

# 2020 Budget Briefing



November 5, 2019

## Budget Review Process

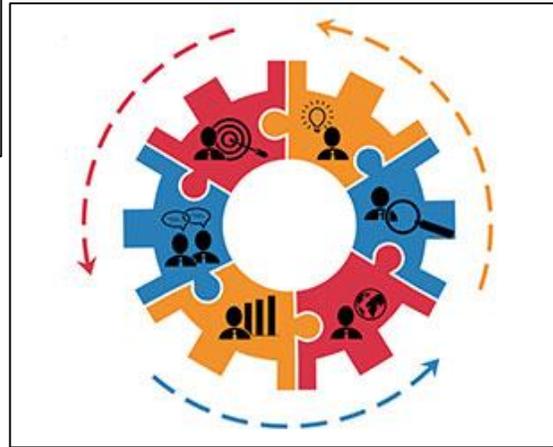
- October 1: Budget Delivery to Common Council
- October 10: Finance Committee Review #1
- October 17: Finance Committee Review #2
- October 22: Finance Committee Review #3
- November 5: Final Presentation to Common Council
- November 19: Public Hearing and Adoption

## Budget = Resource Management Tool



**Policy**

**Operations**



**Performance**

**Strategy**





## Tax Bill Breakdown



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State of Wisconsin (0%)
Walworth / Jefferson County (18%)
Technical College (4%)
Whitewater Unified School District (50%)
City of Whitewater (28%)



(Property Tax Bill 2018-2019)

- What will the overall change in taxes (city portion) be for the owner of an average home in Whitewater?

## Walworth County

Home Value	2019 City Property Tax	2020 City Property Tax	Change
\$ 150,000	\$ 983.91	\$ 1,002,.76	\$ 18.85
\$ 250,000	\$ 1,639.85	\$ 1,671.26	\$ 31.41
\$ 350,000	\$ 2,295.79	\$ 2,339.77	\$ 43.97

