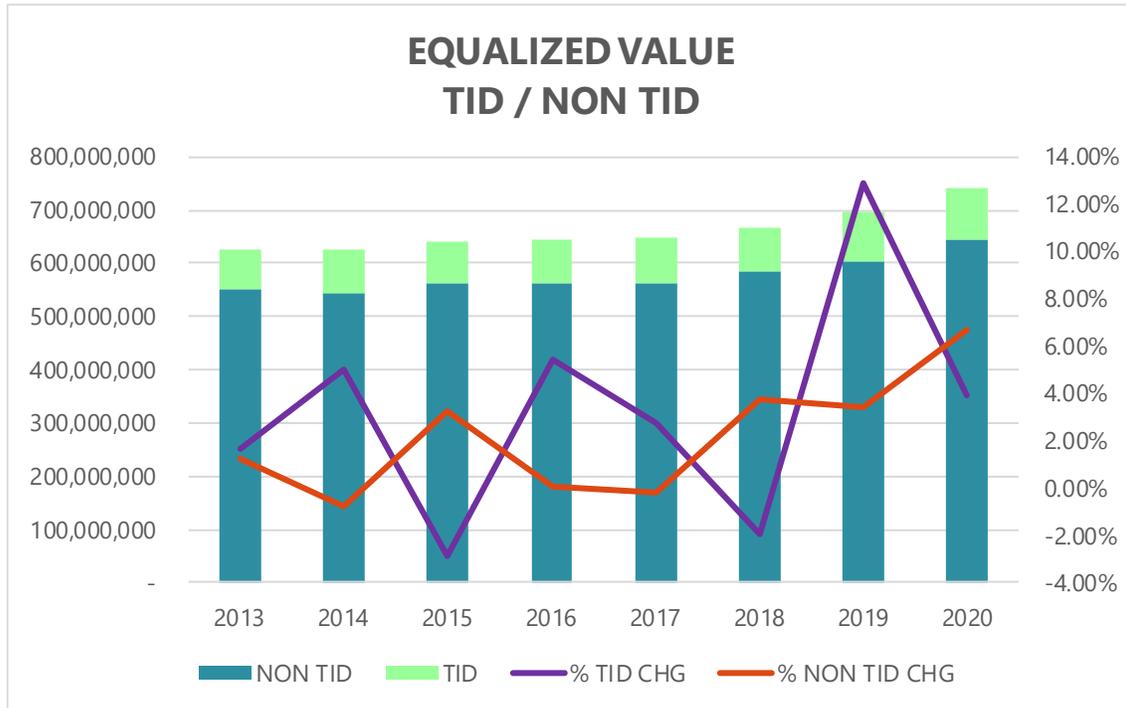
ECONOMIC DEVELOPMENT SUMMARY

FISCAL RESOURCES	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
REVENUES						
Total Revenues	190,138	182,325	179,535	193,659	132,454	153,344
Total	190,138	182,325	179,535	193,659	132,454	153,344
EXPENSES						
100 Personnel & Benefits	50,996	100,442	62,908	124,233	71,022	119,675
200 Professional Svcs	94,440	54,012	29,082	29,101	23,407	29,800
300 Commodities & Other Exp	6,404	6,423	4,927	2,700	3,013	3,868
600 Misc Exp	-	167,840	18,060	37,626	42,640	-
800 Capital Outlay	-	-	-	-	-	-
Total	151,841	328,717	114,976	193,659	140,082	153,344

FUND BALANCE	171,279	27,990	95,619		82,805	29,662
900-34300 Net Change-Increase/(Decrease)	38,298	(143,289)	(67,629)	-	(12,814)	-

DEPARTMENT SERVICE METRICS

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



GOALS & OBJECTIVES

2021 OUTLOOK

- Establish a cooperative marketing plan with the Whitewater Chamber of Commerce.
- Facilitate the one-year TID Extension for TID 4 with the purpose of funding future housing development.
- Coordinate the development of proposals for new TID development as well as the successful closure of existing TIDs 4-9.
- Develop a clear economic development incentive policy for future TID projects.
- Together with the City Manager, develop a “Mobilized Municipal Staff” program to foster communication, inclusivity and resident engagement with local officials throughout the community.

ECONOMIC DEVELOPMENT FUND REVENUE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
900-48100-56	INTEREST INCOME	138	333	413	400	-	200
900-48600-56	MISC INCOME	-	-	-	-	-	-
900-49262-56	TRANSFER-TID #4-ADMINISTRATION	75,000	75,000	75,000	75,000	75,000	75,000
900-49263-56	TRANSFER-TID #6-ADMINISTRATION	25,000	25,000	25,000	25,000	25,000	25,000
900-49290-56	GENERAL FUND TRANSFER	90,000	81,992	79,122	-	19,640	-
900-49300-56	FUND BALANCE APPLIED	-	-	-	93,259	12,814	53,144
	Fund 900 - Ec Dev Income	190,138	182,325	179,535	193,659	132,454	153,344

ECONOMIC DEVELOPMENT FUND EXPENSE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
900-56500-111	SALARIES	44,836	72,667	33,834	73,797	38,188	75,346
900-56500-115	WAGES/PART-TIME/PERMANENT	-	16,397	18,337	20,981	21,210	23,711
900-56500-151	FRINGE BENEFITS	6,160	11,378	6,393	29,455	11,624	20,618
900-56500-158	UNEMPLOYMENT COMPENSATION	-	-	4,345	-	-	-
900-56500-210	PROFESSIONAL DEVELOPMENT	1,302	3,159	2,450	2,500	971	2,500
900-56500-211	CONSULTANT FEES	47,231	-	-	-	-	-
900-56500-212	LEGAL SERVICES	9,837	9,660	5,369	10,000	3,500	5,000
900-56500-215	PROFESSIONAL SERVICES	1,670	125	5,187	-	600	5,000
900-56500-219	AUDIT FEES	-	1,200	-	4,000	3,085	4,000
900-56500-222	COUNTY/REGIONAL ECON DEV	8,957	8,967	8,955	9,000	9,027	9,000
900-56500-223	MARKETING	25,173	30,453	3,748	-	2,623	-
900-56500-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	2,134	2,287	2,287	2,358
900-56500-225	TELECOM/INTERNET/COMMUNICATION	271	448	1,238	1,314	1,314	1,942
900-56500-310	OFFICE & OPERATING SUPPLIES	698	406	258	500	1,963	675
900-56500-311	POSTAGE	415	197	83	200	200	200
900-56500-320	DUES	378	-	345	-	-	1,000
900-56500-321	SUBSCRIPTIONS & BOOKS	-	31	503	500	500	100
900-56500-325	PUBLIC EDUCATION	-	-	-	-	-	-
900-56500-330	TRAVEL EXPENSE	3,802	5,192	2,641	1,500	250	1,500
900-56500-341	MISC EXPENSE	1,112	484	747	-	100	393
900-56500-371	DEPRECIATION EXPENSE	-	113	350	-	-	-
900-56500-649	TRANSFER-TO FUND 910	-	73,140	-	-	-	-
900-56500-650	TRANSFER-GENERAL FUND	-	94,700	18,060	14,626	19,640	-
900-56500-651	TRANSFER-FUND 200	-	-	-	23,000	23,000	-
900-56500-805	LAND/REAL ESTATE PURCHASE	-	-	-	-	-	-
	Total CDA General Expenses	151,841	328,717	114,976	193,659	140,082	153,344

**FUND TYPE
SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT
ECONOMIC DEVELOPMENT**

FUND DESCRIPTION

FUND 910

The Economic Development Programs Fund (#910) accounts for the revenue and expenses related to the economic development incentives managed by the Community Development Authority. 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.

**ECONOMIC DEVELOPMENT
FUND 910 REVENUE DETAIL**

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
910-41008-00	CDBG INT-SWEETSPOT-\$41,360	828	484	204	-	-	-
910-41013-00	CDBG INT-LEARNING DEPOT	1,345	2,300	2,053	-	-	-
910-41019-00	CDBG INT-960 E. MILWAUKEE LLC	2,632	4,019	-	-	-	-
910-41021-00	CDBG INT-BLACK SHEEP-1/20/12	23	-	-	-	-	-
910-41023-00	CDBG INT-BIKEWISE-\$62,600-4%	1,412	1,001	858	-	-	-
910-41024-00	CDBG INT-IBUTTONLINK	2,554	1,972	1,367	-	-	-
910-41025-00	CDBG INT-V2 LEAGUE-\$51,560	2,059	1,558	1,615	-	-	-
910-41029-00	CDBG INT-THERMODATA-100K	2,747	768	-	-	-	-
910-41030-00	CDBG INT-MEEPER \$102,510	3,500	-	13,563	-	-	-
910-41031-00	CDBG INT-BLUE LINE \$41,460	-	-	2,864	-	-	-
910-43011-00	CAPCAT INT-SCANALYTICS	-	-	8,125	-	-	-
910-43012-00	CAPCAT INT-INVENTALATOR 77500	-	887	-	-	-	-
910-43013-00	CAPCAT INT-POLCO 103500	-	7,998	831	-	-	-
910-45000-00	UDAG INT-PINPOINT-\$102,510	87	-	-	-	-	-
910-48101-00	INTEREST INC-BUS DEV-101 127	1,520	4,921	11,110	-	-	-
910-48102-00	INTEREST INC-ECON DEV 101 020	2,351	6,618	10,077	-	-	-
910-48103-00	INTEREST INCOME-FACADE	959	1,940	4,034	-	-	-
910-48104-00	INTEREST INCOME-HOUSING	93	57	521	-	-	-
910-48105-00	INTEREST INC-ED DEV 102 023	111	267	357	-	-	-
910-48106-00	INT INC-MORaine VIEW 101 282	20	49	65	-	-	-
910-48108-00	INTEREST INCOME-SEED FUND	326	139	904	-	-	-
910-48501-00	FEDERAL/STATE GRANTS	-	-	-	-	-	-
910-48601-00	MISC INCOME	-	600	-	-	-	-
910-48502-00	CAPCAT-WEDA GRANT	75,000	-	-	-	-	-
910-48605-00	RENTAL INCOME-CROP LEASES	-	31,620	21,123	-	-	-
910-48680-00	ADMINISTRATION FEE--LOANS	3,721	944	1,560	-	-	-
910-48698-00	TRANSFER FROM FUND 900	-	73,140	-	-	-	-
910-48700-00	GAIN ON SALE OF LAND	-	38,500	-	-	-	-
910-49300-56	FUND BALANCE APPLIED	-	-	-	(250,000)	(250,000)	659,068
910-49920-00	TRANS-CITY-TID#4-TO CDA ASSETS	-	-	-	250,000	250,000	250,000
	Fund 900 - CDA Income	101,288	179,782	81,230	-	-	909,068

**ECONOMIC DEVELOPMENT
FUND 910 EXPENSE DETAIL**

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
910-56500-212	LEGAL/PROFESSIONAL/MARKETING	-	(1,779)	-	-	-	-
910-56500-295	ADMINISTRATIVE EXPENSE	1	3,440	1,790	-	-	-
910-56500-323	MARKETING/AD'S	-	-	2,917	-	-	-
910-56500-371	DEPRECIATION EXPENSE	-	121,760	121,760	-	-	-
910-56500-403	COMMERCIAL ENTERPRISE LOANS	-	-	-	-	-	909,068
910-56500-404	HOUSING LOANS	30	-	50	-	-	-
910-56500-415	CDBG LOAN-LOAN LOSS ALLOWANCE	189,816	102,510	-	-	-	-
910-56500-416	CDBG HOUSE-LOAN LOSS ALLOWANCE	-	-	-	-	-	-
910-56500-417	CAP CAT-LOAN LOSS ALLOWANCE	102,000	104,300	-	-	-	-
910-56500-418	UDAG-LOAN LOSS ALLOWANCE	-	-	-	-	-	-
910-56500-450	CAPITAL CATALYST-SEED FD GRTS	10,000	17,500	30,000	-	-	-
910-56500-525	ACTION GRANTS-BUSINESS DEV	10,000	-	-	-	-	-
910-56500-650	TRANSFER-FD 900-ADMIN	-	-	-	-	-	-
	Total CDA General Expenses	311,846	347,731	156,517	-	-	909,068

FUND BALANCE	9,326,465	8,463,888	8,388,601	8,638,601	7,979,533
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**FUND TYPE
SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT
MEDIA SERVICES**

DEPARTMENT/FUNCTION

FUND 200

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

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

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

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

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

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

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

MISSION

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

PERSONNEL SUMMARY

	2017	2018	2019	2020	2021
Full Time Positions	1	1	1	1	1
Part Time Positions	5	5	5	5	5

MEDIA SERVICES REVENUE & EXPENSE, & FUND BALANCE SUMMARY

FISCAL RESOURCES		2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
Media Services - Revenue							
Total Revenues		113,892	66,020	114,247	97,063	97,869	98,209
51100	Total	113,892	66,020	114,247	97,063	97,869	98,209
Media Services - Expenses							
100	Personnel Services	84,204	89,392	90,895	86,806	71,164	87,367
200-300	Commodities & Other Expenditures	9,759	16,783	9,882	10,257	12,371	10,842
800-900	Capital Equip & Transfers	19,930	-	-	-	-	-
51100	Total	113,892	106,175	100,777	97,063	83,535	98,209
NET REVENUE OVER EXPENSES		(0)	(40,155)	13,469	-	14,334	-

FUND BALANCE		64,776	24,621	38,091	38,091	63,519	72,739
200-34300	Net Change-Increase/(Decrease)	(0)	(40,155)	(26,686)		25,429	9,220

DEPARTMENT SERVICE METRICS

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

WEBSITE MEASURES	
Description	YTD 2020
Visits	104,556
Page Views	211,941
Top Page Visit- 1 Pay Bills Online	10,052
Top Page Visit- 2 COVID 19	7,397
Top Page Visit- 3 Police	6,467
Top Page Visit- 4 Common Council	2,911
Top Page Visit- 5 Press Releases	2,861
Top Page Visit- 6 Forms and Fees	2,376

SOCIAL MEDIA MEASURES			
Social Media Type	Measure	2019	YTD 2020
FB-City	Followers	1956	2176
FB-Police Dept	Followers	3876	4347
FB-Park & Rec	Followers	1161	1309
FB-Library	Followers	1302	1136
FB-Dementia	Followers	122	141
Twitter	Followers	218	233
Twitter	Tweets	153	168
Instagram	Followers	339	539
Instagram	Posts	69	156
Polco	Users	508	571

FB=Facebook

TV CHANNEL HOURS FILMED		
Type	2019	YTD 2020
Public	218.3	772.0
Government	420.8	168.0
Educational	370.8	63.00
Total	1,009.9	1,015.0

**GOALS & OBJECTIVES
2021 OUTLOOK**

- Continue to grow following and activity on social media platforms including Facebook, Twitter, Instagram and Polco.
- Work with IT to create a new infrastructure to broadcast for television and live streaming.
- Work with Television staff to train potential new camera operators as needed.
- Create 2 additional PSA's and 3 Gems of Whitewater for the TV station.
- Continue to add information to the website including forms, images and documents.
- Explore additional areas of revenue including advertisements as allowed with having a PEG channel.
- Continue initiatives to grow interest in Commissions and Boards with Community Involvement & Cable TV Commission.
- Create 2020 Highlights Flyer and Booklet- discussed in years passed but not completed.
- Work with Parks & Recreation Director for creation of Sponsorship packet.

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 200
MEDIA SERVICES**



MEDIA SERVICES REVENUE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
INTERGOVERNMENTAL REVENUES							
200-43355-55	TRANSFER FROM OTHER FUNDS	-	-	-	23,000	23,000	-
	Total Intergovernmental	-	-	-	23,000	23,000	-
CHARGES FOR SERVICES							
200-44900-55	CABLE FRANCHISE FEES	113,595	64,843	92,870	91,000	90,523	89,085
200-46312-55	MISC DEPT EARNINGS	60	409	20,384	500	25	25
200-46314-55	ST OF WISC-VIDEO SVC PROV AID	-	-	-	-	9,531	18,119
	Total Charges for Services	113,655	65,252	113,254	91,500	100,079	107,229
MISCELLANEOUS REVENUES							
200-48100-55	INTEREST INCOME	237	767	993	249	219	200
200-48600-55	MISC REVENUE-SPONSORSHIP	-	-	-	5,314	-	-
	Total Miscellaneous Rev	237	767	993	5,563	219	200
OTHER FINANCING SOURCES							
200-49300-55	FUND BALANCE APPLIED	-	-	-	(23,000)	(25,429)	(9,220)
	Total Other Financing	-	-	-	(23,000)	(25,429)	(9,220)

**MEDIA SERVICES EXPENSE DETAIL
EXPENSES**

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
200-55110-111	SALARIES/PERMANENT	68,609	73,736	75,289	72,245	59,888	72,644
200-55110-150	MEDICARE TAX/CITY SHARE	1,037	1,131	1,157	1,103	939	1,123
200-55110-151	SOCIAL SECURITY/CITY SHARE	4,433	4,835	4,947	4,715	4,014	4,802
200-55110-152	RETIREMENT	3,020	3,630	3,643	3,756	2,600	3,850
200-55110-153	HEALTH INSURANCE	4,165	4,833	4,814	4,800	2,309	4,800
200-55110-155	WORKERS COMPENSATION	2,934	1,220	1,038	178	1,273	138
200-55110-156	LIFE INSURANCE	7	7	8	10	8	10
200-55110-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	133	-
200-55110-211	PROFESSIONAL DEVELOPMENT	80	135	30	100	316	-
200-55110-212	PROFESSIONAL SERVICES	135	1,135	94	150	400	400
200-55110-218	CABLE TV SERVICE & EXPENSES	2,871	3,279	1,863	1,779	1,800	1,800
200-55110-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	1,416	936	4,250	948
200-55110-225	TELECOM/INTERNET/COMMUNICATION	767	484	1,925	2,136	1,300	2,794
200-55110-310	OFFICE & OPERATING SUPPLIES	2,066	1,607	2,838	2,200	2,500	2,400
200-55110-320	SUBSCRIPTIONS/DUES	1,370	7,850	1,186	1,155	1,155	1,150
200-55110-324	PROMOTIONS/ADS	99	38	17	200	200	150
200-55110-330	TRAVEL EXPENSES	18	-	-	-	-	-
200-55110-342	PRINTING	1,411	1,198	-	800	450	600
200-55110-343	POSTAGE	855	1,046	512	800	-	600
200-55110-359	REPAIR/MAINTENANCE EXP	88	10	-	-	-	-
200-55110-810	CAPITAL EQUIPMENT	5,729	-	-	-	-	-
200-55110-913	TRANSFER IN/OUT-OTHER FUNDS	14,201	-	-	-	-	-
		113,892	106,175	100,777	97,063	83,535	98,209

**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	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
LICENSES & PERMITS							
208-44125-51	PARKING PERMITS	30,363	32,723	33,230	34,000	34,000	34,000
208-44150-52	HONOR BOX REVENUES	4,563	4,873	5,390	4,500	3,608	4,500
	Total Intergovernmental Rev.	34,926	37,596	38,620	38,500	37,608	38,500
MISCELLANEOUS REVENUES							
208-48100-52	INTEREST INCOME	278	722	598	1,000	156	225
	Total Miscellaneous Revenues	278	722	598	1,000	156	225
OTHER FINANCING SOURCES							
208-49300-52	FUND BALANCE APPLIED	-	-	-	(33,250)	(31,662)	1,202
	Total Other Financing Sources	-	-	-	(33,250)	(31,662)	1,202
		35,205	38,318	39,218	6,250	6,102	39,927

PARKING PERMITS EXPENSE DETAIL

	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACT-EST	BUDGET
208-51920-650	PARKING PERMIT EXPENSES	4,211	6,609	4,916	4,000	4,000	4,000
208-51920-680	PARKING LOT MAINT/REPAIR	53,500	-	4,390	-	-	-
208-51920-913	TRANSFER IN/OUT-OTHER FUNDS	42,000	-	2,250	2,250	2,250	35,927
		99,711	6,609	11,555	6,250	6,250	39,927

FUND BALANCE		53	31,761	59,424		91,086	89,884
208-34300	Net Change-Increase/(Decrease)	(64,506)	31,708	27,663	-	31,662	(1,202)

**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	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
INTERGOVERNMENTAL REVENUES							
210-43355-52	GENERAL FUND TRANSFER	-	-	-	-	-	-
	Total Intergovernmental Rev.	-	-	-	-	-	-
MISCELLANEOUS REVENUES							
210-48100-52	INTEREST INCOME	277	897	1,160	1,250	302	1,862
210-48300-52	SALE OF VECHICLES	-	15,000	-	-	-	-
210-48600-52	MISC. INCOME	-	6,465	-	-	-	900
210-48610-52	REBATE-EQUIPMENT/ROLLING STOCK	-	-	-	-	-	-
	Total Miscellaneous Revenues	277	22,362	1,160	1,250	302	2,762
OTHER FINANCING SOURCES							
210-49290-52	TRANSFER IN-OTHER FUNDS	-	-	50,000	-	-	-
210-49291-52	LOAN PROCEEDS	287,000	-	184,625	11,133	11,133	374,600
210-49300-52	FUND BALANCE APPLIED	-	-	-	(1,250)	(324)	(351,862)
	Total Other Financing Sources	287,000	-	234,625	9,883	10,809	22,738
		287,277	22,362	235,785	11,133	11,111	25,500

FIRE/RESCUE EQUIPMENT EXPENSE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
210-52200-810	EQUIPMENT FOR VEHICLES	6,320	-	-	11,133	11,133	5,500
210-52200-820	ROLLING STOCK	286,044	-	-	-	-	20,000
		292,364	-	-	11,133	11,133	25,500

FUND BALANCE		113,828	136,190	371,975		372,299	724,161
210-34300	Net Change-Increase/(Decrease)	(5,087)	22,362	235,785	-	324	351,862

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 19 laptop computers for public use of the Internet and other software applications.

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

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

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

MISSION

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

PERSONNEL SUMMARY

	2017	2018	2019	2020	2021
Library Director	1	1	1	1	1
Assistant Library Director	1	1	1	1	1
Youth Educational Services Lib.	1	1	1	1	1
Technical Services Specialist	1.6	1.6	1.6	1.6	1.6
Outreach Services Specialist	1.2	1.2	1.2	1.2	1.2
Customer Service Specialist	3.2	3.2	3.2	3.2	3.2
Customer Service Associate	.5	.5	-	-	-
Consortium Services Asst	.5	-	-	-	-
Prog. and Makerspace Librarian	.8	.8	.8	.8	.8
Summer Intern	.5	.5	-	-	-
Individuals	18	16	13	13	13
Total Library Staff (FTEs)	11.2	10.7	9.7	9.7	9.7

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

**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	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
INTERGOVERNMENTAL REVENUES							
220-43720-55	CONTRACT REVENUE	249,252	230,359	216,703	218,092	218,092	235,764
	Total Intergovernmental Rev.	249,252	230,359	216,703	218,092	218,092	235,764
FINES & FORFEITURES							
220-45300-55	FINE REVENUE	10,364	8,189	8,423	8,500	2,349	-
220-45310-55	LOST MATERIAL FINE	1,709	1,982	2,873	1,400	1,857	1,000
220-45320-55	SALES-SUMMER LIBRARY PROGRAM	223	146	132	130	60	100
220-45330-55	COPY MACHINE REVENUE	4,289	4,564	4,656	4,500	2,765	2,765
	Total Public Charges - Services	16,586	14,882	16,085	14,530	7,031	3,865
MISCELLANEOUS REVENUES							
220-48100-55	INTEREST INCOME	1,568	546	706	600	184	250
220-48105-55	LIBRARY BOARD INTEREST INCOME	-	1,088	1,418	1,000	2,657	3,000
220-48210-55	RENTAL INC-HOUSE-414&414/A	10,102	6,500	6,000	6,500	8,182	12,600
220-48260-55	RENTAL-HOUSE-413 W. CENTER	8,100	10,800	9,900	10,800	6,400	9,600
220-48500-55	DONATIONS	8,329	10,956	18,684	12,500	20,000	12,500
220-48600-55	MISC REVENUE	581	4,715	417	400	388	130
	Total Miscellaneous Revenues	28,680	34,605	37,125	31,800	37,811	38,080
OTHER FINANCING SOURCES							
220-49290-55	TRANSFER IN-GENERAL FUND	502,576	484,182	469,657	470,000	470,000	470,000
220-49300-55	FUND BALANCE APPLIED	-	-	-	(6,312)	(69,551)	7,117
	Total Other Financing Sources	502,576	484,182	469,657	463,688	400,449	477,117
	220 - Library Special Rev	797,093	764,027	739,569	728,110	663,383	754,826

LIBRARY EXPENSE SUMMARY

FISCAL RESOURCES		2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
LIBRARY-SPECIAL FUND							
100	Personnel & Benefits	613,309	596,471	574,810	593,914	579,777	621,077
200	Professional Svcs	33,808	35,707	31,249	31,054	28,562	32,722
300	Commodities & Other Exp	134,529	123,694	108,281	103,142	68,204	90,804
500	Library Board	10,805	1,799	(35)	-	810	7,223
800	Capital Outlay	7,068	4,893	15,745	-	5,044	3,000
	Total	799,519	762,564	730,051	728,110	682,397	754,826
YOUNG LIBRARY BUILDING-GENERAL FUND							
100	Personnel & Benefits	10,899	10,796	12,315	29,492	13,164	12,953
200	Professional Svcs	42,483	45,530	42,591	42,800	39,376	42,800
300	Commodities & Other Exp	3,064	2,213	1,310	2,000	5,683	2,000
55111	Total	56,447	58,540	56,216	74,292	58,223	57,753
	GRAND TOTAL	743,072	821,104	786,267	802,402	740,620	812,579

FUND BALANCE		660,737	662,200	671,719		741,270	734,153
220-34300	Net Change-Increase/(Decrease)	(2,425)	1,463	9,518	-	69,551	(7,117)

DEPARTMENT SERVICE METRICS

Performance Measures

Description	2015	2016	2017	2018	2019	2020 Projected*
Circulation-Adult	99,700	103,585	94,649	89,357	91,112	43,236
Circulation-Children	51,298	37,691	36,209	30,556	30,999	16,776
Circulation-Digital	10,301	8,895	9,411	12,285	13,882	13,128
Circulation-Total	161,299	150,171	134,216	134,216	122,111	60,012
Library Visits	75,992	73,406	69,932	68,667	66,771	34,980
Registered Borrowers	7,704	8,169	7,045	7,533	6,712	6,976
Program Attendance	2,547	2,587	2,955	3,322	2,308	2,820
Items Added	6,583	6,570	4,911	5,353	4,327	2,952
Items Withdrawn	8,733	5,595	8,414	5,563	11,142	9,500
Computer Usage	6,240	N/A	6,838	N/A	4,706	N/A
Reference Questions	897	668	755	909	922	804

Library Statistics

	2015	2016	2017	2018	2019
Description	Operating Expenditures				
Salaries and wages	\$ 467,883	\$ 456,637	\$ 470,066	\$463,756	\$ 451,149
Benefits	\$ 130,901	\$ 133,666	\$ 147,492	\$139,760	\$ 135,789
Collection	\$ 101,374	\$ 97,762	\$ 94,997	\$95,084	\$ 77,383
All other	\$ 126,775	\$ 117,742	\$ 91,787	\$101,647	\$ 104,702
Totals:	\$ 826,933	\$ 805,807	\$ 804,342	\$800,247	\$ 769,023

Description	Personnel				
Full Time Equivalent Positions	11.75	10.78	11.03	10.00	9.58

Description	Other Statistics				
Circulation	150,998	141,276	130,858	119,913	122,111
Books added	5,332	5,227	3,882	4,269	3,449
Books owned	64,687	68,875	59,488	60,180	53,999
Audio materials added	337	206	170	234	219
Audio materials owned	7,505	7,808	6,577	6,673	6,116
Video materials added	914	1,137	859	850	659
Video materials owned	9,390	10,305	10,064	10,572	10,829
All other	1,126	1,189	1,393	1,351	1,547
Programs held	207	241	272	248	162
Program attendance	2,547	2,587	2,955	3,322	2,308
Circulation per capita	10.0	9.8	9.1	8.3	8.2
Expenditures per capita	\$56.26	\$55.97	\$57.45	\$55.58	\$51.63

**A Quantitative Analysis of Wisconsin Public Library Standards using the
2019 Annual Report of the Irvin L. Young Memorial Library**

Standards by Municipal Population (Updated by the State in 2019)

(Municipal population=14,895)

FTE Staff per 1000 Population		
Standard	WI Standard	ILY Library
Tier 1	0.7	.64 (below std)
Tier 2	0.8	
Tier 3	1.1	

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

Volumes Held per Capita (Print)		
Standard	WI Standard	ILY Library
Tier 1	4.5	3.63 (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	4.77 (below std)
Tier 2	10.0	
Tier 3	12.5	

Audio Recordings Held per Capita		
Standard	WI Standard	ILY Library
Tier 1	0.34	0.41
Tier 2	0.42	
Tier 3	0.62	

Video Recordings Held per Capita		
Standard	WI Standard	ILY Library
Tier 1	0.52	
Tier 2	0.59	0.73
Tier 3	0.95	

Materials Expenditures per Capita		
Standard	WI Standard	ILY Library
Tier 1	\$5.92	5.2 (below std)
Tier 2	\$7.34	
Tier 3	\$9.17	

Collection Size (Print, Audio & Video) per Capita		
Standard	WI Standard	ILY Library
Tier 1	5.4	4.68 (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	1.28
Tier 2	1.52	
Tier 3	2.27	

GOALS & OBJECTIVES

2021 GOALS

- Complete the Department of Public Instruction Inclusive Assessment with the assistance of Bridges Library System staff
- Install new lighting to replace vault lights; install new carpet
- Complete re-labeling of the adult nonfiction collection with large type, ADA-compliant font.
- Complete a new conceptual design for a library expansion with the selected architectural firm.
- Develop library advocates to promote the value of the library by creating a campaign to revitalize the Friends of the Library group.

