



City of
WHITewater
Live • Learn • Work • Play
2020 Municipal Budget

Images Courtesy of
Scott Weberpal & Kristin Mickelson

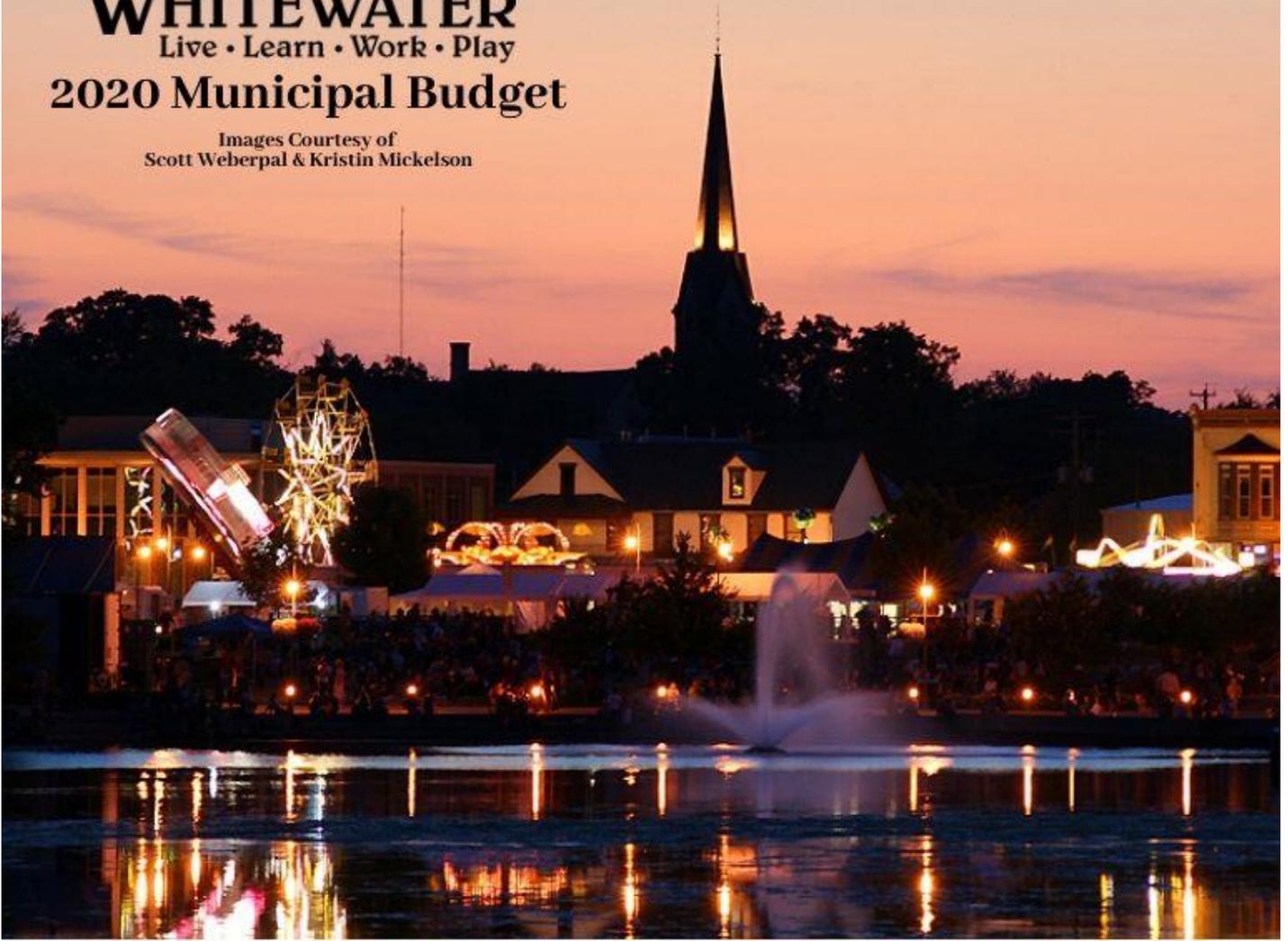


TABLE OF CONTENTS



<u>INTRODUCTORY SECTION</u>	<u>PAGE</u>
Community Profile	1-15
City Officials	1
GFOA Budget Award	2
City of Whitewater.....	3-5
Organization Chart.....	6-8
City Personnel.....	9-10
Budget Message.....	11-15
<u>FINANCIAL SECTION</u>	
Budget Structure	16-27
Budgetary Basis.....	16-18
Budget Policy	19-22
Strategic Planning	23
Long Term Planning	24-25
Fund Structure	26-27
Budget Summary	28-37
Combined Financial Statement.....	28
Fund Balance Summary	29
Revenues.....	30-31
Expenditures	32-33
Tax Calculation.....	34-36
Tax Levy & Valuation History	37
General Fund	38-44
Summary	38-39
Revenues.....	40-42
Expenditures	43-44
General Government	45-116
General Administration	45-60
City Manager, City Clerk & Human Resources	49
Legislative Support	50
Contingencies & Legal Services	51
Municipal Court.....	52
Information Technology	53-55
Finance, Insurance & Risk Management.....	56-59
Emergency Preparedness.....	60
Department of Public Works	61-69
Administration.....	65
Shop/Fleet Operations	66
Street Maintenance.....	67
Ice & Snow.....	68
Street Lights.....	69

TABLE OF CONTENTS



Police Department	70-80
Police Administration	75
Police Patrol.....	77
Police Investigations.....	78
Police Community Services	79
Communications & Dispatch	80
Neighborhood Services	81-83
Parks & Recreation	84-94
Facility Maintenance	87
Library Facility Maintenance	88
Park Administration.....	89
Parks Maintenance.....	90
Recreation Administration	91
Recreation Programs.....	92
Senior Programs	93
Community Events & Projects.....	94
Transfers	95
Fund 205- 27 th Payroll.....	96
Fund 214- Elections.....	97
Fund 215- Equipment Replacement	98
Fund 216- Police Vehicle Replacement	99
Fund 217- Building Repair.....	100
Fund 225- Skate Park	101
Fund 230- Solid Waste/Recycling	102
Fund 240- Parkland Acquisition	103
Fund 245- Parkland Development	104
Fund 250- Forestry.....	105
Fund 260- Sick Leave Severance	106
Fund 271- Insurance Sir	107
Fund 272- Lakes Improvement	108
Fund 280- Street Repair	109
Fund 295- Police Department Trust Fund.....	110-111
Community Economic Development	112-116
Fund 900- Operating Fund	112-114
Fund 910- Program Fund.....	115-116
Special Revenue & Special Purpose Funds	117-146
Fund 200- Media Services.....	117-119
Fund 208- Parking Permits.....	120
Fund 210- Fire/Rescue Equipment Fund	121
Fund 220- Library	121-129
Fund 235- Rideshare Grant Program	130
Fund 246- Treyton’s Field of Dreams.....	131-132
Fund 247- Aquatic Center	133-137
Fund 248- Park & Recreations Special Revenue	138-139
Fund 452- Birge Fountain.....	140
Fund 459- Depot Restoration	141
Fund 810- Rescue Squad Equipment & Education	142

TABLE OF CONTENTS



Fund 820- Rock River Stormwater	143
Fund 920- Innovation Center	144-146
Debt Service Fund 300	147-157
Revenues & Expenditures	147
Summary	148-151
Amortization Schedules	152-157
Capital Project Funds	158-169
Fund 450	158-160
Walworth County TID Increment Calculation	161
Jefferson County TID Increment Calculation	162
Fund 440- Tax Incremental District 4.....	163-164
Fund 445- Tax Incremental District 5.....	165
Fund 446- Tax Incremental District 6.....	166
Fund 447- Tax Incremental District 7.....	167
Fund 448- Tax Incremental District 8.....	168
Fund 449- Tax Incremental District 9.....	169
Proprietary Funds	170-188
Summary of Utilities	170
Fund 610- Water Utility	171-177
Fund 620- Wastewater Utility.....	178-184
Fund 630- Stormwater Utility	185-188
Glossary	a-g
CIP-Capital Improvement Plan	1-80



WHITewater COMMON COUNCIL

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

PREPARED BY

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

CONTRIBUTORS

Cameron Clapper	City Manager
Brad Marquardt	DPW Director
Christine Munz-Pritchard	Neighborhood Services Director
Aaron Raap	Police Chief
Eric Boettcher	Parks & Recreation Director
Michele Smith	City Clerk
Kelly Freeman	Streets/Parks/Forestry Superintendent
Rick Lien	Water Superintendent
Stacey Lunsford	Library Director
Tim Nobling	Chief Information Officer
Tim Reel	Wastewater Superintendent

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, 2019

Christopher P. Morrill

Executive Director

We are pleased to be a second time recipient of the GFOA Distinguished Budget Award for our 2019 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 1,300 municipalities were awarded the Distinguished Budget Presentation Award across the nation for the 2018 budget year, 40 of which were in Wisconsin. Whitewater is proud to be among the Wisconsin award winners for the 2019 budget year. The most recent Budget Award recipients, along with their corresponding budget documents, are posted quarterly on GFOA's website www.gfoa.org.



Location

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



Name

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

Population

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

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

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

Events and Activities

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

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

Schools

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

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

Other schools outside of the WWUSD:

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

Religion

There are many places of worship located within Whitewater including:

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

CITY VALUES**Our City**

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

Our Organization

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

Each Other

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



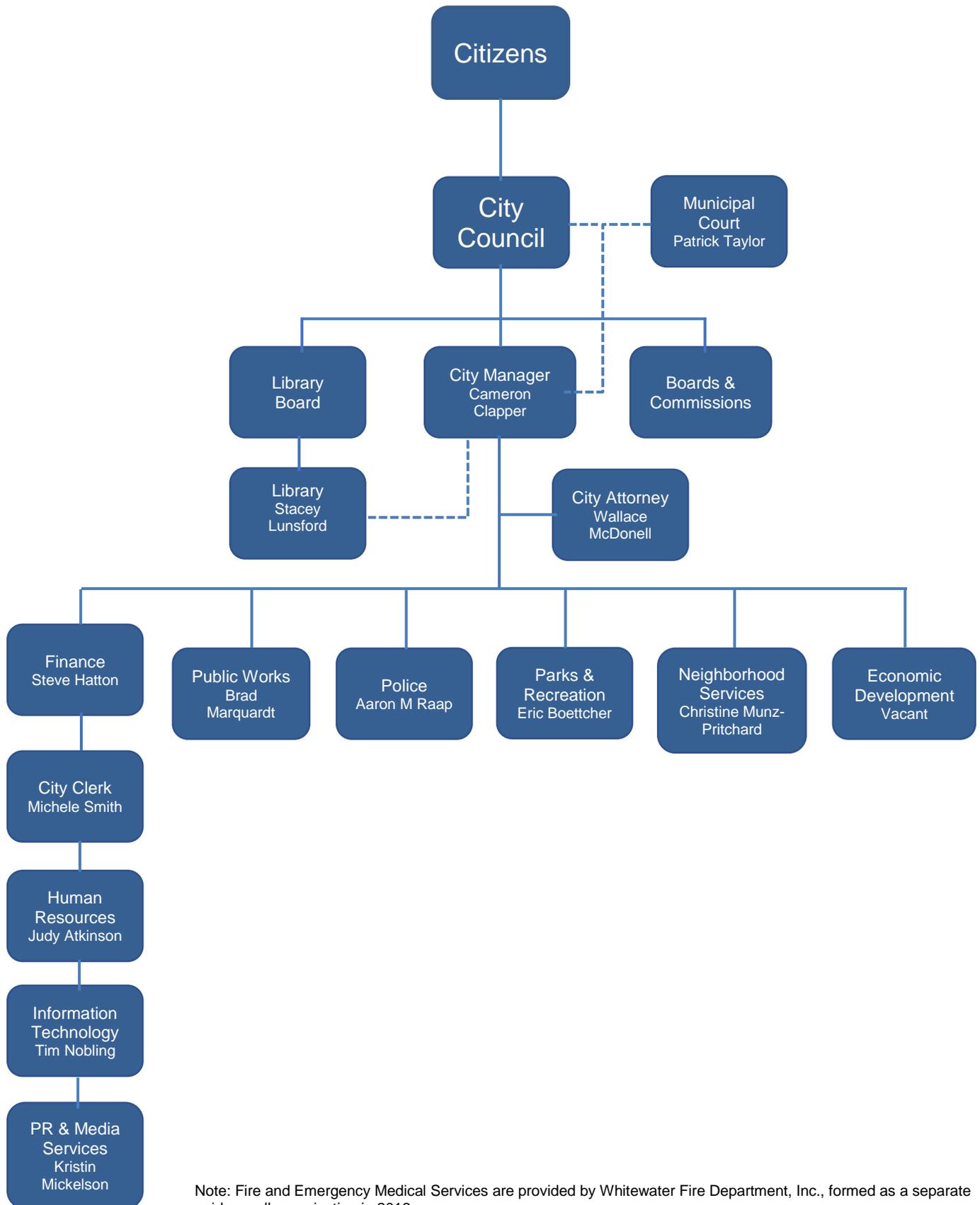
VISION STATEMENT

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

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

MISSION STATEMENT

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



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

Finance Director

- 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 waste systems/ departments

Police Chief

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

Parks & Recreation Director

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

Neighborhood Services Director

- Oversees planning and zoning enforcement

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

Economic Development Director

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

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**- protect and promote the health, safety and morals of city residents.
- **Disability Rights Committee**- hear grievances of any person with a disability, concerning city actions or inaction.
- **Ethics Committee**- Meet to hear and make recommendation regarding local government ethics complaints.
- **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 sites, formations and historical structures.
- **Library Board**- shall consist of members chosen for their fitness for public library trusteeship.
- **Parks and Recreation Board**- improving, developing and operating public parks, recreation facilities, equipment and activities.
- **Plan and Architectural Review Commission**- promoting development, aesthetics, preservation and stability of property values.
- **Police and Fire Commission**- provide basic protection and security in employment, promotion, and disciplinary practices.
- **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.