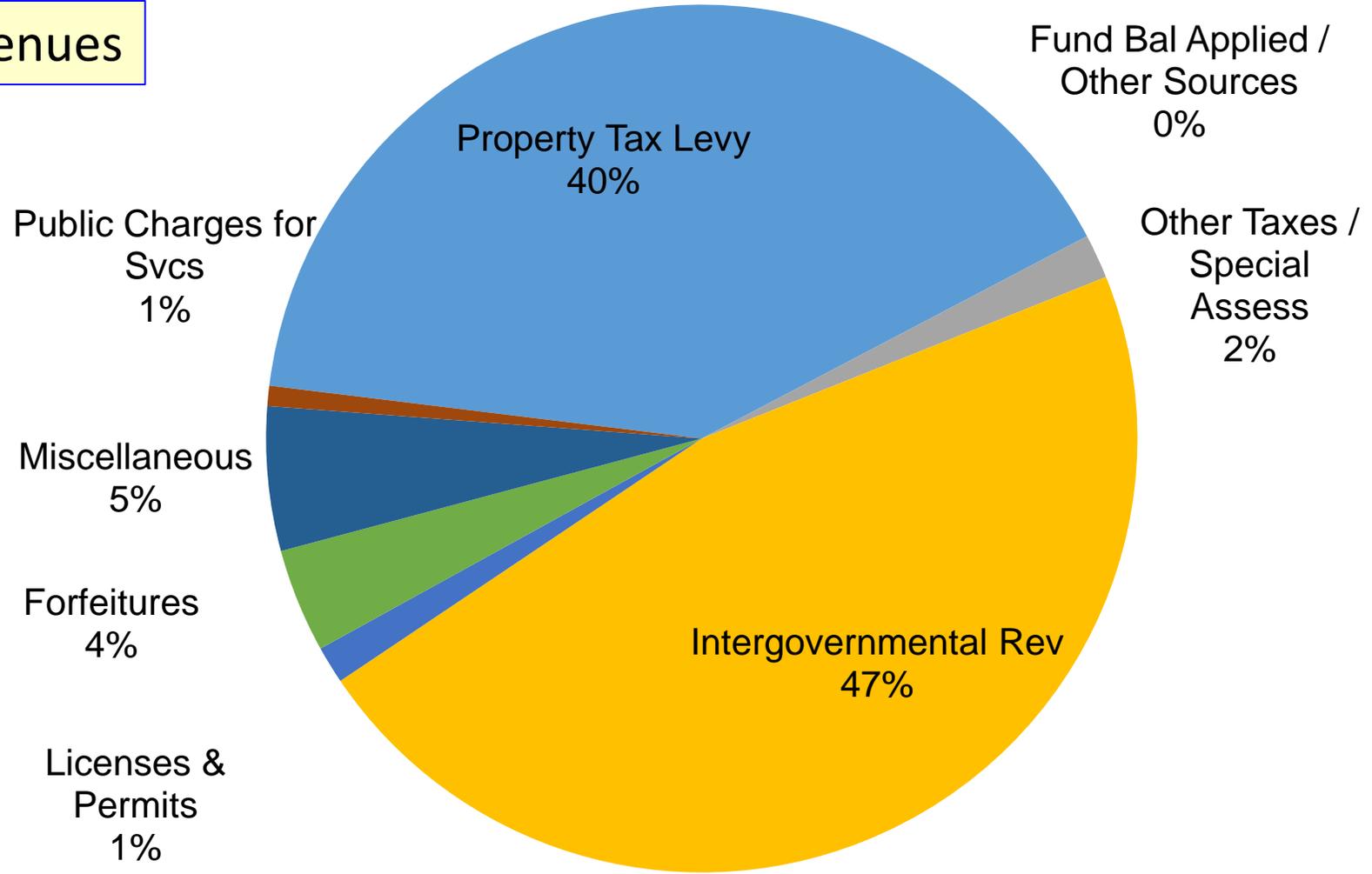
## Jefferson County

Home Value	2019 City Property Tax	2020 City Property Tax	Change
\$ 150,000	\$ 967.92	\$ 999.15	\$ 31.23
\$ 250,000	\$ 1,613.20	\$ 1,665.25	\$ 52.05
\$ 350,000	\$ 2,258.48	\$ 2,331.35	\$ 72.87