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 220
LIBRARY**



LIBRARY EXPENSE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
220-55110-111	WAGES/PERMANENT	240,790	232,949	227,658	232,585	231,166	270,966
220-55110-113	WAGES/TEMPORARY	50,306	12,674	1,054	-	-	-
220-55110-114	WAGES/PART-TIME	179,262	214,738	213,857	219,024	198,817	175,156
220-55110-117	LONGEVITY	3,000	3,150	2,500	2,000	1,680	2,000
220-55110-120	EMPLOYEE BENEFITS	139,422	132,665	129,741	140,305	147,802	172,954
220-55110-150	MEDICARE TAX/CITY SHARE	429	3	-	-	-	-
220-55110-151	SOCIAL SECURITY/CITY SHARE	100	12	-	-	-	-
220-55110-153	HEALTH INSURANCE	-	279	-	-	312	-
220-55110-211	PROFESSIONAL DEVELOPMENT	1,292	930	741	1,000	225	1,000
220-55110-218	PROFESSIONAL SERV/CONSULTING	20,734	22,378	18,617	19,216	19,216	20,531
220-55110-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	1,416	937	1,103	948
220-55110-225	TELECOM/INTERNET/COMMUNICATION	7,882	9,385	7,267	6,301	4,418	6,643
220-55110-227	RENTAL EXPENSES	3,696	3,014	3,208	3,600	3,600	3,600
220-55110-242	REPAIR-MAINTENANCE-EQUIPMENT	204	-	-	-	-	-
220-55110-310	OFFICE SUPPLIES	17,274	13,600	14,971	15,250	10,681	12,000
220-55110-313	POSTAGE	929	1,164	413	660	150	500
220-55110-319	MATERIAL RECOVERY	529	465	537	500	291	300
220-55110-320	SUBSCRIPTIONS/DUES	697	638	1,000	651	651	660
220-55110-321	LIBRARY BOOKS-ADULT	37,858	38,765	35,107	31,000	27,408	27,671
220-55110-322	LIBRARY BOOKS-REFERENCE	1,429	1,423	543	300	300	-
220-55110-323	LIBRARY BOOKS-JUVENILE	22,500	21,993	15,019	12,000	6,405	10,000
220-55110-324	LIBRARY PERIODICALS-ADULT	6,603	5,728	6,701	6,765	6,000	6,401
220-55110-325	LIBRARY PERIODICALS-JUVENILE	550	387	380	-	-	-
220-55110-326	AUDIO/VISUAL LIBRARY-ADULT	19,596	18,663	12,705	16,830	5,803	10,000
220-55110-327	AUDIO/VISUAL LIBRARY-JUVENIL	7,090	6,003	4,922	6,000	1,337	6,000
220-55110-328	MACHINE READABLE-ADULT	3,730	1,846	4,260	1,761	1,761	2,722
220-55110-330	TRAVEL EXPENSES	2,092	1,990	2,562	3,265	250	2,000
220-55110-331	PROMOTIONS/ADS-PUBLIC ED	2,716	1,195	968	1,000	150	1,000
220-55110-341	PROGRAM SUPPLIES-ADULT	3,887	6,120	3,938	4,100	5,685	6,000
220-55110-342	PROGRAM SUPPLIES-JUVENILE	6,505	2,794	2,871	1,675	1,035	4,650
220-55110-343	MISC SUPPLIES-ADULT	(108)	33	917	530	100	100
220-55110-344	MISC SUPPLIES-JUVENILE	31	-	-	-	-	-
220-55110-346	SPECIAL PROGRAMING-SUMMER	228	163	146	130	60	100
220-55110-348	SALES TAX EXPENSE	183	214	160	225	151	200
220-55110-350	CONTINGENCIES	209	509	161	500	(14)	500
220-55110-500	LIBRARY BOARD CHECKING	10,805	1,799	4,710	-	40	-
220-55110-510	LIBR BD-MM-BUILDING CKS	-	-	-	-	-	-
220-55110-515	MM BOARD CHECKING	-	-	(4,745)	-	770	7,223
220-55110-810	CAPITAL EQUIPMENT	7,068	4,893	15,745	-	5,044	3,000
		799,519	762,564	730,051	728,110	682,397	754,826

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 220
LIBRARY**



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

YOUNG LIBRARY FACILITY

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
100-55111-111	SALARIES/PERMANENT	6,918	7,269	8,579	20,310	9,292	9,634
100-55111-112	SALARIES/OVERTIME	-	-	-	588	-	-
100-55111-114	WAGES/PART-TIME	733	284	-	-	-	-
100-55111-117	LONGEVITY PAY	180	180	180	180	101	30
100-55111-118	UNIFORM ALLOWANCES	63	42	-	29	-	14
100-55111-150	MEDICARE TAX/CITY SHARE	126	125	137	320	155	151
100-55111-151	SOCIAL SECURITY/CITY SHARE	537	534	586	1,368	665	645
100-55111-152	RETIREMENT	481	500	562	1,425	670	653
100-55111-153	HEALTH INSURANCE	1,522	1,511	1,413	3,567	1,308	1,197
100-55111-154	HSA-HRA CONTRIBUTIONS	-	-	456	450	497	75
100-55111-155	WORKERS COMPENSATION	337	349	400	1,038	473	351
100-55111-156	LIFE INSURANCE	2	2	3	16	3	4
100-55111-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
100-55111-158	UNEMPLOYMENT COMPENSATION	-	-	-	200	-	200
100-55111-221	WATER & SEWER	2,817	3,241	3,229	2,800	2,730	2,800
100-55111-222	ELECTRICITY	13,562	13,564	13,050	14,000	12,000	14,000
100-55111-223	NATURAL GAS	4,024	4,284	4,114	4,000	4,000	4,000
100-55111-225	TELECOM/INTERNET/COMMUNICATION	-	-	-	-	-	-
100-55111-244	HVAC	393	1,361	1,292	-	1,896	-
100-55111-245	FACILITY IMPROVEMENTS	2,193	3,705	3,124	3,000	3,750	3,000
100-55111-246	JANITORIAL SERVICES	19,496	19,374	17,783	19,000	15,000	19,000
100-55111-355	REPAIR & SUPPLIES	3,064	2,213	1,310	2,000	5,683	2,000
	Total:	56,447	58,540	56,216	74,292	58,223	57,753

**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	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
INTERGOVERNMENTAL REVENUES							
235-43510-51	FEDERAL GRANTS	-	10,164	-	-	120,029	80,437
235-43540-51	RIDE-SHARE GRANTS	144,203	119,172	187,160	173,800	49,890	56,557
	Total Intergovernmental	144,203	129,336	187,160	173,800	169,919	136,994
MISCELLANEOUS REVENUES							
235-48100-51	INTEREST INCOME	-	-	-	-	-	-
235-48300-51	SALE OF VECHICLES	-	-	-	2,500	2,500	-
	Total Miscellaneous Rev.	-	-	-	2,500	2,500	-
OTHER FINANCING SOURCES							
235-49290-51	TRANSFERS IN/GENERAL FUND	8,494	30,000	25,896	-	-	-
235-49300-51	FUND BALANCE APPLIED	-	-	-	19,700	7,164	65,262
	Total Other Financing Sources	8,494	30,000	25,896	19,700	7,164	65,262
		152,697	159,336	213,056	196,000	179,583	202,256

RIDE SHARE GRANT EXPENSE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
RIDE-SHARE PAYMENTS							
235-51350-214	AUDIT SERVICES	-	-	123	-	-	-
235-51350-295	CITY COST	119,548	149,934	176,682	160,000	141,454	202,256
235-51350-310	OFFICE & OPERATING SUPPLIES	-	-	75	-	-	-
235-51350-860	CAPITAL PURCHASES	-	-	36,176	36,000	38,129	-
		119,548	149,934	213,056	196,000	179,583	202,256

FUND BALANCE		63,537	72,939	72,939		65,775	513
235-34300	Net Change-Increase/(Decrease)	33,149	9,402	0	-	(7,164)	(65,262)

**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	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
MISC REVENUE							
246-48100-55	INTEREST INCOME	-	-	-	-	-	-
246-48525-55	REC BUSINESS SPONSORSHIP	-	500	500	500	-	500
246-48610-55	MISC FIELD OF DREAMS REVENUE	-	2,100	-	-	-	-
	Total:	-	2,600	500	500	-	500
OTHER FINANCIAL SOURCES							
246-49250-55	TOURNAMENT ENTRY FEES	25,857	53,773	41,590	50,000	(2,312)	50,000
246-49251-55	TFOD CONCESSION REVENUE	36,326	40,684	26,620	28,000	-	28,000
246-49252-55	FIELD OF DREAMS RENTAL	-	-	-	-	-	-
246-49300-55	FUND BALANCE APPLIED	-	-	-	(13,106)	8,816	(13,451)
	Total:	62,183	94,457	68,210	64,894	6,504	64,549
	Grand Total:	62,183	97,057	68,710	65,394	6,504	65,049

TREYTON'S FIELD OF DREAMS FUND EXPENSE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
246-55110-114	WAGES/PART-TIME/PERMANENT	28,105	36,628	30,044	27,000	-	27,000
246-55110-150	MEDICARE TAX/CITY SHARE	407	531	436	392	-	392
246-55110-151	SOCIAL SECURITY/CITY SHARE	1,740	2,271	1,863	1,674	-	1,674
246-55110-155	WORKERS COMPENSATION	1,234	1,710	1,402	1,328	-	983
246-55110-212	PROFESSIONAL SERVICES	-	-	-	3,000	-	3,000
246-55110-320	SUBSCRIPTIONS/DUES	-	-	-	-	-	-
246-55110-324	PROMOTIONS/ADS	-	-	-	-	-	-
246-55110-330	TRAVEL EXPENSES	-	-	-	-	-	-
246-55110-310	OFFICE & OPERATING SUPPLIES	4,977	8,229	5,017	5,000	434	5,000
246-55110-346	CONCESSION SUPPLY EXPENSE	20,369	17,494	14,086	20,000	478	20,000
246-55110-350	FIELD & BUILDING MAINT/REPAIRS	1,894	1,483	165	2,000	465	2,000
246-55110-810	CAPIAL IMPROVEMENTS	1,668	1,848	-	-	-	-
246-55110-913	GENERAL FUND TRANSFER	-	-	5,000	5,000	5,000	5,000
	Total:	60,394	70,194	58,013	65,394	6,377	65,049

FUND BALANCE		22,407	49,270	59,967		51,151	64,602
246-34300	Net Change-Increase/(Decrease)	1,789	26,863	10,697	-	(8,816)	13,451

DEPARTMENT SERVICE METRICS

SERVICE	2017	2018	2019	2020
Tournaments Held	8	10	10	0
Teams Hosted	153	175	166	0
Players Registered	1,683 - 1,836	1,925 - 2,100	1,826 - 1,992	0
Communities Represented	49	70	62	0

GOALS & OBJECTIVES

2021 OUTLOOK

- Develop a return to play plan for 2020 that will allow us to safely operate should COVID restrictions still be in place.
- Continue to find ways to maintain revenue stream from Field operations through expanded program offerings and increased concessions sales.
- Utilize a portion of existing revenues to fund Field-related work performed by the seasonal field crew.
- Explore and develop additional sponsorship program opportunities for local businesses to increase revenue and provide enhanced experience for users and sponsors.

**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	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
AQUATIC CTR-MEMBERSHIPS							
247-41000-55	FAMILY MEMBERSHIP REVENUE	240,265	142,248	164,738	160,000	78,240	80,250
247-41100-55	MONTHLY EFT REVENUE	-	98,226	77,540	105,000	12,381	35,250
247-41200-55	YOUTH MEMBERSHIP REVENUE	-	322	650	-	29	-
247-41250-55	ADULT MEMBERSHIP REVENUE	-	705	1,145	5,000	21,000	36,100
247-41300-55	SENIOR MEMBERSHIP REVENUE	-	-	4,622	12,000	90	8,000
247-41350-55	SILVER SNEAKERS MEMBERSHIP	23,465	20,567	25,225	13,000	6,000	10,000
247-41400-55	COUPLE MEMBERSHIP REVENUE	-	53	-	-	-	-
247-41500-55	COLLEGE STUDENT MEMBERSHIPS	1,170	1,371	1,866	1,000	519	-
	Total:	264,899	263,492	275,786	296,000	118,259	169,600
AQUATIC CTR-PASSES							
247-42000-55	ADULT DAY PASSES	73,306	72,883	70,814	70,000	14,712	50,000
247-42100-55	YOUTH DAY PASSES	45,272	41,862	39,860	42,000	8,388	22,000
247-42300-55	GROUP RATES	21,377	20,337	11,440	20,000	1,624	6,000
	Total:	139,954	135,081	122,115	132,000	24,724	78,000
AQUATIC CTR-CLASSES							
247-43000-55	SWIM LESSONS	23,710	22,080	18,316	22,000	3,170	16,000
247-43200-55	LAND FITNESS CLASSES	13,441	8,582	8,236	9,000	6,000	8,000
247-43300-55	WATER CLASSES	3,226	4,273	2,178	4,000	1,000	2,500
247-43350-55	MERMAID CLASSES	-	267	-	-	-	-
	Total:	40,376	35,201	28,731	35,000	10,170	26,500
AQUATIC CTR-RENTALS							
247-44000-55	MEETING ROOM RENTALS	2,830	2,349	2,735	2,600	479	2,000
247-44100-55	WHITEWATER SCHOOL DIST RENTAL	263	1,118	1,070	1,000	182	-
247-44105-55	J HAWKS RENTALS	-	758	3,511	2,100	262	1,000
247-44200-55	BIRTHDAY PARTIES	21,313	23,119	18,219	24,000	7,141	12,000
	Total:	24,405	27,343	25,536	29,700	8,065	15,000

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 247
AQUATIC CENTER**



AQUATIC CENTER FUND OPERATING REVENUE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
AQUATIC CTR-OTHER INCOME							
247-45000-55	LIFE GUARD REIMB WHS	-	-	-	-	-	-
247-45050-55	DONATIONS	12,682	1,533	4,216	6,000	-	-
247-45100-55	GIFT CERTIFICATES	150	-	-	-	-	-
247-45400-55	CONCESSIONS STAND	51,385	54,070	56,441	60,000	13,214	35,000
247-45500-55	PRO-SHOP INCOME	3,352	4,917	5,614	4,500	890	2,000
247-45505-55	MISC INCOME-ONE TIME REV	1,000	40	125	-	-	-
247-45600-55	GIFT CARDS/CERTIFICATES	3,281	1,172	1,627	1,200	63	900
247-45700-55	STATE SALES TAX	50	-	-	-	-	-
	Total:	71,900	61,731	68,022	71,700	14,168	37,900
AQUATIC CTR-OTHER FIN SOURCES							
247-49275-55	TRANSFER IN	38,210	-	-	-	-	-
247-49280-55	WUSD CONTRIBUTION	78,000	78,000	78,000	78,000	78,000	103,000
247-49290-55	GENERAL FUND TRANSFER	78,000	78,000	78,000	78,000	78,000	103,000
247-49300-55	FUND BALANCE APPLIED	-	-	-	(11,601)	127,645	-
	Total:	194,210	156,000	156,000	144,399	283,645	206,000
	Total Operating Revenue:	735,744	678,849	676,191	708,799	459,030	533,000

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 247
AQUATIC CENTER**



AQUATIC CENTER FUND OPERATING EXPENSE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
WAC- MANAGEMENT							
247-55100-111	SALARIES/PERMANENT	81,051	82,896	86,208	85,964	57,688	47,751
247-55100-112	WAGES/OVERTIME	462	-	-	-	-	-
247-55100-113	WAGES/TEMPORARY	1,920	-	-	-	-	-
247-55100-114	WAGES/PART-TIME/PERMANENT	-	-	-	-	-	-
247-55100-150	MEDICARE TAX/CITY SHARE	1,158	1,173	1,269	1,316	939	762
247-55100-151	SOCIAL SECURITY/CITY SHARE	4,953	5,015	5,427	5,627	4,015	3,258
247-55100-152	RETIREMENT	5,295	5,459	5,628	5,803	4,090	3,223
247-55100-153	HEALTH INSURANCE	17,505	19,229	20,053	20,287	9,130	4,800
247-55100-154	HSA-HRA CONTRIBUTIONS	-	-	877	2,500	208	-
247-55100-155	WORKERS COMPENSATION	1,485	235	80	4,229	104	1,738
247-55100-156	LIFE INSURANCE	46	46	53	74	16	-
247-55100-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	10,360	-
	Total:	113,876	114,053	119,595	125,801	86,550	61,533
WAC-FRONT DESK							
247-55150-111	SALARIES/PERMANENT	-	-	-	-	-	-
247-55150-112	WAGES/OVERTIME	38	-	-	-	-	-
247-55150-113	WAGES/TEMPORARY	86,427	72,052	61,980	49,280	47,570	43,384
247-55150-150	MEDICARE TAX/CITY SHARE	1,244	1,053	894	715	717	629
247-55150-151	SOCIAL SECURITY/CITY SHARE	5,318	4,504	3,823	3,055	3,068	2,690
247-55150-155	WORKERS COMPENSATION	3,723	3,279	2,873	2,425	2,347	1,579
247-55150-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	9,000	-
	Total:	96,712	80,888	69,569	55,475	62,702	48,282
WAC-FITNESS							
247-55200-111	SALARIES/PERMANENT	-	-	-	-	-	-
247-55200-112	WAGES/OVERTIME	-	-	-	-	-	-
247-55200-113	WAGES/TEMPORARY	-	-	-	-	-	-
247-55200-114	WAGES/PART-TIME/PERMANENT	27,063	56,288	73,678	67,506	30,517	28,512
247-55200-150	MEDICARE TAX/CITY SHARE	393	806	1,065	979	472	413
247-55200-151	SOCIAL SECURITY/CITY SHARE	1,678	3,447	4,553	4,185	2,017	1,768
247-55200-155	WORKERS COMPENSATION	1,177	2,534	3,402	3,321	1,542	1,038
247-55200-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	902	-
	Total:	30,311	63,075	82,698	75,991	35,450	31,731
WAC-AQUATIC							
247-55300-111	SALARIES/PERMANENT	-	-	-	-	-	-
247-55300-112	WAGES/OVERTIME	479	-	-	-	-	-
247-55300-113	WAGES/TEMPORARY	-	770	-	-	-	-
247-55300-114	WAGES/PART-TIME/PERMANENT	205,277	213,543	166,119	161,305	87,335	122,738
247-55300-150	MEDICARE TAX/CITY SHARE	2,979	3,105	2,399	2,339	1,358	1,780
247-55300-151	SOCIAL SECURITY/CITY SHARE	12,738	13,275	10,259	10,001	5,805	7,610
247-55300-152	RETIREMENT	-	-	16	-	-	-
247-55300-153	HEALTH INSURANCE	-	-	121	-	-	-
247-55300-155	WORKERS COMPENSATION	8,935	9,653	7,671	7,936	4,486	4,468
247-55300-158	UNEMPLOYMENT COMPENSATION	44	85	63	-	1,461	-
	Total:	230,451	240,431	186,648	181,581	100,445	136,595

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 247
AQUATIC CENTER**



AQUATIC CENTER FUND OPERATING EXPENSE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
WAC-MAINTENANCE							
247-55400-250	CONTRACTED SERVICES	240	-	2,608	-	-	-
	Total:	240	-	2,608	-	-	-
WAC-ADMIN EXPENSES							
247-55500-220	INSURANCE	-	-	-	-	-	-
247-55500-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	1,416	936	1,400	1,417
247-55500-225	TELECOM/INTERNET/COMMUNICATION	4,226	3,364	3,926	4,615	4,000	4,500
247-55500-246	CLEANING & SUPPLIES	10,673	2,587	1,875	2,500	1,100	2,500
247-55500-310	FITNESS & OPERATING SUPPLIES	2,876	2,547	1,315	2,200	2,000	2,200
247-55500-312	SUPPLIES-CHECKS	-	204	-	-	-	-
247-55500-320	CHAMBER DUES & EXPENSES	-	412	-	-	-	-
247-55500-650	CREDIT CARD PROCESSING FEES	-	-	168	-	25	-
247-55500-652	BANK CHARGES	5	-	-	-	8	-
247-55500-654	PERMITS & FEES	993	2,502	2,459	1,200	2,500	1,200
247-55500-656	MEMBER KEY TAGS	885	885	885	800	-	800
247-55500-658	FAMILY PARTNERSHIP PAYOUTS	14	-	-	-	-	-
	Total:	19,672	12,501	12,042	12,252	11,033	12,617
WAC-POOL EXPENSES							
247-55600-310	OFFICE & OPERATING SUPPLIES	1,004	3,289	719	1,500	1,000	-
247-55600-342	WSI CLASS EXPENSE	45	1,757	176	-	-	-
247-55600-344	LIFEGUARD CLASS EXPENSE	1,075	1,007	1,455	2,000	600	-
247-55600-346	GENERAL POOL MAINTENANCE	24,577	14,352	16,299	15,000	8,500	17,000
247-55600-348	POOL EQUIPMENT	2,504	5,300	4,196	-	2,500	-
247-55600-350	POOL CHEMICALS	19,769	16,638	18,000	18,000	16,000	18,000
	Total:	48,973	42,343	40,845	36,500	28,600	35,000
WAC-UTILITIES/HVAC							
247-55700-221	WATER/SEWER UTILITIES	35,444	30,502	28,559	30,000	24,000	28,000
247-55700-222	ELECTRIC UTILITIES	91,112	76,728	81,211	80,000	61,000	80,000
247-55700-223	NATURAL GAS	49,223	46,358	49,287	50,000	32,000	50,000
247-55700-244	HVAC SUPPLIES	8,111	2,130	4,772	2,000	2,000	2,000
247-55700-355	REPAIR/MAINT SUPPLIES	17,105	2,544	1,944	2,000	3,835	2,000
	Total:	200,995	158,262	165,773	164,000	122,835	162,000
WAC-OTHER EXPENSES							
247-55800-324	MARKETING	4,719	3,140	5,375	8,000	3,500	8,242
247-55800-310	OFFICE & OPERATING SUPPLIES	8,277	10,450	11,352	7,000	7,000	7,000
247-55800-341	JANITORIAL/CLEANING SUPPLIES	95	-	-	-	397	-
247-55800-342	CONCESSION SUPPLIES	39,356	42,847	40,327	40,000	8,000	28,000
247-55800-344	LAND FITNESS SPECIAL EVENTS	297	935	742	-	-	-
247-55800-346	PRO-SHOP INVENTORY	2,118	2,107	2,053	2,200	250	1,500
247-55800-600	SALES TAX EXPENSE	5,062	374	522	-	539	500
247-55800-913	GENERAL FUND TRANSFER	-	-	-	-	-	-
	Total:	59,923	59,853	60,371	57,200	19,686	45,242
	Total Operating Expenses:	801,190	771,405	740,148	708,799	467,301	533,000
	Total Operating Revenue:	735,744	678,849	676,191	708,799	459,030	533,000
	Total Operating Expenses:	801,190	771,405	740,148	708,799	467,301	533,000
	Total Operating Net:	(65,446)	(92,555)	(63,957)	-	(8,271)	-

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 247
AQUATIC CENTER**



**AQUATIC CENTER FUND CAPITAL REVENUE & EXPENSE DETAIL
CAPITAL REVENUES**

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
247-49285-55	WUSD CAPITAL IMPROVE CONT	50,000	50,000	50,000	50,000	50,000	50,000
247-49295-55	GENERAL FUND CAP IMPROVE CONT	50,000	50,000	50,000	50,000	50,000	50,000
	Total Capital Revenue:	100,000	100,000	100,000	100,000	100,000	100,000

CAPITAL EXPENSES

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
247-55800-810	CAPITAL EQUIPMENT	995	47,163	3,255	-	2,881	-
247-55800-820	CAPITAL IMPROVEMENTS	6,805	50,940	44,696	100,000	50,000	100,000
	Total Capital Expenses:	7,800	98,103	47,951	100,000	52,881	100,000

	Total Capital Revenue:	100,000	100,000	100,000	100,000	100,000	100,000
	Total Capital Expenses:	7,800	98,103	47,951	100,000	52,881	100,000
	Total Capital Net:	92,200	1,897	52,049	-	47,119	-

FUND BALANCE		(158,584)	(249,242)	(261,150)		(341,676)	(341,676)
247-34300	Net Change-Increase/(Decrease)	26,754	(90,658)	(11,909)	-	(80,526)	-

DEPARTMENT SERVICE METRICS

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

AQUATIC CENTER	2017 Actual	2018 Actual	2019 Actual	2020 Projected
Active Memberships (Monthly average)	1,637	1,826	1,898	476
Primary Memberships (Monthly average)	580	713	765	220
Daily Swim Passes	14,299	13,767	14,161	4,054
Swim Lesson Programs	221	232	214	24
Jay Hawks Swim Meets	NA	2	3	0
Birthday Parties	84	118	112	23
Arthritis Motion	NA	4	8	8
Dash & Splash	NA	0	6	6
Deep Water Cardio	NA	2	2	2
Rusty Hinges	NA	2	2	2
Water Movement	NA	0	2	2
FITNESS CENTER – times offered per week				
Barre Fitness Class	NA	3	2	1
Boot Camp	NA	2	5	1
Curls “N” Crunches	NA	NA	5	0
Cycling Class	NA	3	8	4
EMom	NA	NA	NA	1
Pilates	NA	3	2	1
Pound Fitness	NA	2	0	0
Senior Fitness	NA	2	2	0
Step Mix	NA	2	2	1
Strong	NA	NA	NA	2
Suspension	NA	2	2	2
Tabatha	NA	NA	NA	1
Yoga	NA	4	4	3
Zumba (all types)	NA	5	5	2
Personal Trainers	NA	1	2	2
Personal Training Revenue	NA	\$2,405	\$2,405	\$4,499

*Average size of a fitness class is 12 people.

**GOALS & OBJECTIVES
2021 OUTLOOK**

- Develop and implement plan to return to maximum operations during COVID restrictions.
- Review current operations and programming to identify areas that we can reduce costs with minimal impact to facility users. This will include ways to increase fitness facility use and decrease operating expenditures at non-peak times.
- 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.

- Renew 5-year agreement with School District that will detail the increase in financial contributions and outline the specific use by each entity. This will include prioritization of the remaining CIP projects to balance funding amounts to best meet the needs of the facility.
- Continue to review staffing and facility schedules to identify cost saving measures to allow us to reduce expenses while maintaining quality service.
- Become a client of the UW-Whitewater Innovation Center's Wheel Growth program to create a business and marketing plan for the Whitewater Aquatic and Fitness Center.

**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	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
PUBLIC CHARGES FOR SERVICE							
248-46312-55	MISC DEPT EARNINGS	-	746	-	-	-	-
248-46732-55	AFTER SCHOOL PROG REVENUE	74,093	80,146	77,293	74,000	27,980	74,000
248-46733-55	SUMMER CAMP	21,906	14,668	17,244	18,000	7,600	18,000
248-46734-55	DANCE REVENUE	8,058	8,241	5,253	8,000	2,000	5,000
248-46735-55	SPORTS CAMP	-	-	-	-	-	500
248-46736-55	INSTRUCTION REVENUE	3,770	3,644	4,737	3,200	1,321	4,500
248-46737-55	CLUB BASKETBALL REVENUE	6,669	5,234	6,140	6,200	860	9,000
248-46738-55	SPORTS REVENUE	48,304	49,662	47,910	50,000	13,000	17,400
248-46739-55	SWL BASKETBALL LEAGUE	9,925	12,057	11,240	12,000	10,045	-
248-46740-55	CONTRACTUAL GYMNASTICS	5,717	4,560	2,063	4,500	(221)	4,500
248-46743-55	WYFL FOOTBALL REVENUE	-	(125)	-	-	-	6,500
248-46744-55	YOUTH FOOTBALL	-	-	-	-	-	2,000
248-46745-55	YOUTH TENNIS	-	-	-	-	-	1,200
248-46746-55	ADULT TENNIS	-	-	-	-	-	300
248-46747-55	TEE BALL & ROOKIE BALL	-	-	-	-	-	2,400
248-46748-55	YOUTH BASEBALL & SOFTBALL	-	-	-	-	-	7,500
248-46749-55	ADULT SOFTBALL	-	-	-	-	-	2,200
248-46750-55	YOUTH VOLLEYBALL	-	-	-	-	-	1,600
248-46751-55	START SMART SPORTS	-	-	-	-	-	1,000
248-46752-55	YOUTH BASKETBALL	-	-	-	-	-	1,400
	Total Public Charges for Service	178,442	178,832	171,880	175,900	62,585	159,000
SPONSORSHIP & DONATIONS							
248-48100-55	INTEREST INCOME	-	81	-	-	-	-
248-48525-55	REC BUSINESS SPONSORSHIP	4,150	4,700	2,400	3,000	1,000	1,000
	Total Sponsorships & Donations	4,150	4,781	2,400	3,000	1,000	1,000
TOURNAMENT & CONCESSION OPERATION							
248-49250-55	TOURNAMENT ENTRY FEES	(325)	-	-	-	-	-
248-49251-55	CONCESSIONS REVENUE	-	-	-	-	-	-
248-49253-55	MISC REVENUE	7,861	764	4,222	-	400	-
248-49300-55	FUND BALANCE APPLIED	-	-	-	9,440	9,698	-
	Total Tourn & Concession Ops	7,536	764	4,222	9,440	10,098	-
	248 - Park & Rec Spec Rev	190,128	184,377	178,502	188,340	73,683	160,000

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 248
PARK & REC SPECIAL REV**



PARK & REC SPECIAL REVENUE FUND EXPENSE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
248-55110-114	WAGES/PART-TIME/PERMANENT	71,836	70,076	80,123	85,763	42,917	85,763
248-55110-150	MEDICARE TAX/CITY SHARE	1,066	1,020	1,163	1,244	625	1,244
248-55110-151	SOCIAL SECURITY/CITY SHARE	4,559	4,359	4,974	5,317	2,674	5,317
248-55110-155	WORKERS COMPENSATION	3,195	3,191	3,738	4,220	2,065	3,122
248-55110-158	UNEMPLOYMENT COMPENSATION	-	146	182	-	6,706	-
248-55110-211	PROFESSIONAL DEVELOPMENT	835	1,215	2,128	1,000	500	1,000
248-55110-225	TELECOM/INTERNET/COMMUNICATION	-	-	16	-	-	-
248-55110-310	OFFICE & OPERATING SUPPLIES	374	408	1,586	1,000	-	1,000
248-55110-320	SUBSCRIPTIONS/DUES	328	303	988	800	800	800
248-55110-324	PROMOTIONS/ADS	358	-	283	-	389	280
248-55110-342	PROGRAM SUPPLIES	-	168	270	-	-	-
248-55110-345	VOLUNTEER EXPENSES	-	-	12	-	158	-
248-55110-346	CONCESSION SUPPLIES	-	570	-	-	-	-
248-55110-400	TEE & ROOKIE BALL-SUPPLIES	765	1,229	1,362	1,200	452	-
248-55110-405	BASKETBALL-SUPPLIES	2,323	856	948	-	-	-
248-55110-410	CLUB BASKETBALL-SUPPLIES	22,558	10,007	21,928	8,400	4,132	8,000
248-55110-411	SWL CLUB BASKETBALL-SUPPLIES	8,360	5,636	6,765	8,500	4,146	-
248-55110-412	WYFL FOOTBALL-SUPPLIES	8,117	7,429	5,513	-	-	5,000
248-55110-415	GOLF INSTRUCTION-SUPPLIES	508	-	-	-	-	-
248-55110-417	VOLLEYBALL-SUPPLIES	451	-	665	500	-	-
248-55110-420	TOURNAMENT TEAMS-SUPPLIES	5,176	1,240	-	1,200	-	-
248-55110-425	YOUTH BASE & SOFTBALL-SUPPLIES	5,290	6,125	6,703	6,000	4,576	5,000
248-55110-430	START SMART SPORTS-SUPPLIES	765	409	485	800	-	-
248-55110-435	FLAG FOOTBALL-SUPPLIES	1,792	2,162	1,853	500	-	1,000
248-55110-440	TACKLE FOOTBALL-SUPPLIES	-	-	-	9,000	-	-
248-55110-445	ADULT SOFTBALL-SUPPLIES	235	132	206	200	-	-
248-55110-450	DANCE-SUPPLIES	1,695	404	465	1,600	-	1,600
248-55110-455	TAE KWON DO-SUPPLIES	484	-	-	-	-	-
248-55110-460	GYMNASTICS-SUPPLIES	-	13	310	1,074	-	1,000
248-55110-462	FISHING SUPPLIES	72	-	-	-	-	-
248-55110-470	SUMMER CAMP-SUPPLIES	3,072	752	2,463	2,000	616	2,000
248-55110-475	AFTER SCHOOL-SUPPLIES	14,868	15,757	10,627	12,000	3,120	10,000
248-55110-476	SUMMER SPORTS CAMP SUPPLIES	-	318	84	100	-	-
248-55110-485	TENNIS-SUPPLIES	636	1,120	1,136	800	-	800
248-55110-790	PROGRAM ASSISTANCE	-	-	-	600	-	-
248-55110-810	CAPITAL IMPROVEMENTS	-	-	-	-	-	-
248-55110-913	GENERAL FUND TRANSFER	29,017	38,000	34,522	34,522	-	27,074
	Total:	188,734	173,046	191,496	188,340	73,876	160,000

FUND BALANCE		1,784	13,116	0		(9,698)	(9,698)
248-34300	Net Change-Increase/(Decrease)	1,394	11,331	(13,116)	-	(9,698)	-

**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	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
452-43355-57	GENERAL FUND TRANSFER	-	-	-	1,000	1,000	-
452-48100-57	INTEREST INCOME	86	59	-	-	-	-
452-48400-57	INS. CLAIMS RECOVERY	-	-	-	-	-	-
452-48500-57	DONATIONS	13	-	-	-	-	2,500
452-49300-57	FUND BALANCE APPLIED	-	-	-	(1,000)	(783)	-
	Total:	98	59	-	-	217	2,500

BIRGE FOUNTAIN RESTORATION EXPENSE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
452-57500-820	RESTORATION OF FOUNTAIN	6,157	10,647	362	-	217	2,500
	Total:	6,157	10,647	362	-	217	2,500

FUND BALANCE		10,083	(505)	(868)		(85)	(85)
452-34300	Net Change-Increase/(Decrease)	(6,058)	(10,588)	(362)	-	783	-

**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	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 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	-	-	-	-	-	-
	Total Miscellaneous Rev.	-	-	-	-	-	-
OTHER FINANCING SOURCES							
459-49300-57	FUND BALANCE APPLIED	-	-	-	-	-	-
	Total Other Financing Sources	-	-	-	-	-	-
	Total:	-	-	-	-	-	-

DEPOT RESTORATION EXPENSE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
459-57500-212	ADMIN/LEGAL	-	-	-	-	-	-
459-57500-650	TRANSFER OUT	-	-	-	-	-	-
459-57500-820	CONSTRUCTION	-	-	3,864	-	-	-
459-57500-821	DESIGN/ENGINEERING	-	-	-	-	-	-
459-57500-822	CONSTRUCTION ADMINISTRATION	-	-	-	-	-	-
459-57500-830	CONTINGENCIES	-	-	-	-	-	-
	Total:	-	-	3,864	-	-	-

FUND BALANCE		35,232	35,232	31,368		31,368	31,368
459-34300	Net Change-Increase/(Decrease)	-	-	(3,864)	-	-	-