FULL-TIME EQUIVALENTS (FTE) BY DIVISION

Grand Total FTE's	Year:	2015	2016	2017	2018	2019	2020
	FTE's:	112.8	126.7	123.3	128.0	122.1	124.4

PERSONNEL SUMMARY

Department	Position Title	2015	2016	2017	2018	2019	2020
General Administration	City Manager	1.0	1.0	1.0	1.0	1.0	1.0
	Assistant City Manager	1.0	1.0	1.0			
	Director of Public Works				1.0	1.0	1.0
	City Attorney	0.5	0.5	0.5	0.5	0.5	0.5
	City Clerk	1.0	1.0	1.0	1.0	1.0	1.0
	Executive Assistant	1.0	1.0	1.0	1.0	1.0	1.0
	Admin Assistant/Deputy Clerk	1.0	1.0	1.0	1.0	1.0	1.0
	HR Coordinator	0.8	0.8	0.8	1.0	1.0	1.0
	HR Assistant			0.3			
	Community Development Authority (CDA) Director				1.0	1.0	1.0
	CDA Administrative Assistant				0.4	0.5	0.5
	Economic Development Specialist	1.0	1.0				
	Media Services Manager			1.0	1.0	1.0	1.0
	Election Workers			1.1	1.3	0.8	2.3
	Cable TV Operators			0.6	0.9	0.8	0.8
	Municipal Judge	0.7	0.7	0.7	0.7	0.7	0.7
	Clerk of Courts	0.5	0.5	0.8	0.8	0.8	0.8
Bailiff	0.0	0.0	0.0	0.0	0.0	0.0	
	Total General Administration:	8.4	8.4	10.7	12.6	11.9	13.5
Finance, Insurance & Risk Management	Finance Director	1.0	1.0	1.0			
	Finance & Administrative Services Director				1.0	1.0	1.0
	Comptroller				1.0	1.0	1.0
	Finance Support Services Supervisor	1.0	1.0	1.0			
	Accounting Technician II, Utilities	1.0	1.0	1.0	1.0	1.0	1.0
	Accounting Technician II, Payroll & Accounts Payable	1.0	1.0	1.0	1.0	1.0	1.0
	Total Finance:	4.0	4.0	4.0	4.0	4.0	4.0
IT	Information Technology Administration	1.0	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	1.0
	Laborer I	9.0	9.0	9.0	9.0	8.0	8.0
	Foreman					1.0	1.0
	Administrative Assistant	0.2	0.2	0.2	0.2	0.2	0.2
	Seasonals	1.0	1.0	2.5	2.7	2.8	3.4
		Total DPW:	11.2	11.2	12.7	12.9	13.0
Emergency Preparedness	*Not FT/PT positions, named staff on call, expensed as incurred						
	Emergency Operations Coordinator*	1.0	1.0	1.0	1.0	1.0	1.0
	Deputy Emergency Operation Coordinator*	2.0	2.0	2.0	2.0	2.0	2.0
	Total Emergency Preparedness:	3.0	3.0	3.0	3.0	3.0	3.0
Police	Police Chief	1.0	1.0	1.0	1.0	1.0	1.0
	Deputy Police Chief					1.0	1.0
	Police Captain	1.0	1.0	1.0	1.0	1.0	1.0
	Lieutenant	1.0	4.0	4.0	4.0	4.0	4.0
	Sergeant	3.0					
	Patrol Officer I	11.0					
	Patrol Officer II	1.0					
	Patrol Officer III	2.0					
	Patrol Officer 48 Months		12.0	8.0	5.0	5.0	5.0
	Patrol Officer 24 Months			2.0	2.0	3.0	5.0
	Patrol Officer 12 Months				3.0	2.0	2.0
	Patrol Officer Hire		2.0	4.0	4.0	2.0	1.0
	Detective Lieutenant		1.0	1.0	1.0	1.0	1.0
	Detective Sergeant	1.0					
	Detective	2.0	2.0	2.0	2.0	2.0	2.0
	School Resource Officer	1.0	1.0	1.0	1.0	1.0	1.0
	Support Services Manager	1.0	1.0	1.0	1.0	1.0	1.0
	Administrative Assistant II	2.0	2.0	2.0	2.5	2.5	2.5
	Communications Supervisor	1.0	1.0	1.0	1.0	1.0	1.0
Dispatcher	6.5	6.5	6.5	6.5	6.0	6.0	
Community Services Officer	1.0	1.0	1.0	1.0	1.0	1.0	
	Total Police:	35.5	35.5	35.5	36.0	34.5	35.5



PERSONNEL SUMMARY

Department	Position Title	2015	2016	2017	2018	2019	2020
Neighborhood Services	Neighborhood Service Director	1.0	1.0	1.0	1.0	1.0	1.0
	Administrative Assistant I	1.0	1.0	1.0	1.0	1.0	1.0
	GIS Technician	1.0	1.0	1.0	1.0	1.0	1.0
	GIS Intern	0.5	0.5	0.5	0.5	0.5	0.5
	Neighborhood Services Officer	1.0	1.0	1.0	1.0	1.0	1.0
Total Neighborhood Services:		4.5	4.5	4.5	4.5	4.5	4.5
Parks & Recreation	Parks and Recreation Director					1.0	1.0
	Recreation Program Coordinator					1.0	1.0
	Athletic Program Coordinator					1.0	1.0
	Aquatic and Fitness Programmer					1.0	1.0
	Fitness and Member Services Coordinator					1.0	1.0
	Rec. Administration	2.4	2.4	2.4	2.4		
	Parks Administration	0.4	0.4	0.4	0.4		
	Parks Maintenance	4.2	4.2	4.2	4.2	0.3	
	Facility Maintenance	2.5	2.5	2.5	2.5	2.5	2.8
	Recreation	4.2	4.3	4.6	5.1	4.6	4.8
	Aquatic and Fitness		15.2	14.1	15.0	13.5	11.6
Seniors	0.9	0.9	0.9	0.9	0.9	0.9	
Total Parks & Recreation:		14.6	29.9	29.2	30.5	26.9	25.0
Library	Library Director	1.0	1.0	1.0	1.0	1.0	1.0
	Assistant Library Director	1.0	1.0	1.0	1.0	1.0	1.0
	Youth Educational Services Librarian	1.0	1.0	1.0	1.0	1.0	1.0
	Technical Services Specialist	3.0	3.0	1.6	1.6	1.6	1.6
	Outreach Services Specialist	3.0	2.0	1.2	1.2	1.2	1.2
	Customer Service Specialist	5.0	5.0	3.2	3.2	3.2	3.2
	Customer Service Associate (TEMP)	0.5	0.5	0.5	0.5		
	Consortium Services Asst (TEMP)	0.5	0.5	0.5			
	Customer Service Assistant (TEMP)	0.6	0.6				
	Prog. and Makerspace Librarian			0.8	0.8	0.8	0.8
Summer Intern (TEMP)	0.5	0.5	0.5	0.5			
Total Library:		16.1	15.1	11.2	10.7	9.7	9.7
Water	Water Utility Superintendent	1.0	1.0	1.0	1.0	1.0	1.0
	Water Operator	3.0	3.0	3.0	4.0	4.0	4.0
	Administrative Assistant	0.2	0.2	0.2	0.2	0.2	0.2
	Seasonals		0.5	0.5	0.3	0.3	0.7
Total Water Utility:		4.2	4.7	4.7	5.4	5.4	5.8
Wastewater	Wastewater Utility Superintendent	1.0	1.0	1.0	1.0	1.0	1.0
	Lab Operator	1.0	1.0	1.0	1.0	1.0	1.0
	Wastewater Operator	5.0	4.0	4.0	4.0	5.0	5.0
	Building and Grounds	1.0	1.0				
	Administrative Assistant	0.7	0.7	0.7	0.7	0.7	0.7
	Part Time Building and Grounds	1.0	1.0				
	Lab Assistant	0.3	0.3	0.3	0.3		0.5
	Seasonals	0.5	0.5		0.5	0.5	0.6
Total Wastewater Utility:		10.5	9.5	7.0	7.5	8.2	8.8

Summary of changes:

- Prior to 2014, there was a Director of Public Works position at the City. In 2014, the position was repurposed and an Assistant City Manager was hired. In 2017, the position of Director of Public Works was re-established and the Assistant City Manager was eliminated.
- Prior to 2017 the CDA Director position was a contract employee. In 2017 a full time CDA Director was hired as well as a part time CDA Administrative Assistant.
- In 2017 the Finance Director and Finance Support Services Manager Positions were repurposed and the Finance & Administrative Services Director and Comptroller positions were established.
- In 2018, a part-time Police Administrative Assistant II position was created and the Clerk of Court position was increased from half time to three quarter time position.
- In 2018, [DPW repurposed one Laborer 1 position and created a Foreman position. The Water Department added a fourth full time Water Operator position.] The Wastewater Department added a fifth Wastewater Operator position and eliminated a part time Lab Assistant position, the Library eliminated 2 half time Temp positions (1 FTE). 3 FTE positions from Recreation Administration, Parks Administration and Parks Maintenance were reclassified as Parks and Recreation Director (1FTE), Recreation Program Coordinator (1FTE), and Athletic Program Coordinator positions (1FTE). 2 FTE positions from Aquatic and Fitness were reclassified as Aquatic and Fitness Programmer (1FTE) and Fitness and Member Services Coordinator (1 FTE). 3.4 FTE's from Park Maintenance were absorbed by current DPW staff.

Dear Community Member,

It is our pleasure to present a balanced municipal operating budget for 2020 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 2020 Operating Budget totals \$9,965,236, an increase of \$236,057 or 2.45% over the 2019 budget. This is slightly higher than the consumer price index (CPI) level of 1.75% for the 12-month period ending August 31, 2018.

Primary Objectives for the 2020 Budget Document

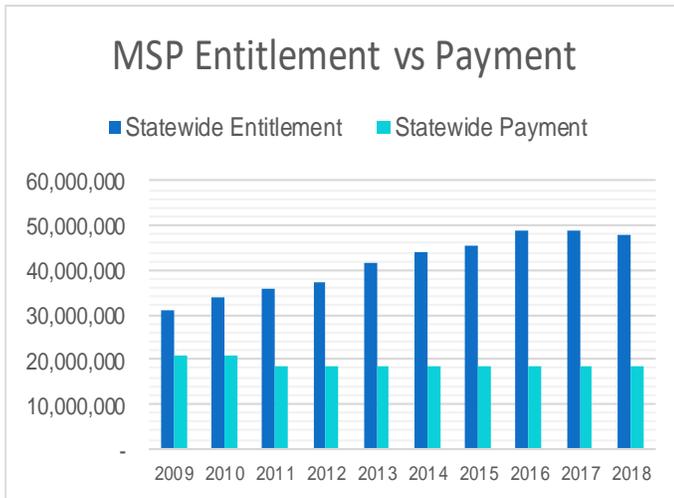
1. Produce a balanced Operating Budget in compliance with state law.
2. Refine framework used to manage levels of capital spending to reduce debt burden over time.
3. Maintain competitive compensation and benefits offering to attract and retain high-quality staff.
4. Enhance the budget document to provide 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 2020 Budget includes a property tax levy of \$3,985,985, an increase of \$154,682 or 4.0% over 2019. \$73,616 of this increase is attributable to increased debt service in 2020. The property tax levy is the single largest source of funding for local services representing 40% of total General Fund revenue.
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 combined represent 33.6% of our total General Fund revenue.
 - a. County and Municipal Aid: expected to remain unchanged at \$2,836,916.
 - b. Utility Aid: expected to total \$407,403, a decline of \$5,853 or 1.4%.
 - c. Expenditure restraint: expected to total \$67,958, an increase of \$18,734 or 38%.
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 2020 GTA payment is estimated to increase by \$11,920 to \$665,461 or 1.8% compared 2019.
4. **Municipal Services Payment (MSP).** The MSP payment to be received in 2020 from the State of Wisconsin is estimated to be \$285,234. This payment is to compensate the City for municipal services provided to State owned facilities, which are exempt from property tax. The 2020 payment is for services delivered in 2018. \$38,272 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 2020 payment for 2018 services is \$536,000 below the calculated amount due under the program, a 65.3% discount. The 34.7% payment estimated for 2020 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.



Year	Statewide Entitlement	Percent Change in Entitlements	Statewide Payment	Payments as Percent of Entitlements
2009	30,794,333	13.5%	20,649,200	67.06%
2010	33,947,903	10.2%	20,649,200	60.83%
2011	35,844,068	5.6%	18,584,200	51.85%
2012	37,384,052	4.3%	18,584,200	49.71%
2013	41,647,069	11.4%	18,584,200	44.62%
2014	44,162,447	6.0%	18,584,200	42.08%
2015	45,371,602	2.7%	18,584,200	40.96%
2016	48,975,279	7.9%	18,584,200	37.95%
2017	48,650,175	-0.7%	18,584,200	38.20%
2018	47,777,335	-1.8%	18,584,200	38.90%

Source: Wisconsin Legislative Fiscal Bureau

5. **Room Tax.** The Room Tax rate increased to 8% in April 2018 and is expected to generate \$115,000 in 2020. 70% of this amount 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.

General Fund Overview (Expenditures)

1. **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, etc. These transfers totaled \$78,792 in 2020 representing a \$7,520 increase vs. 2019.
2. **Fund Transfers out of the General Fund.** These transfers are summarized on page 98 in the following three groups:
 - a. **Special Revenue Funds:** The City maintains a number of Special Purpose funds to help support maintenance and replacement of infrastructure and equipment. Annual transfers from the General Fund 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 2020 able to fund transfers totaling \$1,242,575, a \$63,183 or 4.8% decrease compared to 2019.
 - b. **Debt Service:** A portion of each year's General Fund budget includes transfers to support debt service principal and interest payments. The 2020 transfer for debt service will be \$929,607, an increase of \$110,785 or 13.5% compared to 2019.
 - c. **Transfers to Special funds:** The General Fund also supports several public services delivered through separate organizations through financial transfers. Examples include the Whitewater Fire Department, Inc., the Innovation Center, and the Whitewater Aquatic and Fitness Center. 2020 transfers of this type total \$323,092, a decrease of \$46,582 or 12.6%. This relates to reduced funding to the Innovation Center and a lower transfer to Fund 850 (tied to state funding levels for Fire/Rescue service).
3. **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. After a small decrease in Health insurance premiums quoted by the participating health plans in 2019, premiums quoted for 2020 reflect an increase of 6.25% or \$51,759 in budgeted cost of Health Insurance.

The City transitioned to a High Deductible Health Plan (HDHP) offering for 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 2019 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 2019 Budget reflected a savings of \$30,995 or 3.1% assuming full utilization of HRA funds. Larger savings will be realized for HRA utilization below 100%. The 2020 Budget continues this HDHP/HRA design.

- 4. **Employee Wage Rates.** The 2020 General Fund budget proposal includes a provision for 1.5% 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.
- 5. **Worker Compensation.** Our cost for worker compensation insurance is expected to increase by \$29,794 for 2020. 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 is high having deteriorated over the past several years as outlined below. Premium rates also improved slightly from 2018.

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

- 6. **Contingencies.** The City provisions 1% of the General Fund budget to address unplanned expenses. The Contingencies allocation will be increase from \$97,000 in 2019 to \$99,000.