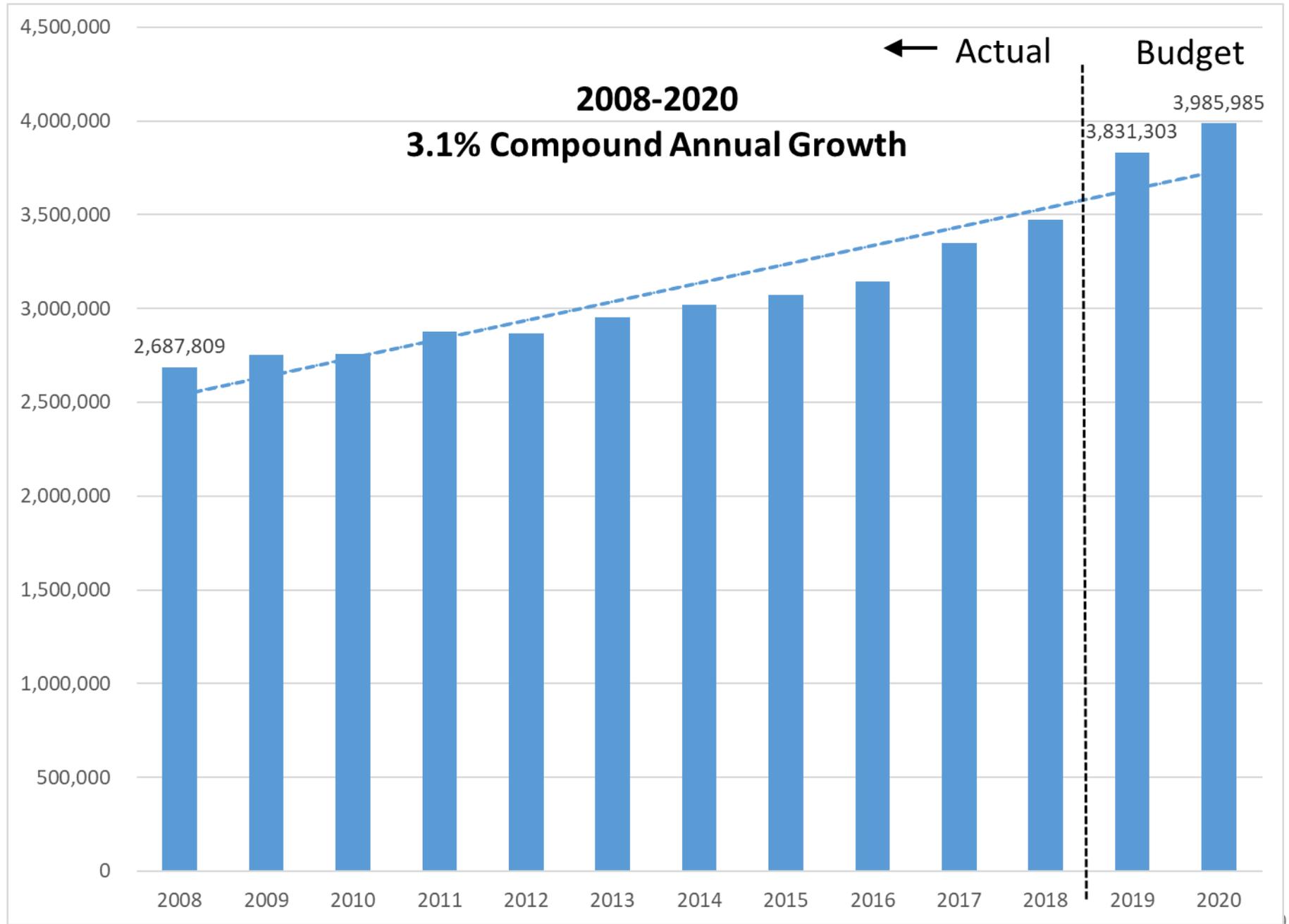
## A Balanced 2020 Budget

- Revenues = Expenditures
- Overall Budget as Proposed for 2020 is **\$31,860,793**
  - Increase of **\$5,616,837** or **21.4%**
- Proposed 2020 GF budget is **\$9,882,543**
  - Increase of **\$253,364** or **2.6%**