**FUND TYPE
AGENCY**

**ASSOCIATED DEPARTMENT
FINANCE**

FUND DESCRIPTION

FUND 810

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

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

RESCUE SQUAD EQUIPMENT & EDUCATION FUND REVENUE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
MISCELLANEOUS REVENUES							
810-48100-52	INTEREST INCOME	1,503	2,131	2,883	1,500	855	1,250
810-48500-52	DONATIONS	-	20	-	-	-	-
810-48605-52	RENTAL INCOME-CROP LEASES	-	-	1,072	268	268	250
	Total Miscellaneous Revenues	1,503	2,151	3,955	1,768	1,123	1,500
OTHER FINANCING SOURCES							
810-49300-52	FUND BALANCE APPLIED	-	-	-	4,232	3,877	3,500
	Total Other Financing Sources	-	-	-	4,232	3,877	3,500
	Grand Total:	1,503	2,151	3,955	6,000	5,000	5,000

RESCUE SQUAD EQUIPMENT & EDUCATION FUND REVENUE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
810-52280-211	TRAINING-EMT-ADVANCED	6,131	6,709	5,443	5,000	5,000	5,000
810-52280-810	LIFE SAVING EQUIPMENT OUTLAY	5,001	7,217	1,160	1,000	-	-
	Total:	11,132	13,926	6,603	6,000	5,000	5,000

FUND BALANCE		165,471	153,696	151,047	-	147,170	143,670
810-34300	Net Change-Increase/(Decrease)	(9,629)	(11,775)	(2,649)	-	(3,877)	(3,500)

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

**FUND TYPE
AGENCY**

**ASSOCIATED DEPARTMENT
NEIGHBORHOOD SERVICES**

FUND DESCRIPTION

FUND 820

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

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

ROCK RIVER STORMWATER GROUP FUND REVENUE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
PUBLIC CHARGES FOR SVCS							
820-46600-52	MEMBERSHIP DUES	37,000	37,000	37,040	37,040	37,000	40,000
820-46620-52	DNR GRANT INCOME	13,718	-	-	-	-	-
	Total Public Chgs for Svcs	50,718	37,000	37,040	37,040	37,000	40,000
MISCELLANEOUS REVENUES							
820-48100-52	INTEREST INCOME	282	1,158	1,641	1,190	364	440
	Total Miscellaneous Rev.	282	1,158	1,641	1,190	364	440
OTHER FINANCING SOURCES							
820-49290-00	TRANSFER IN	-	-	-	-	-	-
820-49300-52	FUND BALANCE APPLIED	-	-	-	(11,230)	(10,364)	(2,440)
	Total Other Financing Sources	-	-	-	(11,230)	(10,364)	(2,440)
		51,000	38,158	38,681	27,000	27,000	38,000

ROCK RIVER STORMWATER GROUP FUND EXPENSE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
820-52200-219	PROFESSIONAL SERVICES	23,299	33,072	30,811	27,000	27,000	38,000
820-52200-310	OFFICE & OPERATING SUPPLIES	-	-	11	-	-	-
820-52290-820	CAPITAL IMPROVEMENTS	-	-	-	-	-	-
		23,299	33,072	30,822	27,000	27,000	38,000

FUND BALANCE		57,253	62,339	70,198		80,562	83,002
820-34300	Net Change-Increase/(Decrease)	27,701	5,085	7,859	-	10,364	2,440

**FUND TYPE
SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT
ECONOMIC DEVELOPMENT**

FUND DESCRIPTION

FUND 920

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

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

INNOVATION CENTER OPERATIONS FUND REVENUE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
MISCELLANEOUS REVENUES							
920-48410-56	INT. INCOME--DROULLARD MEM	43	140	181	56	47	56
920-48500-56	DONATIONS-BENEVITY IMPACT FD	-	-	25	-	-	-
920-48510-56	DONATIONS-DROULLARD MEN	2,750	11,500	-	-	-	-
920-48530-56	WE PAY-PROGRAMS & EVENTS	27	-	-	-	-	-
920-48600-56	MISC INCOME	100	-	-	-	-	-
920-48605-56	AFFILIATE FEE-RED HIVE HONEY	300	-	-	-	-	-
920-48615-56	VIRTUAL CLIENT-MONTHLY FEE	650	-	-	-	-	-
920-48620-56	FACILITY RENTAL REVENUE	1,319	975	1,081	600	-	600
920-48621-56	RENT - FUTURE CLIENTS	-	-	-	2,055	-	-
920-48627-56	RENT-REPLIPART LLC	-	1,800	600	-	-	-
920-48629-56	RENT-REALITYBLU	-	-	-	-	764	2,100
920-48630-56	RENT-TESCH GLOBAL	-	1,200	3,600	3,600	3,273	-
920-48631-56	RENT-CESA #2	83,750	84,000	84,000	84,000	84,000	86,750
920-48632-56	RENT-JEDI	11,318	12,272	11,328	11,328	11,328	11,500
920-48633-56	RENT-BLACKTHORNE CAPITAL LLC	37,444	34,680	27,120	22,173	23,340	23,340
920-48635-56	RENT-THERMODATA-#118/120	-	-	-	-	-	-
920-48636-56	RENT-I-BUTTON	41,975	41,975	42,898	42,898	44,700	30,000
920-48639-56	RENT-MEEPER	1,100	1,200	1,400	1,800	1,800	1,800
920-48640-56	RENT-REIMER SYSTEMS	1,800	1,800	1,800	1,800	1,800	1,800
920-48641-56	RENT-BIO-CHAR	1,800	900	-	-	-	-
920-48642-56	RENT-RECREATIONAL RENTALZ	-	1,200	1,732	1,800	-	-
920-48643-56	RENT-SLIPSTREAM-UWW	1,800	1,800	-	-	-	-
920-48644-56	RENT-EXTENDED CARE	2,540	1,800	1,800	1,800	1,309	1,800
920-48646-56	RENT-CROWDS.IO-UWW	1,800	1,800	1,800	1,800	1,800	1,800
920-48647-56	RENT-INSTITUTIONAL MGNT,LLC	-	-	-	-	-	-
920-48649-56	RENT-DE GRAFF & ASSOCIATES	1,750	1,800	1,800	1,800	1,800	1,800
920-48652-56	RENT-AZ TECH/GAVITO	600	-	1,800	1,800	1,145	-
920-48653-56	RENT-SCANALYTICS	1,800	1,800	1,800	1,800	1,800	1,800

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 920
INNOVATION CENTER**



INNOVATION CENTER OPERATIONS FUND REVENUE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
920-48654-56	RENT- FINE FOOD CULTURE	1,200	1,200	1,200	1,200	1,200	1,200
920-48655-56	RENT- EARL T HUMPHREY	1,200	1,200	1,200	1,200	1,200	1,200
920-48656-56	RENT- LEXXICON STUDIOS	1,650	-	-	-	-	-
920-48657-56	RENT- ICTECT/PRADEEP JAIN	1,050	-	-	-	-	-
920-48658-56	RENT- POLCO/NICK MA STRONARDI	5,400	5,400	-	-	-	-
920-48659-56	RENT-BLACKLINE CONSULTING	1,800	450	-	-	-	-
920-48660-56	RENT-ADVANTAGE MEDIA	700	-	-	-	-	-
920-48661-56	RENT-BLUE LINE BATTERIES	8,700	19,800	16,500	9,900	9,900	9,900
920-48662-56	RENT-KALIBER IMAGING	1,650	1,300	400	-	-	-
920-48663-56	RENT-ITOPIA SOFTWARE	-	-	450	-	1,800	-
920-48664-56	RENT-GENEVA SUPPLY	-	-	10,320	7,740	5,629	-
920-48665-56	RENT-LAKEHOUSELIFESTYLE.COM	1,100	1,200	1,200	1,200	109	-
920-48666-56	RENT-MINERAL ARMOR	-	-	-	-	1,145	1,800
920-48667-56	RENT-KA PREP RENT	1,800	900	-	-	-	-
920-48668-56	RENT-RADOM CORP RENT	1,200	100	-	-	-	-
920-48669-56	RENT-IBUTTONLINK LAB	4,125	4,500	1,125	-	-	-
920-48670-56	RENT-CLASSMUNITY	1,100	1,200	900	-	-	-
920-48671-56	RENT-IDP INTERACTIVE DEGREE	1,050	600	-	-	-	-
920-48672-56	RENT-IRON FORGE DEVEL LLC	-	2,250	1,800	1,800	1,800	1,800
920-48673-56	RENT-KREATIVE SOLUTIONS	-	1,800	1,800	1,800	1,800	1,800
920-48674-56	RENT-WHITEWA TER GROCERY COOP	-	4,950	5,480	5,520	2,007	-
920-48675-56	RENT-SCOT INSCORE	-	-	150	-	1,309	-
920-48676-56	RENT-VARSITY IMAGE	-	-	150	-	1,800	1,800
920-48677-56	RENT-ROOFMARKETPLACE	-	-	-	-	1,636	1,800
920-48678-56	RENT-WINNING WAYS TRAINING	-	-	-	-	1,636	-
920-48679-56	RENT-LONG WALK MEDIA	-	-	-	-	982	-
920-48680-56	RENT-NYLEN & PARTNERS	-	-	-	-	1,636	1,800
920-48681-56	RENT-SAFEPRO TECH	-	-	-	-	-	1,200
920-48682-56	RENT-ALPHA PROGRAMMERS	-	-	-	-	191	2,100
920-48683-56	RENT-PAQUETTE CENTER	-	-	-	-	-	33,480
	Total Miscellaneous Revenues	228,391	250,416	228,640	211,470	215,886	225,026
OTHER FINANCING SOURCES							
920-49200-56	IN-KIND CITY / INSURANCE	5,618	5,618	5,618	5,618	5,618	-
920-49202-56	IN-KIND CITY / FINANCE/ADMIN	12,756	12,756	12,756	12,756	12,756	-
920-49205-56	IN-KIND CITY / GROUNDS-DPW	12,756	12,756	12,756	12,756	12,756	-
920-49215-56	IN-KIND CITY / BUILDING MAINT	12,756	12,756	12,756	12,759	12,759	-
920-49300-56	FUND BALANCE APPLIED	-	-	-	27,677	(7,670)	200
920-49305-56	TRANSFER FROM FUND 100	-	-	27,680	-	-	-
920-49410-56	IN-KIND UNIV / MANAGER SUPPORT	309,679	307,112	313,358	324,000	324,000	-
920-49415-56	IN-KIND UNIV / TECH SUPPORT	-	-	-	-	-	-
	Total Other Financing Sources	353,565	350,998	384,924	395,566	360,219	200
	Grand Total:	581,956	601,415	613,565	607,036	576,105	225,226

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 920
INNOVATION CENTER**



INNOVATION CENTER OPERATIONS FUND EXPENSE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
920-56500-212	LEGAL SERVICES	10	480	-	-	131	
920-56500-215	PROFESSIONAL SERVICES	-	-	1,079	1,500	-	600
920-56500-221	UTILITIES-CITY -H2O/SEWER/STORM	5,342	6,061	6,353	6,800	5,153	6,800
920-56500-222	ELECTRIC UTILITIES	55,489	59,686	61,168	62,000	50,356	62,000
920-56500-225	TELECOM/INTERNET/COMMUNICATION	3,775	5,533	2,583	2,500	2,433	2,700
920-56500-226	MEDIA-MONTHLY	1,844	1,816	1,671	1,600	517	360
920-56500-243	CONTRACT-PREVENTIVE MAINT	1,323	2,215	4,593	5,000	3,494	5,000
920-56500-245	BUILDING MAINTENANCE	4,047	2,153	9,599	10,000	2,717	10,000
920-56500-246	JANITORIAL SERVICES	15,624	15,624	14,397	18,000	14,083	18,000
920-56500-250	BLDG MAINT SUPPLIES	13,030	11,826	11,252	13,000	21,494	9,100
920-56500-294	GROUNDS MAINTENANCE/SNOW/ICE	5,750	5,800	24,269	8,000	13,431	11,316
920-56500-310	OFFICE & OPERATING SUPPLIES	172	288	1,776	2,000	1,327	1,200
920-56500-311	POSTAGE	-	14	78	250	74	150
920-56500-323	MARKETING EXPENSES	14,785	14,302	14,642	14,000	8,065	5,000
920-56500-330	TRAVEL EXPENSE	-	-	360	1,000	-	-
920-56500-341	MISC EXPENSE	640	687	10,916	1,000	63	500
920-56500-500	IN-KIND INS EXPENSE-BLDG	5,618	5,618	5,618	5,618	-	
920-56500-502	IN-KIND EXP CITY / FIN-ADMIN	12,756	12,756	12,756	12,756	12,756	
920-56500-505	IN-KIND EXP CITY / GROUNDS-DPW	12,756	12,756	12,756	12,756	12,756	
920-56500-515	IN-KIND EXP CITY / BLD MAINT	12,756	12,756	12,756	12,756	12,756	
920-56500-520	IN-KIND EXP UNIV / MANAGE SVCS	309,679	307,112	313,358	324,000	324,000	
920-56500-650	TRANSFER-PILOT-TID#4	92,500	92,500	92,500	92,500	92,500	92,500
920-56500-660	RENT-PASSTHRU-UWW	5,400	5,850	-	-	-	
920-56500-820	CAPITAL OUTLAY/REPAIR	-	5,650	-	-	-	
	Total:	573,296	581,484	614,480	607,036	578,106	225,226

FUND BALANCE	42,836	62,766	61,850		69,520	69,320
Net Change-Increase/(Decrease)	8,660	19,930	(916)	-	7,670	(200)

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	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
300-4110-00	LOCAL PROPERTY TAXES	754,393	650,072	818,822	929,607	929,607	942,883
300-48100-00	INTEREST INCOME	3,035	2,095	-	-	-	-
300-49120-00	BOND PROCEEDS	-	1,257,957	-	560,000	987,307	-
300-49240-00	TIF TRANSFER-DEBT SERVICE	2,335,260	1,390,245	1,116,233	1,112,925	2,167,925	309,813
300-49250-00	BAB REBATE REVENUE	-	-	7,594	5,692	5,692	-
300-49290-00	TRANSFER FROM GENERAL FUND	-	33,731	-	-	-	-
300-49300-00	FUND BALANCE APPLIED	-	-	-	38,205	39,917	43,298
	Total Revenue	3,092,688	3,334,100	1,942,648	2,646,429	4,130,448	1,295,994

DEBT SERVICE FUND EXPENSE DETAIL

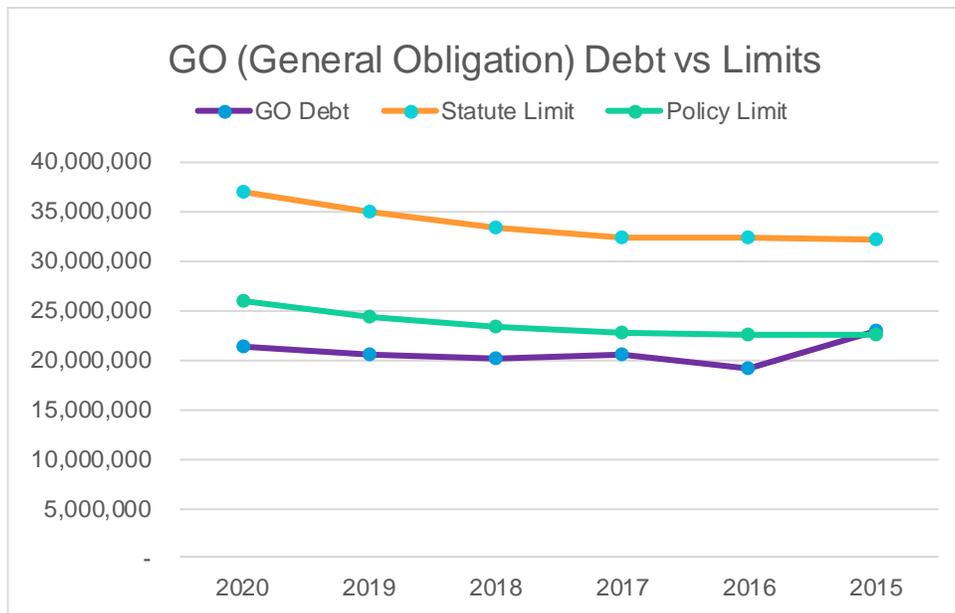
	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
300-58000-663	2008 GO-5.0MM-TID#4-P & I	944,125	-	-	-	-	-
300-58000-668	2010-TAXABLE-BAB-TID #4	322,280	320,280	317,630	314,028	314,028	309,813
300-58000-669	2010 GO 2.135M-P & I	41,080	-	-	-	-	-
300-58000-671	2010 GO BAB-2.110M-870K GF-P&I	73,081	86,918	97,923	95,185	505,185	-
300-58000-672	2010 GO BAB-2.110M-290K TID 6	27,178	26,588	25,938	25,208	130,208	-
300-58000-673	2010 GO BAB-2.110M-950K TID #4	42,390	42,390	42,390	42,390	992,390	-
300-58000-675	2010 GO REF 5M-4.105M TID #4	999,288	1,000,988	730,275	731,300	731,300	-
300-58000-677	2012 GO 5.475M-GF P & I	446,550	444,850	358,050	357,850	357,850	357,550
300-58000-678	2014 GO 4.28M-2.645M GF	171,480	200,580	193,840	191,740	191,740	194,360
300-58000-679	2017 NOTE PREMIER 1.35M-71K GF	4,467	633,446	-	-	-	-
300-58000-680	2017 NOTE 1ST CIT 1.35M-1.43M	8,996	637,975	-	-	-	-
300-58000-681	2017 GO 1ST CIT .1435K AMBUL	-	30,875	30,875	30,853	30,853	30,875
300-58000-682	2017 GO PREMIER .1435K AMBUL	-	30,853	30,853	30,875	30,875	30,853
300-58000-683	2018A GO CORP BOND-6.54M-P&I	-	33,731	86,738	151,738	151,738	149,788
300-58000-684	2019 GO NOTES 1.15 & 2.25M	-	-	-	675,264	675,594	103,009
300-58000-685	2020 GO CORP 5.195M-1.45M GF	-	-	-	-	-	119,747
300-58000-900	BOND ISSUE EXPENSES	1,988	2,500	2,500	-	18,687	-
300-58000-911	TRANSFERS IN/OUT OTHER FDS	330,796	-	-	-	-	-
	Total Debt Service	3,413,698	3,491,972	1,917,010	2,646,429	4,130,448	1,295,994

FUND BALANCE		175,532	17,660	43,298		3,381	(39,917)
300-34300	Net Change-Increase/(Decrease)	(321,009)	(157,872)	25,638	-	-	(43,298)

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

DEBT CAPACITY

Wisconsin State Statute restricts the amount of debt municipalities may incur to 5% of the Equalized Value of the taxable property within their borders. In 2020, the total Equalized value of property in Whitewater was \$740,802,400 an increase of \$43,896,600 from 2019 values. This permits the City to incur \$37,040,120 of General Obligation debt. The City's actual unpaid General Obligation Debt as of 12/31/2020 totals \$21,350,847 or 58% 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 \$4,577,237 of additional debt capacity as of 12/31/2020.



GO (General Obligation) DEBT vs DEBT LIMITS

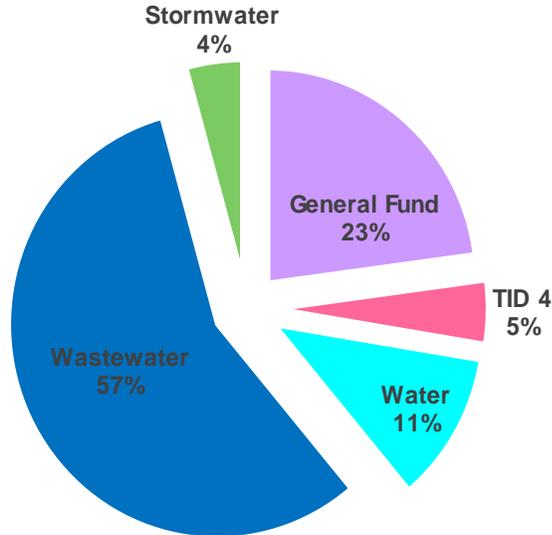
Year	Equalized Value/with Tiff	Change in Equalized Value	5% Statute Debt Limit	GO Debt Principal	% of Debt @ 5% Limit	3.5% City Policy Debt Limit	Additional Capacity per Policy
2020	740,802,400	43,896,600	37,040,120	21,350,847	58%	25,928,084	4,577,237
2019	696,905,800	30,514,700	34,845,290	20,486,188	59%	24,391,703	3,905,515
2018	666,391,100	19,616,100	33,319,555	20,032,370	60%	23,323,689	3,291,319
2017	646,775,000	1,376,100	32,338,750	20,455,200	63%	22,637,125	2,181,925
2016	645,398,900	4,648,800	32,269,945	19,214,083	60%	22,588,962	3,374,879
2015	640,750,100	14,889,300	32,037,505	22,850,000	71%	22,426,254	(423,747)

Bond Agency Ratings

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

TOTAL DEBT SERVICE ACROSS ALL FUNDS

TOTAL DEBT SERVICE PRINCIPAL

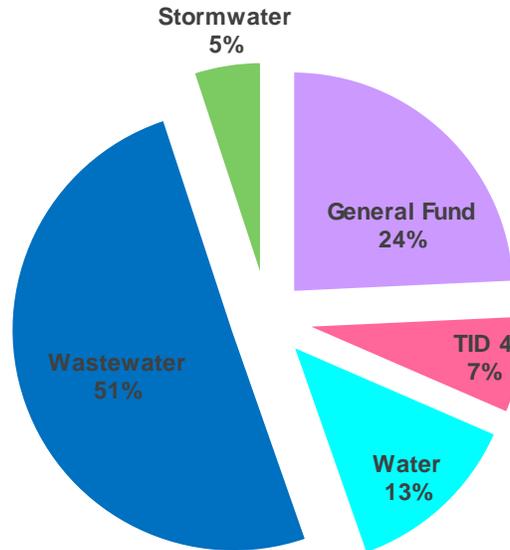


DEBT SERVICE PRINCIPAL / PAYMENTS BY YEAR

YEAR	General Fund	TID 4	Water			Wastewater			Stormwater	Total Debt		
	GO	GO	GO	Revenue	Total	GO	Revenue	Total	GO	GO	Revenue	Grand Total
2021	706,459	195,000	206,300	125,000	331,300	144,200	1,357,725	1,501,925	135,000	1,386,959	1,482,725	2,869,685
2022	792,913	205,000	221,300	130,000	351,300	169,200	1,385,456	1,554,656	135,000	1,523,413	1,515,456	3,038,869
2023	807,675	210,000	221,300	135,000	356,300	174,200	1,418,807	1,593,007	135,000	1,548,175	1,553,807	3,101,982
2024	789,050	220,000	241,300	135,000	376,300	174,200	1,447,793	1,621,993	140,000	1,564,550	1,582,793	3,147,343
2025	812,750	230,000	241,300	140,000	381,300	177,500	1,482,427	1,659,927	140,000	1,601,550	1,622,427	3,223,977
2026	782,750	235,000	246,300	145,000	391,300	187,500	1,512,725	1,700,225	140,000	1,591,550	1,657,725	3,249,275
2027	802,750	245,000	256,300	65,000	321,300	192,500	1,548,701	1,741,201	145,000	1,641,550	1,613,701	3,255,251
2028	782,750	255,000	256,300	-	256,300	197,500	1,465,372	1,662,872	150,000	1,641,550	1,465,372	3,106,922
2029	797,750	265,000	256,300	-	256,300	202,500	1,497,753	1,700,253	155,000	1,676,550	1,497,753	3,174,303
2030	590,000	-	195,000	-	195,000	170,000	1,335,066	1,505,066	90,000	1,045,000	1,335,066	2,380,066
2031	600,000	-	195,000	-	195,000	180,000	1,363,218	1,543,218	90,000	1,065,000	1,363,218	2,428,218
2032	255,000	-	200,000	-	200,000	185,000	1,351,495	1,536,495	60,000	700,000	1,351,495	2,051,495
2033	260,000	-	205,000	-	205,000	185,000	1,379,876	1,564,876	60,000	710,000	1,379,876	2,089,876
2034	270,000	-	205,000	-	205,000	190,000	1,408,854	1,598,854	60,000	725,000	1,408,854	2,133,854
2035	265,000	-	210,000	-	210,000	190,000	1,438,440	1,628,440	65,000	730,000	1,438,440	2,168,440
2036	270,000	-	210,000	-	210,000	195,000	-	195,000	65,000	740,000	-	740,000
2037	265,000	-	220,000	-	220,000	195,000	-	195,000	65,000	745,000	-	745,000
2038	55,000	-	100,000	-	100,000	105,000	-	105,000	15,000	275,000	-	275,000
2039	55,000	-	105,000	-	105,000	110,000	-	110,000	15,000	285,000	-	285,000
2040	20,000	-	60,000	-	60,000	60,000	-	60,000	15,000	155,000	-	155,000
Total:	9,979,847	2,060,000	4,051,700	875,000	4,926,700	3,384,300	21,393,710	24,778,010	1,875,000	21,350,847	22,268,710	43,619,557

TOTAL DEBT SERVICE ACROSS ALL FUNDS

TOTAL DEBT SERVICE INTEREST



DEBT SERVICE INTEREST / PAYMENTS BY YEAR

YEAR	General Fund	TID 4	Water			Wastewater			Stormwater	Total Interest on Debt		
	GO	GO	GO	Revenue	Total	GO	Revenue	Total	GO	GO	Revenue	GrandTotal
2021	279,722	114,813	126,095	27,763	153,857	104,855	450,504	555,359	56,034	681,518	478,267	1,159,785
2022	250,728	105,063	106,332	24,063	130,395	86,332	420,338	506,670	50,865	599,320	444,401	1,043,721
2023	231,568	94,608	99,353	20,188	119,541	81,078	389,364	470,442	47,040	553,647	409,551	963,198
2024	210,409	83,583	92,267	15,973	108,239	75,550	357,613	433,163	43,095	504,903	373,585	878,488
2025	189,827	71,703	84,337	11,758	96,094	69,954	324,984	394,938	39,008	454,828	336,742	791,570
2026	172,614	58,938	76,367	6,905	83,272	64,333	291,459	355,792	34,808	407,059	298,364	705,424
2027	153,359	45,543	68,168	1,853	70,021	58,189	257,012	315,201	30,480	355,738	258,865	614,603
2028	132,704	31,333	61,613	-	61,613	53,324	223,348	276,672	26,590	305,564	223,348	528,911
2029	111,358	16,033	54,989	-	54,989	48,384	190,604	238,988	22,415	253,179	190,604	443,782
2030	87,358	-	48,260	-	48,260	43,273	159,974	203,247	17,790	196,680	159,974	356,654
2031	68,745	-	43,048	-	43,048	38,823	131,525	170,348	14,990	165,605	131,525	297,130
2032	49,808	-	37,835	-	37,835	34,160	102,961	137,121	12,190	133,993	102,961	236,954
2033	42,083	-	32,410	-	32,410	29,335	74,282	103,617	10,365	114,193	74,282	188,474
2034	34,095	-	26,935	-	26,935	24,460	45,000	69,460	8,540	94,030	45,000	139,030
2035	26,008	-	21,410	-	21,410	19,535	15,104	34,639	6,715	73,668	15,104	88,771
2036	18,083	-	15,835	-	15,835	14,560	-	14,560	4,728	53,205	-	53,205
2037	9,995	-	10,260	-	10,260	9,535	-	9,535	2,690	32,480	-	32,480
2038	2,070	-	4,360	-	4,360	4,510	-	4,510	765	11,705	-	11,705
2039	970	-	2,310	-	2,310	2,360	-	2,360	465	6,105	-	6,105
2040	210	-	630	-	630	630	-	630	158	1,628	-	1,628
Total:	2,071,712	621,613	1,012,814	108,500	1,121,314	863,178	3,434,073	4,297,251	429,729	4,999,045	3,542,573	8,541,618

DEBT SERVICE FUNDS

**FUND 300
AMORTIZATION SCHEDULES**



GENERAL FUND DEBT SERVICE

2018 GO Corp Bond Series 2018A				2019 GO Corp Note-10 Year				2020 GO Bond				Debt Service Requirement			
Original Issue: 6,540,000 ; Int %				Original Issue: \$1,150,000 ; Int 2.49%				Original Issue: \$5,195,000; Int 2%							
General Fund Portion: \$2,535,000				General Fund Portion: \$703,500				General Fund Portion: \$1,450,000							
Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Year	Principal	Interest	Total
3/1/2021		42,393.75	42,393.75	1/23/2021		7,730.04	7,730.04	6/1/2021	80,000.00	26,037.39	106,037.39				
9/1/2021	65,000.00	42,393.75	107,393.75	7/23/2021	87,675.00	7,604.00	95,279.00	12/1/2021		13,710.00	13,710.00	2021	706,459.35	279,722.23	986,181.58
3/1/2022		41,093.75	41,093.75	1/23/2022		6,629.51	6,629.51	6/1/2022	160,000.00	13,710.00	173,710.00				
9/1/2022	60,000.00	41,093.75	101,093.75	7/23/2022	87,675.00	6,521.42	94,196.42	12/1/2022		12,110.00	12,110.00	2022	792,913.02	250,728.12	1,043,641.14
3/1/2023		39,593.75	39,593.75	1/23/2023		5,528.99	5,528.99	6/1/2023	170,000.00	12,110.00	182,110.00				
9/1/2023	120,000.00	39,593.75	159,593.75	7/23/2023	87,675.00	5,438.84	93,113.84	12/1/2023		10,410.00	10,410.00	2023	807,675.00	231,567.83	1,039,242.83
3/1/2024		36,593.75	36,593.75	1/23/2024		4,428.46	4,428.46	6/1/2024	170,000.00	10,410.00	180,410.00				
9/1/2024	110,000.00	36,593.75	146,593.75	7/23/2024	64,050.00	4,380.33	68,430.33	12/1/2024		8,710.00	8,710.00	2024	789,050.00	210,408.79	999,458.79
3/1/2025		33,843.75	33,843.75	1/23/2025		3,624.48	3,624.48	6/1/2025	175,000.00	8,710.00	183,710.00				
9/1/2025		33,843.75	33,843.75	7/23/2025	57,750.00	3,565.39	61,315.39	12/1/2025		6,960.00	6,960.00	2025	812,750.00	189,827.37	1,002,577.37
3/1/2026		33,843.75	33,843.75	1/23/2026		2,899.59	2,899.59	6/1/2026	40,000.00	6,960.00	46,960.00				
9/1/2026		33,843.75	33,843.75	7/23/2026	57,750.00	2,852.31	60,602.31	12/1/2026		6,560.00	6,560.00	2026	782,750.00	172,614.40	955,364.40
3/1/2027		33,843.75	33,843.75	1/23/2027		2,174.69	2,174.69	6/1/2027	40,000.00	6,560.00	46,560.00				
9/1/2027		33,843.75	33,843.75	7/23/2027	57,750.00	2,139.23	59,889.23	12/1/2027		6,160.00	6,160.00	2027	802,750.00	153,358.92	956,108.92
3/1/2028		33,843.75	33,843.75	1/23/2028		1,449.79	1,449.79	6/1/2028	40,000.00	6,160.00	46,160.00				
9/1/2028	210,000.00	33,843.75	243,843.75	7/23/2028	57,750.00	1,434.04	59,184.04	12/1/2028		5,760.00	5,760.00	2028	782,750.00	132,703.83	915,453.83
3/1/2029		30,693.75	30,693.75	1/23/2029		724.90	724.90	6/1/2029	45,000.00	5,760.00	50,760.00				
9/1/2029	210,000.00	30,693.75	240,693.75	7/23/2029	57,750.00	713.08	58,463.08	12/1/2029		5,310.00	5,310.00	2029	797,750.00	111,357.98	909,107.98
3/1/2030		27,543.75	27,543.75					6/1/2030	45,000.00	5,310.00	50,310.00				
9/1/2030	210,000.00	27,543.75	237,543.75					12/1/2030		4,860.00	4,860.00	2030	590,000.00	87,357.50	677,357.50
3/1/2031		24,131.25	24,131.25					6/1/2031	45,000.00	4,860.00	49,860.00				
9/1/2031	210,000.00	24,131.25	234,131.25					12/1/2031		4,410.00	4,410.00	2031	600,000.00	68,745.00	668,745.00
3/1/2032		20,718.75	20,718.75					6/1/2032	45,000.00	4,410.00	49,410.00				
9/1/2032	210,000.00	20,718.75	230,718.75					12/1/2032		3,960.00	3,960.00	2032	255,000.00	49,807.50	304,807.50
3/1/2033		17,306.25	17,306.25					6/1/2033	45,000.00	3,960.00	48,960.00				
9/1/2033	215,000.00	17,306.25	232,306.25					12/1/2033		3,510.00	3,510.00	2033	260,000.00	42,082.50	302,082.50
3/1/2034		13,812.50	13,812.50					6/1/2034	55,000.00	3,510.00	58,510.00				
9/1/2034	215,000.00	13,812.50	228,812.50					12/1/2034		2,960.00	2,960.00	2034	270,000.00	34,095.00	304,095.00
3/1/2035		10,318.75	10,318.75					6/1/2035	55,000.00	2,960.00	57,960.00				
9/1/2035	210,000.00	10,318.75	220,318.75					12/1/2035		2,410.00	2,410.00	2035	265,000.00	26,007.50	291,007.50
3/1/2036		6,906.25	6,906.25					6/1/2036	55,000.00	2,410.00	57,410.00				
9/1/2036	215,000.00	6,906.25	221,906.25					12/1/2036		1,860.00	1,860.00	2036	270,000.00	18,082.50	288,082.50
3/1/2037		3,412.50	3,412.50					6/1/2037	55,000.00	1,860.00	56,860.00				
9/1/2037	210,000.00	3,412.50	213,412.50					12/1/2037		1,310.00	1,310.00	2037	265,000.00	9,995.00	274,995.00
								6/1/2038	55,000.00	1,310.00	56,310.00				
								12/1/2038		760.00	760.00	2038	55,000.00	2,070.00	57,070.00
								6/1/2039	55,000.00	760.00	55,760.00				
								12/1/2039		210.00	210.00	2039	55,000.00	970.00	55,970.00
								6/1/2040	20,000.00	210.00	20,210.00				
										0.00	0.00	2040	20,000.00	210.00	20,210.00
Total	2,470,000.00	899,787.50	3,369,787.50	Total	615,825.00	69,839.09	685,664.09	Total	1,450,000.00	229,917.39	1,679,917.39	Total	9,979,847.37	2,071,711.97	12,051,559.34