Additional Highlights for 2020

Improved schedules and exhibits:

Organizational Chart and Summary of Staffing: Both exhibits describing how City staff are organized and staffing levels by function over time have been updated.

Summary of Debt and Debt Service: A new schedule has been added to summarize annual debt service burden and total debt outstanding due to its significant impact on annual budgets.

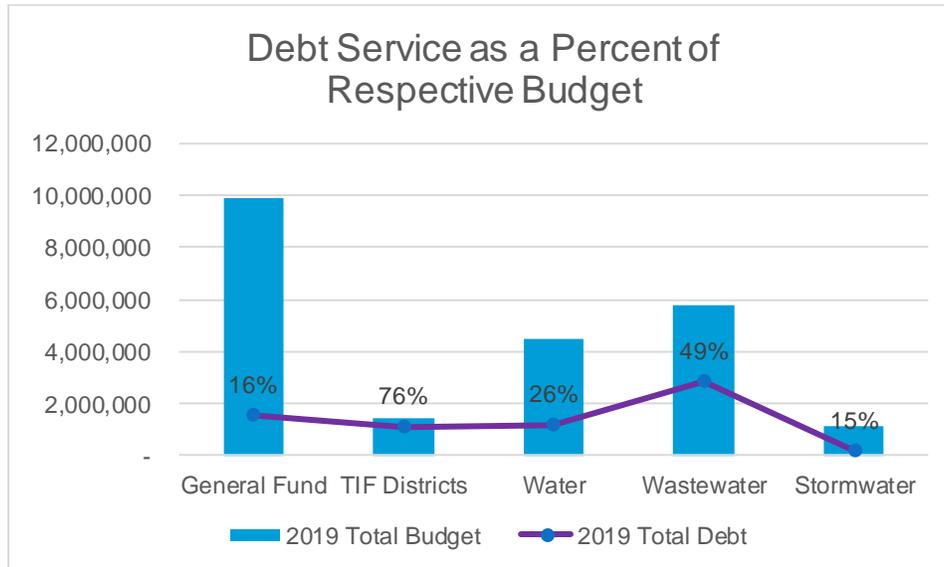
Summary of Funds by Type and purpose: The city utilizes separate funds to manage the various aspects of municipal finances. We have updated the summary designed to help understand these funds and their intended uses. An index of these fund-types has also been incorporated into schedules of Fund Balance, Revenues and Expenditures.

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.

State Expenditure Categories: Individual General Fund departments fall into specific standardized Governmental Activities categories within State Reporting. We’ve improved how these categories can be identified in the Expenditure summary and individual department pages.

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 2020. The majority of capital projects approved for 2020 relate directly to maintenance of fundamental municipal services.

Long-term Debt Management: A significant amount of each annual budget is pre-determined from 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. Applying this principle to 2020 debt repayment and debt funded capital spending is summarized below:

(\$000's)	General Fund	Water Utility	Sewer Utility	Stormwater Utility	Total
Ave. Principle Retirement	718	255	1,518	129	2,621
Proposed debt-financed CIP	(522)	(957)	(938)	(167)	(2,573)
Decrease (Increase) in Debt	207	(702)	580	(38)	48

Fire Department Expenditures. The proposed 2020 Capital Improvement Plan includes a financing of \$11,133 to fund hose washer and roller equipment intended to reduce risk of injury to firefighters.

Lake Drawdown Project. The 2020 Capital Improvement Plan reflects the funding approved in 2019 for the Lakes Drawdown project. Additional funding is planned in 2021.

Budget Concerns for the Future

- Limited Funding Sources for Local Operations.** The State of Wisconsin allows for a very small number of revenue streams to fund local government operations. The narrow spectrum of options means a heavy reliance on the property tax. With levy limits in place, 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.
- 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 2020. Questions regarding the budget and the changes for 2020 are welcomed at any time.

Sincerely,

Cameron Clapper, City Manager and

Steve Hatton, Director of Finance and Administrative Services

THE VALUE OF THE BUDGET

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

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

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

LOCAL GOVERNMENT STRUCTURE

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

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



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

BASIS OF BUDGETING

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 Five-Year Capital Improvement Program (CIP) – August/September**
The Common Council reviews the CIP as proposed by staff and provides feedback as to the prioritization of projects for the proposed budget.
- **Budget presented to the Finance Committee – October**
Once the City Manager and Finance Director complete their review of proposed department budgets and make appropriate revisions, a detailed review of all budgeted amounts is conducted with the Finance Committee. The Finance Committee then recommends a proposed budget to the Common Council once all requested changes are incorporated.
- **Adoption of the Annual Budget Resolution – November**
The proposed budget, as recommended by the Finance Committee, is presented to the Common Council. This proposed budget is also made available for public inspection on the City's website. The adoption of the budget ordinance is a two-step process. The Common Council holds a public hearing as required by State statute. The public hearing is the final opportunity to receive public input regarding the budget. Following the public hearing, the budget is passed into law by the adoption of a budget ordinance. Following adoption, the final budget is made available for public viewing online as well as at the Municipal Building and at the Irvin L. Young Memorial Library.

- **Amendments to the Adopted Budget**

The annual budget may be revised by a majority vote of the City Council by deleting, adding to or changing budgeted items. No revision to budget items shall be made which increases the total budget unless funds are available to effectuate the purpose of the revision.

FINANCIAL POLICIES

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

FINANCIAL PLANNING POLICIES**FUND BALANCE POLICY**

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 (C.I.P.) carries the full faith and credit of the City, however, the utility portion of State Shared Revenues, which is recognized in the General Fund, shall be used to offset the associated debt service and cash flow requirements of the Capital Improvements Program.

FISCAL/BUDGET POLICY**Financial Management:**

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

Budgeting:

- The City will project revenues on a conservative basis so that actual revenues will consistently meet or exceed budgeted revenues.

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

Cash Flow:

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

Tax Base:

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

CAPITAL IMPROVEMENTS PLAN POLICY

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

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

The City's Capital Improvement Program (C.I.P.) identifies projected capital expenditures necessary to accomplish the City's long-range objectives. The C.I.P will be used for financial planning and for prioritization of capital needs. The first year of the City's Capital Improvement Plan is a plan of proposed capital outlays or expenditures, and the means of financing same, for the current fiscal year. As such, it is included in the operating budget of the current fiscal year and represents the first year of the Capital Improvements Plan.

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

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

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

The City will coordinate development of the Capital Improvement budget with development of the operating budget. Future operating costs associated with new capital improvement will be projected and included in operating budget forecasts. The C.I.P. acts as a cash flow 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 C.I.P. projects come from the utility component of the state shared revenues. This allocation represents an equity contribution towards the approved projects and reduces the balance that requires debt financing. The City’s ability to support the cumulative annual debt service requirements is primary in determining each year’s CIP project approval. Projects submitted and approved for the 2020 budget are grouped below by department and funding type.

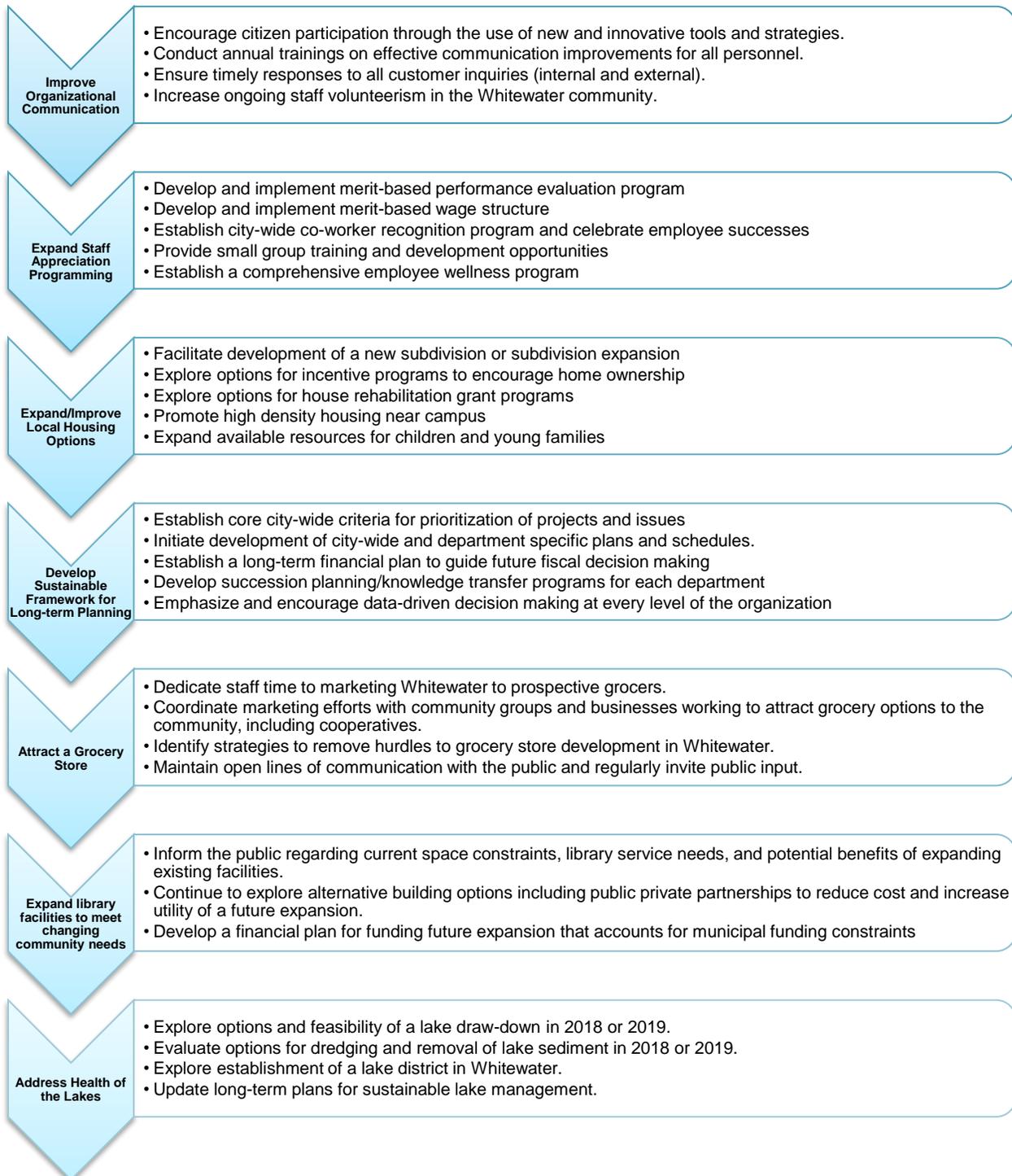
FY 20				Debt	Fund Bal	Grant/Other	Grand Total	
Funded	Amphitheater installation	City	Non-Core	Park & Rec - Other		150,000	150,000	
		Boosters	Non-Core	Park & Rec - Other		40,000	40,000	
	Asphalt Overlay	City	Core	DPW		220,200	220,200	
	Clay Street Reconstruction	City	Core	DPW	327,491		952,078	1,279,569
		Sewer	Core	DPW	938,210			938,210
		Stormwater	Core	DPW	92,159		267,922	360,081
		Water	Core	DPW	957,425			957,425
	Fire Hose Roller System	City	Non-Core	Fire / Rescue	4,383			4,383
		WFD	Non-Core	Fire / Rescue		4,383		4,383
	Fire Hose Washing System	City	Non-Core	Fire / Rescue	6,750			6,750
		WFD	Non-Core	Fire / Rescue		6,750		6,750
	Fire Hydrant Replacement	Water	Core	DPW - Water		80,000		80,000
	HachWIMS Database streamlining	Sewer	Core	DPW - Sewer		12,000		12,000
	Industrial Drive Watermain	Water	Core	DPW - Water		250,000		250,000
	Lakes Draw Down	City	Non-Core	Park & Rec - Facilities	-	122,000		122,000
	LIKA GPS Unit	Water	Non-Core	DPW - Water		11,000		11,000
	Plow/Patrol Truck	City	Core	DPW - Streets	-	216,000		216,000
	Public Works Facility Study	City	Core	DPW		80,000		80,000
	Radio Console Upgrades	City	Core	Police Dispatch	183,333			183,333
		UWW	Core	Police Dispatch			91,667	91,667
	Shared private road maintenance	Sewer	Non-Core	DPW - Sewer		25,000		25,000
	Toro Mower	City	Core	DPW - Streets		22,000		22,000
	Uninterruptible Power Supply (UPS)	City	Core	Police Dispatch		38,000		38,000
	Utility Car	Sewer	Non-Core	DPW - Sewer		17,500		17,500
	Walworth Avenue/Court Street Inlet	Stormwater	Core	DPW	74,800			74,800
	Wetwell Rehabilitation	Sewer	Core	DPW - Sewer		30,000		30,000
	Well #6 Backup Generator	Water	Core	DPW - Water		115,000		115,000
	Service Truck	Water	Core	DPW - Water		104,000		104,000
	Centrifuge- pressure sensor install	Sewer	Core	DPW - Sewer		14,000		14,000
	Valves/Piping - East Filter Tank #6	Water	Core	DPW - Water		67,000		67,000
Funded Total				2,584,551	1,584,833	1,351,667	5,521,050	
Deferred				3,977,308	117,200	-	4,094,508	
Grand Total				6,561,859	1,702,033	1,351,667	9,615,558	

Capital Project expenditures summarized above for 2020 are included in Fund 450 for city departments (including streets). Water, Sewer, and Stormwater Utility portions of Infrastructure projects are included and itemized within their respective Proprietary Funds (Fund 610, Fund 620, and Fund 630 respectively).

No material operating cost increases associated with the approved projects are notable. Full details for all projects including those beyond 2020 are available within the Capital Improvement Program portion of this document and is available through the City’s website.