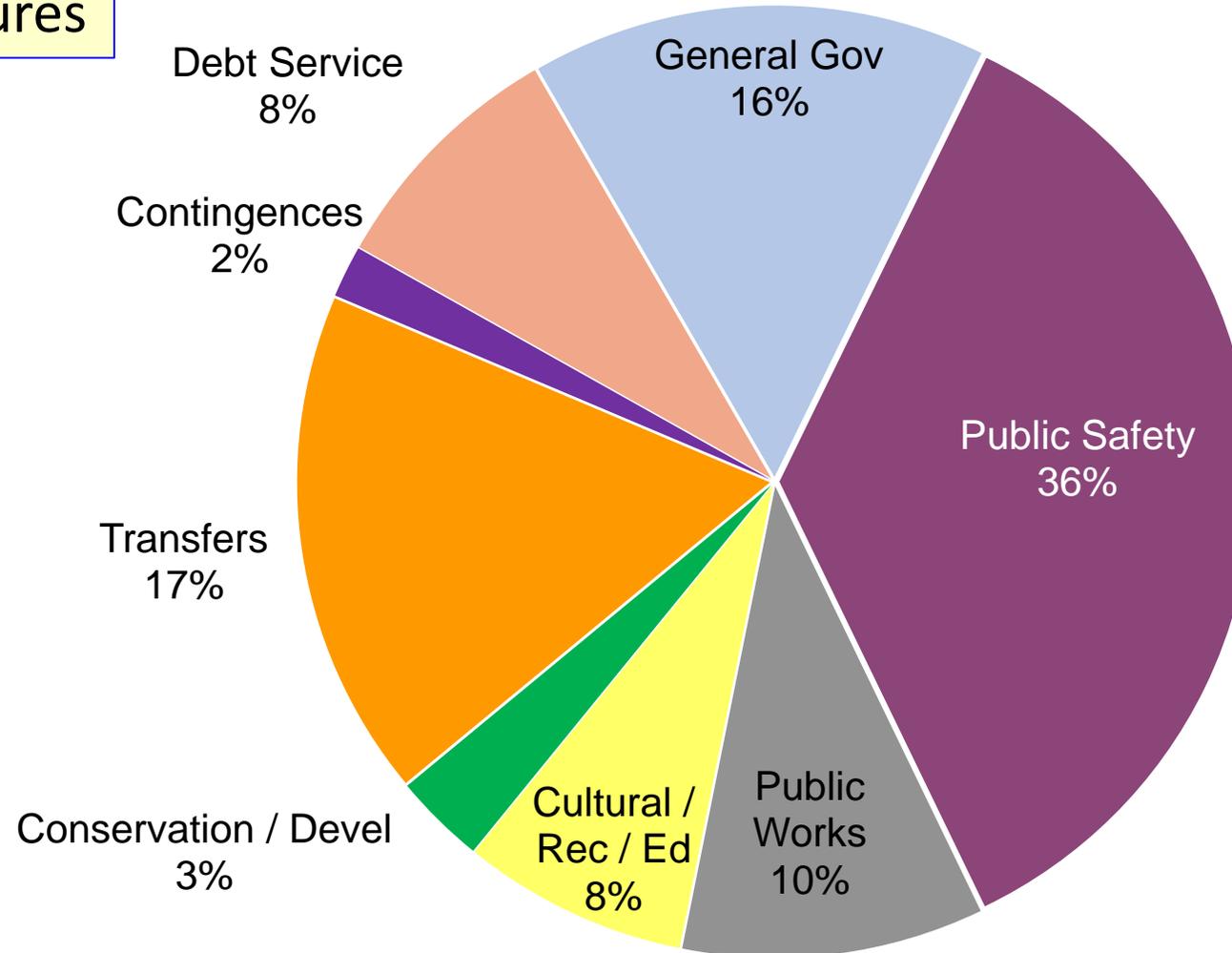
## General Fund Revenues



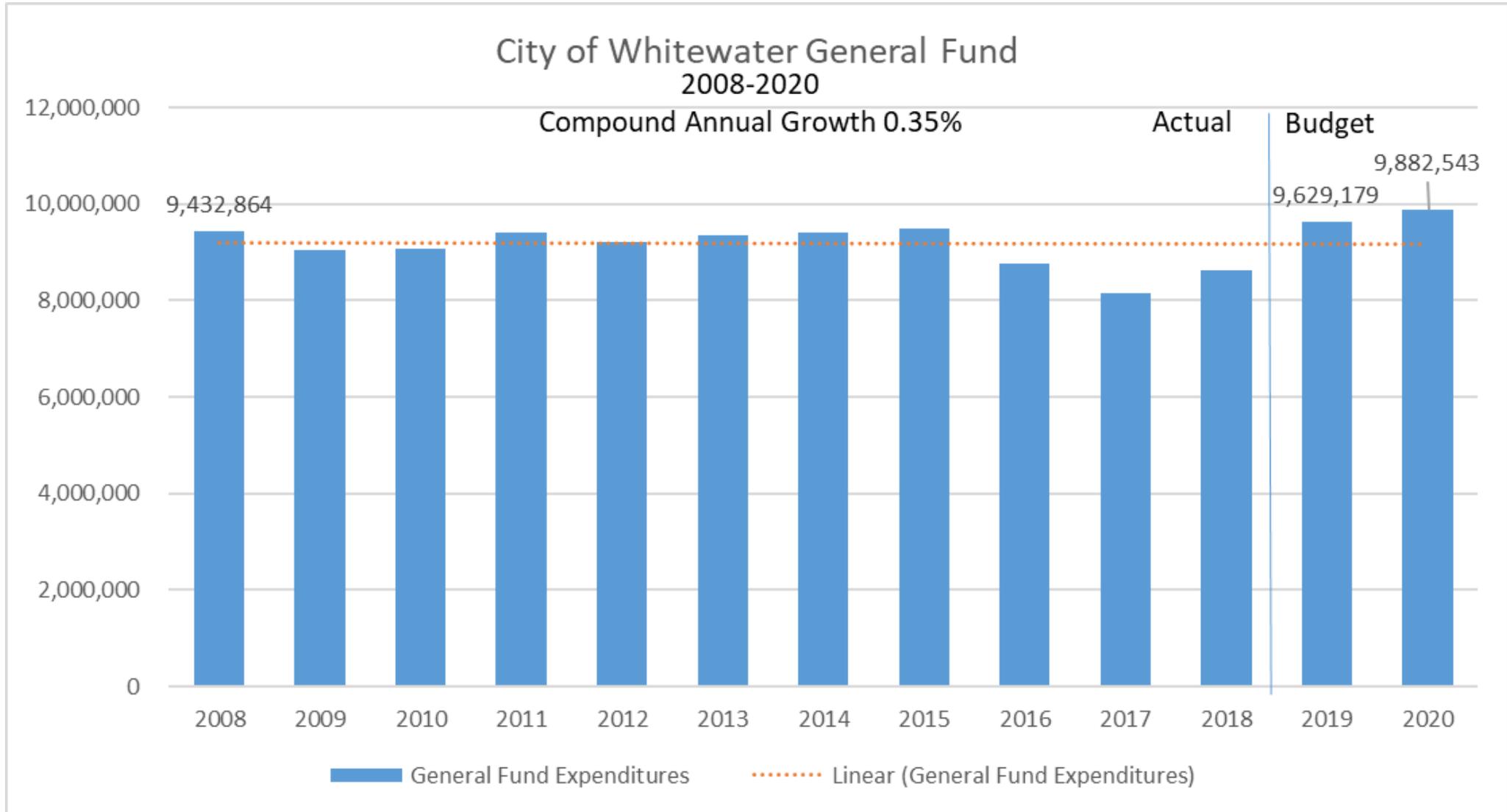
# Tax Levy



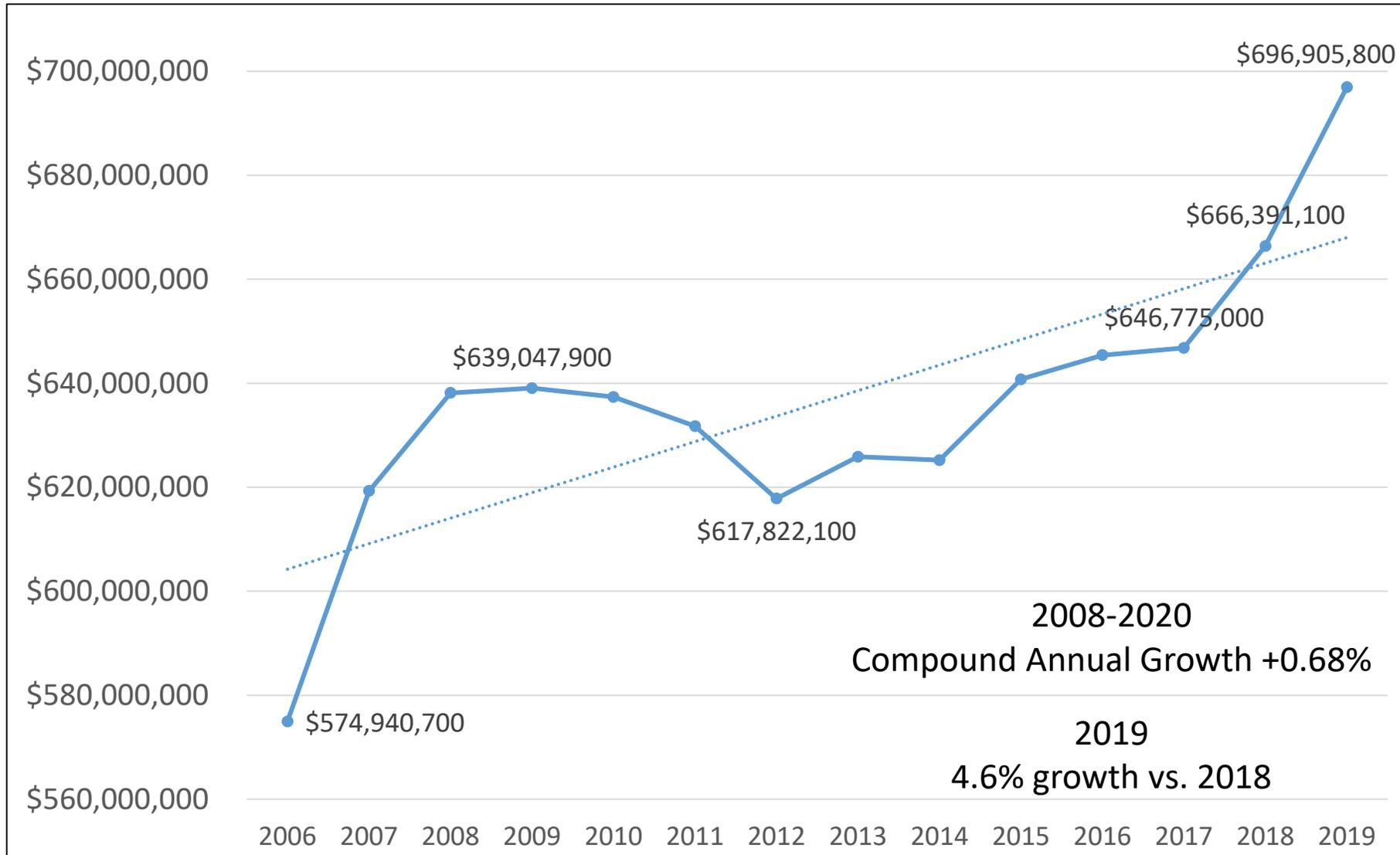
## General Fund Expenditures



# General Fund Expenditures



# Equalized Value - 2019



## Budget Guiding Principles & Goals

- Services: Preserve high-quality services while limiting budget growth
- Infrastructure: Maintain infrastructure while limiting debt levels
  - Limit new debt financing of capital projects to the value of retired debt
- Contingency: Set aside 1% of the GF operating budget each year for contingencies
- Fund Balances:
  - Maintain unassigned fund balance equal to or greater than 20% of the GF operating budget
  - Reclaim and redeploy fund balances annually

## Major Capital Projects

• Clay Street Reconstruction	\$3,535,285
• Industrial Drive Watermain	\$ 250,000
• Public Works Facility Study	\$ 80,000
• Walworth Avenue/Court Street Inlet	\$ 74,800
• PD Radio Console Upgrades	\$ 275,000
• Uninterruptable Power Supply (UPS)	\$ 38,000
• Lakes Draw Down Project	\$ 122,000
• Amphitheater Installation	\$ 190,000

## Budget Notables

- Municipal Service Payment
- Shared Revenue
- Transportation Aids
- Document Enhancements
- IT Cost Allocation Refinement
- Fund Transfers In
- Fund Transfers Out
- Benefit Changes
- Work Comp Exp Mod
- Applied Fund Balances

## Budget Concerns

- Limited Funding Sources
- Application of Fund Balances
- Long-term Infrastructure Needs
- Commercial & Residential Growth
- Wage & Position Classifications
- Bond Covenant Requirements