DEBT SERVICE FUNDS

**FUND 300
AMORTIZATION SCHEDULES**



TID 4 DEBT SERVICE

TID # 4					Debt Service Requirement				
2010 GO Com Dev Bonds BAB -02/09/2010 Source Of Funding: TID #4 Original Issue: 3,290,000; Int 3.47%									
Due Date	Principal	Interest	Rebate	Total	Year	Principal	Interest	Rebate	Total
6/1/2021		57,406.25	(16,188.56)	41,217.69					
12/1/2021	195,000.00	57,406.25	(16,188.56)	236,217.69	2021	195,000.00	114,812.50	(32,377.13)	277,435.38
6/1/2022		52,531.25	(14,813.81)	37,717.44					
12/1/2022	205,000.00	52,531.25	(14,813.81)	242,717.44	2022	205,000.00	105,062.50	(29,627.63)	280,434.88
6/1/2023		47,303.75	(13,339.66)	33,964.09					
12/1/2023	210,000.00	47,303.75	(13,339.66)	243,964.09	2023	210,000.00	94,607.50	(26,679.32)	277,928.19
6/1/2024		41,791.25	(11,785.13)	30,006.12					
12/1/2024	220,000.00	41,791.25	(11,785.13)	250,006.12	2024	220,000.00	83,582.50	(23,570.27)	280,012.24
6/1/2025		35,851.25	(10,110.05)	25,741.20					
12/1/2025	230,000.00	35,851.25	(10,110.05)	255,741.20	2025	230,000.00	71,702.50	(20,220.11)	281,482.40
6/1/2026		29,468.75	(8,310.19)	21,158.56					
12/1/2026	235,000.00	29,468.75	(8,310.19)	256,158.56	2026	235,000.00	58,937.50	(16,620.38)	277,317.13
6/1/2027		22,771.25	(6,421.49)	16,349.76					
12/1/2027	245,000.00	22,771.25	(6,421.49)	261,349.76	2027	245,000.00	45,542.50	(12,842.99)	277,699.52
6/1/2028		15,666.25	(4,417.88)	11,248.37					
12/1/2028	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
6/1/2029		8,016.25	(2,260.58)	5,755.67					
12/1/2029	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	2,060,000.00	621,612.50	(175,294.73)	2,506,317.78	Total	2,060,000.00	621,612.50	(175,294.73)	2,506,317.78

DEBT SERVICE FUNDS

**FUND 300
AMORTIZATION SCHEDULES**



WATER UTILITY DEBT SERVICE

WATER				WATER				Total Debt Service Requirement			
2019 GO Corp Bond Series-10 Year				2020 GO Bond							
Original Issue: 1,150,000 ; Int 2.49%				Original Issue: \$5,195,000; Int 2%							
Water Portion: \$313,000				Water Portion: \$1,730,000							
Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Year	Principal	Interest	Total
1/23/2021		3,535.99	3,535.99	6/1/2021	60,000.00	31,097.72	91,097.72	2021	331,300.00	153,857.05	485,157.05
7/23/2021	31,300.00	3,478.34	34,778.34	12/1/2021		16,730.00	16,730.00				
1/23/2022		3,143.10	3,143.10	6/1/2022	75,000.00	16,730.00	91,730.00	2022	351,300.00	130,394.96	481,694.96
7/23/2022	31,300.00	3,091.86	34,391.86	12/1/2022		15,980.00	15,980.00				
1/23/2023		2,750.22	2,750.22	6/1/2023	75,000.00	15,980.00	90,980.00	2023	356,300.00	119,540.59	475,840.59
7/23/2023	31,300.00	2,705.37	34,005.37	12/1/2023		15,230.00	15,230.00				
1/23/2024		2,357.33	2,357.33	6/1/2024	80,000.00	15,230.00	95,230.00	2024	376,300.00	108,239.03	484,539.03
7/23/2024	31,300.00	2,331.70	33,631.70	12/1/2024		14,430.00	14,430.00				
1/23/2025		1,964.44	1,964.44	6/1/2025	80,000.00	14,430.00	94,430.00	2025	381,300.00	96,094.35	477,394.35
7/23/2025	31,300.00	1,932.41	33,232.41	12/1/2025		13,630.00	13,630.00				
1/23/2026		1,571.55	1,571.55	6/1/2026	80,000.00	13,630.00	93,630.00	2026	391,300.00	83,272.48	474,572.48
7/23/2026	31,300.00	1,545.93	32,845.93	12/1/2026		12,830.00	12,830.00				
1/23/2027		1,178.66	1,178.66	6/1/2027	85,000.00	12,830.00	97,830.00	2027	321,300.00	70,020.61	391,320.61
7/23/2027	31,300.00	1,159.45	32,459.45	12/1/2027		11,980.00	11,980.00				
1/23/2028		785.78	785.78	6/1/2028	85,000.00	11,980.00	96,980.00	2028	256,300.00	61,613.01	317,913.01
7/23/2028	31,300.00	777.23	32,077.23	12/1/2028		11,130.00	11,130.00				
1/23/2029		392.89	392.89	6/1/2029	85,000.00	11,130.00	96,130.00	2029	256,300.00	54,989.39	311,289.39
7/23/2029	31,300.00	386.50	31,686.50	12/1/2029		10,280.00	10,280.00				
				6/1/2030	90,000.00	10,280.00	100,280.00	2030	195,000.00	48,260.00	243,260.00
				12/1/2030		9,380.00	9,380.00				
				6/1/2031	90,000.00	9,380.00	99,380.00	2031	195,000.00	43,047.50	238,047.50
				12/1/2031		8,480.00	8,480.00				
				6/1/2032	90,000.00	8,480.00	98,480.00	2032	200,000.00	37,835.00	237,835.00
				12/1/2032		7,580.00	7,580.00				
				6/1/2033	95,000.00	7,580.00	102,580.00	2033	205,000.00	32,410.00	237,410.00
				12/1/2033		6,630.00	6,630.00				
				6/1/2034	95,000.00	6,630.00	101,630.00	2034	205,000.00	26,935.00	231,935.00
				12/1/2034		5,680.00	5,680.00				
				6/1/2035	100,000.00	5,680.00	105,680.00	2035	210,000.00	21,410.00	231,410.00
				12/1/2035		4,680.00	4,680.00				
				6/1/2036	100,000.00	4,680.00	104,680.00	2036	210,000.00	15,835.00	225,835.00
				12/1/2036		3,680.00	3,680.00				
				6/1/2037	100,000.00	3,680.00	103,680.00	2037	220,000.00	10,260.00	230,260.00
				12/1/2037		2,680.00	2,680.00				
				6/1/2038	100,000.00	2,680.00	102,680.00	2038	100,000.00	4,360.00	104,360.00
				12/1/2038		1,680.00	1,680.00				
				6/1/2039	105,000.00	1,680.00	106,680.00	2039	105,000.00	2,310.00	107,310.00
				12/1/2039		630.00	630.00				
				6/1/2040	60,000.00	630.00	60,630.00	2040	60,000.00	630.00	60,630.00
							0.00				
Total	281,700.00	35,088.75	316,788.75	Total	1,730,000.00	377,737.72	2,107,737.72	Total	4,926,700.00	1,121,313.97	6,048,013.97

DEBT SERVICE FUNDS

**FUND 300
AMORTIZATION SCHEDULES**



WASTEWATER UTILITY DEBT SERVICE

SEWER				SEWER				SEWER				SEWER				Debt Service Requirement			
2017 Clean Water #4558-02 Source Of Funding: Sewer Original Issue: 21,605,138; Int 2.1%				2018 GO Corp Bond Series 2018A Original Issue: 6,540,000 ; Int %				2019 GO Corp Bond Series-10 Year Original Issue: 1,150,000 ; Int 2.49%				2020 GO Bond Original Issue: \$5,195,000; Int 2%				SEWER			
Sewer Portion: \$21,605,138				Sewer Portion: \$1,355,000				Sewer Portion: \$133,500				Sewer Portion: \$1,795,000							
Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Year	Principal	Interest	Total
5/1/2021	1,075,304.06	196,671.46	1,271,975.52	3/1/2021	24,406.25	24,406.25	24,406.25	1/23/2021	1,497.49	1,497.49	1,497.49	6/1/2021	60,000.00	32,264.12	92,264.12				
11/1/2021		185,380.77	185,380.77	9/1/2021	55,000.00	24,406.25	79,406.25	7/23/2021	14,200.00	1,473.08	15,673.08	12/1/2021		17,380.00	17,380.00	2021	1,501,925.43	555,358.99	2,057,284.42
5/1/2022	1,097,885.44	185,380.77	1,283,266.21	3/1/2022		23,306.25	23,306.25	1/23/2022		1,319.25	1,319.25	6/1/2022	80,000.00	17,380.00	97,380.00				
11/1/2022		173,852.97	173,852.97	9/1/2022	60,000.00	23,306.25	83,306.25	7/23/2022	14,200.00	1,297.74	15,497.74	12/1/2022		16,580.00	16,580.00	2022	1,554,656.27	506,670.32	2,061,326.59
5/1/2023	1,120,941.04	173,852.97	1,294,794.01	3/1/2023		21,806.25	21,806.25	1/23/2023		1,141.01	1,141.01	6/1/2023	80,000.00	16,580.00	96,580.00				
11/1/2023		162,083.09	162,083.09	9/1/2023	65,000.00	21,806.25	86,806.25	7/23/2023	14,200.00	1,122.40	15,322.40	12/1/2023		15,780.00	15,780.00	2023	1,593,007.36	470,442.22	2,063,449.58
5/1/2024	1,144,480.80	162,083.09	1,306,563.89	3/1/2024		20,181.25	20,181.25	1/23/2024		962.76	962.76	6/1/2024	80,000.00	15,780.00	95,780.00				
11/1/2024		150,066.04	150,066.04	9/1/2024	65,000.00	20,181.25	85,181.25	7/23/2024	14,200.00	952.30	15,152.30	12/1/2024		14,980.00	14,980.00	2024	1,621,992.81	433,162.78	2,055,155.59
5/1/2025	1,168,514.90	150,066.04	1,318,580.94	3/1/2025		18,556.25	18,556.25	1/23/2025		784.52	784.52	6/1/2025	85,000.00	14,980.00	99,980.00				
11/1/2025		137,796.63	137,796.63	9/1/2025	65,000.00	18,556.25	83,556.25	7/23/2025	12,500.00	771.73	13,271.73	12/1/2025		14,130.00	14,130.00	2025	1,659,927.06	394,937.93	2,054,864.99
5/1/2026	1,193,053.70	137,796.63	1,330,850.33	3/1/2026		16,931.25	16,931.25	1/23/2026		627.62	627.62	6/1/2026	85,000.00	14,130.00	99,130.00				
11/1/2026		125,269.57	125,269.57	9/1/2026	75,000.00	16,931.25	91,931.25	7/23/2026	12,500.00	617.38	13,117.38	12/1/2026		13,280.00	13,280.00	2026	1,700,224.88	355,791.99	2,056,016.87
5/1/2027	1,218,107.84	125,269.57	1,343,377.41	3/1/2027		15,056.25	15,056.25	1/23/2027		470.71	470.71	6/1/2027	85,000.00	13,280.00	98,280.00				
11/1/2027		112,479.44	112,479.44	9/1/2027	80,000.00	15,056.25	95,056.25	7/23/2027	12,500.00	463.04	12,963.04	12/1/2027		12,430.00	12,430.00	2027	1,741,201.43	315,200.85	2,056,402.28
5/1/2028	1,243,688.10	112,479.44	1,356,167.54	3/1/2028		13,856.25	13,856.25	1/23/2028		313.81	313.81	6/1/2028	90,000.00	12,430.00	102,430.00				
11/1/2028		99,420.71	99,420.71	9/1/2028	80,000.00	13,856.25	93,856.25	7/23/2028	12,500.00	310.40	12,810.40	12/1/2028		11,530.00	11,530.00	2028	1,662,872.15	276,671.83	1,939,543.98
5/1/2029	1,269,805.55	99,420.71	1,369,226.26	3/1/2029		12,656.25	12,656.25	1/23/2029		156.90	156.90	6/1/2029	90,000.00	11,530.00	101,530.00				
11/1/2029		86,087.76	86,087.76	9/1/2029	80,000.00	12,656.25	92,656.25	7/23/2029	12,500.00	154.35	12,654.35	12/1/2029		10,630.00	10,630.00	2029	1,700,252.89	238,987.53	1,939,240.42
5/1/2030	1,296,471.47	86,087.76	1,382,559.23	3/1/2030		11,456.25	11,456.25					6/1/2030	90,000.00	10,630.00	100,630.00				
11/1/2030		72,474.80	72,474.80	9/1/2030	80,000.00	11,456.25	91,456.25					12/1/2030		9,730.00	9,730.00	2030	1,505,066.28	203,246.70	1,708,312.98
5/1/2031	1,323,697.37	72,474.80	1,396,172.17	3/1/2031		10,156.25	10,156.25					6/1/2031	95,000.00	9,730.00	104,730.00				
11/1/2031		58,575.98	58,575.98	9/1/2031	85,000.00	10,156.25	95,156.25					12/1/2031		8,780.00	8,780.00	2031	1,543,218.45	170,347.55	1,713,566.00
5/1/2032	1,351,495.01	58,575.98	1,410,070.99	3/1/2032		8,775.00	8,775.00					6/1/2032	95,000.00	8,780.00	103,780.00				
11/1/2032		44,385.28	44,385.28	9/1/2032	90,000.00	8,775.00	98,775.00					12/1/2032		7,830.00	7,830.00	2032	1,536,495.01	137,121.27	1,673,616.28
5/1/2033	1,379,876.41	44,385.28	1,424,261.69	3/1/2033		7,312.50	7,312.50					6/1/2033	95,000.00	7,830.00	102,830.00				
11/1/2033		29,896.58	29,896.58	9/1/2033	90,000.00	7,312.50	97,312.50					12/1/2033		6,880.00	6,880.00	2033	1,564,876.41	103,616.87	1,668,493.28
5/1/2034	1,408,853.81	29,896.58	1,438,750.39	3/1/2034		5,850.00	5,850.00					6/1/2034	100,000.00	6,880.00	106,880.00				
11/1/2034		15,103.62	15,103.62	9/1/2034	90,000.00	5,850.00	95,850.00					12/1/2034		5,880.00	5,880.00	2034	1,598,853.81	69,460.20	1,668,314.01
5/1/2035	1,438,439.74	15,103.62	1,453,543.36	3/1/2035		4,387.50	4,387.50					6/1/2035	100,000.00	5,880.00	105,880.00				
				9/1/2035	90,000.00	4,387.50	94,387.50					12/1/2035		4,880.00	4,880.00	2035	1,628,439.74	34,638.62	1,663,078.36
				3/1/2036		2,925.00	2,925.00					6/1/2036	105,000.00	4,880.00	109,880.00				
				9/1/2036	90,000.00	2,925.00	92,925.00					12/1/2036		3,830.00	3,830.00	2036	195,000.00	14,560.00	209,560.00
				3/1/2037		1,462.50	1,462.50					6/1/2037	105,000.00	3,830.00	108,830.00				
				9/1/2037	90,000.00	1,462.50	91,462.50					12/1/2037		2,780.00	2,780.00	2037	195,000.00	9,535.00	204,535.00
												6/1/2038	105,000.00	2,780.00	107,780.00				
												12/1/2038		1,730.00	1,730.00	2038	105,000.00	4,510.00	109,510.00
												6/1/2039	110,000.00	1,730.00	111,730.00				
												12/1/2039		630.00	630.00	2039	110,000.00	2,360.00	112,360.00
												6/1/2040	60,000.00	630.00	60,630.00				
														0.00	0.00	2036	60,000.00	630.00	60,630.00
Total	18,730,615.24	3,102,417.96	21,833,033.20	Total	1,330,000.00	438,162.50	1,768,162.50	Total	119,300.00	14,436.49	133,736.49	Total	1,795,000.00	391,604.12	2,186,604.12	Total	24,778,009.98	4,297,250.62	29,075,260.60

DEBT SERVICE FUNDS

**FUND 300
AMORTIZATION SCHEDULES**



STORMWATER UTILITY DEBT SERVICE

STORMWATER 2012 G.O. Refunding (-5/17/12)				STORMWATER 2014 GO Bonds (6/10/14)				STORMWATER 2018 GO Corp Bond Series 2018A				STORMWATER 2020 GO Bond				Debt Service Requirement			
Original Issue: \$5,475,000; Int 2.5788%				Original Issue: 4,280,000; Int 2.36%(TIC)				Original Issue: 6,540,000 ; Int %				Original Issue: 6,540,000 ; Int %				STORMWATER UTILITY			
Stormwater Fund Portion: \$455,000--0831%				Stormwater Fund Portion: \$905,000--2114%				Stormwater Portion: \$800,000				Stormwater Portion: \$220,000							
Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Year	Principal	Interest	Total
3/1/2021		4,282.50	4,282.50	3/1/2021		7,237.50	7,237.50	3/1/2021		13,462.50	13,462.50	6/1/2021	10,000.00	3,961.24	13,961.24	2021	135,000.00	56,033.74	191,033.74
9/1/2021	30,000.00	4,282.50	34,282.50	9/1/2021	60,000.00	7,237.50	67,237.50	9/1/2021	35,000.00	13,462.50	48,462.50	12/1/2021		2,107.50	2,107.50				
3/1/2022		3,945.00	3,945.00	3/1/2022		6,667.50	6,667.50	3/1/2022		12,762.50	12,762.50	6/1/2022	10,000.00	2,107.50	12,107.50	2022	135,000.00	50,865.00	185,865.00
9/1/2022	30,000.00	3,945.00	33,945.00	9/1/2022	60,000.00	6,667.50	66,667.50	9/1/2022	35,000.00	12,762.50	47,762.50	12/1/2022		2,007.50	2,007.50				
3/1/2023		3,607.50	3,607.50	3/1/2023		6,067.50	6,067.50	3/1/2023		11,887.50	11,887.50	6/1/2023	10,000.00	2,007.50	12,007.50	2023	135,000.00	47,040.00	182,040.00
9/1/2023	30,000.00	3,607.50	33,607.50	9/1/2023	60,000.00	6,067.50	66,067.50	9/1/2023	35,000.00	11,887.50	46,887.50	12/1/2023		1,907.50	1,907.50				
3/1/2024		3,270.00	3,270.00	3/1/2024		5,407.50	5,407.50	3/1/2024		11,012.50	11,012.50	6/1/2024	10,000.00	1,907.50	11,907.50	2024	140,000.00	43,095.00	183,095.00
9/1/2024	30,000.00	3,270.00	33,270.00	9/1/2024	65,000.00	5,407.50	70,407.50	9/1/2024	35,000.00	11,012.50	46,012.50	12/1/2024		1,807.50	1,807.50				
3/1/2025		2,932.50	2,932.50	3/1/2025		4,676.25	4,676.25	3/1/2025		10,137.50	10,137.50	6/1/2025	10,000.00	1,807.50	11,807.50	2025	140,000.00	39,007.50	179,007.50
9/1/2025	30,000.00	2,932.50	32,932.50	9/1/2025	65,000.00	4,676.25	69,676.25	9/1/2025	35,000.00	10,137.50	45,137.50	12/1/2025		1,707.50	1,707.50				
3/1/2026		2,587.50	2,587.50	3/1/2026		3,896.25	3,896.25	3/1/2026		9,262.50	9,262.50	6/1/2026	10,000.00	1,707.50	11,707.50	2026	140,000.00	34,807.50	174,807.50
9/1/2026	30,000.00	2,587.50	32,587.50	9/1/2026	65,000.00	3,896.25	68,896.25	9/1/2026	35,000.00	9,262.50	44,262.50	12/1/2026		1,607.50	1,607.50				
3/1/2027		2,227.50	2,227.50	3/1/2027		3,067.50	3,067.50	3/1/2027		8,387.50	8,387.50	6/1/2027	10,000.00	1,607.50	11,607.50	2027	145,000.00	30,480.00	175,480.00
9/1/2027	30,000.00	2,227.50	32,227.50	9/1/2027	70,000.00	3,067.50	73,067.50	9/1/2027	35,000.00	8,387.50	43,387.50	12/1/2027		1,507.50	1,507.50				
3/1/2028		1,852.50	1,852.50	3/1/2028		2,122.50	2,122.50	3/1/2028		7,862.50	7,862.50	6/1/2028	10,000.00	1,507.50	11,507.50	2028	150,000.00	26,590.00	176,590.00
9/1/2028	30,000.00	1,852.50	31,852.50	9/1/2028	70,000.00	2,122.50	72,122.50	9/1/2028	40,000.00	7,862.50	47,862.50	12/1/2028		1,407.50	1,407.50				
3/1/2029		1,462.50	1,462.50	3/1/2029		1,125.00	1,125.00	3/1/2029		7,262.50	7,262.50	6/1/2029	10,000.00	1,407.50	11,407.50	2029	155,000.00	22,415.00	177,415.00
9/1/2029	30,000.00	1,462.50	31,462.50	9/1/2029	75,000.00	1,125.00	76,125.00	9/1/2029	40,000.00	7,262.50	47,262.50	12/1/2029		1,307.50	1,307.50				
3/1/2030		975.00	975.00					3/1/2030		6,662.50	6,662.50	6/1/2030	10,000.00	1,307.50	11,307.50	2030	90,000.00	17,790.00	107,790.00
9/1/2030	30,000.00	975.00	30,975.00					9/1/2030	50,000.00	6,662.50	56,662.50	12/1/2030		1,207.50	1,207.50				
3/1/2031		487.50	487.50					3/1/2031		5,850.00	5,850.00	6/1/2031	10,000.00	1,207.50	11,207.50	2031	90,000.00	14,990.00	104,990.00
9/1/2031	30,000.00	487.50	30,487.50					9/1/2031	50,000.00	5,850.00	55,850.00	12/1/2031		1,107.50	1,107.50				
								3/1/2032		5,037.50	5,037.50	6/1/2032	10,000.00	1,107.50	11,107.50	2032	60,000.00	12,190.00	72,190.00
								9/1/2032	50,000.00	5,037.50	55,037.50	12/1/2032		1,007.50	1,007.50				
								3/1/2033		4,225.00	4,225.00	6/1/2033	10,000.00	1,007.50	11,007.50	2033	60,000.00	10,365.00	70,365.00
								9/1/2033	50,000.00	4,225.00	54,225.00	12/1/2033		907.50	907.50				
								3/1/2034		3,412.50	3,412.50	6/1/2034	10,000.00	907.50	10,907.50	2034	60,000.00	8,540.00	68,540.00
								9/1/2034	50,000.00	3,412.50	53,412.50	12/1/2034		807.50	807.50				
								3/1/2035		2,600.00	2,600.00	6/1/2035	10,000.00	807.50	10,807.50	2035	65,000.00	6,715.00	71,715.00
								9/1/2035	55,000.00	2,600.00	57,600.00	12/1/2035		707.50	707.50				
								3/1/2036		1,706.25	1,706.25	6/1/2036	10,000.00	707.50	10,707.50	2036	65,000.00	4,727.50	69,727.50
								9/1/2036	55,000.00	1,706.25	56,706.25	12/1/2036		607.50	607.50				
								3/1/2037		812.50	812.50	6/1/2037	15,000.00	607.50	15,607.50	2037	65,000.00	2,690.00	67,690.00
								9/1/2037	50,000.00	812.50	50,812.50	12/1/2037		457.50	457.50				
												6/1/2038	15,000.00	457.50	15,457.50	2038	15,000.00	765.00	15,765.00
												12/1/2038		307.50	307.50				
												6/1/2039	15,000.00	307.50	15,307.50	2039	15,000.00	465.00	15,465.00
												12/1/2039		157.50	157.50				
												6/1/2040	15,000.00	157.50	15,157.50	2040	15,000.00	157.50	15,157.50
														0.00					
Total	330,000.00	55,260.00	385,260.00	Total	590,000.00	80,535.00	670,535.00	Total	735,000.00	244,687.50	979,687.50	Total	220,000.00	49,246.24	269,246.24	Total	1,875,000.00	429,728.74	2,304,728.74

**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	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
INTERGOVERNMENTAL REVENUES							
450-43355-57	GENERAL FUND TRANSFER	130,000	146,871	151,132	95,000	95,000	-
450-43510-57	FEDERAL/STATE GRANT	-	93,158	-	952,078	-	-
450-43525-57	DOT-BIKE/PED PLAN-2984-34-08	1,595	-	-	-	-	-
450-43540-57	CONSTRUCTION REIMBURSEMENT	-	-	47,317	91,667	117,167	5,810
450-43545-57	STATE-NEWCOMB INTER-ROW	-	-	-	-	-	-
450-43550-57	LRIP-TREES	-	-	-	-	-	-
	Total	131,595	240,029	198,449	1,138,745	212,167	5,810
MISCELLANEOUS REVENUES							
450-48100-57	INTEREST INCOME	2,763	20,249	9,235	5,000	1,437	-
450-48500-57	DONATIONS	-	-	-	40,000	-	-
450-48550-57	DEVELOPER CONTRIBUTION	-	-	-	-	-	-
	Total Misc Revenues	2,763	20,249	9,235	45,000	1,437	-
OTHER FINANCING SOURCES							
450-49120-57	BOND PROCEEDS	-	1,277,044	1,263,500	1,075,000	513,867	230,800
450-49122-57	PREMIUM ON DEBT	-	46,920	-	-	2,100	-
450-49290-57	TRANSFER IN-OTHER FUNDS	-	-	-	-	-	-
450-49300-57	FUND BALANCE APPLIED	-	-	-	155,994	(168,706)	77,070
	Total Other Financing	-	1,323,964	1,263,500	1,230,994	347,261	307,870
	Fund 450 - Capital Projects	134,358	1,584,241	1,471,184	2,414,739	560,865	313,680

CAPITAL PROJECTS FUND EXPENSE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
IT CAPITAL OUTLAY							
450-52000-887	IT SOFTWARE REPLACEMENT	-	26,550	-	-	-	-
450-52000-888	IT HARDWARE REPLACEMENT	-	17,875	-	-	-	-
	Total:	-	44,425	-	-	-	-
DPW CAPITAL OUTLAY							
450-54000-802	CENTER/BOONE/SUMMIT RECON-16	6,337	-	-	-	-	-
450-54000-803	3110-02-21 STH 59-ROW ACQ	20,813	30	-	-	-	-
450-54000-828	STREET LIGHT REPLACEMENT	-	178,601	73,996	-	-	11,620
450-54000-832	FRANKLIN/ANN RECONSTRUCTION	2,655	784,909	(41,142)	-	-	-
450-54000-836	CLAY ST. RECONSTRUCTION	86,801	111,042	135,228	1,279,569	100,000	-
450-54000-879	DANN / ESTERLY ST-ENG/CONST	14,627	431,458	10,379	-	-	-
450-54000-880	3110-06-00/70/71 MIL-NEWCOMB	47,925	13,911	120,898	-	65,000	-
450-54000-898	GEORGE ST CONSTRUCTION	16,851	1,709	-	-	-	-
450-54000-899	YODER LANE RECONSTRUCTION	-	-	-	-	-	14,000
450-54000-900	E MAIN ST RECONSTRUCTION	-	-	-	-	-	81,700
450-54000-901	TRAFFIC SIGNAL IMPROVEMENT	-	-	-	-	-	43,100
450-54000-805	DPW FACILITY STUDY 2020	-	-	-	80,000	-	-
	Total:	196,009	1,521,661	299,359	1,359,569	165,000	150,420
PD ADMIN CAPITAL OUTLAY							
450-55000-801	RADIO VOTER-POLICE	40,517	-	-	-	-	-
450-55000-810	POLICE PORTABLE EQUIPMENT	-	14,423	-	-	-	-
450-55000-817	POLICE FACILTIY IMPROVEMENTS	-	19,553	-	-	-	-
450-55000-818	POLICE EVIDENCE GARAGE	-	-	-	-	-	80,000
450-55000-819	DUTY WEAPONS-POLICE	16,000	-	-	-	-	-
450-55000-866	PORTABLE RADIOS-RADICOM	7,933	-	-	-	-	-
	Total:	64,450	33,976	-	-	-	80,000
PD DISPATCH CAPITAL OUTLAY							
450-55300-805	PROPHOENIX(RMS)	20,845	-	-	-	-	-
450-55300-823	SOLACOM-911 SYSTEM	49,779	-	48,409	-	-	-
450-55300-887	COMM CTR-911 SYSTEM	-	-	-	275,000	146,283	-
450-55300-888	2018 PD CIP RADIO	-	-	-	-	-	-
	Total:	70,624	-	48,409	275,000	146,283	-
MISC DEPT CAPITAL OUTLAY							
450-57500-650	TRANSFER OUT-OTHER FUNDS	75,000	-	184,625	560,000	-	-
450-57500-660	TRANSFER OUT	-	-	-	-	-	-
450-57500-670	BOND ISSUE EXPENSES	-	17,574	-	12,170	5,470	-
450-57500-675	FINANCIAL MGMT PLAN	-	17,500	-	-	-	-
450-57500-690	ELECTION MACHINES	-	15,714	-	-	-	-
450-57500-800	NSO CAPITAL EQUIPMENT	-	2,945	-	-	-	-
450-57500-806	ADA COMPLIANCE	19,163	23,414	-	-	-	25,000
450-57500-826	TRASH CANS-DOWNTOWN	-	15,187	-	-	-	-
450-57500-870	EMERGENCY MGMT CAPITAL EQUIP	-	2,817	69,432	-	-	-
	Total:	94,163	95,150	254,057	572,170	5,470	25,000

CAPITAL PROJECTS FUND EXPENSE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
FACILITIES CAPITAL OUTLAY							
450-58000-811	MUNICIPAL BLDG KEYLESS ENTRY	53,396	-	-	-	-	-
450-58000-812	PARKING LOT IMPVTS	-	-	-	18,000	-	-
450-58000-813	OLD MILL DAM REPAIR	-	11,700	123,618	-	-	-
450-58000-820	STARIN PARK CMNTY BLDG IMP	-	1,558	9,037	-	-	-
450-58000-824	ARMORY GYM UPGRADES	4,460	-	-	-	-	-
450-58000-830	LIBRARY BUILDING IMPVTS	-	3,225	-	-	-	-
450-58000-879	AVINGLON ACCESS CONTROL	-	-	13,465	-	-	12,000
	Total:	57,856	16,483	146,119	18,000	-	12,000
PARKS CAPITAL OUTLAY							
450-58100-825	AQUATICS CTR-CAPITAL-CONTRO	50,000	50,000	-	-	-	-
450-58100-828	AMPHITHEATER-DESIGN/CONSTRUC	-	-	150,177	190,000	203,770	-
450-58100-829	FEASIBILITY-DREDGING-LAKES	4,857	19,019	31,380	-	40,342	46,260
450-58100-861	BIKE.PED MASTER PLAN	556	-	-	-	-	-
	Total:	55,414	69,019	181,557	190,000	244,112	46,260
	Grand Total:	538,515	1,780,714	929,501	2,414,739	560,865	313,680
FUND BALANCE		120,469	(76,004)	447,760		616,466	539,396
	Net Change-Increase/(Decrease)	(404,157)	(196,472)	523,763	-	168,706	(77,070)