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

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



Long Term Financial Planning

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

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

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

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

Debt Service by Payer/Component

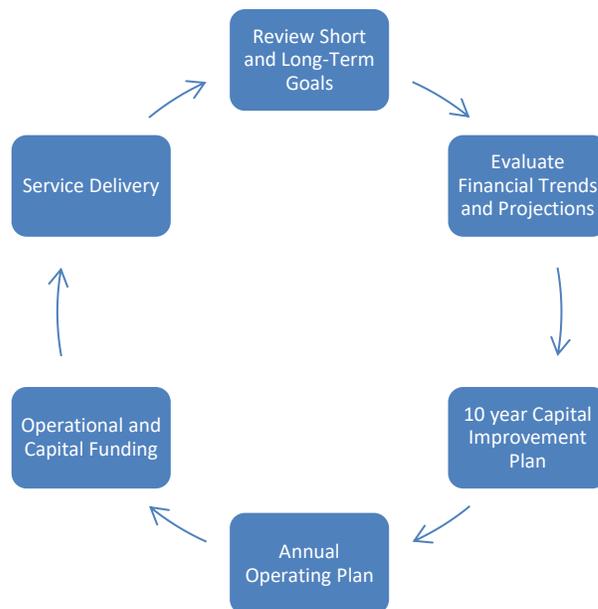
Principal (000's)	2020	2021	2022	2023	2024	2025-2029	Beyond	Total
City GO	1,250	701	713	723	704	3,724	2,375	10,190
TID 4 Principl	1,150	820	330	340	355	1,665	0	4,410
TID 6	20	20	20	20	20	25	0	125
Water	1,061	271	276	281	296	1,192	880	4,258
Sewer	2,270	1,437	1,470	1,508	1,537	8,004	8,948	25,175
Stormsewer	115	125	125	125	130	680	470	1,770
Total	5,617	3,375	2,934	2,997	3,043	15,289	12,673	45,928
Interest (000's)	2020	2021	2022	2023	2024	2025-2029	Beyond	Total
City GO	283	257	239	220	199	699	282	2,179
TID 4	188	277	143	127	111	267	0	1,111
TID 6	5	4	4	3	2	1	0	19
Water	127	106	98	88	79	242	131	871
Sewer	551	504	471	437	401	1,448	631	4,443
Stormsewer	52	50	47	43	39	138	64	433
Total	1,207	1,198	1,001	918	830	2,795	1,107	9,058
Grand Total Prin. & Int.	6,824	4,574	3,935	3,916	3,873	18,084	13,780	54,985

- b. **Constraining spending levels:** A guideline was developed to limit new borrowing to the rate at which existing debt is retired. Applying this principle to our 2020 CIP, The Financial Management Plan included \$40.3 million of project requests over the next 10 years, this guideline requires a prioritization of projects to determine which \$9.8 million of projects will not be approved and funded. This guideline will be further developed and incorporated into our Debt Policy in 2019.
- c. **Prioritization of projects:** A classification system was developed to differentiate Core vs. Non-Core projects to help prioritize projects necessary to maintain existing services provided by the City before investing in new services. Each project was assigned a priority ranking by Common Council members and a composite score developed to assist in selecting projects for funding. This system will be refined in 2019 through a Priority Based Budgeting initiative.

3. **Utility rates:**

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

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



FUND STRUCTURE, DESCRIPTION OF FUNDS & BASIS OF BUDGETING

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

Governmental Funds

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

Proprietary Funds

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

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

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

GOVERNMENTAL FUNDS

The City maintains the following governmental funds:

- **General Fund**

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

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

- **Special Revenue Funds**

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

- **Debt Service Fund**

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

- **Capital Projects Funds**

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



PROPRIETARY FUNDS

The City maintains the following proprietary funds:

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

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

FIDUCIARY FUNDS

The City maintains the following fiduciary funds:

- **Trust/Agency Funds**
Trust/Agency funds are used to account for assets held by the City in a trustee capacity. The City accounts for the following funds as Trust/Agency funds:
 - Tax Collection (Fund 800)
 - Rescue Squad Equipment/Education (Fund 810)
 - Rock River Stormwater Group (Fund 820)

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

Fund	General Funds	Fund	Special Revenue Funds	Fund	Debt Service Funds
100	General	200	Cable TV	300	Debt Service
205	27th Payroll	208	Parking Permit		
210	FD Equipment Revolving	290	Rescue Squad Trust		
214	Elections	220	Library		
215	DPW Equipment Revolving	235	Ride-Share		
216	Police Revolving	240	Parkland Acquisition		
217	Building Repair	245	Parkland Development		
225	Skate Park	246	Field of Dreams		
230	Solid Waste/Recycling	247	Aquatic Center		
260	Sick Leave Severance	248	Park & Recreation		
271	Insurance/SIR	250	Forestry		
272	Lakes Improvement	295	Police Department Trust		
280	Street Repair Revolving	900	Community Development Operations		
		910	Community Development Programs		
		920	Innovation Center		

Fund	Capital Project Funds	Fund	Proprietary Funds	Fund	Fiduciary Funds
440	Tax Incremental District #4	610	Water Utility	800	Tax Collection
445	Tax Incremental District #5	620	Wastewater Utility	810	Rescue Squad Equipment/Education
446	Tax Incremental District #6	630	Stormwater Utility	820	Rock River Stormwater Group
447	Tax Incremental District #7			850	Fire & Rescue
448	Tax Incremental District #8				
449	Tax Incremental District #9				
450	Capital Projects (CIP)				
452	Birge Fountain Restoration				
459	Depot Restoration				
466	Multi-Use Trail				

*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
2020 BUDGET**

REVENUES	GOVERNMENTAL							TOTAL
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL IMPROVE	FIDUCIARY	PROPRIETARY	COMPONENT	
TAXES	4,148,235	-	929,607	737,988	-	-	-	5,815,830
SPECIAL ASSESSEMENTS	909	-	-	-	-	-	-	909
INTERGOVT REVENUES	4,609,017	1,285,841	-	1,243,802	-	-	-	7,138,660
LICENSES & PERMITS	137,387	91,000	-	-	-	-	-	228,387
FINES, FORTFEIT - PENALTIES	382,016	-	-	-	-	-	-	382,016
PUBLIC CHARGES FOR SVCS	74,089	967,330	-	-	37,040	-	-	1,078,459
MISC REVENUE	437,472	277,177	-	45,681	2,958	-	-	763,288
OTHER FINANCING SOURCES	93,418	1,211,991	1,716,822	1,851,094	(6,998)	-	-	4,866,327
OTHER PROPRIETARY REVENUE	-	-	-	-	-	11,393,258	-	11,393,258
COMPONENT UNIT	-	-	-	-	-	-	193,659	193,659
TOTAL REVENUES	9,882,543	3,833,339	2,646,429	3,878,565	33,000	11,393,258	193,659	31,860,793

EXPENDITURES	GOVERNMENTAL							TOTAL
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL IMPROVE	FIDUCIARY	PROPRIETARY	COMPONENT	
GENERAL GOVERNMENT	1,538,378	557,786	-	591,070	-	-	-	2,687,234
PUBLIC SAFETY	3,541,694	56,133	-	275,000	6,000	-	-	3,878,827
PUBLIC WORKS	1,012,707	518,200	-	1,359,569	-	-	-	2,890,476
COMMUNITY ENRICHMENT	754,496	2,701,220	-	190,000	-	-	-	3,645,716
NEIGHBORHOOD SVCS/PLANNING	306,404	-	-	-	27,000	-	-	333,404
TRANSFERS	2,496,275	-	-	100,000	-	-	-	2,596,275
CONTINGENCIES	232,591	-	-	-	-	-	-	232,591
CAPITAL PROJECTS	-	-	-	-	-	3,624,567	-	3,624,567
DEBT SERVICE	-	-	2,646,429	1,362,926	-	4,221,180	-	8,230,535
PROPRIETARY EXP	-	-	-	-	-	3,547,511	-	3,547,511
COMPONENT UNIT	-	-	-	-	-	-	193,659	193,659
TOTAL EXPENDITURES	9,882,543	3,833,339	2,646,429	3,878,565	33,000	11,393,258	193,659	31,860,793

FUND BALANCE	GOVERNMENTAL							TOTAL
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL IMPROVE	FIDUCIARY	PROPRIETARY	COMPONENT	
EST FUND BALANCE, JAN 1, 2019	2,043,816	1,759,872	(31,378)	829,630	222,634	17,517,767	8,741,878	31,084,219
EST CHANGE IN FUND BALANCE	541,259	156,234	69,583	518,875	3,984	89,248	65,269	1,444,452
EST FUND BALANCE, DEC 31, 2019	2,585,074	1,916,106	38,205	1,348,505	226,618	17,607,015	8,807,147	32,528,671

BUDGET SUMMARY

FUND BALANCE SUMMARY



FUND BALANCE SUMMARY

Fund #	Fund Name	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGETED	2019 ESTIMATED	2020 BUDGETED	\$ CHANGE FY19/20	% CHANGE FY19/20	Type
100	GENERAL FUND	1,558,709	1,678,298	2,043,816	2,043,816	2,591,165	2,591,165	547,350	26.78%	1
200	CABLE TV FUND	64,777	64,776	24,621	19,256	16,584	16,584	(2,672)	-13.88%	2
205	27TH PAYROLL FUND	743	746	15,758	30,833	30,773	45,798	14,966	48.54%	1
208	PARKING PERMIT FUND	64,559	53	31,761	64,511	64,654	97,904	33,393	51.76%	2
210	FD EQUIPMENT REVOLVING FUND	118,916	113,828	136,190	139,940	137,439	138,689	(1,251)	-0.89%	1
214	ELECTIONS	-	13,969	13,108	14,066	20,173	0	(14,066)	-100.00%	1
215	EQUIP/VEHICLE REVOLVING FUND	157,899	63,951	99,657	100,157	143,621	13,121	(87,036)	-86.90%	1
216	POLICE VEHICLE REVOLVING FUND	5,574	(2,843)	(56,246)	(56,246)	613	613	56,859	-101.09%	1
217	BUILDING REPAIR FUND	36,907	26,571	10,349	20,349	13,349	12,667	(7,682)	-37.75%	1
220	LIBRARY SPECIAL REVENUE FUND	663,163	660,737	662,200	691,396	701,801	708,113	16,717	2.42%	2
225	SKATE PARK FUND	3,211	3,211	7,433	7,433	7,433	7,433	-	0.00%	1
230	SOLID WASTE/RECYCLING FUND	8,378	29,903	29,372	29,372	13,494	(0)	(29,372)	-100.00%	1
235	RIDE-SHARE GRANT PROGRAM FUND	30,388	63,537	72,939	31,499	34,542	14,842	(16,657)	-52.88%	2
240	PARKLAND ACQUISITION FUND	26,870	46,628	48,689	51,689	48,689	48,689	(3,000)	-5.80%	2
245	PARKLAND DEVELOPMENT FUND	10,337	56,879	21,920	(10,080)	21,625	24,625	34,705	-344.31%	2
246	FIELD OF DREAMS	20,618	22,407	49,270	65,701	62,243	75,348	9,648	14.68%	2
247	AQUATIC CENTER	(185,338)	(158,584)	(249,242)	(231,088)	(204,013)	(192,412)	38,676	-16.74%	2
248	PARK & REC SPECIAL REVENUE	390	1,784	13,116	13,141	8,950	(490)	(13,631)	-103.73%	2
250	FORESTRY FUND	10,765	11,254	12,192	12,292	12,339	2,339	(9,953)	-80.97%	2
260	SICK LEAVE SEVERANCE FUND	62,389	(6,039)	(45,813)	(3,663)	(18,403)	7,524	11,187	-305.37%	1
271	INSURANCE-SIR	26,975	26,975	41,975	66,975	66,975	91,975	25,000	37.33%	1
272	LAKES IMPROVEMENT FUND	475	475	475	475	475	475	-	0.00%	1
280	STREET REPAIR REVOLVING FD	347,448	439,229	499,792	499,792	601,130	475,604	(24,188)	-4.84%	1
290	RESCUE SQUAD-TRUST FUND	54,406	-	-	-	-	-	-	NA	2
295	POLICE DEPARTMENT-TRUST FUND	55,914	55,211	56,543	64,968	58,773	67,198	2,230	3.43%	2
300	DEBT SERVICE FUND	496,542	175,532	17,660	(31,378)	38,205	0	31,378	-100.00%	3
440	TID DISTRICT #4 FUND	(530,019)	(603,953)	50,581	771,905	786,570	1,628,141	856,236	110.92%	4
445	TID DISTRICT #5 FUND	(32,909)	(30,253)	(18,492)	(8,357)	(8,357)	3,757	12,114	-144.96%	4
446	TID DISTRICT #6 FUND	30,297	41,261	63,666	81,311	83,136	108,439	27,128	33.36%	4
447	TID DISTRICT #7 FUND	(962)	(1,112)	(1,262)	(1,412)	(1,412)	(1,562)	(150)	10.62%	4
448	TID DISTRICT #8 FUND	18,654	19,392	20,293	20,844	21,102	22,989	2,145	10.29%	4
449	TID DISTRICT #9 FUND	2,144	2,523	2,935	3,343	3,343	3,771	428	12.81%	4
450	CAPITAL PROJ-LSP GROSS FUND	524,626	120,469	(76,004)	(38,004)	464,124	308,130	346,133	-910.79%	4
452	BIRGE FOUNTAIN RESTORATION	16,141	10,083	(505)	(505)	(505)	495	1,000	-197.97%	4
459	DEPOT RESTORATION PROJECT	35,232	35,232	35,232	35,232	31,368	31,368	(3,864)	-10.97%	4
466	MULTI-USE TRAIL EXTENSION	76,210	76,627	-	-	-	-	-	NA	4
610	WATER UTILITY FUND	8,769,536	8,950,086	8,996,893	8,854,693	9,316,152	8,767,081	(87,612)	-0.99%	5
620	WASTEWATER UTILITY	5,852,846	6,305,439	6,446,190	6,446,190	6,196,182	6,160,876	(285,314)	-4.43%	5
630	STORMWATER UTILITY FUND	1,514,087	1,541,524	2,216,903	2,124,473	2,093,168	2,144,005	19,531	0.92%	5
810	RESCUE SQUAD EQUIP/EDUC FUND	175,100	165,471	153,696	149,196	152,440	148,208	(988)	-0.66%	6
820	ROCK RIVER STORMWATER GROUP	29,552	57,253	62,339	73,439	74,179	85,409	11,970	16.30%	6
900	ECONOMIC DEVELOPMENT FUND	135,967	171,279	27,990	27,990	93,259	-	(27,990)	-100.00%	2
910	CDA PROGRAMS FUND	9,658,026	9,326,465	8,463,888	8,713,888	8,713,888	8,963,888	250,000	2.87%	2
920	INNOVATION CTR-OPERATIONS	34,176	42,836	62,766	62,766	41,983	14,306	(48,460)	-77.21%	2
	GRAND TOTAL	29,949,719	29,619,112	30,064,645	30,952,199	32,533,251	32,637,106	1,684,907	5.44%	

Fund Type:

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

BUDGET SUMMARY

REVENUES



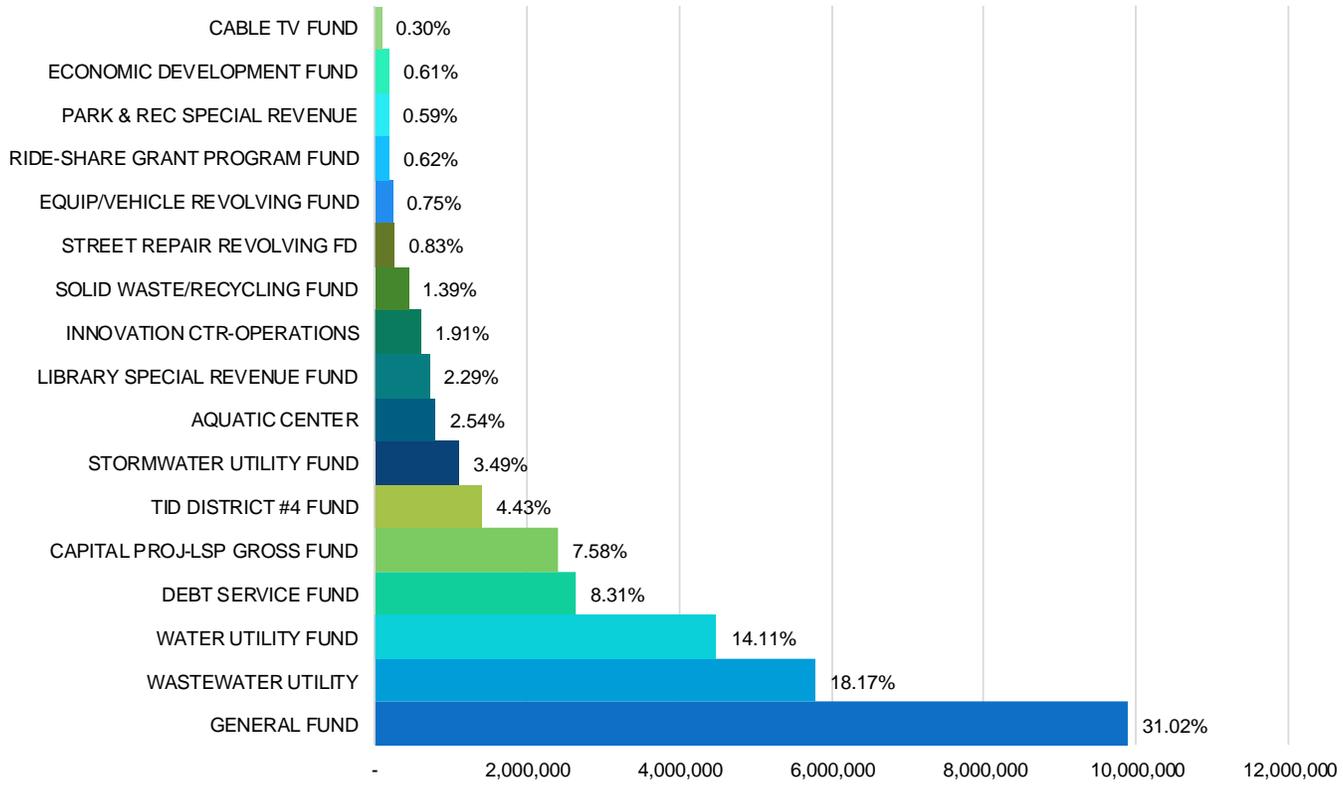
REVENUES BY FUND – ALL FUNDS

Fund #	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET	\$ CHNG/BUD FY19/20	% CHNG BUD FY19/20	Type
100	TOTAL TAXES	3,245,847	3,474,543	3,622,087	3,989,181	3,941,472	4,148,235	159,054	3.99%	1
100	TOTAL SPECIAL ASSESSEMENTS	11,671	1,312	1,069	1,185	1,864	909	(276)	-23.29%	1
100	TOTAL INTERGOVT REVENUES	4,751,207	4,515,818	4,605,715	4,567,741	4,656,461	4,609,017	41,276	0.90%	1
100	TOTAL LICENSES & PERMITS	95,291	167,805	151,520	105,100	51,633	137,387	32,287	30.72%	1
100	TOTAL FINES, FORTFET - PENALTIES	394,780	396,749	398,149	390,000	268,682	382,016	(7,984)	-2.05%	1
100	TOTAL PUBLIC CHARGES FOR SVCS	658,953	62,906	85,261	76,400	148,711	74,089	(2,311)	-3.02%	1
100	TOTAL MISC REVENUE	386,061	438,385	560,285	428,300	489,472	437,472	9,172	2.14%	1
100	TOTAL OTHER FINANCING SOURCES	367,967	192,718	244,626	71,272	76,272	93,418	22,146	31.07%	1
100	GENERAL FUND	9,911,777	9,250,235	9,668,712	9,629,179	9,634,567	9,882,543	253,364	2.63%	1
200	CABLE TV FUND	90,424	113,892	66,020	104,965	71,766	97,063	(7,902)	-7.53%	1
205	27TH PAYROLL FUND	52	4	15,011	-	11	-	-	NO BUDGET	2
208	PARKING PERMIT FUND	32,635	35,205	38,318	6,250	31,282	6,250	-	NO BUDGET	1
210	FD EQUIPMENT REVOLVING FUND	60,905	287,277	22,362	184,625	833	11,133	(173,493)	-93.97%	2
214	ELECTIONS	-	25,000	33,068	24,187	25,145	57,707	33,520	138.59%	1
215	EQUIP VEHICLE REVOLVING FUND	375,876	106,857	107,629	106,500	39,093	238,000	131,500	123.47%	1
216	POLICE VEHICLE REVOLVING FUND	35,000	35,000	45,417	90,000	93,687	45,000	(45,000)	-50.00%	1
217	BUILDING REPAIR FUND	15,000	6,800	1,816	5,000	15,000	45,000	40,000	800.00%	1
220	LIBRARY SPECIAL REVENUE FUND	799,296	797,093	764,027	715,800	431,138	728,110	12,310	1.72%	1
225	SKATE PARK FUND	-	-	4,222	-	-	-	-	NO BUDGET	2
230	SOLID WASTE/RECYCLING FUND	426,593	414,609	395,310	403,984	279,764	443,084	39,100	9.68%	1
235	RIDE-SHARE GRANT PROGRAM FUND	130,883	152,697	159,336	212,994	162,926	196,000	(16,994)	-7.98%	1
240	PARKLAND ACQUISITION FUND	7,037	19,758	2,259	-	-	-	-	NO BUDGET	2
245	PARKLAND DEVELOPMENT FUND	15,645	46,542	3,834	35,000	2,516	-	(35,000)	-100.00%	2
246	FIELD OF DREAMS	61,546	62,183	97,057	64,319	67,318	65,394	1,075	1.67%	2
247	AQUATIC CENTER	363,366	835,744	778,849	829,596	548,583	808,799	(20,797)	-2.51%	2
248	PARK & REC SPECIAL REVENUE	171,980	190,128	184,377	191,175	122,305	188,340	(2,835)	-1.48%	2
250	FORESTRY FUND	8,479	7	6,621	-	270	16,000	16,000	100%	2
260	SICK LEAVE SEVERANCE FUND	228	310	34,612	-	42,000	16,223	16,223	100%	2
271	INSURANCE-SIR	24,274	-	25,000	-	-	-	-	NO BUDGET	1
272	LAKES IMPROVEMENT FUND	-	-	-	-	-	-	-	NO BUDGET	1
280	STREET REPAIR REVOLVING FD	185,849	151,086	78,715	112,500	3,838	264,200	151,700	134.84%	1
290	RESCUE SQUAD-TRUST FUND	199	183	-	-	-	-	-	NO BUDGET	2
295	POLICE DEPARTMENT-TRUST FUND	13,307	15,578	25,005	-	12,318	-	-	NO BUDGET	2
300	DEBT SERVICE FUND	3,019,347	3,092,688	3,334,100	1,990,557	1,663,195	2,646,429	655,872	32.95%	3
440	TID DISTRICT #4 FUND	1,866,738	2,309,299	2,093,942	1,366,089	2,088,465	1,412,868	46,778	3.42%	4
445	TID DISTRICT #5 FUND	-	2,806	11,911	150	10,285	150	-	NO BUDGET	4
446	TID DISTRICT #6 FUND	56,930	63,291	74,142	51,088	70,516	50,358	(730)	-1.43%	4
447	TID DISTRICT #7 FUND	-	-	-	150	-	150	-	NO BUDGET	4
448	TID DISTRICT #8 FUND	220	888	1,051	150	835	150	-	NO BUDGET	4
449	TID DISTRICT #9 FUND	-	529	562	150	558	150	-	0.00%	4
450	CAPITAL PROJ-LSP GROSS FUND	1,431,690	134,358	1,584,241	795,704	1,368,224	2,414,739	1,619,035	203.47%	4
452	BIRGE FOUNTAIN RESTORATION	85	98	59	-	-	-	-	NO BUDGET	4
459	DEPOT RESTORATION PROJECT	-	-	-	-	-	-	-	NO BUDGET	4
466	MULTI-USE TRAIL EXTENSION	250	417	799	-	-	-	-	NO BUDGET	4
610	WATER UTILITY FUND	1,805,550	1,764,996	1,897,672	2,978,531	2,442,679	4,494,295	1,515,764	50.89%	5
620	WASTEWATER UTILITY	3,466,459	3,459,719	3,356,615	4,842,424	3,367,106	5,788,006	945,582	19.53%	5
630	STORMWATER UTILITY FUND	520,161	538,623	1,146,129	686,245	350,784	1,110,957	424,712	61.89%	5
810	RESCUE SQUAD EQUIP/EDUC FUND	2,080	1,503	2,151	6,000	2,069	6,000	-	NO BUDGET	6
820	ROCK RIVER STORMWATER GROUP	48,325	51,000	38,158	26,400	38,230	27,000	600	2.27%	6
900	ECONOMIC DEVELOPMENT FUND	189,779	190,138	182,325	179,622	100,311	193,659	14,037	7.81%	2
910	CDA PROGRAMS FUND	53,321	101,288	179,782	-	62,783	-	-	NO BUDGET	2
920	INNOVATION CTR-OPERATIONS	580,671	581,956	601,415	664,615	441,432	607,036	(57,579)	-8.66%	2
	TOTAL ALL FUNDS	25,771,955	24,839,785	27,062,628	26,303,949	23,591,832	31,860,792	5,556,844	21.13%	

Fund Type:

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

**MAJOR REVENUE SOURCES
ALL FUNDS**



TOP 75% REVENUE SOURCES BY FUND

Total Non Transfer Revenue: 27,246,508

Fund 100-General Fund	Budget	% of Rev
Tax Levy	3,985,985	
Shared Revenue	3,244,319	
Transportation Aid	665,461	
Municiple Svcs Aid	285,234	
Ordinance Violations	<u>279,068</u>	
	<u>8,460,067</u>	31.05%

Fund 620-Wastewater Utility	Budget	% of Rev
Wastewater Treatment Revenues	3,756,572	
Bond Proceeds	<u>1,825,000</u>	
	<u>5,581,572</u>	20.49%

Fund 610-Water Utility	Budget	% of Rev
Metered Water Sales	1,491,961	
Fire Protection	560,956	
Bond Proceeds	<u>1,847,425</u>	
	<u>3,900,342</u>	14.32%

Fund 630-Stormwater Utility	Budget	% of Rev
Stormwater ERU Revenues	565,371	
Bond Proceeds	320,000	
Grants-State	<u>267,922</u>	
	<u>1,153,293</u>	4.23%

Fund 440-TID 4	Budget	% of Rev
Tax Levy	<u>2,028,041</u>	7.44%

Fund 450-Capital Projects	Budget	% of Rev
Federal/State Grants	952,078	
Bond Proceeds	<u>1,075,000</u>	
	<u>2,027,078</u>	7.44%