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# Changes 10/1/2019 to Current

FUND / GROUP NAME	2018	2019	Oct. 1st	Current	Change	2020 vs.2019 Budget	
	Budget	Budget	2020	2020		\$	%
TOTAL INTERGOVT REVENUES	4,548,923	4,567,741	4,606,336	4,609,017	<b>2,681</b>	41,276	0.9%
TOTAL OTHER FINANCING SOURCES	219,525	71,272	78,792	93,418	<b>14,626</b>	22,146	31.1%
<b>General Fund Revenues</b>	<b>9,314,148</b>	<b>9,629,179</b>	<b>9,865,236</b>	<b>9,882,543</b>	<b>17,308</b>	<b>253,364</b>	<b>2.6%</b>
Total Contingencies	93,000	171,055	216,283	232,591	<b>16,308</b>	61,536	36.0%
Total Transfers to Special Funds	362,450	369,674	323,092	324,092	<b>1,000</b>	<b>(45,582)</b>	<b>(12.3%)</b>
<b>General Fund Expenditures</b>	<b>9,314,148</b>	<b>9,629,179</b>	<b>9,865,236</b>	<b>9,882,543</b>	<b>17,308</b>	<b>253,364</b>	<b>2.6%</b>

\*\*Areas with no changes from 10/1 Proposal not displayed

# Changes 10/1/2019 to Current

## All Funds

FUND / GROUP NAME	FUND #	2018	2019	Oct. 1st	Current	Change	2020 vs.2019 Budget	
		Budget	Budget	2020	2020		\$	%
		Budget	Budget	Budget	Budget			
GENERAL FUND	100	9,314,148	9,629,179	9,865,236	9,882,543	17,308	253,364	2.6%
FD EQUIPMENT REVOLVING FUND	210	-	184,625	-	11,133	11,133	(173,493)	(94.0%)
WASTEWATER UTILITY	620	5,056,713	4,842,424	5,773,006	5,788,006	15,000	945,582	19.5%
CDA FUND	900	322,396	179,622	179,033	193,659	14,626	14,037	7.8%
Total of all Funds		<b>32,458,343</b>	<b>26,243,955</b>	<b>31,802,725</b>	<b>31,860,792</b>	<b>58,066</b>	<b>5,616,837</b>	<b>21.4%</b>

\*\* Funds with no changes from 10/1 Proposal not displayed

# Total Budget: Breakout of Increases vs. 2019

Fund	Name	2020 Bud Amt	2020 Bud vs. 2019 Bud	
450	DPW	1,359,569	1,214,992	Clay Street
450	PD/Dispatch	275,000	275,000	Radio Console
450	Misc	572,170	387,545	BAN Repayment
610	Water	1,207,472	886,254	Debt Service
610	Water	1,572,296	589,048	Clay Street
620	Sewer	2,842,627	889,045	Debt Service
300	Debt Service	2,646,429	655,872	2019 BAN
630	Stormwater	647,918	443,461	Clay St. / Walworth Ave
100	General Fund	3,541,694	110,404	Police
100	General Fund	232,591	61,536	Contingencies - Wages - Prop Tax Appeal
280	Str. Repair	264,200	151,700	Repaving
215	Equip/Vehic Fund	238,000	131,500	Plow Truck
235	Ride Share	196,000	65,500	Van Replacement - Operating Support
	Other	16,264,826	(245,020)	All Other Changes
		<u>31,860,792</u>	<u>5,616,837</u>	



# General Fund Budget: Breakout of increases vs. 2019

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Fund Name	2020 Bud Amt	2020 Bud vs. 2019 Bud	
100 General Fund	3,541,694	110,404	Police
100 General Fund	232,591	61,536	Contingencies
100 General Fund	929,607	110,785	Debt Service
100 Other	5,178,651	(29,361)	All Other General Fund Changes
	<u>9,882,543</u>	<u>253,364</u>	