ASSOCIATED DEPARTMENT

FUND TYPE
CAPITAL PROJECT

COMMUNITY ECONOMIC DEVELOPMENT

FUND DESCRIPTION

FUND 440

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

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

TID 4 REVENUE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
TAXES							
440-4110-57	PROPERTY TAX INCREMENT	1,785,044	1,829,828	1,819,613	2,028,041	2,028,041	2,028,288
440-4115-57	CHARGEBACK-TAXES-WRITEOFF	-	-	-	-	-	-
440-41320-57	PILOT/DEVELOPER'S AGREEMENTS	-	72,795	72,341	32,171	18,750	-
440-41322-57	PILOT-INNOVATION CTR-FD 920	92,500	92,500	92,500	92,500	92,500	92,500
440-41325-57	SPECIAL ASSESS-RETURN-COUNTY-ERV	-	-	-	-	-	-
	Total Taxes	1,877,544	1,995,122	1,984,454	2,152,712	2,139,291	2,120,788
INTERGOVERNMENTAL REVENUES							
440-43581-57	WI PERSONAL PROPERTY TAX AID	-	-	14,919	14,919	27,844	40,770
440-43600-57	BAB-INT-REIMB-FED-US TREASURY	61,959	59,884	57,584	46,930	46,930	32,377
440-43660-57	EXEMPT COMPUTER AID-FR STATE	38,372	38,936	39,878	39,878	39,878	39,878
	Total Intergovernmental Rev	100,331	98,820	112,381	101,727	114,652	113,025
MISCELLANEOUS REVENUES							
440-48100-57	INTEREST INCOME	628	-	-	-	-	-
440-48300-57	PROPERTY SALES	-	-	-	-	-	-
	Total Misc Revenues	628	-	-	-	-	-
OTHER FINANCING SOURCES							
440-49290-57	TRANSFER IN	330,796	-	-	-	-	-
440-49300-57	FUND BALANCE APPLIED	-	-	-	(841,571)	108,925	(1,598,850)
	Total Other Financing Sources	330,796	-	-	(841,571)	108,925	(1,598,850)
	Fund 440 - TID District #4	2,309,299	2,093,942	2,096,836	1,412,868	2,362,868	634,963

TID 4 EXPENSE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
440-57663-212	LEGAL	-	-	-	-	-	-
440-57663-219	MARKETING/PROF SERV	-	-	-	-	-	-
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	-	600	-	-	-	-
440-57663-610	PRINCIPAL ON DEBT	2,000,000	1,115,000	875,000	900,000	1,850,000	195,000
440-57663-620	INTEREST ON DEBT	308,083	248,658	215,295	187,718	187,718	114,813
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	250,000	250,000
	Total TID # 4	2,383,233	1,439,408	1,165,445	1,412,868	2,362,868	634,963

FUND BALANCE		(603,953)	50,581	981,972		873,047	2,471,898
440-34300	Net Change-Increase/(Decrease)	(73,934)	654,535	931,391		(108,925)	1,598,850

FUND TYPE
CAPITAL PROJECT

ASSOCIATED DEPARTMENT
COMMUNITY ECONOMIC DEVELOPMENT

FUND DESCRIPTION

FUND 445

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

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

TID 5 REVENUE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
TAXES							
445-4110-57	PROPERTY TAX INCREMENT	2,806	11,911	10,139	12,118	12,118	13,914
	Total Taxes	2,806	11,911	10,139	12,118	12,118	13,914
INTERGOVERNMENTAL REVENUES							
445-43581-57	WI PERSONAL PROPERTY TAX AID	-	-	146	146	447	748
445-43660-57	EXEMPT COMPUTER AID-FR STATE	-	-	-	-	-	-
	Total Intergovernmental	-	-	146	146	447	748
MISC REVENUES							
445-48100-57	INTEREST INCOME	-	-	-	-	-	-
	Total Misc Revenues	-	-	-	-	-	-
OTHER FINANCING SOURCES							
445-49300-57	FUND BALANCE APPLIED	-	-	-	(12,114)	(12,415)	(14,511)
	Total Other Financing Sources	-	-	-	(12,114)	(12,415)	(14,511)
	Fund 445 - TID District #5	2,806	11,911	10,285	150	150	150

TID 5 EXPENSE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
445-57663-240	ST-WISCONSIN-TID FEE-ANNUAL	150	150	150	150	150	150
445-57663-295	CONSTRUCTION COSTS	-	-	-	-	-	-
445-57663-820	CAPITAL EQUIPMENT	-	-	-	-	-	-
	Total TID # 5	150	150	150	150	150	150

FUND BALANCE		(30,253)	(18,492)	(8,357)		4,059	18,570
445-34300	Net Change-Increase/(Decrease)	2,656	11,761	10,135		12,415	14,511

FUND TYPE
CAPITAL PROJECT

ASSOCIATED DEPARTMENT
COMMUNITY ECONOMIC DEVELOPMENT

FUND DESCRIPTION

FUND 446

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

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

TID 6 REVENUE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
TAXES							
446-4110-57	PROPERTY TAX INCREMENT	59,975	70,917	66,651	72,202	72,202	72,598
	Total Taxes	59,975	70,917	66,651	72,202	72,202	72,598
INTERGOVERNMENTAL REVENUES							
446-43581-57	WI PERSONAL PROPERTY TAX AID	-	-	871	871	1,379	1,887
446-43600-57	BAB-INT-REIMB-FED-US TREASURY	2,339	2,164	1,918	1,469	1,469	-
446-43660-57	EXEMPT COMPUTER AID-FR STATE	947	961	984	984	984	-
	Total Intergovernmental	3,285.8	3,125	3,772	3,323	3,832	1,887
MISC REVENUES							
446-48100-57	INTEREST INCOME	31	100	129	135	34	500
	Total Misc Revenues	31	100	129	135	34	500
OTHER FINANCING SOURCES							
446-49120-57	BOND PROCEEDS	-	-	-	-	-	-
446-49300-57	FUND BALANCE APPLIED	-	-	-	(25,303)	79,287	(49,835)
	Total Other Financing Sources	-	-	-	(25,303)	79,287	(49,835)
	Fund 446 - TID District #6	63,291	74,142	70,552	50,358	155,356	25,150

TID 6 EXPENSE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 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	125,000	-
446-57663-620	INTEREST ON DEBT	7,178	6,588	5,938	5,208	5,208	-
446-57663-648	TRANSFER-ADMINISTRATION COST	25,000	25,000	25,000	25,000	25,000	25,000
446-57663-820	CAPITAL EQUIPMENT	-	-	-	-	-	-
	Total TID # 6	52,328	51,738	51,088	50,358	155,358	25,150

FUND BALANCE		41,261	63,666	83,130		3,843	53,678
446-34300	Net Change-Increase/(Decrease)	10,964	22,404	19,465		(79,287)	49,835

FUND TYPE
CAPITAL PROJECT

ASSOCIATED DEPARTMENT
COMMUNITY ECONOMIC DEVELOPMENT

FUND DESCRIPTION

FUND 447

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

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

TID 7 REVENUE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 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	-	-	-	-	-	-
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	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2,020 BUDGET	2020 ACT-EST	2021 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		(1,112)	(1,262)	(1,412)		(1,562)	(1,712)
447-34300	Net Change-Increase/(Decrease)	(150)	(150)	(150)		(150)	(150)

FUND TYPE
CAPITAL PROJECT

ASSOCIATED DEPARTMENT
COMMUNITY ECONOMIC DEVELOPMENT

FUND DESCRIPTION

FUND 448

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

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

TID 8 REVENUE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
TAXES							
448-4110-57	PROPERTY TAX INCREMENT	793	743	549	1,637	1,637	3,040
	Total Taxes	793	743	549	1,637	1,637	3,040
MISC REVENUES							
448-48100-57	INTEREST INCOME	95	308	398	400	113	100
	Total Misc Revenues	95	308	398	400	113	100
OTHER FINANCING SOURCES							
448-49300-57	FUND BALANCE APPLIED	-	-	-	(1,887)	(1,600)	(2,990)
	Total Other Financing Sources	-	-	-	(1,887)	(1,600)	(2,990)
	Fund 448 - TID District #8	888	1,051	947	150	150	150

TID 8 EXPENSE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 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		19,392	20,293	21,090		22,690	25,680
448-34300	Net Change-Increase/(Decrease)	738	901	797		1,600	2,990

FUND TYPE
CAPITAL PROJECT

ASSOCIATED DEPARTMENT
COMMUNITY ECONOMIC DEVELOPMENT

FUND DESCRIPTION

FUND 449

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

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

TID 9 REVENUE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
TAXES							
449-41110-57	PROPERTY TAX INCREMENT	529	562	551	571	571	613
	Total Taxes	529	562	551	571	571	613
INTERGOVERNMENTAL REVENUES							
449-43581-57	WI PERSONAL PROPERTY TAX AID	-	-	7	7	7	-
449-43660-57	EXEMPT COMPUTER AID-FR STATE	-	-	-	-	-	-
	Total Intergovernmental	-	-	7	7	7	-
MISC REVENUES							
449-48100-57	INTEREST INCOME	-	-	-	-	-	-
	Total Misc Revenues	-	-	-	-	-	-
OTHER FINANCING SOURCES							
449-49300-57	FUND BALANCE APPLIED	-	-	-	(428)	(428)	(463)
	Total Other Financing Sources	-	-	-	(428)	(428)	(463)
	Fund 449 - TID District #9	529	562	558	150	150	150

TID 9 EXPENSE DETAIL

	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACT-EST	BUDGET
449-57663-240	ST-WISCONSIN-TID FEE-ANNUAL	150	150	150	150	150	150
	Total TID # 9	150	150	150	150	150	150

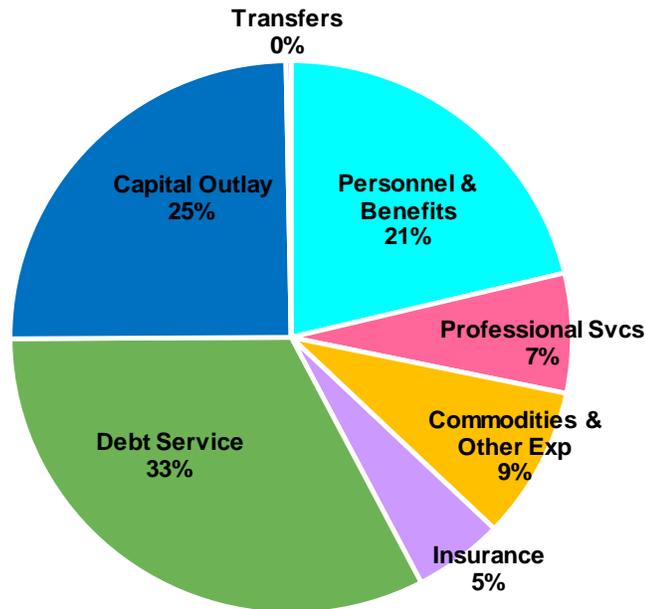
FUND BALANCE		2,523	2,935	3,342		3,771	4,234
449-34300	Net Change-Increase/(Decrease)	379	412	408		428	463



WATER, WASTEWATER, & STORMWATER SUMMARY OF REVENUES & EXPENSES

FISCAL RESOURCES	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
REVENUES						
Operating Revenues	5,695,142	5,592,084	6,073,699	6,473,488	6,304,518	6,773,964
Other Revenue Sources	68,196	808,331	232,619	4,919,770	4,793,708	1,631,400
Total	5,763,338	6,400,416	6,306,318	11,393,258	11,098,226	8,405,364
EXPENSES						
100 Personnel & Benefits	1,536,396	1,565,929	1,730,275	1,810,977	1,740,727	1,786,784
200 Professional Svcs	532,508	651,875	584,704	638,946	594,092	588,012
300 Commodities & Other Exp	377,872	356,616	384,939	623,449	592,895	748,591
500 Insurance	2,084,675	2,067,251	1,917,191	426,638	518,857	436,163
600 Debt Service	469,926	763,641	743,031	4,221,180	4,241,703	2,737,475
800 Capital Outlay	145,684	101,261	128,477	3,650,567	3,410,440	2,083,339
900 Transfers	21,500	21,500	21,500	21,500	21,500	25,000
Total	5,168,561	5,528,072	5,510,118	11,393,258	11,120,215	8,405,364

**UTILITY FUNDS
Expenditures by Category**



FUND TYPE
ENTERPRISE

ASSOCIATED DEPARTMENT
WATER UTILITY

FUND DESCRIPTION

FUND 610

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

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

DEPARTMENT/FUNCTION

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

MISSION

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

PERSONNEL SUMMARY

	2017	2018	2019	2020	2021
Water Utility Superintendent	1	1	1	1	1
Operators	3	4	4	4	4
Administrative Assistant (15%)	1	1	1	1	1
Seasonal Employees	.5	.3	.3	.7	.7

WATER UTILITY SUMMARY OF REVENUES & EXPENSES

FISCAL RESOURCES	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
REVENUES						
Total Revenues	1,764,996	1,897,672	1,965,934	4,494,295	4,711,605	2,661,808
Total	1,764,996	1,897,672	1,965,934	4,494,295	4,711,605	2,661,808
EXPENSES						
100 Personnel & Benefits	531,886	592,023	646,843	685,614	656,800	673,307
200 Professional Svcs	202,515	195,378	219,442	241,606	233,327	223,150
300 Commodities & Other Exp	93,714	200,112	173,419	425,200	401,160	535,450
500 Insurance	766,147	777,565	726,512	368,778	459,673	375,933
600 Debt Service	56,430	136,142	119,382	1,207,472	1,217,626	485,157
800 Capital Outlay	35,736	634	4,372	1,565,625	1,743,425	368,811
900 Transfers	-	-	-	-	-	-
Total	1,686,428	1,901,856	1,889,971	4,494,295	4,712,011	2,661,808

FUND BALANCE	8,950,086	8,996,893	9,121,029		8,205,021	8,021,294
Net Change-Increase/(Decrease)	78,568	46,808	124,135		(916,008)	(183,726)



DEPARTMENT SERVICE METRICS

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

SERVICE TYPE		2016	2017	2018	2019
Water Pumped Into Distribution	Gal / Year Ave Gallons / Mo	652,983,000 54,415,250	577,475,000 48,122,971	590,710,000 49,225,833	630,674,000 52,556,167
Water Mains in Service (2"-16")	Feet	293,705	293,705	293,705	289,495
Water Meters om Service	Count	3,804	3,787	3,839	4,128
Hydrants	Replaced / Total	7 / 561	1 / 561	10 / 565	15 / 569
Valves	Exercised / Total	500 / 902	400 / 902	447 / 915	465 / 922
Main & Svc Breaks Repaired					10
New Services					32

**GOALS & OBJECTIVES
2020 OUTLOOK**

- There may be some staff changes with the possibility of Lauren Miller’s retirement.
- Perform a complete rehab of well #5.
- Perform a chemical rehab of well #7.
- Rehab well #6 - east filter tank piping. It was scheduled for 2020, but due to the filter tank piping at well #9 developing a leak, that only progressed, that repair was done instead.
- Replace the last right-angle drive backup generator at well #8.
- The Water Department will be taking over the Water Meter Replacement Program. In the past, this service was hired out. I feel strongly, that this service is better done by the water utility rather than an outside company. In addition, my staff will be able to identify and record a more accurate inventory of the water line material coming into houses. The utility staff will also perform cross-connection surveys at each meter changeout. Any sump pump violations, for discharging into the sanitary sewer, will be submitted to the Wastewater Superintendent.
- The Water Utility is monitoring the EPAs proposed Lead and Copper Rule, which could require all public water systems to complete a full inventory of water service materials, including both publicly and customer-owned, within three years of the final revised rule adoption. Final rule adoption is expected in mid-2020, thereby making the anticipated deadline for this inventory mid-2023. In order to meet this deadline, they recommend we inventory one-third of our system material each year beginning in 2020.
- Continue the obsolete fire hydrant change out program.
- Continue to research and stay compliant on all DNR/EPA and PSC Rules and Regulations to provide safe, clean, bacteriologically free water to the citizens of Whitewater. Since Governor Evers declared 2019 the Year of Clean Drinking Water in Wisconsin, there will be an even greater push for more regulations at the City and State levels.

PROPRIETARY FUNDS

**FUND 610
WATER UTILITY**



WATER UTILITY REVENUE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
REVENUES							
610-46460-61	UNMETERED SALES/GENERAL CUST	-	-	-	-	-	-
610-46461-61	METERED SALES/RESIDENTIAL	522,905	533,427	538,479	613,441	580,863	666,601
610-46462-61	METERED SALES/COMMERCIAL	89,471	88,898	90,350	102,232	90,957	113,486
610-46463-61	METERED SALES/INDUSTRIAL	354,056	398,998	440,419	458,848	496,333	511,369
610-46464-61	SALES TO PUBLIC AUTHORITIES	167,998	161,154	164,093	185,327	145,153	204,149
610-46465-61	PUBLIC FIRE PROTECTION REV	436,501	445,905	458,350	512,791	474,782	496,996
610-46466-61	PRIVATE FIRE PROTECTION REV	40,501	41,882	43,773	48,165	41,390	41,882
610-46467-61	METERED SALES/MF RESIDENTIAL	115,036	114,881	123,756	132,113	137,476	147,202
	Total Revenues	1,726,469	1,785,145	1,859,220	2,052,917	1,966,954	2,181,685
OTHER REVENUE SOURCES							
610-47419-61	INTEREST INCOME	2,926	28,429	23,722	12,619	(1,075)	1,500
610-47421-61	DEVELOPER CONTRIBUTION	22,178	15,500	13,407	-	-	13,000
610-47422-61	CAPITAL PAID IN-MUNICIPALITY	-	-	-	-	-	-
610-47425-61	MISC AMORTIZATION	-	5,231	5,231	-	-	7,896
610-47460-61	OTR REV/TOWER/SERVICE	6,000	53,256	27,688	26,262	27,959	26,500
610-47465-61	INS CLAIMS REIM/DIVIDENDS	-	2,368	-	-	-	-
610-47467-61	NSF/SVC FEES/SPEC ASSESS FEES	6,807	6,788	7,087	6,000	2,580	6,000
610-47471-61	MISC SERVICE REV - TURN OFF	-	955	3,764	-	560	500
610-47474-61	OTHER REV--LABOR/MATERIAL	188	-	-	-	1,805	-
610-47475-61	WATER TAPS--CONTRIBUTIONS	161	-	-	-	-	-
610-47476-61	NET RETURN ON INVEST-METERS	-	-	25,816	-	-	12,000
610-47480-61	SPECIAL ASSESSMENT REV	268	-	-	-	-	-
610-47481-61	MISC GRANT REVENUE	-	-	-	-	-	-
610-47482-61	SALE OF USED EQUIPMENT	-	-	-	-	13,510	-
610-47485-61	BOND PROCEEDS	-	-	-	1,847,425	1,783,304	229,000
610-47493-61	RETAINED EARNINGS-(INC)-DEC	-	-	-	549,071	916,008	183,726
610-47494-61	RETAINED EARNINGS-LOAN/BOND	-	-	-	-	-	-
	Total Other Revenue Sources	38,527	112,527	106,714	2,441,378	2,744,651	480,122
	610 - Water Utility	1,764,996	1,897,672	1,965,934	4,494,295	4,711,605	2,661,808

PROPRIETARY FUNDS

**FUND 610
WATER UTILITY**



WATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
SOURCE OF SUPPLY EXPENSES / 610-61600							
610-61600-111	SALARIES/WAGES	21,195	16,322	16,286	16,355	18,923	15,544
610-61600-112	WAGES/OVERTIME	2,939	3,966	2,482	3,250	403	4,151
610-61600-310	OFFICE & OPERATING SUPPLIES	-	534	852	500	618	600
610-61600-350	REPAIR/MTN EXPENSES	6	299	375	1,000	551	600
	Total Source Of Supply Exp.	24,140	21,122	19,994	21,105	20,495	20,895
PUMPING OPERATIONS EXPENSES / 610-61620							
610-61620-111	SALARIES/WAGES	36,892	37,980	43,054	38,056	41,106	41,093
610-61620-112	WAGES/OVERTIME	50	28	-	-	-	-
610-61620-220	UTILITIES	143,815	146,239	158,742	148,000	132,437	142,000
610-61620-310	OFFICE & OPERATING SUPPLIES	226	96	322	500	530	500
610-61620-350	REPAIR/MTN EXPENSE	(44,755)	27,560	29,595	133,000	133,000	266,550
	Total Pumping Operations Exp.	136,229	211,904	231,712	319,556	307,073	450,143
WATER TREATMENT OPERATIONS EXP / 610-61630							
610-61630-111	SALARIES/WAGES	21,308	27,333	26,766	27,388	20,146	25,547
610-61630-112	WAGES/OVERTIME	-	-	-	-	-	-
610-61630-310	WATER TESTING & OP SUPPLIES	7,380	13,910	6,683	16,000	16,000	13,500
610-61630-341	CHEMICALS	18,042	14,955	23,320	13,500	15,500	22,500
610-61630-350	Repair/Maint Expense	3,872	6,833	2,636	131,000	108,400	105,000
	Total Water Treatment Op	50,602	63,031	59,405	187,888	160,046	166,547
TRANSMISSION EXPENSES / 610-61640							
610-61640-111	SALARIES/WAGES	750	1,335	1,254	1,337	1,010	1,197
610-61640-112	WAGES/OVERTIME	-	-	-	-	-	-
610-61640-310	OFFICE & OPERATING SUPPLIES	-	-	-	-	38	-
	Total Transmission Expenses	750	1,335	1,254	1,337	1,048	1,197
TOWER/RESERVOIRS MTN. EXPENSES / 610-61650							
610-61650-111	MTN SALARIES/WAGES	3,434	3,363	3,138	3,370	2,712	2,995
610-61650-112	WAGES/OVERTIME	-	234	-	-	-	-
610-61650-350	REPAIR/MTN EXPENSE	23,785	28,273	25,507	31,000	26,000	31,000
	Total Reservoirs Mtn. Expense	27,220	31,870	28,645	34,370	28,712	33,995
MAINS MTN. EXPENSE / 610-61651							
610-61651-111	MTN SALARIES/WAGES	17,752	19,849	18,048	19,889	20,616	17,226
610-61651-112	WAGES/OVERTIME	886	528	1,075	1,685	-	1,393
610-61651-113	TEMPORARY WAGES	-	-	1,834	-	1,754	-
610-61651-350	REPAIR/MTN EXPENSE	24,260	27,367	29,083	30,000	30,000	28,000
	Total Mains Mtn. Expense	42,898	47,744	50,039	51,574	52,370	46,619
SERVICES MTN. EXPENSES / 610-61652							
610-61652-111	MTN SALARIES/WAGES	16,197	16,393	16,962	16,426	17,923	16,190
610-61652-112	WAGES/OVERTIME	439	354	219	400	91	496
610-61652-350	REPAIR/MTN EXPENSE	9,025	18,480	6,969	6,000	12,000	12,000
	Total Services Mtn. Expenses	25,660	35,228	24,150	22,826	30,014	28,685
METERS MTN. EXPENSES / 610-61653							
610-61653-111	MTN SALARIES/WAGES	12,337	12,429	12,238	12,454	10,930	11,680
610-61653-112	WAGES/OVERTIME	-	79	-	-	-	-
610-61653-210	CONTRACTUAL SERVICES	25,955	25,805	9,530	65,000	65,000	45,500
610-61653-350	REPAIR/MTN EXPENSE	5,013	1,539	2,655	6,000	6,000	5,000
	Total Meters Mtn. Expenses	43,305	39,852	24,422	83,454	81,930	62,180

WATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
HYDRANTS MTN. EXPENSES / 610-61654							
610-61654-111	MTN SALARIES/WAGES	7,455	9,237	12,104	9,256	9,455	11,553
610-61654-112	WAGES/OVERTIME	155	696	526	400	-	682
610-61654-113	WAGES TEMPORARY	1,368	2,565	4,662	-	5,020	-
610-61654-350	REPAIR/MTN EXPENSE	6,601	16,986	4,540	10,000	10,000	10,000
	Total Hydrants Mtn. Expenses	15,578	29,484	21,833	19,656	24,475	22,235
METER READING EXPENSES / 610-61901							
610-61901-111	SALARIES/WAGES	(5,608)	925	1,027	927	2,241	980
610-61901-112	WAGES/OVERTIME	66	-	-	-	-	-
610-61901-157	L-T DISABILITY INSURANCE	-	-	291	-	-	-
	Total Meter Reading Expenses	(5,542)	925	1,318	927	2,241	980
ACCOUNTING & COLLECTING EXP / 610-61902							
610-61902-111	SALARIES/WAGES	36,003	37,441	37,360	41,017	37,860	42,816
610-61902-112	WAGES/OVERTIME	-	-	-	-	-	-
	Total Acct. & Collecting Exp.	36,003	37,441	37,360	41,017	37,860	42,816
CUSTOMERS ACCOUNTS EXPENSES / 610-61903							
610-61903-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	622	4,677	5,330	5,476
610-61903-310	INFO TECH & OPERATING SUPPLIES	4,824	5,568	4,518	5,000	699	-
610-61903-325	PUBLIC EDUCATION	1,020	669	727	700	700	700
610-61903-361	AMR GATEWAY SERVICES	1,162	886	4,908	1,000	1,000	1,000
	Total Customer Accounts Exp.	7,006	7,123	10,775	11,377	7,729	7,176
ADMINISTRATIVE EXPENSES / 610-61920							
610-61920-111	SALARIES/WAGES	90,257	107,498	117,068	111,109	117,840	113,264
610-61920-152	RETIREMENT	-	-	-	-	23	-
610-61920-153	HEALTH INSURANCE	866	2,254	-	-	-	-
610-61920-154	PROFESSIONAL DEVELOPMENT	-	-	45	-	46	-
	Total Administrative Expenses	91,124	109,753	117,113	111,109	117,909	113,264
OFFICE SUPPLIES EXPENSES / 610-61921							
610-61921-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	794	373	900	373
610-61921-225	TELECOM/INTERNET/COMMUNICATION	-	-	2,475	2,796	2,500	3,081
610-61921-310	OFFICE & OPERATING SUPPLIES	11,247	12,170	9,085	9,000	9,000	9,000
	Total Office Supplies Expense	11,247	12,170	12,353	12,169	12,400	12,454
OUTSIDE SERVICES EMPLOYED / 610-61923							
610-61923-210	PROFESSIONAL SERVICES	20,906	11,920	32,623	7,500	14,000	12,000
610-61923-211	PLANNING	7,000	7,000	7,500	7,500	7,500	8,000
610-61923-212	GIS SERVICES	2,000	2,000	2,968	3,260	3,260	4,020
610-61923-213	SAFETY PROGRAM-ALL DPW	-	-	-	-	-	-
	Total Outside Services Emp.	29,906	20,920	43,091	18,260	24,760	24,020
INSURANCE / 610-61924							
610-61924-510	INSURANCE EXPENSES	16,755	16,934	19,715	18,885	22,045	21,165
	Total Insurance Expense	16,755	16,934	19,715	18,885	22,045	21,165
EMPLOYEE BENEFITS / 610-61926							
610-61926-150	EMPLOYEE FRINGE BENEFITS	146,790	130,141	169,721	189,150	164,131	187,020
610-61926-590	SOC SEC TAXES EXPENSE	27,862	32,415	32,953	29,893	35,124	29,768
	Total Employee Benefits	174,653	162,556	202,674	219,043	199,255	216,788
EMPLOYEE TRAINING EXPENSE / 610-61927							
610-61927-154	PROFESSIONAL DEVELOPMENT	2,881	3,130	2,515	3,500	2,500	4,500
	Total Employee Training Exp.	2,881	3,130	2,515	3,500	2,500	4,500

PROPRIETARY FUNDS

**FUND 610
WATER UTILITY**



WATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
PSC ASSESSMENT / 610-61928							
610-61928-210	PSC REMAINDER ASSESSMENT	1,761	1,742	3,563	1,800	1,800	2,000
	Total PSC Assessment	1,761	1,742	3,563	1,800	1,800	2,000
MISC. GENERAL EXPENSES / 610-61930							
610-61930-540	LOSS ON DISPOSAL OF ASSET	-	-	-	-	76,723	-
610-61930-550	DEPRECIATION EXPENSE	247,584	249,180	190,908	-	-	-
610-61930-551	DEPRECIATION EXPENSE-CIAC	159,606	160,152	149,710	-	781	-
610-61930-590	TAXES	314,340	318,884	333,226	320,000	325,000	325,000
610-61930-910	CONTINGENCIES/COST REALLOC	-	-	-	-	-	-
	Total Misc. General Expenses	721,530	728,216	673,844	320,000	402,504	325,000
TRANSPORTATION EXPENSES / 610-61933							
610-61933-310	VEHICLE REPAIRS & MAINTENANCE	4,293	3,818	3,191	5,500	5,500	5,500
610-61933-351	FUEL EXPENSE	5,405	5,813	6,158	5,500	5,500	6,000
	Total Transportation Expenses	9,698	9,631	9,349	11,000	11,000	11,500
GENERAL PLANT MTN. EXPENSE / 610-61935							
610-61935-111	MTN SALARIES/WAGES	110,567	141,058	133,471	141,342	153,208	127,393
610-61935-112	WAGES/OVERTIME	88	494	269	180	54	474
610-61935-113	WAGES/TEMPORARY	504	-	756	22,400	5,232	22,400
610-61935-116	ON CALL PAY	-	6,377	12,900	13,052	13,052	13,052
610-61935-118	CLOTHING ALLOWANCE	2,156	2,491	3,412	3,000	3,000	3,000
610-61935-154	ORGANIZATION MEMBERSHIPS	915	945	956	3,000	3,000	2,500
610-61935-220	UTILITIES	1,078	672	626	700	600	700
610-61935-350	REPAIR/MTN EXPENSE	12,307	14,354	12,287	20,000	20,000	18,000
610-61935-365	DAMAGE CLAIM-INSURANCE	-	-	9	-	124	-
	Total General Plant Mtn. Exp.	127,614	166,391	164,687	203,674	198,270	187,519
CAPITAL OUTLAY/CONSTRUCTION WIP / 610-61936							
610-61936-111	SALARIES/WAGES	3,244	6,578	6,262	6,591	4,524	5,977
610-61936-112	WAGES/OVERTIME	-	-	142	80	-	184
610-61936-810	CAPITAL EQUIPMENT	9,505	-	3,650	332,200	510,000	242,700
610-61936-820	CAP OUTLAY/CONTRACT PAYMENTS	26,231	-	(0)	1,207,425	1,207,425	95,700
610-61936-822	INVENTORY PURCHASES	-	-	722	-	-	-
610-61936-823	METER PURCHASES	-	634	-	26,000	26,000	30,411
610-61936-830	AMR PROJECT EXPENSES	-	-	-	-	-	-
	Total Capital Outlay/Construct	38,980	7,212	10,776	1,572,296	1,747,949	374,971
DEBT SERVICE COSTS / 610-61950							
610-61950-610	PRINCIPAL ON DEBT	-	-	-	1,061,300	1,061,300	331,300
610-61950-620	INTEREST ON DEBT	55,480	96,009	118,432	127,446	127,446	153,857
610-61950-630	DEBT SERVICE EXP/AMORTATION	-	-	-	-	-	-
610-61950-650	BOND ISSUE/PAYING AGENT EXP	950	40,133	950	18,726	28,880	-
	Total Debt Service Costs	56,430	136,142	119,382	1,207,472	1,217,626	485,157
WATER UTILITY EXPENSE TOTALS		1,686,428	1,901,856	1,889,971	4,494,295	4,712,011	2,661,808

WATER UTILITY EXPENSE NOTES

PUMPING OPERATIONS EXPENSES / 610-61620

A	Well #5 and # 6 Rehabilitation	200,000
	Well Performance Testing	6,000
	Chemical rehab well #7	20,000
	Maintenance service agreement for backup generators.	2,550
	Diesel fuel for backup generators. Plus any diesel fuel additives for winter	3,000
	Regular maintenance	35,000
	Total:	266,550

WATER TREATMENT OPERATIONS EXP / 610-61630

B	East Filter Tank piping @ Well #6	35,000
	Filter tank media replacement if needed (cost is for each)	70,000
	Total:	105,000

TOWER/RESERVOIR MTN. EXPENSES / 610-61650

C	East side tower painting contract payment	26,000
	Starin Tower Control/Transducer Box	5,000
	Total:	31,000

CONTRACTOR SERVICES - METER MAINTENANCE / 610-61653

D	Large Meter Testing	10,500
	Cross connection survey for industrial / commercial	35,000
	Total:	45,500

OUTSIDE SERVICES EMPLOYED / 610-61923

E	Audit, Consultants	Total: 12,000
F	Engineering transfer to General Fund	Total: 8,000
G	GIS transfer to General Fund	Total: 4,020

GENERAL PLANT MTN. EXPENSE / 610-61935

H	Seasonal wages	Total: 22,400.00
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CAPITAL OUTLAY/ Equipment 610-61936-810

I	Backup Generator - Well #8	125,000
	Portable generator	3,500
	Handheld Chemical Testers	2,200
	Fire Hydrant Replacement (9)	90,000
	Trimble	8,500
	Trash pump portable	3,000
	Hydrant meter with backflow (2 times) @ 4,500 each	9,000
	Air monitor	1,500
	Total:	242,700

CAPITAL OUTLAY / CONTRACT PAYMENTS / 610-61936-820

J	Well #9 water main looping	-
	Yoder Land Reconstruction	14,000
	E Main Street Reconstruction	81,700
	Elkhorn round a bout	-
	Vehicle material storage building	-
	Total:	95,700

CAPITAL OUTLAY / CONSTRUCTION WIP / 610-61936-823

K	Meter replacements - 340 meters	27,300
	residential back flow preventer. 340 @ 9.15 each	3,111
	Total:	30,411



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

	2017	2018	2019	2020	2021
Utility Superintendent	1	1	1	1	1
Lab Operator	1	1	1	-	-
Lead Operator	-	-	-	1	1
Operator	4	4	3	3	2
Wastewater Specialist	-	-	1	2	3
Administrative Assistant (70%)	1	1	1	1	1
Part Time Lab Assistant	1	1	-	-	-
Seasonal	-	1	2	1	2
Total Wastewater	8	9	9	9	10



WASTEWATER UTILITY SUMMARY OF REVENUES & EXPENSES

FISCAL RESOURCES		2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
REVENUES							
Total Revenues		3,459,719	3,356,615	3,788,437	5,788,006	5,427,253	4,523,279
Total		3,459,719	3,356,615	3,788,437	5,788,006	5,427,253	4,523,279
EXPENSES							
100	Personnel & Benefits	821,062	773,031	856,188	876,128	834,216	857,515
200	Professional Svcs	281,621	401,599	340,193	372,580	336,513	338,602
300	Commodities & Other Exp	186,848	119,332	177,123	153,610	154,334	173,050
500	Insurance	1,236,351	1,207,406	1,108,624	45,500	46,867	47,500
600	Debt Service	382,941	565,473	570,080	2,842,627	2,852,570	2,057,284
800	Capital Outlay	69,314	95,116	111,436	1,497,561	1,207,015	1,049,328
Total		2,978,136	3,161,956	3,163,644	5,788,006	5,431,515	4,523,279
FUND BALANCE		6,305,439	6,446,190	7,056,250		7,296,435	7,616,494
Net Change-Increase/(Decrease)		481,583	140,752	610,059		240,185	320,059

DEPARTMENT SERVICE METRICS

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

SERVICE TYPE		2016	2017	2018	2019
Televising Sanitary Sewer Main	% of Total Length (Mi)	9.6% 5.0 miles	5.5% 2.9 miles	14% 7.3 miles	15% 7.8 miles
Cleaning Sanitary Sewer	% of Total Length (Mi)	19.4% 10.1 miles	37.0% 19.2 miles	37.0% 19.2 miles	35% 18.2 miles
Smoke Testing Sanitary Sewer Mains	% of Total Length (Mi)	0% 0.0 miles	0% 0.0 miles	0% 0.0 miles	33% 17.2 miles
Manhole Inspections	% of Total # Completed	19.5% 263	33% 446	33% 446	33% 17.2 miles
Rehabilitation of Sanitary Sewers	% of Total Length (Mi)	1.8% 0.9 miles	.005% 0.3 miles	2.3% 1.2 miles	2.6% 1.4 miles
Peak Monthly Flow	Gal / Day (Millions)	53.579 MGD	82.473 MGD	88.422 MGD	63.685 MGD
Yearly Phosphorous Average	Milligrams / Liters	0.76 mg/l	0.66 mg/l	0.30 mg/l	.164 mg/l

GOALS & OBJECTIVES

2021 OUTLOOK

- The Final Compliance Alternatives Plan, relative to phosphorus discharge, will be due to the WDNR by 3/31/2021. Following this effort, we will continue to work with consultants and various representatives to verify that the selected compliance method is best suited for Whitewater and appropriate language is utilized during reissuance of our WPDES permit.
- Utility staff will be addressing items noted on past smoke testing reports in a prioritized fashion. There is work to be done on both public and private infrastructure.
- Due to retirements we will continue focusing and renewing efforts on training protocols and standard operating procedures for both plant operations and collection system tasks. A new training checklist is being developed.
- As an ongoing need, we will continue to plan for and verify that we can access all off-road sanitary structures in the event of emergencies. Interceptor sewer mains will be the first lines targeted.
- The regulatory atmosphere is ever changing. Future items we are planning for and or monitoring closely are: a) changing disinfection standards from fecal coliform to E.coli. based – 2023 b) PFAS/PFOA standards- regulators are calling for increased sampling efforts from both the drinking water and wastewater industries. In many cases there are no standards established of which to compare or standardize our findings at this time. The potential effects of a numeric standard could be far reaching for the wastewater industry.