BUDGET SUMMARY

EXPENDITURES



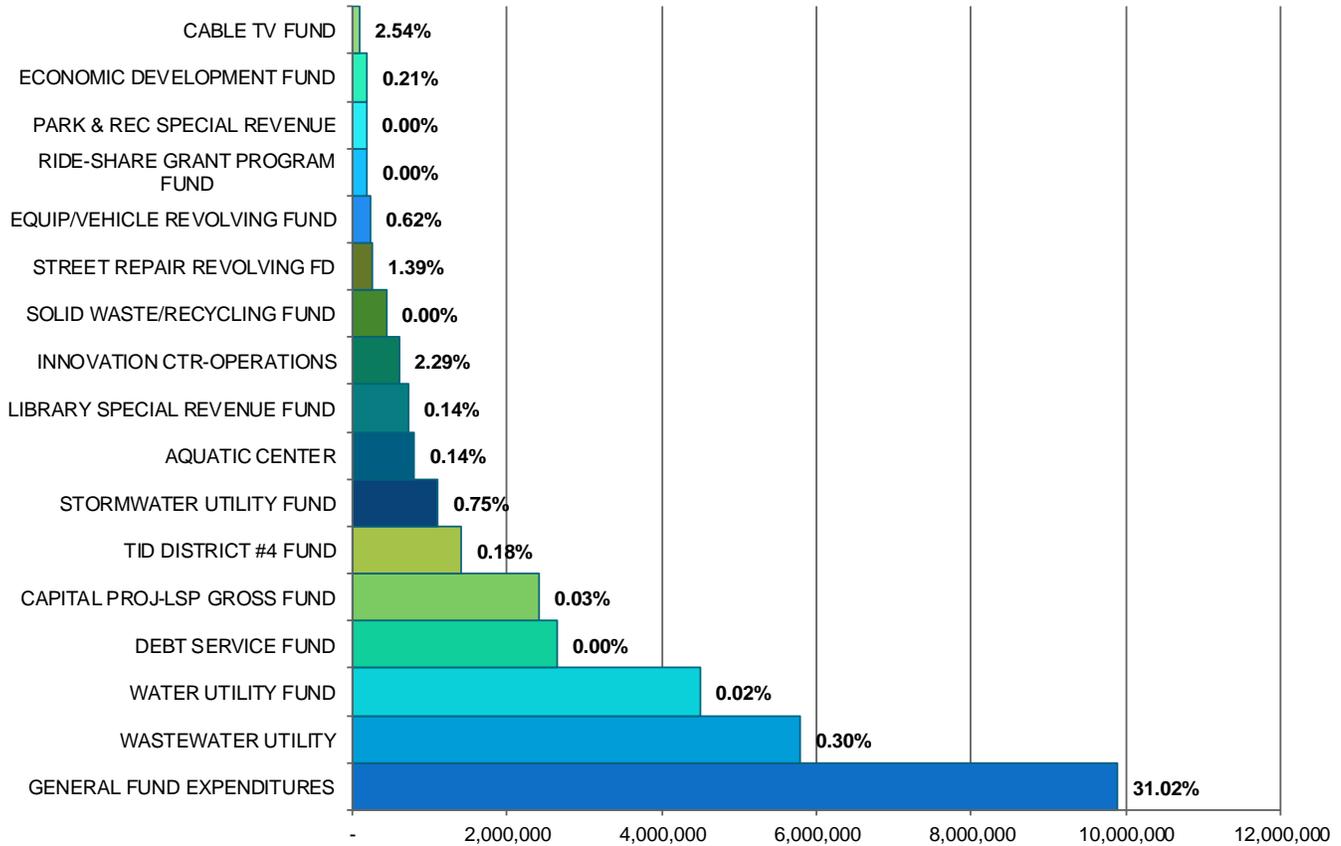
EXPENDITURES BY FUND – ALL FUNDS

Fund #	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET	\$ CHNG/BUD FY19/20	% CHNG BUD FY19/20	Type
100	GENERAL FUND EXPENDITURES	9,778,196	9,130,646	9,303,194	9,629,179	9,087,218	9,882,543	253,364	2.63%	1
200	CABLE TV FUND	111,416	113,892	106,175	104,965	75,840	97,063	(7,902)	-7.53%	2
208	PARKING PERMIT FUND	26,536	99,711	6,609	6,250	6,250	6,250	-	NO BUDGET	2
205	27TH PAYROLL FUND	160,000	-	-	-	-	-	-	NO BUDGET	1
210	FD EQUIPMENT REVOLVING FUND	10,685	292,364	-	184,625	184,625	11,133	(173,493)	-93.97%	1
214	ELECTIONS	-	11,031	33,929	24,187	18,080	57,707	33,520	138.59%	1
215	EQUIP/VEHICLE REVOLVING FUND	301,822	200,806	71,922	106,500	80,281	238,000	131,500	123.47%	1
216	POLICE VEHICLE REVOLVING FUND	31,796	43,417	98,819	90,000	36,828	45,000	(45,000)	-50.00%	1
217	BUILDING REPAIR FUND	-	17,136	18,038	5,000	12,000	45,000	40,000	800.00%	1
220	LIBRARY SPECIAL REVENUE FUND	763,291	799,519	762,564	715,800	541,741	728,110	12,310	1.72%	2
225	SKATE PARK FUND	-	-	-	-	-	-	-	NO BUDGET	1
230	SOLID WASTE/RECYCLING FUND	391,487	393,084	395,842	403,984	419,612	443,084	39,100	9.68%	1
235	RIDE-SHARE GRANT PROGRAM FUND	130,884	119,548	149,934	212,994	203,823	196,000	(16,994)	-7.98%	2
240	PARKLAND ACQUISITION FUND	-	-	198	-	-	-	-	NO BUDGET	2
245	PARKLAND DEVELOPMENT FUND	15,323	-	38,793	35,000	3,295	-	(35,000)	-100.00%	2
246	FIELD OF DREAMS	40,928	60,394	70,194	64,319	54,856	65,394	1,075	1.67%	2
247	AQUATIC CENTER	548,703	808,990	869,508	829,596	685,671	808,799	(20,797)	-2.51%	2
248	PARK & REC SPECIAL REVENUE	190,043	188,734	173,046	191,175	179,120	188,340	(2,835)	-1.48%	2
250	FORESTRY FUND	6,839	(482)	5,683	-	120	16,000	16,000	100%	2
260	SICK LEAVE SEVERANCE FUND	27,372	68,738	74,386	-	14,740	16,223	16,223	100%	1
271	INSURANCE-SIR	630	-	10,000	-	-	-	-	NO BUDGET	1
272	LAKES IMPROVEMENT FUND	-	-	-	-	-	-	-	NO BUDGET	1
280	STREET REPAIR REVOLVING FD	407,800	59,306	18,151	112,500	15,000	264,200	151,700	134.84%	1
290	RESCUE SQUAD-TRUST FUND	-	54,589	-	-	-	-	-	NO BUDGET	2
295	POLICE DEPARTMENT-TRUST FUND	6,618	16,281	23,673	-	11,620	-	-	NO BUDGET	2
300	DEBT SERVICE FUND	3,088,258	3,413,698	3,491,972	1,990,557	1,914,510	2,646,429	655,872	32.95%	3
440	TID DISTRICT #4 FUND	2,483,483	2,383,233	1,439,408	1,366,089	1,366,089	1,412,868	46,779	3.42%	4
445	TID DISTRICT #5 FUND	34,120	150	150	150	150	150	-	NO BUDGET	4
446	TID DISTRICT #6 FUND	52,848	52,328	51,738	51,088	51,088	50,358	(730)	-1.43%	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	1,619,473	538,515	1,780,714	795,704	880,227	2,414,739	1,619,035	203.47%	4
452	BIRGE FOUNTAIN RESTORATION	4,025	6,157	10,647	-	-	-	-	NO BUDGET	4
459	DEPOT RESTORATION PROJECT	-	-	-	-	3,864	-	-	NO BUDGET	4
466	MULTI-USE TRAIL EXTENSION	-	-	77,426	-	-	-	-	NO BUDGET	4
610	WATER UTILITY FUND	1,693,720	1,686,428	1,901,856	2,978,531	2,745,377	4,494,295	1,515,764	50.89%	5
620	WASTEWATER UTILITY	2,795,286	2,978,136	3,161,956	4,842,424	4,462,064	5,788,006	945,582	19.53%	5
630	STORMWATER UTILITY FUND	494,167	503,997	464,260	686,245	596,541	1,110,957	424,712	61.89%	5
810	RESCUE SQUAD EQUIP/EDUC FUND	44,483	11,132	13,926	6,000	4,828	6,000	-	NO BUDGET	6
820	ROCK RIVER STORMWATER GROUP	20,319	23,299	33,072	26,400	26,400	27,000	600	2.27%	6
900	ECONOMIC DEVELOPMENT FUND	173,670	151,841	328,717	179,622	114,353	193,659	14,037	7.81%	2
910	CDA PROGRAMS FUND	17,788	311,846	347,731	-	-	-	-	NO BUDGET	2
920	INNOVATION CTR-OPERATIONS	566,560	573,296	581,484	664,615	639,345	607,036	(57,579)	-8.66%	2
	TOTAL	26,039,017	25,112,208	25,916,164	26,303,949	24,436,005	31,860,792	5,556,843	21.13%	

Fund Type:

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

**MAJOR EXPENDITURES
ALL FUNDS**





Tax Calculation - Tax Year 2019 / Calendar Year 2020

WALWORTH COUNTY

Assessment Ratio: 0.987218334
Lottery Credit: 226.55

VALUATION

Assessed Values: 603,715,799
 Equalized Val:(no tif) 548,635,000
 Equalized Val:(w/ tif) 611,531,800
 State Credits: 1,183,932.19

LEVIES without TIF

State -
 County 2,070,452.39
 Technical College 437,878.71
 School 6,309,304.00
 City 3,620,773.50
 TIF 1,425,968.85
Total 13,864,377.45

LEVIES with TIF

State -
 County 2,307,814.00
 Technical College 488,078.21
 School 7,032,617.53
 City 4,035,867.71
Total 13,864,377.45

TAX RATES

State -
 County 3.822682798
 Technical College 0.808456911
 School 11.648887675
 City 6.685045706
Gross Tax Rate 22.965073090
 Less School Credit (1.961075380)
Net Tax Rate 21.003997710

TIF BREAKOUT

County 237,361.61
 Technical College 50,199.50
 School 723,313.53
 City 415,094.21
Total 1,425,968.85

JEFFERSON COUNTY

Assessment Ratio: 0.990782761
Lottery Credit: 226.55

VALUATION

Assessed Values: 84,587,200
 Equalized Val:(no tif) 55,338,400
 Equalized Val:(w/ tif) 85,374,000
 State Credits: 113,125.28

LEVIES without TIF

State -
 County 218,213.60
 Technical College 48,879.28
 School 636,392.00
 City 365,211.50
 TIF 688,600.67
Total 1,957,297.05

LEVIES with TIF

State -
 County 336,651.71
 Technical College 75,409.15
 School 981,801.60
 City 563,434.59
Total 1,957,297.05

TAX RATES

State -
 County 3.979936799
 Technical College 0.891495995
 School 11.606975996
 City 6.660991143
Gross Tax Rate 23.139399933
 Less School Credit (1.337380597)
Net Tax Rate 21.802019336

COMBINED TOTALS

688,302,999
 603,973,400
 696,905,800
 1,297,057.47

15,821,674.50

15,821,674.50

23.139399933

(1.337380597)

21.802019336

355,799.72

76,729.37

1,068,723.13

613,317.30

2,114,569.52



WALWORTH COUNTY TAX INCREMENT DISTRICT

Tax Year 2019 / Calendar Year 2020							
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	2,070,452.39	548,635,000	0.003773825	611,531,800	2,307,814.00	237,361.61	County
City	3,620,773.50	548,635,000	0.006599604	611,531,800	4,035,867.71	415,094.21	City
School District	6,309,304.00	548,635,000	0.011500003	611,531,800	7,032,617.53	723,313.53	School District
Technical College	437,878.71	548,635,000	0.000798124	611,531,800	488,078.21	50,199.50	Technical College
Total	12,438,408.60		0.022671557		13,864,377.45	1,425,968.85	Total

TID Area	Increment Value Increase	Increment % Split	Increment Split Value
TID # 4	59,152,400	0.94046755956	1,341,077.44
TID # 5	534,500	0.00849804760	12,117.95
TID # 6	3,184,700	0.05063373653	72,202.13
TID # 7	-	0.00000000000	-
TID # 9	25,200	0.00040065631	571.32
	62,896,800	1.00000000000	1,425,968.84

Total Tax Asking: 3,985,985.00
 % in Walworth Cty: 0.908376097 Equalized Val:(no tif)
 Net Amt.: 3,620,773.50



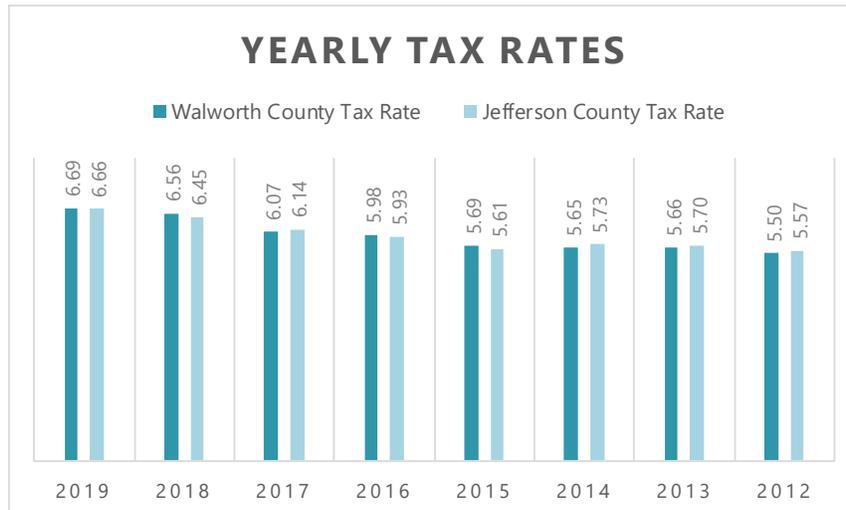
JEFFERSON COUNTY TAX INCREMENT DISTRICT

Tax Year 2019 / Calendar Year 2020

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	218,213.60	55,338,400	0.003943258	85,374,000	336,651.71	118,438.11	County
City	365,211.50	55,338,400	0.006599604	85,374,000	563,434.59	198,223.09	City
School District	636,392.00	55,338,400	0.011500007	85,374,000	981,801.60	345,409.60	School District
Technical College	48,879.28	55,338,400	0.000883280	85,374,000	75,409.15	26,529.87	Technical College
Total	<u>1,268,696.38</u>		<u>0.022926149</u>		<u>1,957,297.05</u>	<u>688,600.67</u>	Total

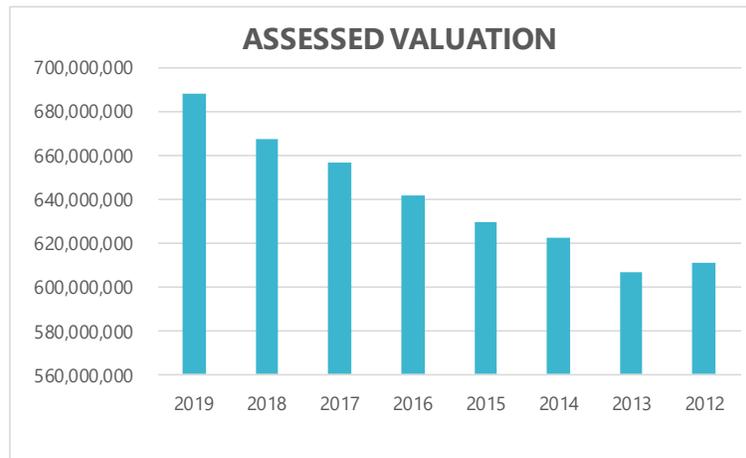
TID Area	Increment Value Increase	Increment % Split	Increment Split Value
TID # 4	29,964,200	0.99762282092	686,963.74
TID # 5	-	0.00000000000	-
TID # 8	71,400	0.00237717908	1,636.93
TOTAL	<u>30,035,600</u>	<u>1.00000000000</u>	<u>688,600.67</u>

Total Tax Asking: 3,985,985.00
 % in Jefferson Cty.: 0.091623903 Equalized Val:(no tif)
 Net Amt.: 365,211.50