WASTEWATER UTILITY REVENUE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET	
REVENUES								
620-41110-62	RESIDENTIAL REVENUES	1,572,835	1,564,066	1,738,645	1,845,598	1,938,176	1,879,806	A
620-41112-62	COMMERCIAL REVENUES	874,184	854,073	986,680	1,007,806	1,041,334	1,017,391	A
620-41113-62	INDUSTRIAL REVENUES	140,570	145,012	140,846	171,114	159,928	171,122	A
620-41114-62	PUBLIC REVENUES	659,868	620,385	706,733	732,054	531,145	890,385	A
620-41115-62	PENALTIES	18,934	14,637	16,472	14,000	15,064	14,637	
620-41116-62	MISC REVENUES	49,802	62,767	77,042	40,000	72,624	60,133	
620-41117-62	SEWER CONNECTION REVENUES	135,888	20,064	25,536	40,128	39,797	40,128	B
	Total Revenues	3,452,081	3,281,004	3,691,954	3,850,700	3,798,068	4,073,603	
REVENUES/OTHER SOURCES								
620-42110-62	INTEREST INCOME	7,638	54,202	69,476	77,000	11,819	40,000	
620-42150-62	FOCUS ON ENERGY REBATES	-	11,093	17,029	-	-	-	
620-42175-62	INS CLAIMS REIM/DIVIDENDS	-	1,762	-	-	-	-	
620-42212-62	CLEAN WATER FD REIMBURSEMENT	-	-	3,800	-	-	-	
620-42213-62	MISC INCOME	-	8,553	6,103	-	3,904	9,035	
620-42214-62	REPLACEMENT FUND	-	-	-	-	-	-	
620-42215-62	SPECIAL ASSESSMENTS	-	-	75	-	-	-	
620-42217-62	BOND PROCEEDS	-	-	-	1,825,000	1,853,647	720,700	C
620-42300-62	EQUIPMENT-AUCTION PROCEEDS	-	-	-	-	-	-	
620-49920-62	TRANSFER FROM CAPITAL FUND	-	-	-	-	-	-	
620-49930-62	RETAINED EARNINGS-(INC)-DEC	-	-	-	35,306	(240,185)	(320,059)	
	Total Revenues/Other Sources	7,638	75,611	96,484	1,937,306	1,629,185	449,676	
	620 - Wastewater Utility	3,459,719	3,356,615	3,788,437	5,788,006	5,427,253	4,523,279	

NOTES

- A There are no planned rate increases for 2021. The last rate change for Wastewater took effect June 27, 2019
- B Estimated 22 Sewer Connections at \$1,824 each
- C Wastewater CIP Items

PROPRIETARY FUNDS

**FUND 620
WASTEWATER UTILITY**



WASTEWATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
ADMINISTRATIVE/GENERAL EXPENSES / 620-62810							
620-62810-111	SALARIES/PERMANENT	106,939	110,416	141,443	140,253	141,918	143,318
620-62810-116	ACCOUNTING/COLLECT SALARIES	35,471	36,210	36,331	34,772	37,860	36,376
620-62810-118	METER READING SALARIES	7,636	7,968	1,027	-	-	1,200
620-62810-120	EMPLOYEE BENEFITS	2,984	(23,217)	3,574	-	-	-
620-62810-153	HEALTH INSURANCE	866	867	-	-	-	-
620-62810-154	PROFESSIONAL DEVELOPMENT	-	-	25	-	119	-
620-62810-219	PROF SERVICES/ACCTG & AUDIT	9,840	11,250	8,850	7,500	10,000	10,000
620-62810-220	PLANNING	12,000	12,017	12,000	12,000	12,000	12,000
620-62810-221	GIS SERVICES/EXPENSES	2,000	2,000	2,968	3,760	3,760	4,560
620-62810-222	SAFETY PROGRAM-ALL DPW	1,515	7,461	643	2,300	4,674	2,300
620-62810-224	SOFTWARE/HARDWARE MAINTENANCE	6,016	5,414	6,372	5,050	5,261	5,849
620-62810-225	TELECOM/INTERNET/COMMUNICATION	-	-	1,403	1,674	1,231	1,960
620-62810-310	OFFICE SUPPLIES	6,878	9,016	7,715	6,900	5,203	7,000
620-62810-356	JOINT METER EXPENSE	-	-	32,970	-	-	19,150
620-62810-361	ACCOUNTING SOFTWARE	-	-	-	-	583	-
620-62810-362	CREDIT/DEBIT CARD EXPENSES	18,722	20,530	22,524	23,000	23,635	24,000
620-62810-519	INSURANCE EXPENSE	30,767	31,411	37,598	38,000	40,000	40,000
620-62810-550	DEPRECIATION EXPENSE	1,198,606	1,167,922	1,010,163	-	-	-
620-62810-555	LOSS ON SALE/DISPOSAL OF ASSET	-	-	53,935	-	-	-
620-62810-610	PRINCIPAL ON DEBT	-	-	-	2,270,390	2,274,801	1,501,925
620-62810-620	INTEREST ON DEBT	382,466	538,382	569,605	550,747	550,747	555,359
620-62810-670	BOND ISSUE/DEBT AMORT EXPENSE	475	27,091	475	21,490	27,022	-
620-62810-820	CAPITAL IMPROVEMENTS	12,104	-	(0)	975,210	963,210	358,200
620-62810-821	CAPITAL EQUIPMENT	-	-	6,568	31,500	67,677	540,000
620-62810-822	EQUIP REPL FUND ITEMS	8,470	3,242	-	349,723	35,000	10,000
620-62810-825	SEWER REPAIR/MAINT FUNDING	47,577	90,944	103,992	100,000	100,000	100,000
620-62810-826	OPERATING RESERVE FUNDING	-	-	-	40,128	40,128	40,128
620-62810-830	AMR GATEWAY SERVICES	1,162	930	876	1,000	1,000	1,000
Total Adm./General Expenses		1,892,496	2,059,853	2,061,055	4,615,397	4,345,829	3,414,325
SUPERVISORY/CLERICAL / 620-62820							
620-62820-111	SALARIES/PERMANENT	107,577	109,619	77,755	78,631	78,985	81,054
620-62820-112	WAGES/OVERTIME	-	-	-	-	-	3,252
620-62820-117	LONGEVITY PAY	1,000	500	-	-	-	-
620-62820-120	EMPLOYEE BENEFITS	228,450	212,192	232,392	238,623	215,785	234,067
620-62820-154	PROFESSIONAL DEVELOPMENT	2,294	2,742	3,297	3,200	2,700	3,200
620-62820-219	PROFESSIONAL SERVICES	20,878	13,055	10,103	57,875	57,875	14,700
620-62820-225	TELECOM/INTERNET/COMMUNICATION	3,468	4,315	4,498	4,021	4,000	4,313
620-62820-310	OFFICE & OPERATING SUPPLIES	3,367	4,640	2,004	3,500	2,600	3,500
Total Supervisory/Clerical		367,035	347,062	330,050	385,849	361,945	344,086
COLLECTION SYSTEM O&M / 620-62830							
620-62830-111	SALARIES/PERMANENT	49,391	48,366	69,127	62,744	73,085	68,594
620-62830-112	WAGES/OVERTIME	2,676	2,683	1,554	1,987	644	1,226
620-62830-222	ELECTRICITY/LIFT STATIONS	11,482	7,720	7,537	8,000	9,460	8,500
620-62830-295	CONTRACTUAL SERVICES	1,932	-	-	8,800	8,800	3,000
620-62830-353	REPR/MTN - LIFT STATIONS	8,094	9,737	16,989	6,000	19,000	9,000
620-62830-354	REPR MTN - SANITARY SEWERS	2,712	4,016	6,651	6,000	6,500	6,300
620-62830-355	REP/MAINT-COLLECTION EQUIP	14,977	10,997	4,714	8,000	7,443	8,500
620-62830-356	TELEMETRY EXPENSE	244	387	-	300	-	350
Total Collection System O&M		91,507	83,906	106,572	101,832	124,932	105,471

PROPRIETARY FUNDS

**FUND 620
WASTEWATER UTILITY**



WASTEWATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
TREATMENT PLANT OPERATIONS / 620-62840							
620-62840-111	SALARIES/PERMANENT	99,607	84,658	104,076	109,826	102,816	103,274
620-62840-112	OVERTIME	5,108	9,693	7,854	7,179	1,621	6,198
620-62840-116	ON-CALL PAY	-	9,535	12,520	13,052	13,052	13,052
620-62840-118	CLOTHING ALLOWANCE	3,277	3,470	4,894	5,478	2,500	2,000
620-62840-222	ELECTRICITY/PLANT	157,551	208,343	136,298	140,000	105,000	138,000
620-62840-223	NATURAL GAS/PLANT	29,666	38,172	39,490	40,000	30,000	37,500
620-62840-310	OFFICE & OPERATING SUPPLIES	8,707	7,514	12,441	13,500	11,261	12,000
620-62840-341	CHEMICALS	48,213	16,695	22,469	22,000	18,000	20,000
620-62840-342	CONTRACTUAL SERVICES	12,981	5,343	5,542	8,210	18,500	6,000
620-62840-351	FUEL EXPENSES	1,777	2,843	5,309	3,000	5,699	4,700
620-62840-355	TRUCK/AUTO EXPENSES	-	-	274	1,500	500	500
620-62840-590	DNR ENVIRONMENTAL FEE	6,978	8,073	6,929	7,500	6,867	7,500
	Total Treatment Plant Oper.	373,866	394,337	358,095	371,245	315,816	350,724
TREATMENT EQUIPMENT MAINTENANCE / 620-62850							
620-62850-111	SALARIES/PERMANENT	39,062	35,573	71,846	46,149	64,055	71,293
620-62850-112	WAGES/OVERTIME	-	-	-	-	-	-
620-62850-242	CONTRACTUAL SERVICES	3,737	2,431	5,279	5,000	11,321	7,500
620-62850-342	LUBRICANTS	2,651	835	2,154	2,200	2,800	3,000
620-62850-357	REPAIRS & SUPPLIES	22,481	8,739	18,060	31,000	16,000	33,000
	Total Maint./Treatment Equip.	67,931	47,578	97,339	84,349	94,176	114,793
MAINTENANCE - BUILDINGS & GROUNDS / 620-62860							
620-62860-111	SALARIES/PERMANENT	26,559	38,593	16,575	50,066	8,017	16,447
620-62860-112	WAGES/OVERTIME	-	-	28	-	74	-
620-62860-113	SEASONAL WAGES	-	7,380	7,587	13,200	7,731	14,202
620-62860-220	STORMWATER UTILITY FEE	1,575	1,707	1,575	1,600	1,432	1,600
620-62860-245	CONTRACTUAL REPAIRS	13,156	26,500	9,938	4,000	4,988	12,820
620-62860-355	EQUIPMENT	606	203	1,488	1,500	2,289	1,800
620-62860-357	REPAIRS & SUPPLIES	4,570	5,800	3,443	3,000	4,321	4,750
	Total Maint-Build & Grounds	46,468	80,183	40,634	73,366	28,852	51,619
LABORATORY EXPENSE / 620-62870							
620-62870-111	SALARIES/PERMANENT	50,024	54,030	56,829	70,093	81,962	56,391
620-62870-112	WAGES/OVERTIME	839	1,181	3,005	875	1,036	2,371
620-62870-114	WAGES/PART-TIME/PERMANENT	-	-	4,451	-	-	-
620-62870-153	HEALTH INSURANCE	-	1,743	-	-	-	-
620-62870-295	CONTRACTUAL SERVICES	6,107	25,862	13,895	6,000	3,350	5,500
620-62870-310	LAB & OPERATING SUPPLIES	4,938	8,193	11,203	9,500	9,500	8,000
	Total Laboratory Expense	61,908	91,009	89,381	86,468	95,848	72,262
POWER GENERATION EXPENSE / 620-62880							
620-62880-111	SALARIES/PERMANENT	-	-	-	-	-	-
620-62880-242	CONTRACTUAL SERVICES	-	-	6,343	5,000	2,000	3,500
620-62880-357	REPAIRS & SUPPLIES	11	-	588	3,500	500	1,000
	Total Power Generation Exp.	11	-	6,931	8,500	2,500	4,500
BIOSOLIDS HANDLING EXPENSE / 620-62890							
620-62890-111	SALARIES/PERMANENT	47,745	18,416	-	-	256	-
620-62890-112	WAGES/OVERTIME	3,557	413	-	-	-	-
620-62890-295	CONTRACTUAL SERVICES	696	35,354	73,002	60,000	61,361	65,000
620-62890-351	DIESEL FUEL EXPENSE	8,098	2,967	-	500	-	-
620-62890-357	REPAIRS & SUPPLIES	16,820	878	584	500	-	500
	Total Sludge Application Exp.	76,915	58,028	73,586	61,000	61,617	65,500
WASTEWATER UTILITY EXP TOTAL		2,978,136	3,161,956	3,163,644	5,788,006	5,431,515	4,523,279

WASTEWATER UTILITY EXPENSE NOTES

A	Planning/Eng/Transfer to GF	Total:	12,000
B	GIS Services/Transfer GF	Total:	4,560
C	Capital Improvements		
	Wetwell Rehabilitation		85,000
	Dig. Bldg. Roof Replacement		-
	Vanderlip Lift Station		150,000
	Yoder Lane Reconstruction		14,000
	E Main Street Reconstruction		81,700
	Shared roadway maintenance		27,500
	Total:		358,200
D	Capital Equipment		
	Combination Jet/Vacuum Vehicle		500,000
	Replacement of sewer televising equipment		40,000
	Total:		540,000
E	Transfer to Sewer Repair/Replacement Fund	Total:	100,000
F	Transfer to Sewer Connection Fund (\$1,824/service)-estimate 22 new services	Total:	40,128
G	Professional Services		
	Cleansweep collection day - share with Water Dept.		750
	Rock River Coalition		150
	MEG membership		1,800
	Phosphorus compliance planning		12,000
	Total:		14,700
H	Collection System - Contractual Services		
	Generator Maintenance- even numbered years		-
	Cross Connection Inspection Service (340 @ \$8.82)		3,000
	Total:		3,000
I	Collection Equipment	Total:	8,500
J	Chemicals - Polymer & Alum	Total:	20,000
K	Treatment Plant Operations Contractual Services		
	Software support - Hach-\$2,900, Win911-\$800		3,700
	Meter calibrations		800
	Other		1,500
	Total:		6,000
L	Equipment -		
	UV Bulbs / Ballasts		16,600
	YSI probes / Ortho analyzer maintenance		7,500
	Other		8,900
	Total:		33,000
M	Bldg. & Grounds Contractual Services - Cleaning Svcs	Total:	12,820
N	Biosolids - Contract Land Application	Total:	65,000

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 basis, storm sewers, detention ponds, street sweeping, compost management, and lakes management.

MISSION

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

STORMWATER UTILITY REVENUE & EXPENSE SUMMARY

FISCAL RESOURCES	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
REVENUES						
Total Revenues	538,623	1,146,129	551,947	1,110,957	959,367	1,220,277
Total	538,623	1,146,129	551,947	1,110,957	959,367	1,220,277
EXPENSES						
100 Personnel & Benefits	183,449	200,875	227,244	249,236	249,711	255,962
200 Professional Svcs	48,372	54,898	25,069	24,760	24,252	26,260
300 Commodities & Other Exp	97,310	37,172	34,397	44,639	37,401	40,091
500 Insurance	82,176	82,279	82,055	12,360	12,317	12,730
600 Debt Service	30,555	62,026	53,570	171,081	171,507	195,034
800 Capital Outlay	40,634	5,510	12,669	587,381	460,000	665,200
900 Transfers	21,500	21,500	21,500	21,500	21,500	25,000
Total	503,997	464,260	456,504	1,110,957	976,688	1,220,277
FUND BALANCE						
Net Change-Increase/(Decrease)	34,626	675,379	94,596		69,156	(33,330)

DEPARTMENT SERVICE METRICS

SERVICE TYPE	2017	2018	2019	2020
Structural Storm Water Facilities	16	18	19	19
Street Sweeping (thru August)	Not Recorded	5.8 Tons	557 Miles / 46.5 Tons	755 Miles / 430 Tons
Catch Basins/Inlets Cleaned	62	75	70	152 / 17.1 Tons

**GOALS & OBJECTIVES
2021 OUTLOOK**

- MS4 Permit (March 2021) – Submit annual stormwater permit documentation, including written procedures and descriptions on how the City fulfills the requirements of the MS4 Permit.
- Develop Sidewalk Replacement Program (July 2021) – Develop a systematic approach to identify defective sidewalk throughout the City and develop a plan to replace a desired amount each year.
- Purchase Street Sweeper (July 2021) – Develop specifications and obtain quotes on a high efficiency street sweeper which meet the requirements associated with the awarded DNR Grant.
- Storm Sewer Maintenance Tracking (August 2021) – Working with GIS staff, develop protocols to determine and track maintenance requirements on storm sewer related devices, including items such as, detention pond maintenance, inlet cleaning, inlet reconstruction, and outfall inspections.

STORMWATER UTILITY REVENUE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
REVENUES							
630-4110-63	RESIDENTIAL REVENUES	201,090	203,475	205,188	223,822	205,621	203,475
630-4112-63	COMMERCIAL REVENUES	137,790	137,993	137,972	151,793	138,818	137,993
630-4113-63	INDUSTRIAL REVENUES	71,016	71,090	73,291	78,199	73,038	71,090
630-4114-63	PUBLIC/TAX EXEMPT REVENUES	101,454	101,415	100,996	111,557	102,301	101,415
630-4115-63	PENALTIES	5,242	4,702	5,078	4,500	3,354	4,702
630-4116-63	OTHER REVENUES	-	7,260	-	-	16,364	-
630-4118-63	RESERVE ERU'S	-	-	-	-	-	-
	Total Revenues	516,592	525,935	522,526	569,871	539,496	518,675
REVENUES/OTHER SOURCES							
630-42110-63	INTEREST INCOME	191	6,603	2,735	4,000	225	1,000
630-42212-63	GRANTS-REIMBURSEMENT-STATE	21,840	610,597	25,000	267,922	267,922	49,800
630-42213-63	MISC INCOME	-	1,686	1,686	-	-	2,072
630-42400-63	INS CLAIMS REIM/DIVIDENDS	-	1,307	-	-	-	-
630-49920-63	TRANS-CITY-STORMWATER ASSETS	-	-	-	-	-	-
630-49930-63	RETAINED EARNINGS-(INC)-DEC	-	-	-	(50,836)	(69,156)	33,330
630-49940-63	RETAINED LOAN PROCEEDS	-	-	-	-	-	-
630-49950-63	CAPITAL IMPROVE-LOAN	-	-	-	320,000	220,880	615,400
	Total Revenues/Other Sources	22,031	620,194	29,421	541,086	419,871	701,602
	630 - Stormwater Util	538,623	1,146,129	551,947	1,110,957	959,367	1,220,277

STORMWATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACT-EST	2021 BUDGET
ADMINISTRATIVE/GENERAL EXPENSES / 630-63300							
630-63300-115	ADMINISTRATIVE SALARIES	45,140	56,744	63,658	58,559	63,514	59,025
630-63300-116	ACCOUNTING/FINANCE SALARIES	18,079	17,960	18,298	22,936	18,622	23,909
630-63300-120	EMPLOYEE BENEFITS-TOTAL	56,190	57,235	65,656	74,655	72,768	76,982
630-63300-154	PROFESSIONAL DEVELOPMENT	-	-	65	-	-	-
630-63300-214	PROF SERVICES/AUDIT EXPENSES	3,055	5,050	3,600	4,000	3,200	4,000
630-63300-220	ENGINEERING/PLANNING- TO GF	7,500	7,500	7,500	7,500	7,500	8,500
630-63300-221	GIS EXPENSES	2,000	2,000	2,500	3,260	3,260	3,760
630-63300-225	TELECOM/INTERNET/COMMUNICATION	-	-	-	-	-	-
630-63300-247	SOFTWARE EXPENSES	-	-	-	-	292	-
630-63300-310	OFFICE & OPERATING SUPPLIES	3,751	3,633	3,853	3,000	2,800	3,000
630-63300-350	CONTINGENCIES	-	-	-	-	-	1,779
630-63300-352	INFO TECHNOLOGY EXPENSES	2,372	2,739	2,348	2,139	2,162	2,512
630-63300-362	CREDIT/DEBIT CARD EXPENSES	-	-	-	-	-	-
630-63300-519	INSURANCE EXPENSES	9,799	9,882	9,455	10,360	10,317	10,730
630-63300-610	DEBT SERVICE-PRINCIPAL/INT	30,555	49,394	53,570	167,450	167,450	191,034
630-63300-913	ERF TRANSFER-DPW ERF	21,500	21,500	21,500	21,500	21,500	25,000
	Total Adm./General Expenses	199,942	233,636	252,003	375,358	373,385	410,231
STREET CLEANING / 630-63310							
630-63310-111	SALARIES/WAGES	10,368	16,756	18,984	22,327	19,068	23,741
630-63310-351	FUEL EXPENSES	682	569	106	1,000	-	500
630-63310-353	EQUIPMENT PARTS/SUPPLIES	2,569	8,676	1,792	7,500	3,032	3,500
630-63310-550	DEPRECIATION EXPENSE	70,377	70,397	70,600	-	-	-
	Total Street Cleaning Exp.	83,997	96,398	91,481	30,827	22,100	27,741
STORMWATER MANAGEMENT / 630-63440							
630-63440-111	SALARIES/WAGES	11,594	19,997	13,376	26,646	15,948	16,728
630-63440-113	SEASONAL WAGES	-	-	-	5,260	-	-
630-63440-295	CONTRACTUAL SERVICES	152	-	-	10,000	10,000	10,000
630-63440-320	PUBLIC EDUCATION/OUTREACH	6,490	5,669	5,727	6,000	5,164	5,500
630-63440-350	REPAIR/MAINTENANCE SUPPLIES	10,110	6,470	5,994	7,000	5,000	6,000
630-63440-351	FUEL EXPENSES	76	-	-	-	-	-
630-63440-590	PERMIT FEES-DNR	2,000	2,000	2,000	2,000	2,000	2,000
630-63440-670	BOND ISSUE EXPENSES	-	12,632	-	3,631	4,057	4,000
630-63440-810	CAPITAL EQUIPMENT	-	-	-	-	-	332,000
630-63440-820	CAPITAL IMPROVEMENTS	-	-	12,669	587,381	460,000	333,200
630-63440-831	DANN ST STORMWATER	-	-	-	-	-	-
630-63440-855	CLAY ST RECONSTRUCTION	-	-	-	-	-	-
630-63440-856	TMDL STORMWATER PLAN	40,634	5,510	-	-	-	-
	Total Stormwater Maintenance	71,056	52,279	39,766	647,918	502,169	709,428
COMPOST SITE/YARD WASTES / 630-63600							
630-63600-111	SALARIES/WAGES	39,981	29,159	44,441	38,854	56,854	55,577
630-63600-113	SEASONAL WAGES	2,097	3,024	2,766	-	2,937	-
630-63600-310	OFFICE & OPERATING SUPPLIES	26,014	4,411	6,051	6,000	6,000	6,000
630-63600-351	FUEL EXPENSES	4,322	4,147	3,175	4,000	3,000	3,300
630-63600-352	VEHICLE/EQUIPMENT/REPAIR PARTS	40,924	858	5,352	8,000	10,243	8,000
	Total Compost Site/Yard Wastes	113,337	41,599	61,785	56,854	79,034	72,877
LAKE MANAGEMENT/MAINTENANCE / 630-63610							
630-63610-291	LAKE WEED CONTROL EXPENSES	22,165	29,040	11,469	-	-	-
630-63610-295	CONTRACTUAL EXPENSES	13,500	11,308	-	-	-	-
	Total Lake Manage/Maintenance	35,665	40,348	11,469	-	-	-
		503,997	464,260	456,504	1,110,957	976,688	1,220,277

STORMWATER UTILITY EXPENSE NOTES

A	Transfer to GF for general engineering services	<u>8,500</u>
B	Transfer to GF for GIS services	<u>3,760</u>
D	Debt Service	<u>191,034</u>
E	Transfer to DPW ERF	<u>25,000</u>
F	Contractural Services	<u>10,000</u>
G	Capital Equipment	<u>332,000</u>
H	Capital Improvements:	
	E. Main Street - Design	81,700
	Walworth Avenue - Design and Construction	237,500
	Yoder Lane - Design	<u>14,000</u>
		<u>333,200</u>

ADMINISTRATION

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

ACCRUAL BASIS OF ACCOUNTING

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

AGENCY FUNDS

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

AMORTIZATION

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

ANNUAL BUDGET

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

APPROPRIATION

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

ASSESSED VALUATION

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

ASSETS

Property owned by a government which has a monetary value.

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.

FIDUCIARY FUND

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

FINANCE DEPARTMENT

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

FIRE/CRASH CREW/RESCUE

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

FIXED ASSET

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

FSP

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

FUND

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

FUND BALANCE

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

G. I. S.

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

GAAFR

Generally Accepted Accounting and Auditing Financial Reporting

GENERAL FUND

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

GENERAL GOVERNMENTAL EXPENDITURES

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

GLOSSARY

GENERAL GOVERNMENTAL REVENUES

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

GENERAL OBLIGATION BONDS (DEBT)

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

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)

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

GFOA

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

GOVERNMENTAL FUNDS

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

INVESTMENT INCOME

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

INTERGOVERNMENTAL REVENUE

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

ISDN PRI

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

LEGAL DEBT LIMIT

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

LEGAL DEBT MARGIN

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

LEVY

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

LIABILITY

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

MAJOR FUND

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

GLOSSARY

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

MARKET VALUE

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

MEG

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

MISCELLANEOUS REVENUES

Revenues which are not required to be accounted for elsewhere.

MODIFIED ACCRUAL BASIS OF ACCOUNTING

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

NON-MAJOR FUND

A fund that is not identified as a Major Fund.

OPERATING TRANSFER

Routine and/or recurring transfers of assets between funds.

OTHER CONTRACTUAL SERVICES

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

PASER

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

PILOT (PAYMENT IN LIEU OF TAXES)

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

PERSONAL SERVICES

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

PARKS AND RECREATION DEPARTMENT

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

PARKS AND RECREATION FEE ACTIVITIES

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

GLOSSARY

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.

GLOSSARY

SPECIAL REVENUE FUND

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

STREET OVERLAY

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

STREETSCAPES

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

STORM WATER MANAGEMENT PLAN

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

TAXES

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

TAX INCREMENT

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

TAX Increment BONDS (DEBT)

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

TAX INCREMENT DISTRICTS (TID)

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

TAX Increment FINANCING (TIF)

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

TAX LEVY

See Levy

TAX RATE

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

TIME

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

TiPSS Courts

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

UNASSIGNED FUND BALANCE

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



City of

WHITEWATER

Live • Learn • Work • Play

Capital Improvement Program
Fiscal years 2021 through 2030

2021 Project Request Index

2021 Status	Need Group	Project Title	City	Water	Sewer	Stormwater	Other	WFD	Grand Total	Composite Rank	Page	
Committed	Core	CDBG Close Program	909,068						909,068	Core - 1	CIP - 8	
		Replace Ladder 1250	350,000						350,000	Core - 4	CIP - 9	
		E. Main Street Reconstruction	81,700	81,700	81,700	81,700				326,800	Core - 7	CIP - 10
		Evidence Garage	80,000							80,000	Core - 4	CIP - 11
		550 Pickup	70,000							70,000	Core - 19	CIP - 12
		Traffic Signal Update	43,100							43,100	Core - 8	CIP - 13
		F350 4X4 Pickup	40,000							40,000		CIP - 14
		JD Snowblower/Blower/Mower	38,000							38,000	Core - 17	CIP - 15
		ADA Funding	25,000							25,000	Core - 13	CIP - 16
		Replace Inspection Unit 1300	20,000							20,000	Core - 16	CIP - 17
		Completion of Patrol Truck 410	18,000							18,000		CIP - 18
		Yoder Lane Reconstruction	14,000	14,000	14,000	14,000				56,000	Core - 3	CIP - 19
		Front Office Security	12,000							12,000	Core - 4	CIP - 20
		Replacement Box	10,000							10,000		CIP - 21
		Skid Loader Replacement '21	5,000							5,000		CIP - 22
		Portable Radios	4,600						900	5,500	Core - 13	CIP - 23
		High Efficiency Street Sweeper						332,000		332,000		CIP - 24
		Combination Jetter Truck				540,000				540,000	Core - 12	CIP - 25
		Wetwell Rehabilitation				100,000				100,000		CIP - 26
		Fire Hydrant Replacement			90,000					90,000	Core - 18	CIP - 27
		Well #8 back up generator			125,000					125,000		CIP - 28
		Walworth Ave Storm Sewer						237,500		237,500		CIP - 29
		Hydrant meter with back flow			9,000					9,000		CIP - 30
		Shared private road maintenance					27,500			27,500		CIP - 31
		Vanderlip Lift Station Replacement					150,000			150,000	Core - 10	CIP - 32
		Non-Core	Lakes Draw Down	46,260						46,260	Non-Core - 9	CIP - 33
			UWW Street Light MOU	5,810					5,810	11,620		CIP - 34
			Trimble			8,500				8,500	Non-Core - 8	CIP - 35
	Committed Total			1,772,538	328,200	913,200	665,200	5,810	900	3,685,848		
	Deferred	Core	Downtown Decorative LED lights	182,000						182,000	Core - 19	CIP - 37
			Squad Cars and Changeover	100,000						100,000	Core - 8	CIP - 38
			Replace Command Unit 1279	32,500					32,500	65,000		CIP - 39
			City Hall Carpeting	15,000						15,000		CIP - 40
			Taser Upgrade	4,800						4,800	Core - 15	CIP - 41
			Roof Replacement				54,000			54,000	Core - 2	CIP - 42
Main Improvement - Well #9/RR					470,000				470,000	Core - 11	CIP - 43	
Service vehicle					75,000				75,000		CIP - 44	
Non-Core		Quality of Life Project(s)	1,000,000						1,000,000	Non-Core - 1	CIP - 45	
		WE Energies LED Conversion	405,510						405,510	Non-Core - 1	CIP - 46	
		South Trippe Lake Property Purchase	320,000						320,000	Non-Core - 5	CIP - 47	
		DPW Storage Shed	82,000						82,000	Non-Core - 7	CIP - 48	
		LUCAS Chest Compression System	14,698					1,300	15,998	Non-Core - 3	CIP - 49	
		PR Bark Park Water and Playground	12,000						12,000	Non-Core - 5	CIP - 50	
		Main looping - Elkhorn roundabout.			60,000				60,000	Non-Core - 3	CIP - 51	
		Vehicle garage and material storage			300,000				300,000	Non-Core - 9	CIP - 52	
Deferred Total			2,168,508	905,000	54,000			33,800	3,161,308			
Grand Total			3,941,046	1,233,200	967,200	665,200	5,810	34,700	6,847,156			

Ten-Year Planning Horizon
All Requests by Department

Need Group	Department	Project Title	FY 21	FY 22	FY 23	FY 24	'FY 25	'FY 26-30	Totals	
Core	CDA	CDBG Close Program	909,068	-	-	-	-	-	909,068	
	DPW	Biennial St Reconstruction	-	-	90,000	916,520	90,000	2,940,000	4,036,520	
		Ann Street Reconstruction	-	-	29,000	244,000	-	-	273,000	
		Fremont Street Reconstruction	-	-	29,000	432,200	-	-	461,200	
		Yoder Lane Reconstruction	14,000	149,200	-	-	-	-	163,200	
		E. Main Street Reconstruction	81,700	757,900	-	-	-	-	839,600	
	DPW - Sewer	Biennial St Reconstruction	-	-	90,000	512,810	90,000	1,740,000	2,432,810	
		Combination Jetter Truck	540,000	-	-	-	-	-	540,000	
		Shared private road maintenance	27,500	-	-	-	-	-	27,500	
		Vanderlip Lift Station Replacement	150,000	1,000,000	600,000	-	-	-	1,750,000	
		Wetwell Rehabilitation	100,000	150,000	-	-	300,000	-	550,000	
		Ann Street Reconstruction	-	-	29,000	209,730	-	-	238,730	
		Fremont Street Reconstruction	-	-	29,000	-	-	-	29,000	
		Yoder Lane Reconstruction	14,000	97,480	-	-	-	-	111,480	
		E. Main Street Reconstruction	81,700	509,960	-	-	-	-	591,660	
		Roof Replacement	54,000	28,000	55,000	65,000	58,500	-	260,500	
		Secondary Scum Waste Piping	-	14,800	-	-	-	-	14,800	
		DPW - Streets	550 Pickup	70,000	-	-	-	-	-	70,000
			Downtown Decorative LED lights	182,000	182,000	-	-	-	-	364,000
	Toro Wing Mower		-	-	78,000	-	-	-	78,000	
	Traffic Signal Update		43,100	-	-	-	-	-	43,100	
	Completion of Patrol Truck 410		18,000	-	-	-	-	-	18,000	
	F350 4X4 Pickup		40,000	-	-	-	-	-	40,000	
	JD Snowblower/Blower/Mower		38,000	-	-	-	-	-	38,000	
	Replacement Box		10,000	-	-	-	-	-	10,000	
	Loader Snow Blower Replacement		-	-	-	240,000	-	-	240,000	
	Diamond Mower for E45		-	-	-	10,000	-	-	10,000	
	Quad Axle Dump Truck Replacement		-	-	-	-	250,000	-	250,000	
	Plow/Patrol Truck '23		-	-	250,000	-	-	-	250,000	
	Skid Loader Replacement '21		5,000	-	-	-	-	-	5,000	
	Skid Loader Replacement '22		-	5,000	-	-	-	-	5,000	
	F350 Pickup '22		-	45,000	-	-	-	-	45,000	
	Toro Wing Mower '22		-	77,000	-	-	-	-	77,000	
	Skid Loader Replacement '23		-	-	5,000	-	-	-	5,000	
F350 Pickup '23	-	-	45,000	-	-	-	45,000			
Skid Loader Replacement '24	-	-	-	5,000	-	-	5,000			
F350 Pickup '24	-	-	-	48,000	-	-	48,000			

Ten-Year Planning Horizon
All Requests by Department

Need Group	Department	Project Title	FY 21	FY 22	FY 23	FY 24	'FY 25	'FY 26-30	Totals
	DPW - Streets	Skid Loader Replacement '25	-	-	-	-	5,000	-	5,000
		F350 Pickup '25	-	-	-	-	50,000	-	50,000
	DPW - Water	Biennial St Reconstruction	-	-	90,000	516,085	90,000	1,740,000	2,436,085
		Fire Hydrant Replacement	90,000	-	-	-	-	-	90,000
		Ann Street Reconstruction	-	-	29,000	175,800	-	-	204,800
		Fremont Street Reconstruction	-	-	29,000	155,851	-	-	184,851
		Yoder Lane Reconstruction	14,000	84,664	-	-	-	-	98,664
		Well #8 back up generator	125,000	-	-	-	-	-	125,000
		Service vehicle	75,000	-	-	-	-	-	75,000
		Hydrant meter with back flow	9,000	-	-	-	-	-	9,000
		E. Main Street Reconstruction	81,700	452,470	-	-	-	-	534,170
		Main Improvement - Well #9/RR	470,000	-	-	-	-	-	470,000
		Main replacement - Forest	-	-	-	82,000	-	-	82,000
		Starin Park Water Tower	-	2,900,000	-	-	-	-	2,900,000
		Main replacement - N. Fremont	-	-	-	300,000	-	-	300,000
			Fire / Rescue	Portable Radios	5,500	-	6,000	-	-
Replace Command Unit 1220	-			700,000	-	-	-	-	700,000
Replace Command Unit 1279	65,000			-	-	-	-	-	65,000
Replace Inspection Unit 1300	20,000			-	-	-	-	-	20,000
Replace Ladder 1250	350,000			350,000	350,000	-	-	-	1,050,000
Replace Ambulance 1280	-			-	-	-	-	285,000	285,000
Replace Ambulance 1281	-			325,000	-	-	-	-	325,000
Replace Ambulance 1282	-			-	-	285,000	-	-	285,000
	Park & Rec - Facilities	Replace Ambulance 1283	-	-	-	-	-	285,000	285,000
		ADA Funding	25,000	-	-	-	-	-	25,000
		City Hall Carpeting	15,000	30,000	32,000	32,000	-	-	109,000
	Police	Front Office Security	12,000	-	-	-	-	-	12,000
		Evidence Garage	80,000	-	-	-	-	-	80,000
		Taser Upgrade	4,800	4,800	4,800	4,800	4,800	-	24,000
	DPW - Stormwater	Squad Cars and Changeover	100,000	50,000	100,000	50,000	100,000	400,000	800,000
		Biennial St Reconstruction	-	-	90,000	91,000	90,000	480,000	751,000
		Walworth Ave Storm Sewer	237,500	-	-	-	-	-	237,500
		Ann Street Reconstruction	-	-	29,000	47,200	-	-	76,200
		Fremont Street Reconstruction	-	-	29,000	72,700	-	-	101,700
		Yoder Lane Reconstruction	14,000	14,700	-	-	-	-	28,700
		High Efficiency Street Sweeper	332,000	-	-	-	-	-	332,000
E. Main Street Reconstruction	81,700	193,100	-	-	-	-	274,800		

Ten-Year Planning Horizon
All Requests by Department

Need Group	Department	Project Title	FY 21	FY 22	FY 23	FY 24	'FY 25	'FY 26-30	Totals	
Non-Core	DPW	WE Energies LED Conversion	405,510	-	-	-	-	-	405,510	
		UWW Street Light MOU	11,620	-	-	-	-	-	11,620	
	DPW - Sewer	Biogas Sphere Coating	-	-	-	-	185,000	-	185,000	
	DPW - Streets	DPW Storage Shed	82,000	-	-	-	-	-	82,000	
	DPW - Water	Vehicle garage and material storage	300,000	-	-	-	-	-	300,000	
		Trimble	8,500	-	-	-	-	-	8,500	
		Main looping - Elkhorn roundabout.	60,000	-	-	-	-	-	60,000	
		Main looping - Putman	-	-	285,000	-	-	-	285,000	
		Main Imprmnt - Franklin/Wisconsin	-	-	-	-	-	1,360,000	1,360,000	
		Main Imprmnt - LSP/Enterprise	-	-	-	-	-	1,180,000	1,180,000	
		Main Imprmnt - Pearson /Main	-	-	-	-	-	450,000	450,000	
	DPW - Water	Main Imprmnt - Tratt/Prairie Village	-	-	-	-	-	910,000	910,000	
		Fire / Rescue	LUCAS Chest Compression System	15,998	-	16,000	-	-	32,000	63,998
		Library	New Building Project	-	3,000,000	-	-	-	-	3,000,000
		Park & Rec - Facilities	Lakes Draw Down	46,260	1,328,000	-	-	-	-	1,374,260
			Moraine View Playground	-	-	40,000	-	-	-	40,000
	PR Bark Park Water and Playground		12,000	-	-	-	-	-	12,000	
	Splash Pad		-	50,000	380,000	-	-	-	430,000	
	Common Council	South Trippe Lake Property Purchase	320,000	-	-	-	-	-	320,000	
		Quality of Life Project(s)	1,000,000	-	-	-	-	-	1,000,000	
	Grand Total			6,847,156	12,499,074	2,838,800	4,495,696	1,313,300	11,814,000	39,808,026

Approved 2021 Project Funding

Payer	Expenditure			Debt	Fund Bal	Grant / Other	Grand Total	Composite	
	Fund	Department	Project Title					Rank	Page
City	210	Fire / Rescue	Replace Ladder 1250	350,000			350,000	Core - 4	CIP - 9
			Replace Inspection Unit 1300	20,000			20,000	Core - 16	CIP - 17
			Portable Radios	4,600			4,600	Core - 13	CIP - 23
	215	DPW - Streets	550 Pickup	70,000			70,000	Core - 19	CIP - 12
			Completion of Patrol Truck 410		18,000		18,000		CIP - 18
			F350 4X4 Pickup	40,000			40,000		CIP - 14
			JD Snowblower/Blower/Mower	38,000			38,000	Core - 17	CIP - 15
			Replacement Box		10,000		10,000		CIP - 21
			Skid Loader Replacement '21		5,000		5,000		CIP - 22
	450	DPW	Yoder Lane Reconstruction	14,000			14,000	Core - 3	CIP - 19
			UWW Street Light MOU		5,810		5,810		CIP - 34
		DPW - Streets	E. Main Street Reconstruction	81,700			81,700	Core - 7	CIP - 10
			Traffic Signal Update	43,100			43,100	Core - 8	CIP - 13
			ADA Funding		25,000		25,000	Core - 13	CIP - 16
		Park & Rec - Facilities	Front Office Security	12,000			12,000	Core - 4	CIP - 20
			Lakes Draw Down		46,260		46,260	Non-Core - 9	CIP - 33
Police	Evidence Garage	80,000			80,000	Core - 4	CIP - 11		
	CDA	CDBG Close Program		909,068		909,068	Core - 1	CIP - 8	
City Total			753,400	1,019,138		1,772,538			
Other	450	DPW	UWW Street Light MOU			5,810	5,810		CIP - 34
Other Total						5,810	5,810		
Sewer	620	DPW - Sewer	Combination Jetter Truck	540,000			540,000	Core - 12	CIP - 25
			Shared private road maintenance		27,500		27,500		CIP - 31
			Vanderlip Lift Station Replacement		150,000		150,000	Core - 10	CIP - 32
			Wetwell Rehabilitation	100,000			100,000		CIP - 26
			Yoder Lane Reconstruction	14,000			14,000	Core - 3	CIP - 19
			E. Main Street Reconstruction	81,700			81,700	Core - 7	CIP - 10
Sewer Total			735,700	177,500		913,200			
Stormwater	630	DPW - Stormwater	Walworth Ave Storm Sewer	237,500			237,500		CIP - 29
			Yoder Lane Reconstruction	14,000			14,000	Core - 3	CIP - 19
			High Efficiency Street Sweeper	282,200		49,800	332,000		CIP - 24
			E. Main Street Reconstruction	81,700			81,700	Core - 7	CIP - 10
Stormwater Total			615,400	49,800	665,200				
Water	610	DPW - Water	Fire Hydrant Replacement	90,000			90,000	Core - 18	CIP - 27
			Yoder Lane Reconstruction	14,000			14,000	Core - 3	CIP - 19
			Well #8 back up generator	125,000			125,000		CIP - 28
			Hydrant meter with back flow		9,000		9,000		CIP - 30
			Trimble		8,500		8,500	Non-Core - 8	CIP - 35
			E. Main Street Reconstruction	81,700			81,700	Core - 7	CIP - 10
Water Total			310,700	17,500	328,200				
WFD	850	Fire / Rescue	Portable Radios		900		900	Core - 13	CIP - 23
WFD Total				900		900			
Grand Total			2,415,200	1,215,038	55,610	3,685,848			

Approved 2021 Projects

Department / Group: CDA **Need Group:** Core

Affected Dept.: CDA

Project Title: CDBG Close Program

Department Priority: 1

Description & Scope:
The CDA's Whitewater Revolving Loan Fund (RLF) was capitalized with funds from the US Department of Housing and Urban Development's (HUD) Community Development Block Grant Revolving Loan Fund for Economic Development (CDBG RLF ED) program. The Wisconsin Department of Administration Administers this program within the state and issued an order in 2019 to close the CDBG RLF ED program. The CDBG CLOSE program requires Whitewater (and other communities with CDBG RLF ED loan programs) to repay the value of the cash and receivables to retire the program.

Purpose & Need:
Under the CLOSE program, all locally held CDBG ED RLF's as well as current CDBG ED RLF accounts receivable will be held for the Units of General Local Government (UGLG) that administered the funds to have non-competitive access to as grants. UGLG's that buy out all outstanding loans may apply for up to three (3) projects totaling the amount of their RLF Closeout Account. UGLG's that do not buy out their outstanding loans may apply for up to two (2) projects totaling the amount of their RLF Closeout Account. In addition, UGLG's may submit an application for up to one (1) additional Planning project.

Impact on Future Operating Budget:

External Funding Sources Available:
Other than funds on hand, funding would need to be sourced from borrowing.

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
910-56500-415	910	909,068						909,068
								0
								0
								0
								0
								0
								0
Subtotal		909,068	0	0	0	0	0	909,068

Funding Source Summary

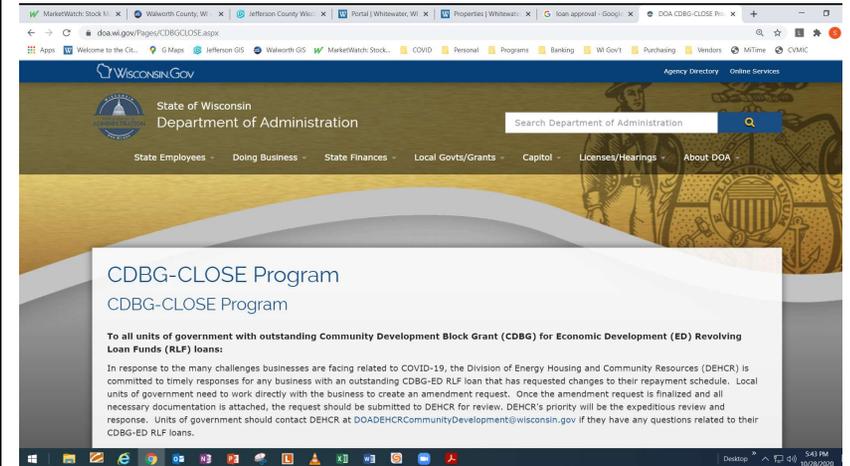
Payer Group	Funding Source	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
City	Cash / Fund Balance	909,068						909,068
								0
								0
								0
								0
								0
								0
Subtotal		909,068	0	0	0	0	0	909,068

City of Whitewater
Capital Improvement Program
F.Y. 2021 - 2030

Initiative Type: **Capital**

None - CLOSE is mandatory

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



Department / Group: Fire / Rescue **Need Group:** Core

Affected Dept.:

Project Title: Replace Ladder 1250

Department Priority: High

Description & Scope: Work with well known and reliable manufacturers of aerial fire fighting apparatus to create and develop blueprints, proposals, and bids to replace the current, aged 1250 aerial ladder.

Purpose & Need: Aerial Ladder 1250 provides critical support on fire ground operations for fire suppression, citizen rescue, and firefighter safety.

Impact on Future Operating Budget: Single purchase

External Funding Sources Available: There are no known grants or outside funding sources available.

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
210-52200-810	210			1,400,000				1,400,000
850-52270-810	850	0						0
								0
								0
								0
								0
Subtotal		0	0	1,400,000	0	0	0	1,400,000

Funding Source Summary

Payer Group	Funding Source	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
City	Borrowing: Bond	350,000	350,000	350,000				1,050,000
WFD	Cash / Fund Balance	0		350,000				350,000
								0
								0
								0
								0
Subtotal		350,000	350,000	700,000	0	0	0	1,400,000

**City of Whitewater
Capital Improvement Program
F.Y. 2020 - 2029**

Initiative Type: **Capital**

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

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



Department / Group: DPW **Need Group:** Core

Affected Dept.: DPW

Project Title: E. Main Street Reconstruction

Department Priority: 1

Description & Scope: Reconstruction of E. Main Street from Newcomb Street to E. Main Street Court. Project includes replacing sanitary sewer main and laterals, water main and laterals, storm sewer, curb and gutter, and pavement. The project scope includes design and inspection costs.

Purpose & Need: E. Main Street has deteriorated pavement and no curb and gutter. The water main is old and has had recent breaks. The sanitary sewer needs to be replaced also. E. Main Street was used by many as a local detour route while Milwaukee Street was under construction which caused it to deteriorate at a faster rate.

Impact on Future Operating Budget: Reduction in manpower and materials in repairing potholes and patches.

External Funding Sources Available: Staff will investigate if CDBG funds would be available for the construction of the project in 2022.

City of Whitewater
Capital Improvement Program
F.Y. 2021 - 2030
Initiative Type: **Capital**

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

A mill and overlay could be looked at, but that would not address the long term maintenance of road or drainage concerns. It would also not address water main and sanitary sewer concerns.



Project Cost Summary

Expenditure Category	Expenditure Fund	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
450-54000-000	450	81,700	757,900					839,600
610-61936-820	610	81,700	452,470					534,170
620-62810-820	620	81,700	509,960					591,660
630-63440-820	630	81,700	193,100					274,800
								0
								0
Subtotal		326,800	1,913,430	0	0		0	2,240,230

Funding Source Summary

Payer Group	Funding Source	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
City	Borrowing: Note	81,700	757,900					839,600
Water	Borrowing: Note	81,700	452,470					534,170
Sewer	Borrowing: Note	81,700	509,960					591,660
Stormwater	Borrowing: Note	81,700	193,100					274,800
								0
								0
Subtotal		326,800	1,913,430	0	0		0	2,240,230

Department / Group: Fire / Rescue **Need Group:** Core

Affected Dept.:

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 Program
F.Y. 2020 - 2029**

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

Expenditure Category	Expenditure Fund	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
210-52200-810	210	20,000						20,000
850-52270-810	850	0						0
Land/R.O.W.								0
Technology								0
								0
								0
Subtotal		20,000	0	0	0	0	0	20,000

Funding Source Summary

Payer Group	Funding Source	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
City	Borrowing: Note	20,000						20,000
WFD	Cash / Fund Balance	0						0
								0
								0
								0
								0
Subtotal		20,000	0	0	0	0	0	20,000



Department / Group: DPW **Need Group:** Core

Affected Dept.: DPW

Project Title: Yoder Lane Reconstruction

Department Priority: 1

Description & Scope: Reconstruction of Yoder Lane from Hyer Lane west to the new Community Engagement Center. Project includes replacing sanitary sewer main and laterals, water main and laterals, storm sewer, curb and gutter, and pavement. Sidewalk will also be installed. The project scope includes design and inspection costs.

Purpose & Need: Yoder Lane has deteriorated pavement and curb and gutter. The water main is old and has had recent breaks. The sanitary sewer needs to be replaced also. The exit for the parking lot on the north side of the CEC building is required to exit onto Yoder Street. Currently no sidewalk exists on Yoder Lane. The CEC is expected to draw residents and students from the UW campus. Sidewalk should be installed to provide accessibility.

Impact on Future Operating Budget: Reduction in manpower and materials in repairing potholes and patches.

External Funding Sources Available:

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
450-54000-000	450	14,000	149,200					163,200
610-61936-820	610	14,000	84,664					98,664
620-62810-820	620	14,000	97,480					111,480
630-63440-820	630	14,000	14,700					28,700
								0
								0
Subtotal		56,000	346,044	0	0		0	402,044

Funding Source Summary

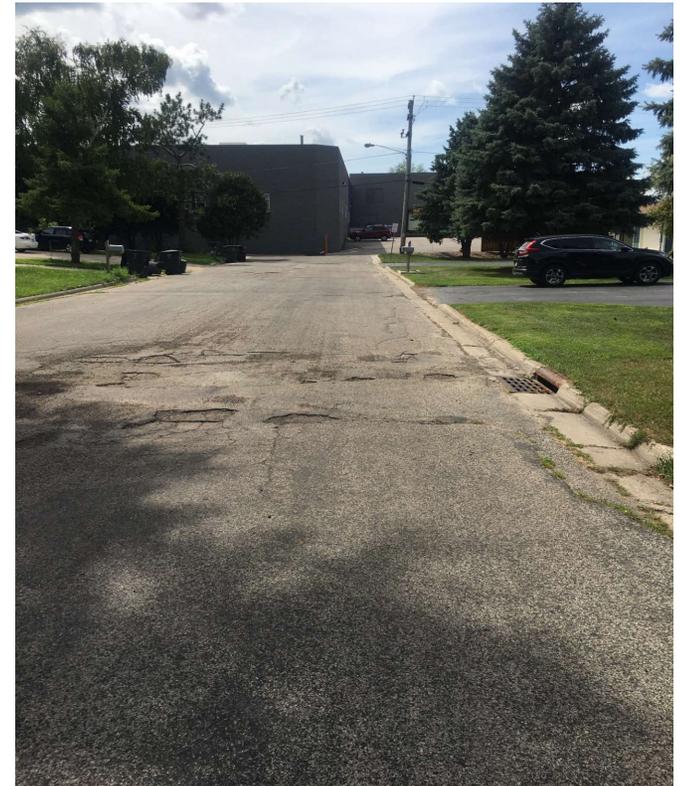
Payer Group	Funding Source	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
City	Borrowing: Bond	14,000	149,200					163,200
Water	Borrowing: Bond	14,000	84,664					98,664
Sewer	Borrowing: Bond	14,000	97,480					111,480
Stormwater	Borrowing: Bond	14,000	14,700					28,700
								0
								0
Subtotal		56,000	346,044	0	0		0	402,044

**City of Whitewater
Capital Improvement Program
F.Y. 2021 - 2030**

Initiative Type: **Capital**

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

A mill and overlay could be looked at, but that would not address the long term maintenance of road or drainage concerns. It would also not address water main and sanitary sewer concerns.



Department / Group: Park & Rec - Facilities **Need Group:** Core

Affected Dept.: Park & Rec - Facilities

Project Title: Front Office Security

Department Priority: 8

Description & Scope: Keyless entry for an additional two doors on 2nd floor and a more secure curtain for locking up lobby after hours.

Purpose & Need: The current lobby fabric gate to close the office is in need of replacement. The current status does not allow our staff to adequately secure the area when the facility is closed. The addition of a medal gate to close both windows in the Administration area and DPW area are needed.

Impact on Future Operating Budget: N/A

External Funding Sources Available: NA

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
Building / Improvement	450	12,000						12,000
								0
								0
								0
								0
								0
								0
Subtotal		12,000	0	0	0		0	12,000

Funding Source Summary

Payer Group	Funding Source	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
City	Borrowing: Note	12,000						12,000
								0
								0
								0
								0
								0
								0
Subtotal		12,000	0	0	0		0	12,000

City of Whitewater
Capital Improvement Program
F.Y. 2020 - 2029
Initiative Type: Capital

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



Department / Group: **DPW - Streets** Need Group: **Core**

Affected Dept.: **DPW**

Project Title: **Replacement Box**

Department Priority: **6**

Description & Scope: **Short sided contractors box to replace the existing box that has since rotted out over the last 23 years.**

Purpose & Need: **Patrol Truck #404 is a 1998 and in need of a replacement box. Our goal is to put a short sided contractor style body on this truck to make it more versatile for using on projects to load with a skid loader and to eventually replace unit #405 our 1990 Brine truck.**

Impact on Future Operating Budget: **General Maintenance**

External Funding Sources Available: **N/A**

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
215-53560-820	215	10,000						10,000
								0
								0
								0
								0
								0
								0
Subtotal		10,000	0	0	0	0	0	10,000

Funding Source Summary

Payer Group	Funding Source	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
City	Cash / Fund Balance	10,000						10,000
								0
								0
								0
								0
								0
Subtotal		10,000	0	0	0	0	0	10,000

**City of Whitewater
Capital Improvement Program
F.Y. 2021 - 2030
Initiative Type: **Capital****

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



Department / Group: DPW - Streets **Need Group:** Core

Affected Dept.: DPW

Project Title: Skid Loader Replacement '21

Department Priority: 2

Description & Scope: For the past 2 years the DPW has been working with Waupaun Equipment on a yearly trade agreement. We order 2 new skid loaders at the end of each calendar year and take delivery mid to late winter of a S76 and a 595 skid loader. We are allowed up to 250 hours per machine with a guaranteed trade price of \$2,500 each for 2 new machines the following year. If we go over on hours due to a heavy winter, Waupaun charges us an additional \$10.00 per hour. This trade agreement keeps us in 2 new machines covered by warranty every year for \$10 per engine hour.

Purpose & Need: These 2 skid loaders are used every day for various projects from clearing snow from parking lots, sidewalks and streets to dirt and gravel work. The Water Department also uses these loaders from time to time for projects at no cost to them as well.

Impact on Future Operating Budget: General Maintenance but always in warranty because they are traded every calendar year.

External Funding Sources Available: N/A

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
215-53560-820	215	5,000						5,000
								0
								0
								0
								0
								0
								0
								0
Subtotal		5,000	0	0	0	0	0	5,000

Funding Source Summary

Payer Group	Funding Source	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
City	Cash / Fund Balance	5,000						5,000
								0
								0
								0
								0
								0
								0
Subtotal		5,000	0	0	0	0	0	5,000

City of Whitewater
Capital Improvement Program
F.Y. 2021 - 2030
Initiative Type: Capital

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



Department / Group: Need Group:

Affected Dept.:

Project Title:

Department Priority:

Description & Scope:

Purpose & Need:

Impact on Future Operating Budget:

External Funding Sources Available:

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
210-52200-810	210	4,600		6,000			12,000	22,600
850-52270-810	850	900						900
								0
								0
								0
								0
								0
Subtotal		5,500	0	6,000	0	0	12,000	23,500

Funding Source Summary

Payer Group	Funding Source	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
City	Borrowing: Note	4,600		5,000			10,000	19,600
WFD	Cash / Fund Balance	900		1,000			2,000	3,900
								0
								0
								0
								0
Subtotal		5,500	0	6,000	0	0	12,000	23,500

City of Whitewater
Capital Improvement Program
F.Y. 2020 - 2029

Initiative Type:

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

No other options are available.



Department / Group: DPW - Stormwater **Need Group:** Core

Affected Dept.: DPW - Stormwater

Project Title: High Efficiency Street Sweeper

Department Priority: 1

Description & Scope: Purchase a new street sweeper to replace existing sweeper.

Purpose & Need: Our current street sweeper is 13 years old and averages 1750 miles and 450 hours per year. Street sweeper are a very expensive piece of equipment to maintain because of the environment they run in while cleaning dirt and debris from the streets. We have found with our current street sweeper after the 5 year mark this piece of equipment begins to cost a fair amount to upkeep. Additionally, the request of a high efficiency street sweeper will help with sediment and phosphorous removal, helping the City meet its required DNR MS4 thresholds.

Impact on Future Operating Budget: Reduce the amount of dollars for maintenance and upkeep on an out of date piece of equipment.

External Funding Sources Available: DNR Storm Water Grant

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
630-63440-810	630	332,000						332,000
								0
								0
								0
								0
								0
								0
Subtotal		332,000	0	0	0	0	0	332,000

Funding Source Summary

Payer Group	Funding Source	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
Stormwater	Borrowing: Note	282,200						282,200
Stormwater	Grant	49,800						49,800
			0	0	0	0	0	0
								0
								0
Subtotal		332,000	0	0	0	0	0	332,000

City of Whitewater
Capital Improvement Program
F.Y. 2021 - 2030

Initiative Type: Capital

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

Leasing is an option with multiple lease/purchase programs.



Department / Group: DPW - Sewer **Need Group:** Core

Affected Dept.: DPW - Sewer

Project Title: Combination Jetter Truck

Department Priority: 3

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 reliably and properly maintain our sanitary system. We propose to replace both pieces of equipment due to the age of our sewer jet truck. Additionally, our current jet truck does have televising capabilities. We will be replacing a truck mounted version with a portable televising system.

Purpose & Need: Currently, four pieces of equipment are necessary to properly maintain our 52.5 miles of sanitary sewer in the City. Those are the sewer jet truck, vacuum trailer unit, the pickup truck necessary to tow the trailer unit and our crane truck. The first three vehicles noted could be replaced by this one 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 allow us to continue providing reliable service to the community in a more efficient manner. Having the televising capability has become an invaluable tool to pinpoint deficiencies and provide video evidence for many sewer emergencies. Additionally, in recent years, the Streets and Water Departments have gradually increased the utilization of the vacuum inductor. The thought is this piece of equipment will provide a great value to all public work departments.

Impact on Future Operating Budget:

External Funding Sources Available: It may be a worthwhile discussion to investigate whether or not multiple departments should be funding the purchase of this vehicle.

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
620-62810-821	620	500,000						500,000
620-62810-821	620	40,000						40,000
								0
								0
								0
								0
								0
Subtotal		540,000	0	0	0	0	0	540,000

Funding Source Summary

Payer Group	Funding Source	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
Sewer	Borrowing: Note	500,000						500,000
Sewer	Borrowing: Note	40,000						40,000
								0
								0
								0
								0
								0
Subtotal		540,000	0	0	0	0	0	540,000

**City of Whitewater
Capital Improvement Program
F.Y. 2021 - 2030**

Initiative Type: **Capital**

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

The Utility could elect to stay with the current style of jet machine. That would marry the City to this mode of operation for another 25 years or so given current vehicle longevity.



Existing Vacuum Inductor



Existing Jet Machine



Proposed combination sewer jetter / vacuum

Department / Group: DPW - Stormwater **Need Group:** Core

Affected Dept.: DPW - Stormwater

Project Title: Walworth Ave Storm Sewer

Department Priority: 2

Description & Scope: This project will involve the design and construction of additional inlets on Walworth Avenue east of Douglas Court and the reconstruction and upsizing of the culvert pipe from Walworth Avenue south to where it outfalls. This project has been delayed the last two years due to getting consent from the property owner where the culvert pipe is located. It has also been delayed as the outfall location needs have a determination completed on if it is a navigable stream or if wetlands are present.