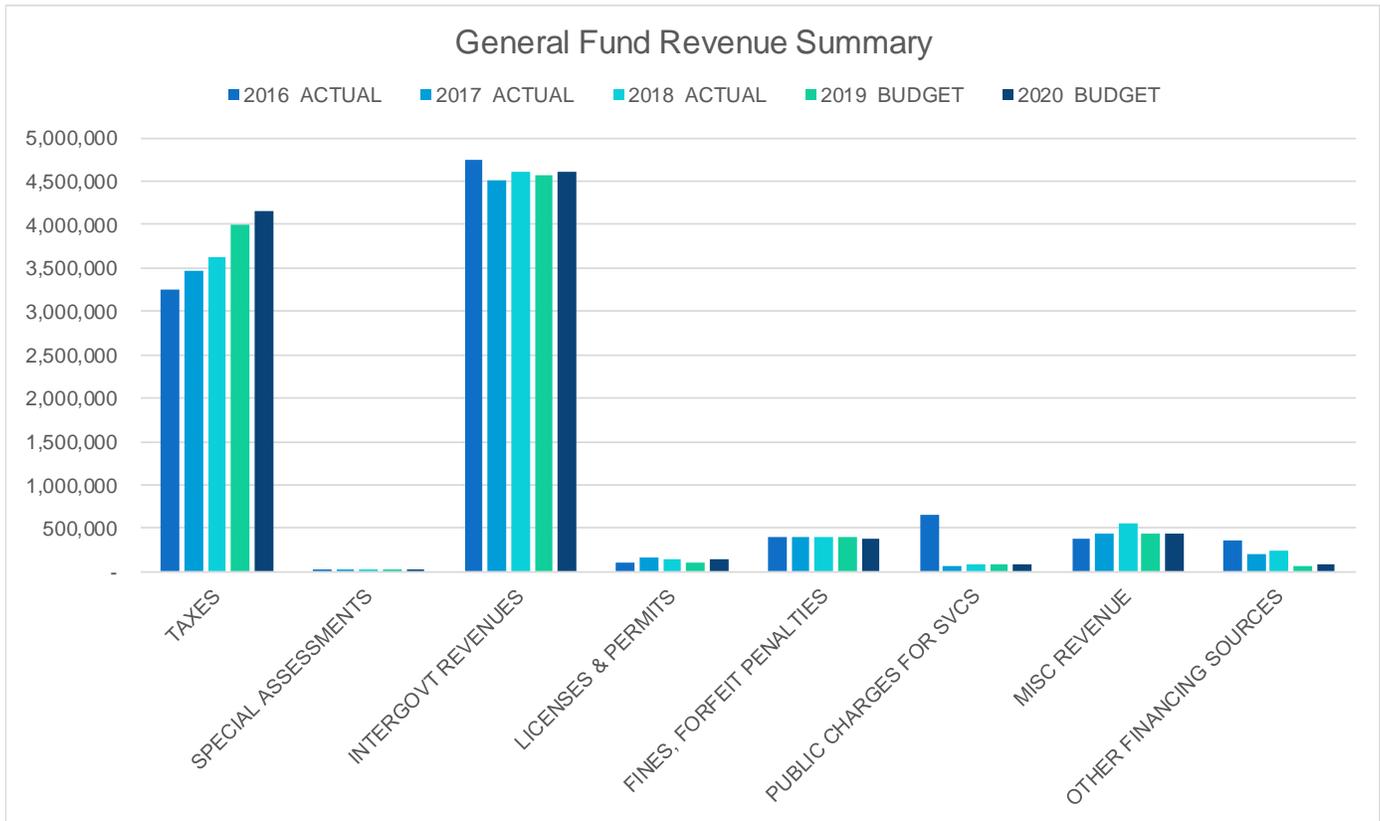
TAX LEVIES, RATES & COLLECTIONS

Lewy Year	Collection Year	Walworth County Tax Rate	Jefferson County Tax Rate	Walworth County Levy /without TIF	Jefferson County Levy /without TIF	Uncollected Personal Property Taxes as of October 31 st of Each Year	Percent of Levy Collected
2019	2020	6.69	6.66	2,070,452.39	218,213.60	4,854.27	99.99%
2018	2019	6.56	6.45	2,080,745.54	216,580.00	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%



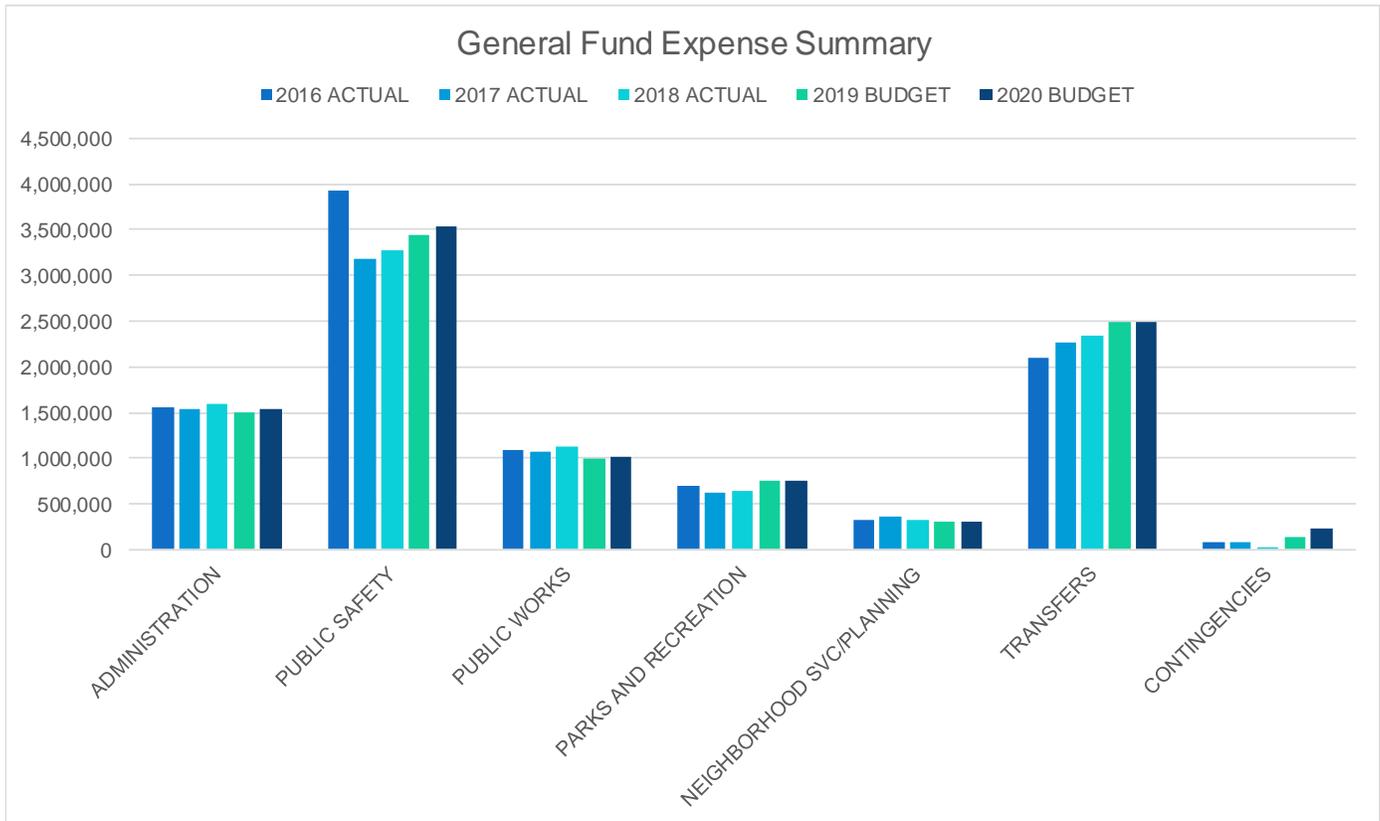
ASSESSED AND EQUALIZED VALUATIONS

Year	Assessed Valuation	Equalized Valuation (TID IN)	Equalized Valuation (TID OUT)
2019	688,302,999	696,905,800	603,973,400
2018	667,702,000	584,095,300	666,391,100
2017	656,989,000	646,775,000	562,842,500
2016	641,445,500	645,398,900	563,694,800
2015	629,532,700	640,750,100	563,249,700
2014	622,148,100	625,192,100	545,420,500



GENERAL FUND REVENUE SUMMARY

DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
TAXES	3,245,847	3,474,543	3,622,087	3,989,181	3,941,472	4,148,235
SPECIAL ASSESSMENTS	11,671	1,312	1,069	1,185	1,864	909
INTERGOVT REVENUES	4,751,207	4,515,818	4,605,715	4,567,741	4,656,461	4,609,017
LICENSES & PERMITS	95,291	167,805	151,520	105,100	51,633	137,387
FINES, FORFEIT PENALTIES	394,780	396,749	398,149	390,000	268,682	382,016
PUBLIC CHARGES FOR SVCS	658,953	62,906	85,261	76,400	148,711	74,089
MISC REVENUE	386,061	438,385	560,285	428,300	489,472	437,472
OTHER FINANCING SOURCES	367,967	192,718	244,626	71,272	76,272	93,418
TOTAL:	9,911,777	9,250,235	9,668,712	9,629,179	9,634,567	9,882,543



GENERAL FUND EXPENSE SUMMARY

DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
ADMINISTRATION	1,548,392	1,537,549	1,596,511	1,506,145	1,285,745	1,538,378
PUBLIC SAFETY	3,934,675	3,182,130	3,266,168	3,441,067	3,117,181	3,541,694
PUBLIC WORKS	1,097,580	1,066,558	1,123,775	998,853	1,114,415	1,012,707
PARKS AND RECREATION	690,818	617,013	647,017	754,166	745,322	754,496
NEIGHBORHOOD SVC/PLANNING	331,580	368,152	318,428	305,080	253,401	306,404
TRANSFERS	2,098,353	2,271,530	2,335,595	2,494,254	2,508,018	2,496,275
CONTINGENCIES	76,799	87,714	15,701	129,615	63,136	232,591
TOTAL:	9,778,196	9,130,646	9,303,194	9,629,179	9,087,218	9,882,543

GENERAL FUND REVENUE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
TAXES							
100-4110-00	LOCAL TAX LEVY	2,546,050	2,593,207	2,823,728	3,012,481	3,012,480	3,093,547
100-4111-00	DEBT SERVICE TAX LEVY	597,725	754,413	650,072	818,822	818,822	892,438
100-4112-00	OMITTED PROPERTY TAXES	1,136	9,740	-	-	-	-
100-4113-00	RESCINDED TAXES-REAL ESTATE	-	-	-	-	-	-
100-4115-00	CHARGEBACK-SECTION 74.41	560	-	-	-	-	-
100-4140-00	MOBILE HOME FEES	15,423	18,096	13,910	15,000	15,000	15,000
100-4120-00	ROOM TAX-GROSS AMOUNT	58,063	70,777	99,267	111,000	50,618	115,000
100-41250-00	FED GAS TAX REFUND	-	-	841	-	-	-
100-41320-00	IN LIEU OF TAXES WW MANOR	26,890	27,039	26,878	26,878	27,250	27,250
100-41800-00	INTEREST ON TAXES	-	1,271	7,390	5,000	17,302	5,000
	TOTAL TAXES	3,245,847	3,474,543	3,622,087	3,989,181	3,941,472	4,148,235
SPECIAL ASSESSMENTS							
100-42010-00	INTEREST ON SP ASSESS.	389	132	105	79	-	-
100-42100-61	WATER MAINS	1,363	-	-	-	-	-
100-42200-62	SEWER MAINS & LATERALS	5,151	316	316	316	-	-
100-42310-53	CURB & GUTTER	714	58	58	58	-	-
100-42320-53	SIDEWALKS	183	32	32	32	-	-
100-42350-53	TRAFFIC SIGNAL	-	-	195	-	-	-
100-42400-53	SNOW REMOVAL	3,411	238	134	500	617	500
100-42500-53	FAILURE TO MOW FINES	460	537	230	200	1,247	409
100-42550-53	EQUIPMENT USED-DPW	-	-	-	-	-	-
	TOTAL SPECIAL ASSESSMENTS	11,671	1,312	1,069	1,185	1,864	909
INTERGOVERNMENTAL REVENUES							
100-43344-00	EXPENDITURE RESTRAINT PROGM	26,788	-	40,472	49,224	49,224	67,958
100-43410-00	SHARED REVENUE-UTILITY	500,256	458,441	430,475	413,256	424,378	407,403
100-43420-00	SHARED REVENUE-BASE	2,836,916	2,836,916	2,836,916	2,836,916	2,836,916	2,836,916
100-43670-61	Personal Property Aid	-	-	-	38,887	38,887	35,160
100-43507-52	POLICE-MISC SAFETY GRANTS	-	5,000	5,481	5,000	500	5,000
100-43510-00	FEDERAL/STATE GRANTS-REIMBURSE	-	-	-	-	-	-
100-4352152	STATE AID AMBULANCE	7,136	-	-	-	-	-
100-43530-53	TRANSPORTATION AIDS	731,492	716,370	723,038	653,541	653,541	665,461
100-43533-00	STATE-20 X 2025 GRANT	-	-	-	-	-	-
100-43540-52	UNIVERSITY-LEASE-PARKING	40,000	45,000	45,000	45,000	45,000	45,000
100-43550-52	MOU-DISPATCH SERVICE	177,006	167,046	170,647	172,271	172,271	166,561
100-43610-52	PMS-PAYMENT FOR MUNICIPAL SVCS	376,611	257,307	281,417	281,417	351,435	285,234
100-43663-52	2% FIRE DUES-ST OF WISC	25,460	-	25,544	25,544	27,748	27,748
100-43670-60	EXEMPT COMPUTER AID-FR STATE	4,626	5,376	5,455	5,535	5,587	5,586
100-43765-00	REIMB-HIST SOC-DEPOT-EL/GAS	1,695	1,488	1,609	1,750	1,905	1,750
100-43767-52	REIMB-BADGERNET-FORT ATKINSON	-	2,377	2,480	2,400	2,480	3,240
100-43745-52	WUSD-JUVENILE OFFICIER	29,221	20,498	37,180	37,000	46,589	56,000
100-43770-52	REIMBURSE FROM RURAL FIRE DEPT	(6,000)	-	-	-	-	-