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. This culvert needs to be replaced and upsized. The existing detention pond located west of Douglas Court will also be upsized. Inspection services are included in the construction cost.

Impact on Future Operating Budget: Operating budget will be reduced by the amount of time saved from unclogging the culvert pipe that goes across the field along with clean up from heavy rains leaving debris in the street from flooding.

External Funding Sources Available:

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
630-63440-820	630	207,000						207,000
630-63440-820	630	30,500						30,500
								0
								0
								0
								0
								0
Subtotal		237,500	0	0	0	0	0	237,500

Funding Source Summary

Payer Group	Funding Source	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
Stormwater	Borrowing: Bond	237,500						237,500
								0
								0
			0	0	0	0	0	0
								0
								0
Subtotal		237,500	0	0	0	0	0	237,500

**City of Whitewater
Capital Improvement Program
F.Y. 2021 - 2030**

Initiative Type: **Capital**

The only other option is to continue operating the system as is.

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



Department / Group: Need Group:

Affected Dept.:

Project Title:

Department Priority:

Description & Scope:

Purpose & Need:

Impact on Future Operating Budget:

External Funding Sources Available:

City of Whitewater
Capital Improvement Program

F.Y. 2021 - 2030

Initiative Type:

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

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
610-61936-823	610	9,000						9,000
								0
								0
								0
								0
								0
								0
Subtotal		9,000	0	0	0	0	0	9,000

Funding Source Summary

Payer Group	Funding Source	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
Water	Cash / Fund Balance	9,000						9,000
								0
								0
								0
								0
								0
								0
Subtotal		9,000	0	0	0	0	0	9,000



Department / Group: DPW - Sewer **Need Group:** Core

Affected Dept.: DPW - Sewer

Project Title: Vanderlip Lift Station Replacement

Department Priority: 3

Description & Scope:
In preparation for this project we worked with consultants on the Westside Sanitary Sewer review project in 2020. This was done to assure that we "right" size future infrastructure and invest funds appropriately based on long term goals. At this time both the force main, which discharges to a MH on Starin Road, and the pumping station itself are in need of substantial work/replacement. As part of the sewer review project we compared the costs of two "long term" alternatives. Those are: 1. Replace both Vanderlip and Fraternity pumping stations and associated force mains or, 2. Combine the Fraternity Lane service area into a new larger Vanderlip service area with the installation of a gravity line connecting the two. As of 7.30.20 the report has not been completed. However, more details on the report and its findings will be available at a later date. This initiative may be able to broken up into multiple phases dependent on engineering recommendations and cost estimates. In a broad sense the project will include, replacement of all pumping equipment, associated piping and controls, installation of a backup generator and force main piping. Construction is tentatively planned to begin in 2022 with engineering and design work to be completed in 2021.

Purpose & Need:
Constructed in 1965, Vanderlip lift station saw its last renovation in 1997 with new controls and a conversion to larger submersible pumps. However, the physical size of the pump station was not addressed. Capacity and future development concerns were the driver for those updates. In recent years, we have had an increase in the amount of severe rain events. These events have maximized the pumping capacity for brief periods. Additionally, in early 2019, there was a failure of the force main. Lastly, this lift station, which happens to be our largest, is one of three that does not have a backup power supply on site. This project will address that concern.

Impact on Future Operating Budget:
Capital for this project would come from the reserve funding and capital funding accounts. If development were to occur prior to this project, future capacities could be assessed to those parties.

External Funding Sources Available:
It is feasible that the utility could apply for a Clean Water Fund Loan (CWF) for this project and/or apply for CDBG funding.

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
620-62820-219	620	150,000						150,000
620-62810-821	620		1,000,000					1,000,000
620-62810-821	620			600,000				600,000
								0
								0
								0
Subtotal		150,000	1,000,000	600,000	0		0	1,750,000

Funding Source Summary

Payer Group	Funding Source	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
Sewer	Cash / Fund Balance	150,000						150,000
Sewer	Borrowing: Bond		1,000,000					1,000,000
Sewer	Borrowing: Bond			600,000				600,000
								0
								0
								0
Subtotal		150,000	1,000,000	600,000	0	0	0	1,750,000

**City of Whitewater
Capital Improvement Program
F.Y. 2021 - 2030**

Initiative Type: **Capital**

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

The City could elect to replace the controls and equipment at this lift station one year, followed by the installation of backup generator another and address the force main as funds allow. This possibility would be driven by risk evaluations. This would leave the physical lift station in place for future consideration.



Existing Controls at Vanderlip Lift Station

Department / Group: DPW **Need Group:** Non-Core

Affected Dept.: DPW

Project Title: UWW Street Light MOU

Department Priority: 2

Description & Scope: Convert 14 HSP overhead lights, located on seven poles, on Prairie Street from Starin Road north to LED lights.

Purpose & Need: The Whitewater Student Government recommended for safety reasons that the HSP lights be converted to LED to provide brighter light and coverage for students walking on this stretch of road. MOU was signed in early summer with the UWW. MOU stipulates the City will pay half of the cost in January 2021.

Impact on Future Operating Budget: Replacing the fixtures with LED lights will save electricity costs.

External Funding Sources Available: UWW paying half of total cost.

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
45054000828	450	11,620						11,620
								0
								0
								0
								0
								0
								0
Subtotal		11,620	0	0	0		0	11,620

Funding Source Summary

Payer Group	Funding Source	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
City	Cash / Fund Balance	5,810						5,810
Other	Other	5,810						5,810
								0
								0
								0
								0
Subtotal		11,620	0	0	0		0	11,620

**City of Whitewater
Capital Improvement Program
F.Y. 2021 - 2030**

Initiative Type: **Capital**

Can continue with High Pressure Sodium

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



2021 Deferred Projects

Department / Group: Fire / Rescue **Need Group:** Core

Affected Dept.:

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.

City of Whitewater
Capital Improvement Program
F.Y. 2020 - 2029

Initiative Type: Capital

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

Need comments on alternatives.

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
210-52200-810	210	65,000						65,000
850-52270-810	850	0						0
								0
								0
								0
								0
								0
Subtotal		65,000	0	0	0	0	0	65,000

Funding Source Summary

Payer Group	Funding Source	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
City	Borrowing: Note	32,500						32,500
WFD	Cash / Fund Balance	32,500						32,500
								0
								0
								0
								0
								0
Subtotal		65,000	0	0	0	0	0	65,000



Department / Group: Common 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 General Obligation (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 the Common Council.

Impact on Future Operating Budget: Unknown at this time.

External Funding Sources Available: Some fundraising within the community is expected.

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
450-57500-691	450	1,000,000						1,000,000
Maintenance								0
Land/R.O.W.								0
Technology								0
Building / Improvement								0
Subtotal		1,000,000	0	0	0	0	0	1,000,000

Funding Source Summary

Payer Group	Funding Source	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
City	Borrowing: Bond	1,000,000						1,000,000
								0
								0
								0
								0
Subtotal		1,000,000	0	0	0		0	1,000,000

City of Whitewater
Capital Improvement Program
F.Y. 2021 - 2030

Initiative Type: Capital

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

[Empty yellow box for alternatives]



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

Affected Dept.: Park & Rec - Other

Project Title: South Trippe Lake Property Purchase

Department Priority: 2

Description & Scope: Purchase of Property on South end of Trippe Lake

Purpose & Need: The Hunt trust property has become available for purchase. This property surrounds the south end of Trippe Lake and also includes acreage along Willis Ray Road. This property could be used for a future expansion to add a nature park as well as provide a possible area to deposit future lake dredging soils. In addition this would give us access to Whitewater Creek and the South end of Trippe Lake..

Impact on Future Operating Budget:

External Funding Sources Available:

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
450-58100-999	450	272,000						272,000
Fund 240	240	48,000						48,000
								0
								0
								0
								0
Subtotal		320,000	0	0	0	0	0	320,000

Funding Source Summary

Payer Group	Funding Source	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
City	Borrowing: Note	272,000						272,000
City	Cash / Fund Balance	48,000						48,000
								0
								0
								0
								0
Subtotal		320,000	0	0	0	0	0	320,000

City of Whitewater
Capital Improvement Program
F.Y. 2021 - 2030
Initiative Type: **Capital**

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



Department / Group: DPW - Streets **Need Group:** Non-Core

Affected Dept.: DPW - Streets & Equipment

Project Title: DPW Storage Shed

Department Priority:

Description & Scope: 50'X96' Storage shed with concrete floor, 2 overhead doors and 2 service doors.

Purpose & Need: At the DPW we currently have a number of pieces of equipment stored outdoors as a result of no room to store our equipment. We also have a fair amount of items stored at the Marshall Farm which is on the market through the CDA. At any given time that property could be sold and we would be forced to find storage space for our equipment. The DPW is limited on space and a 50'X96' storage shed is all we currently have room for.

Impact on Future Operating Budget: General maintenance

External Funding Sources Available:

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
450-54000-805	450	82,000						82,000
								0
								0
								0
								0
								0
								0
Subtotal		82,000	0	0	0		0	82,000

Funding Source Summary

Payer Group	Funding Source	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
City	Borrowing: Bond	82,000						82,000
								0
								0
								0
								0
								0
								0
Subtotal		82,000	0	0	0		0	82,000

**City of Whitewater
Capital Improvement Program
F.Y. 2021 - 2030**

Initiative Type: **Capital**

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



Department / Group: Fire / Rescue **Need Group:** Non-Core

Affected Dept.:

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: There are no known grants or outside funding sources available.

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
210-52200-810	210	15,998		16,000			32,000	63,998
850-52270-810	850							0
								0
								0
								0
								0
Subtotal		15,998	0	16,000	0	0	32,000	63,998

Funding Source Summary

Payer Group	Funding Source	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
City	Borrowing: Note	14,698		14,500			29,000	58,198
WFD	Cash / Fund Balance	1,300		1,500			3,000	5,800
								0
								0
								0
								0
Subtotal		15,998	0	16,000	0	0	32,000	63,998

City of Whitewater
Capital Improvement Program
F.Y. 2020 - 2029

Initiative Type: Capital

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

No other options are available.



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

Affected Dept.: Park & Rec - Facilities

Project Title: PR Bark Park Water and Playground

Department Priority: 6

Description & Scope: The project would add a water source and shade structure along with some playfeatures.

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: Possible sponsorships may be available

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
Park Facility Improvement	450	12,000						12,000
								0
								0
								0
								0
								0
								0
								0
Subtotal		12,000	0	0	0		0	12,000

Funding Source Summary

Payer Group	Funding Source	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
City	Borrowing: Note	12,000						12,000
								0
								0
								0
								0
								0
								0
Subtotal		12,000	0	0	0		0	12,000

**City of Whitewater
Capital Improvement Program**

F.Y. 2020 - 2029

Initiative Type: **Capital**

Current practice; Manual bridge - Dispatch provides sequential/parallel calling to other agencies.

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



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

Affected Dept.: DPW - Water

Project Title: Main looping - Elkhorn roundabout.

Department Priority: 1

Description & Scope: Continuation of looping of dead end water mains at empty lot near Elkhorn Roundabout.

Purpose & Need: Right now, this lot only gets fed from Clay St. If we were to have a disruption in service on Clay St. this lot would be affected.

Impact on Future Operating Budget: To maintain a loop system and water quality issue. 500'

External Funding Sources Available: Yes

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
610-61936-810	610	60,000						60,000
								0
								0
								0
								0
								0
								0
Subtotal		60,000	0	0	0	0	0	60,000

Funding Source Summary

Payer Group	Funding Source	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
Water	Borrowing: Bond	60,000						60,000
	Borrowing: Bond							0
	Grant							0
								0
								0
								0
								0
Subtotal		60,000	0	0	0	0	0	60,000

City of Whitewater
Capital Improvement Program
F.Y. 2021 - 2030
Initiative Type: **Capital**

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



Future Projects 2022-2030

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

Affected Dept.: Park & Rec - Facilities

Project Title: Moraine View 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:

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
Park Facility	450			40,000				40,000
Maintenance	100							0
Land/R.O.W.								0
Technology	450							0
Building / Improvement	217							0
								0
Subtotal		0	0	40,000	0		0	40,000

Funding Source Summary

Payer Group	Funding Source	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
City	Borrowing: Note			40,000				40,000
								0
								0
								0
								0
								0
Subtotal		0	0	40,000	0		0	40,000

**City of Whitewater
Capital Improvement Program
F.Y. 2020 - 2029**

Initiative Type: **Capital**

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

Current practice; Manual bridge - Dispatch provides sequential/parallel calling to other agencies.



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

Affected Dept.: Park & Rec - Facilities

Project Title: Splash Pad

Department Priority: 8

Description & Scope: A large number of communities have installed splash pads in the past 5 years. This would include communities in our area including Milton, Janesville, DeForest, Fitchburg, etc.

Purpose & Need: These are facilities designed for young families and would provide a tremendous amenity for our residents.

Impact on Future Operating Budget: There would be additional cost in maintaining the facility, water and energy costs as well as long-term equipment replacement expenses. The State does not currently require these facilities to be staffed with lifeguards.

External Funding Sources Available:

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
Park Facility	450			380,000				380,000
Design Fees	450		50,000					50,000
Land/R.O.W.								0
Technology	450							0
Building / Improvement	217							0
								0
Subtotal		0	50,000	380,000	0		0	430,000

Funding Source Summary

Payer Group	Funding Source	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
City	Borrowing: Note			380,000				380,000
City	Cash / Fund Balance		50,000					50,000
								0
								0
								0
								0
Subtotal		0	50,000	380,000	0		0	430,000

City of Whitewater
Capital Improvement Program
F.Y. 2020 - 2029

Initiative Type: Capital

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



Department / Group: 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.

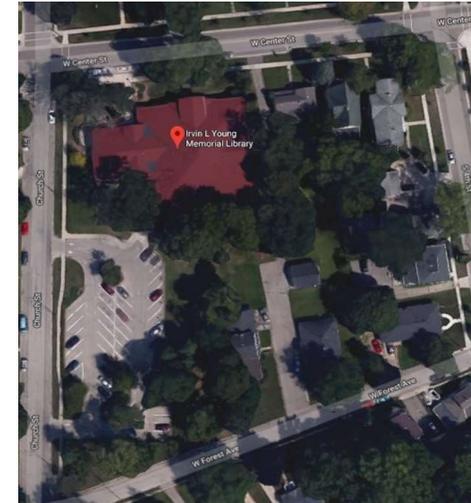
External Funding Sources Available: Some fundraising within the community is expected.

City of Whitewater
Capital Improvement Program
F.Y. 2021 - 2030

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

Expenditure Category	Expenditure Fund	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
220-55110-810	220		5,000,000					5,000,000
Maintenance								0
Land/R.O.W.								0
Technology								0
Building / Improvement								0
Subtotal		0	5,000,000	0	0	0	0	5,000,000

Funding Source Summary

Payer Group	Funding Source	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
City	Borrowing: Bond		3,000,000					3,000,000
Other	Fundraising		2,000,000					2,000,000
								0
								0
								0
Subtotal		0	5,000,000	0	0		0	5,000,000

Department / Group: DPW **Need Group:** Core

Affected Dept.: DPW

Project Title: Biennial St Reconstruction

Department Priority:

Description & Scope:
Street and utility reconstruction projects.
2023 - Design - Jefferson Street and Putnam Street
2024 - Construct - Jefferson Street and Punam Street
2025 - Design - E. Main Street
2026 - Construct - E. Main Street
2027 - 2030, Design odd number year, construct even number year.

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

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

External Funding Sources Available:
Yes

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
450-54000-897	450			90,000	916,520	90,000	2,940,000	4,036,520
610-61936-820	610			90,000	516,085	90,000	1,740,000	2,436,085
620-62810-852	620			90,000	512,810	90,000	1,740,000	2,432,810
630-63440-820	630			90,000	91,000	90,000	480,000	751,000
								0
								0
Subtotal		0	0	360,000	2,036,415	360,000	6,900,000	9,656,415

Funding Source Summary

Payer Group	Funding Source	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
City	Borrowing: Bond			90,000	916,520	90,000	2,940,000	4,036,520
Water	Borrowing: Bond			90,000	516,085	90,000	1,740,000	2,436,085
Sewer	Borrowing: Bond			90,000	512,810	90,000	1,740,000	2,432,810
Stormwater	Borrowing: Bond			90,000	91,000	90,000	480,000	751,000
								0
								0
Subtotal		0	0	360,000	2,036,415	360,000	6,900,000	9,656,415

City of Whitewater
Capital Improvement Program
F.Y. 2021 - 2030

Initiative Type: Capital

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

A mill and overlay could be looked at, but that would not address the long term maintenance of road or drainage concerns. It would also not address water main and sanitary sewer concerns.



Department / Group: DPW **Need Group:** Core

Affected Dept.: DPW

Project Title: Ann Street Reconstruction

Department Priority: 1

Description & Scope: Reconstruction of Ann Street from Fremont Street to Trippe Street. Project includes replacing sanitary sewer main and laterals, water main and laterals, storm sewer, curb and gutter, and pavement. The project scope includes design and inspection costs.

Purpose & Need: Ann Street has deteriorated pavement and curb and gutter. The water main is old and has had recent breaks. The sanitary sewer needs to be replaced also.

Impact on Future Operating Budget: Reduction in manpower and materials in repairing potholes and patches.

External Funding Sources Available:

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
450-54000-000	450			29,000	244,000			273,000
610-61936-820	610			29,000	175,800			204,800
620-62810-820	620			29,000	209,730			238,730
630-63440-820	630			29,000	47,200			76,200
								0
								0
								0
Subtotal		0	0	116,000	676,730		0	792,730

Funding Source Summary

Payer Group	Funding Source	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
City	Borrowing: Bond			29,000	244,000			273,000
Water	Borrowing: Bond			29,000	175,800			204,800
Sewer	Borrowing: Bond			29,000	209,730			238,730
Stormwater	Borrowing: Bond			29,000	47,200			76,200
								0
								0
								0
Subtotal		0	0	116,000	676,730		0	792,730

City of Whitewater
Capital Improvement Program
F.Y. 2021 - 2030

Initiative Type: **Capital**

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

A mill and overlay could be looked at, but that would not address the long term maintenance of road or drainage concerns. It would also not address water main and sanitary sewer concerns.



Department / Group: DPW **Need Group:** Core

Affected Dept.: DPW

Project Title: Fremont Street Reconstruction

Department Priority: 1

Description & Scope: Reconstruction of Fremont Street from Starin Road to Lauderdale Drive and asphalt overlay from Lauderdale Drive north to the city limits. Project includes replacing water main and laterals, storm sewer, curb and gutter, and pavement. The project scope includes design and inspection costs.

Purpose & Need: Fremont Street has deteriorated pavement and curb and gutter. The water main is old and has had recent breaks.

Impact on Future Operating Budget: Reduction in manpower and materials in repairing potholes and patches.

External Funding Sources Available:

**City of Whitewater
Capital Improvement Program**

F.Y. 2021 - 2030

Initiative Type: **Capital**

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

A mill and overlay could be looked at, but that would not address the long term maintenance of road or drainage concerns. It would also not address water main and sanitary sewer concerns.

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
450-54000-000	450			29,000	432,200			461,200
610-61936-820	610			29,000	155,851			184,851
620-62810-820	620			29,000	0			29,000
630-63440-820	630			29,000	72,700			101,700
								0
								0
								0
Subtotal		0	0	116,000	660,751		0	776,751

Funding Source Summary

Payer Group	Funding Source	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
City	Borrowing: Bond			29,000	432,200			461,200
Water	Borrowing: Bond			29,000	155,851			184,851
Sewer	Borrowing: Bond			29,000	0			29,000
Stormwater	Borrowing: Bond			29,000	72,700			101,700
								0
								0
								0
Subtotal		0	0	116,000	660,751		0	776,751



Department / Group: DPW - Sewer **Need Group:** Core

Affected Dept.: DPW - Sewer

Project Title: Secondary Scum Waste Piping

Department Priority: 4

Description & Scope: Addition of a 4" Schedule 80 PVC line from the Secondary Scum Pump to the drain line in the lower level of the Process Bldg. (Building 800). Modifications on the pump side and discharge side will be necessary to accommodate this modification. Valves will be installed to maintain hydraulic flexibilities and allow for routine maintenance.

Purpose & Need: Currently, Secondary Scum waste is pumped into the anaerobic digester for treatment. On average this occurs 3x/day. The volume totals approximately 2,550 gallons daily or 930,750 gallons annually. This effectively thins down the digested material. Primary digested product is then processed through the centrifugal thickener to remove water. This saves transportation costs as part of our land application process. Because our secondary process functions very well there is very little solids or floatable material in the "skimmings" that make there way into the scum tank. For this reason, we propose directing the secondary scum waste into the drain line system, which flows to the head of the plant. This mode of operation will save approximately one million gallons of product from being processed twice. Annually, this would save over 388 hours of runtime on the thickening unit. In addition to the operational savings, there is also a labor savings for each run cycle.

Impact on Future Operating Budget:

External Funding Sources Available:

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
620-62810-820	620		14,800					14,800
								0
								0
								0
								0
								0
Subtotal		0	14,800	0	0	0	0	14,800

Funding Source Summary

Payer Group	Funding Source	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
Sewer	Cash / Fund Balance		14,800					14,800
								0
								0
								0
								0
								0
Subtotal		0	14,800	0	0	0	0	14,800

**City of Whitewater
Capital Improvement Program
F.Y. 2021 - 2030**

Initiative Type: **Capital**

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

An alternative mode of operation could be to direct the Secondary Scum waste through the centrifuge unit. This is possible but the result is decreased performance of the thickening centrifuge (i.e. decreased solids) and oftentimes process shutdowns from handling intermittent feed volumes.



Department / Group: DPW - Sewer **Need Group:** Non-Core

Affected Dept.: DPW - Sewer

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 holding sphere was put online in 1982. It has not been recoated since that time. This work will only occur after an inspection, which is planned for 2024, proves the structure is sound. As the picture shows, the sphere does show signs of deterioration and will become unusable if not coated in the near future. Currently, we do not have the ability to utilize this structure due to aging associated equipment. However, if the corrosion is allowed to persist this structure will not be a future option for gas handling. The project would be funded by operating revenue via the capital improvement fund.

Impact on Future Operating Budget:

External Funding Sources Available: None

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
620-62810-820	620					185,000		185,000
								0
								0
								0
								0
								0
								0
Subtotal		0	0	0	0	185,000	0	185,000

Funding Source Summary

Payer Group	Funding Source	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
Sewer	Borrowing: Bond					185,000		185,000
								0
								0
								0
								0
								0
								0
Subtotal		0	0	0	0	185,000	0	185,000

**City of Whitewater
Capital Improvement Program
F.Y. 2021 - 2030**

Initiative Type: **Capital**

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



Department / Group: DPW - Streets Need Group: Core

Affected Dept.: DPW

Project Title: F350 Pickup '24

Department Priority: 3

Description & Scope: 2024 350 4X4 Pickup.

Purpose & Need: With a number of vehicles 20 plus years old in the fleet this truck is going to replacement.

Impact on Future Operating Budget:

External Funding Sources Available:

**City of Whitewater
Capital Improvement Program**

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Initiative Type: Capital

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



Project Cost Summary

Expenditure Category	Expenditure Fund	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
215-53560-820	215				48,000			48,000
								0
								0
								0
								0
								0
Subtotal		0	0	0	48,000	0	0	48,000

Funding Source Summary

Payer Group	Funding Source	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
City	Borrowing: Note				48,000			48,000
								0
								0
								0
								0
								0
Subtotal		0	0	0	48,000	0	0	48,000

Department / Group: DPW - Water **Need Group:** Core

Affected Dept.: DPW - Water

Project Title: Main replacement - Forest

Department Priority:

Description & Scope: Replacement of undersize water main.

Purpose & Need: We have areas in town that have 2" and 4" water mains. It would make a good practice in the coming years to replace what we can each year. We have roughly 1800 ft. of 2" and 10,825 of 4" left in our system. Water quality will improve in these areas.

Impact on Future Operating Budget:

External Funding Sources Available: Maybe grants from EPA or other sources.

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
610-61936-810	610				82,000			82,000
								0
								0
								0
								0
								0
								0
Subtotal		0	0	0	82,000	0	0	82,000

Funding Source Summary

Payer Group	Funding Source	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
Water	Borrowing: Bond				82,000			82,000
	Borrowing: Note							0
	Grant							0
								0
								0
								0
								0
Subtotal		0	0	0	82,000	0	0	82,000

City of Whitewater
Capital Improvement Program
F.Y. 2021 - 2030
Initiative Type: Capital

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

[Empty box for Alternatives]



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

Affected Dept.: DPW - Water

Project Title: Main Imprmnt - Pearson /Main

Department Priority:

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

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

Impact on Future Operating Budget: Maintain more infrastructure.

External Funding Sources Available: Yes

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
610-61936-810	610						450,000	450,000
								0
								0
								0
								0
								0
								0
Subtotal		0	0	0	0		450,000	450,000

Funding Source Summary

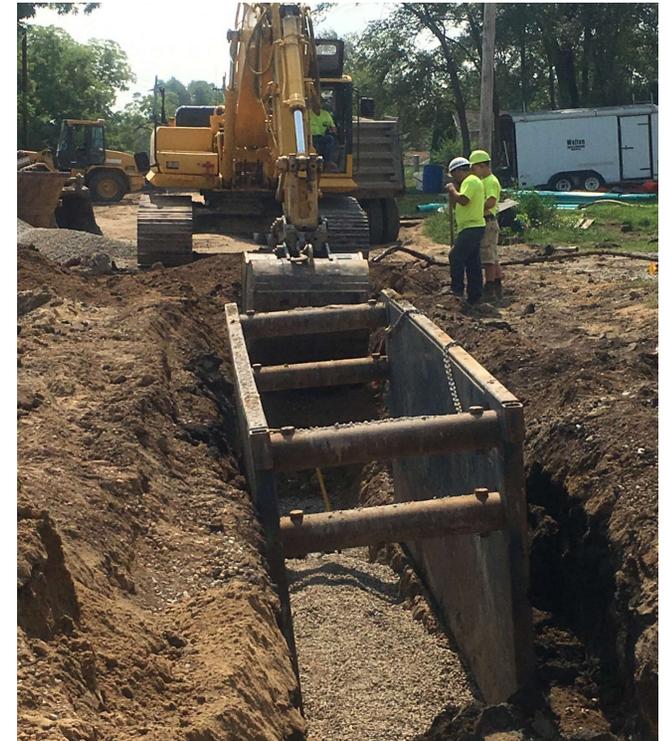
Payer Group	Funding Source	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
Water	Borrowing: Bond						450,000	450,000
Water	Grant							0
								0
								0
								0
								0
Subtotal		0	0	0	0		450,000	450,000

**City of Whitewater
Capital Improvement Program
F.Y. 2020 - 2029**

Initiative Type: **Capital**

Continue to have a dead end system in the area.

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



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

Affected Dept.: DPW - Water

Project Title: Main Imprmnt - Tratt/Prairie Village

Department Priority:

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

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

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
610-61936-810	610						910,000	910,000
								0
								0
								0
								0
								0
								0
Subtotal		0	0	0	0		910,000	910,000

Funding Source Summary

Payer Group	Funding Source	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
Water	Borrowing: Bond						455,000	455,000
Water	Grant						455,000	455,000
								0
								0
								0
								0
Subtotal		0	0	0	0		910,000	910,000

**City of Whitewater
Capital Improvement Program
F.Y. 2020 - 2029**

Initiative Type: **Capital**

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

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



Department / Group: Fire / Rescue **Need Group:** Core

Affected Dept.:

Project Title: Replace Command Unit 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.

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
210-52200-810	210		700,000					700,000
850-52270-810	850		0					0
								0
								0
								0
								0
Subtotal		0	700,000	0	0	0	0	700,000

Funding Source Summary

Payer Group	Funding Source	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
City	Borrowing: Note		700,000					700,000
WFD	Cash / Fund Balance		0					0
								0
								0
								0
								0
Subtotal		0	700,000	0	0	0	0	700,000

**City of Whitewater
Capital Improvement Program
F.Y. 2020 - 2029**

Initiative Type: **Capital**

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

Need comments on alternatives.



Department	Fire / Rescue	Core
Affected Dept.	EMS Division	
Project Title:	Replace Ambulance 1280	
Department Priority		
Description & Scope:	Work with well known and reliable manufacturers of ambulances to create and develop blueprints, proposals, and bids to replace the current 1281.	
Purpose & Need:	Ambulance 1280 provides critical equipment and personnel responding to medical calls	
Impact on Future Operating Budget:	Single purchase	
External Funding Sources Available:	There are no known grants or outside funding sources available.	

City of Whitewater
Capital Improvement Program
F.Y. 2020 - 2029

Initiative Capital Capital

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

Ambulances are currently rotated in the fleet to for service/maintenance in order to guarantee a top performing unit responding to medical emergencies.



Project Cost Summary

Expense Category		FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
210-52200-810	210						285,000	285,000
850-52270-810	850							-
Land/R.O.V.								-
Technology								-
								-
Subtotal		-	-	-	-	-	285,000	285,000

Funding Source Summary

Funding Source		FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
City	Borrowing: Note						285,000	285,000
WFD	Cash / Fund Balance							-
								-
								-
								-
Subtotal		-	-	-	-	-	285,000	285,000

Department	Fire / Rescue	Core
Affected Dept.	EMS Division	
Project Title:	Replace Ambulance 1281	
Department Priority		
Description & Scope:	Work with well known and reliable manufacturers of ambulances to create and develop blueprints, proposals, and bids to replace the current 1281.	
Purpose & Need:	Ambulance 1281 provides critical equipment and personnel responding to medical calls	
Impact on Future Operating Budget:	Single purchase	
External Funding Sources Available:	There are no known grants or outside funding sources available.	

Project Cost Summary

Expense Category	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
210-52200-810	210	-	325,000	-	-	-	325,000
850-52270-810	850						-
Land/R.O.V.							-
Technology							-
							-
Subtotal	-	325,000	-	-	-	325,000	650,000

Funding Source Summary

Funding Source	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
City	Borrowing: Note	-	325,000	-	-	-	325,000
WFD	Cash / Fund Balance						-
							-
							-
							-
Subtotal	-	325,000	-	-	-	-	325,000

City of Whitewater
Capital Improvement Program
F.Y. 2020 - 2029

Initiative Capital **Capital**

Ambulances are currently rotated in the fleet to for service/maintenance in order to guarantee a top performing unit responding to medical emergencies.

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



Department	Fire / Rescue	Core
Affected Dept.	EMS Division	
Project Title:	Replace Ambulance 1282	
Department Priority		
Description & Scope:	Work with well known and reliable manufacturers of ambulances to create and develop blueprints, proposals, and bids to replace the current 1282.	
Purpose & Need:	Ambulance 1282 provides critical equipment and personnel responding to medical calls	
Impact on Future Operating Budget:	Single purchase	
External Funding Sources Available:	There are no known grants or outside funding sources available.	

City of Whitewater
Capital Improvement Program
F.Y. 2020 - 2029

Initiative Capital **Capital**

Ambulances are currently rotated in the fleet to for service/maintenance in order to guarantee a top performing unit responding to medical emergencies.

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



Project Cost Summary

Expense Category		FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
210-52200-810	210	-	-	-	285,000			285,000
850-52270-810	850							-
Land/R.O.V.								-
Technology								-
								-
								-
Subtotal		-	-	-	285,000	-	285,000	570,000

Funding Source Summary

Funding Source		FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
City	Borrowing: Note	-	-	-	285,000			285,000
WFD	Cash / Fund Balance							-
								-
								-
								-
								-
Subtotal		-	-	-	285,000	-	285,000	570,000

Department	Fire / Rescue	Core
Affected Dept.	EMS Division	
Project Title:	Replace Ambulance 1283	
Department Priority		
Description & Scope:	Work with well known and reliable manufacturers of ambulances to create and develop blueprints, proposals, and bids to replace the current 1283.	
Purpose & Need:	Ambulance 1283 provides critical equipment and personnel responding to medical calls	
Impact on Future Operating Budget:	Single purchase	
External Funding Sources Available:	There are no known grants or outside funding sources available.	

City of Whitewater
Capital Improvement Program
F.Y. 2020 - 2029

Initiative Capital Capital

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

Ambulances are currently rotated in the fleet to for service/maintenance in order to guarantee a top performing unit responding to medical emergencies.



Project Cost Summary

Expense Category		FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
210-52200-810	210						285,000	285,000
850-52270-810	850							-
Land/R.O.V.								-
Technology								-
								-
								-
Subtotal		-	-	-	-	-	285,000	285,000

Funding Source Summary

Funding Source		FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
City	Borrowing: Note						285,000	285,000
WFD	Cash / Fund Balance							-
								-
								-
								-
								-
Subtotal		-	-	-	-	-	285,000	285,000