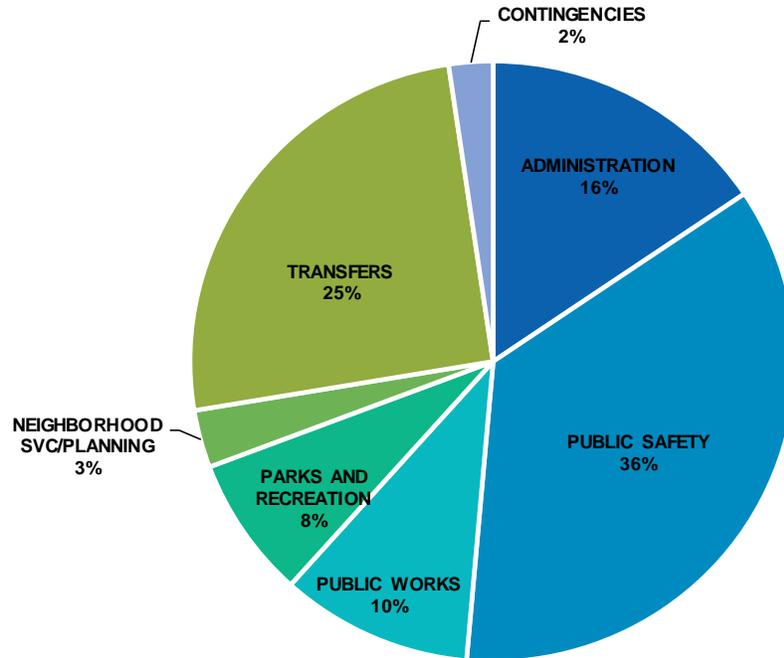
GENERAL FUND REVENUE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
LICENSES & PERMITS							
100-44110-51	LIQUOR & BEER	20,138	12,945	18,558	19,000	18,488	17,214
100-44120-51	CIGARETTE	193	1,601	1,686	1,000	1,400	1,160
100-44122-51	BEVERAGE OPERATORS	3,767	3,497	4,088	3,250	3,250	3,784
100-44200-51	MISC. LICENSES	1,409	6,695	2,422	2,500	2,500	3,509
100-44300-53	BLDG/ZONING PERMITS	41,516	108,223	99,430	54,000	14,191	83,056
100-44310-53	ELECTRICAL PERMITS	10,345	12,691	13,051	10,000	4,649	12,029
100-44320-53	PLUMBING PERMITS	8,219	10,892	7,482	7,000	4,304	8,865
100-44330-53	HVAC PERMITS	6,956	7,743	3,113	6,500	2,091	5,937
100-44340-53	STREET OPENING PERMITS	1,100	1,064	350	550	150	838
100-44350-53	SIGN PERMITS	789	605	1,290	600	600	895
100-44370-51	WATERFOWL PERMITS	200	-	-	200	-	-
100-44900-51	MISC PERMITS	660	1,849	50	500	10	100
	TOTAL LICENSES & PERMITS	95,291	167,805	151,520	105,100	51,633	137,387
FINES, FORFEITURES - PENALTIES							
100-45110-52	ORDINANCE VIOLATIONS	289,486	261,801	285,916	275,000	217,848	279,068
100-45113-52	MISC COURT RESEARCH FEE	15	110	-	-	164	42
100-45114-52	VIOLATIONS PAID-OTHER AGENCIES	-	500	(480)	-	327	7
100-45130-52	PARKING VIOLATIONS	90,711	111,309	88,864	100,000	42,298	82,417
100-45135-53	REFUSE/RECYCLING TOTES FINES	7,350	11,775	8,850	5,000	4,445	9,325
100-45145-53	RE-INSPECTION FINES	7,219	11,253	14,999	10,000	3,600	11,157
	TOTAL FINES, FORFEIT - PENALTIES	394,780	396,749	398,149	390,000	268,682	382,016
PUBLIC CHARGES FOR SERVICES							
100-46110-51	CLERK	-	302	-	750	23	101
100-46120-51	TREASURER	3,003	1,995	1,970	1,500	3,540	2,323
100-46210-52	POLICE-DISPATCH-MOU-UNIV	35,102	39,765	41,537	40,000	43,985	41,393
100-46220-52	FALSE ALARM FINES	2,796	1,900	5,350	1,250	1,255	3,349
100-46230-52	AMBULANCE	579,613	(1,384)	163	-	33,947	-
100-46240-52	CRA SH CALLS	16,489	-	-	-	201	-
100-46310-53	DPW MISC REVENUE	-	220	9,199	3,000	37,970	3,140
100-46311-53	SALE OF MATERIALS	136	33	71	150	18	80
100-46312-51	MISC DEPT EARNINGS	40	-	-	-	1,910	13
100-46350-51	CITY PLANNER-SERVICES	-	-	-	-	650	750
100-46733-55	SR CITZ OFFSET	500	2,500	7,373	5,750	2,308	3,458
100-46734-55	SR CITZ VAN	-	-	-	-	-	-
100-46736-55	ATTRACTION TICKETS	146	76	136	-	3,904	119
100-46743-51	FACILITY RENTALS	21,103	17,399	19,313	24,000	19,000	19,271
100-46746-55	SPECIAL EVENT FEES	25	100	150	-	-	92
	TOTAL PUBLIC CHARGES FOR SVCS	658,953	62,906	85,261	76,400	148,711	74,089

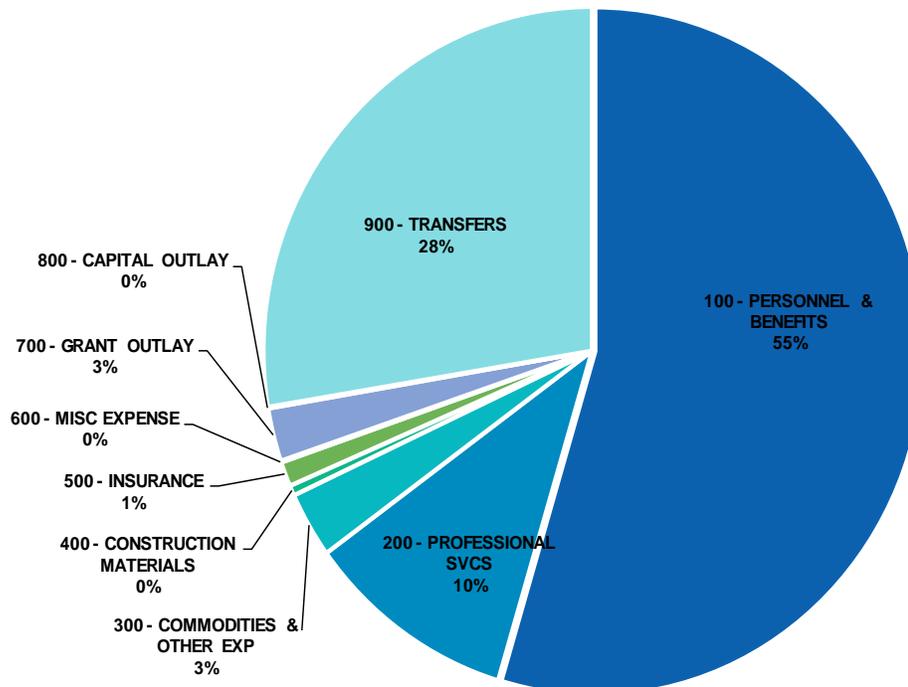
GENERAL FUND REVENUE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
MISC. REVENUES							
100-48100-00	INTEREST INCOME	25,728	53,685	131,422	75,000	129,496	70,900
100-48200-00	LONG TERM RENTALS	4,800	5,300	4,800	4,800	3,491	4,800
100-48220-55	DEPOSITS-FORFEITED	-	-	600	-	698	-
100-48300-55	PROP SALES-A UCTION PROCEEDS	-	-	582	-	-	194
100-48410-00	WORKERS COMP-RETURN PREMIUM	24,640	6,713	46,509	-	-	-
100-48415-00	RESTITUTION-DAMAGES	700	854	3,123	-	226	-
100-48420-00	INSURANCE DIVIDEND	7,178	10,684	7,523	5,000	7,290	8,462
100-48442-00	RADON KIT SALES	10	110	40	-	30	-
100-48520-55	DONATIONS-PARK & REC	-	-	100	-	-	-
100-48535-00	P CARD REBATE REVENUE	18,268	20,909	33,172	22,000	22,150	24,116
100-48545-00	DONATION-GENERAL	1,500	-	-	-	-	-
100-48546-55	MISC GRANT INCOME	-	-	5,500	-	-	-
100-48600-00	MISC REVENUE-NON RECURRING	4,588	25,789	925	4,000	8,591	4,000
100-48700-00	WATER UTILITY TAXES	298,649	314,340	325,989	317,500	317,500	325,000
	TOTAL MISC REVENUE	386,061	438,385	560,285	428,300	489,472	437,472
OTHER FINANCING SOURCES							
100-49260-00	TRANSFER FROM 610 WATER	7,000	7,000	7,000	7,500	7,500	7,500
100-4926100	TRANSFER FROM 620 WASTEWATER	12,000	12,000	12,000	12,000	12,000	12,000
100-49262-00	TRANSFER FROM 440 TID 4	-	-	-	-	-	-
100-49264-00	TRANSFER FROM 200 CABLE TV	22,000	14,201	-	-	-	-
100-49265-00	TRANSFER FROM 630 STORMWATER	7,500	7,500	7,500	7,500	7,500	7,500
100-49266-00	GIS TRANSFER-UTILITIES	6,000	6,000	6,000	7,500	7,500	10,020
100-49267-00	TRANSFER FROM 208 PARKING	22,000	42,000	2,000	2,250	2,250	2,250
100-49275-00	TRANSFER FROM 205 27TH PAYROLL	160,000	-	-	-	-	-
100-49280-00	TRANSFER FROM 260 SICK LEAVE	22,650	-	-	-	-	-
100-49285-00	TRANSFER FROM 900 CDA	-	-	94,700	-	-	14,626
100-49290-00	TRANSFER IN FROM OTHER FUNDS	4,800	-	77,426	-	5,000	5,000
100-4929100	TRANSFER FROM 450 CIP	75,000	75,000	-	-	-	-
100-49295-00	TRANSFER FROM 248 PARK & REC	29,017	29,017	38,000	34,522	34,522	34,522
100-49300-00	FUND BALANCE APPLIED	-	-	-	-	-	-
	TOTAL OTHER FINANCING SOURCES	367,967	192,718	244,626	71,272	76,272	93,418
	TOTAL GEN FUND REVENUES	9,911,777	9,250,235	9,668,712	9,629,179	9,634,567	9,882,543

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

CITY CLERK

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

HUMAN RESOURCES

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

MUNICIPAL COURT

The Municipal Court conducts a variety of court 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

General Administration is responsible for oversight and administration of the day-to-day operations of city government and includes the offices of the City Manager, City Clerk, Human Resources, Municipal Court, Information Technology, Finance, and Emergency Preparedness. Provide outstanding leadership and oversight of day-to-day City operations to ensure resources are managed efficiently and effectively.

PERSONNEL SUMMARY

	2016	2017	2018	2019	2020
General Administration					
City Manager	1	1	1	1	1
City Clerk	1	1	1	1	1
Executive Assistant	1	1	1	1	1
Admin/Assistant/Deputy Clerk	1	1	1	1	1
Management Analyst	-	-	-	-	-
HR Coordinator	.75	.75	1	1	1
Municipal Court					
Court Clerk	.5	.75	.75	.75	.75
Total General Administration	5.25	5.5	5.75	5.75	5.75

GENERAL ADMINISTRATION SUMMARY

FISCAL RESOURCES		2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
GENERAL ADMINISTRATION							
100	Personnel & Benefits	264,879	238,765	252,574	255,118	174,480	261,056
200	Professional Svcs	54,490	63,712	46,974	48,669	45,533	56,343
300	Commodities & Other Exp	43,980	47,971	24,320	28,020	23,486	27,450
700	Grant Outlay	3,946	1,206	3,582	2,000	2,000	2,000
800	Capital Outlay	93	-	-	-	-	-
51400	Total	367,387	351,654	327,451	333,807	245,499	346,849
LEGISLATIVE SUPPORT							
100	Personnel & Benefits	54,530	52,934	53,263	53,979	37,522	54,660
200	Professional Svcs	14,259	5,937	2,367	4,500	5,500	2,000
300	Commodities & Other Exp	6,903	9,844	6,717	7,700	7,500	7,500
700	Grant Outlay	73,984	79,134	102,487	110,700	65,433	113,500
51100	Total	149,676	147,849	164,834	176,879	115,955	177,660
CONTINGENCIES							
900	Transfers	76,799	87,714	15,701	129,615	63,136	232,591
51110	Total	76,799	87,714	15,701	129,615	63,136	232,591
COURT							
100	Personnel & Benefits	51,340	55,900	57,850	58,534	42,891	57,588
200	Professional Svcs	2,205	1,321	1,510	8,369	9,765	10,318
300	Commodities & Other Exp	3,097	3,866	3,509	3,250	3,697	3,700
51200	Total	56,642	61,086	62,869	70,153	56,353	71,607
LEGAL							
100	Personnel & Benefits	-	-	-	-	2,350	2,350
200	Professional Svcs	86,728	77,800	78,913	76,440	74,440	67,794
51300	Total	86,728	77,800	78,913	76,440	76,790	70,144
GRAND TOTAL		737,232	726,103	649,767	786,894	557,733	898,851

DEPARTMENT SERVICE METRICS

CITY MANAGER

A new initiative with the 2020 Budget is the inclusion of data measures for all municipal departments and divisions. Over time, the data displayed in this section will aid residents, elected officials, and city employees in evaluating the efficiency at which resources are utilized. Some data will be collected beginning in 2019, thus, only a brief description of the data is available here.

- Legislative Meetings 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 for the city manager to meet 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.

CITY MANAGER MEASURES	2017	2018	2019
Legislative Meetings Held	-	-	19
Legislative Meetings Attended (%)	-	-	58%
Performance Reviews Completed (%)	-	-	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	2015	2016	2017	2018	2019
LICENSES					
Beverage Operators	NA	220	154	218	171
Alcohol Consumption in Parks	23	14	35	41	16
Cigarette	17	15	15	13	14
Temporary Picnic Beer	5	3	9	7	4
OPEN RECORDS REQUESTS	5	8	18	9	9
ELECTIONS					
Number of Elections	NA	4	2	4	2
Registered Voters as of Last Election	NA	10316	9582	6005	5993
% Change in registered Voters	NA	NA	-7.12%	-37.33%	-0.20%
Total Absentee Ballots Returned	NA	2366	450	1711	307
Total Election Day Voter Registrations	NA	5281	25	2519	61

NA = Not Available

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	YTD 2019
Hires	111	113	85
Employee Separations	79	24	83
Position Recruitments	40	57	42
Position Descriptions Updated	28	15	13
Workers Comp Experience Modification Factor	.95	1.2	1.19
Permanent Full and Part-time Employees	118	104	108
Temporary and Seasonal Employees	356	391	389

GOALS & OBJECTIVES

2020 OUTLOOK

CITY MANAGER

- Develop and implement a Civic Succession Planning program - Develop a program for public education to share with high school students and community groups to encourage civic participation and engagement. (4th Quarter 2020)
- Complete a strategic planning process to include at least one common council workshop meeting and one feedback session with employees. (3rd Quarter 2020)
- Successfully complete the onboarding of a new economic development professional and reestablish an aggressive business retention and expansion program. (1st Quarter 2020)
- Develop a long-term plan for labor force development in Whitewater. (3rd Quarter 2020)
- Pursue creation of, or updates to, joint service and boundary agreements with neighboring towns. (4th Quarter 2020)
- Work with Neighborhood Services, local property managers, real estate and development professionals to establish a long-term development plan for single-family and workforce housing. (2nd Quarter 2020)

CITY CLERK

- Reorganization plan for polling places, to allow voters already registered to have an opportunity to “express” vote. (1st Quarter 2020)
- Recruit and train two new Chief Election Inspectors for 2020. (1st Quarter 2020)
- Whitewater to host two Election training sessions, to be opened up to area townships. (4th Quarter 2020)
- Detailed training sessions (2) to complete end-of-night paperwork for election inspectors. (2nd Quarter 2020)
- Host extended absentee voter hours for Presidential Primary and Presidential elections. This will free up space to allow additional staff members to help with absentee voting. (4th Quarter 2020)
- Collaborate with University representative to encourage advance registration for UWW students. (1st Quarter 2020)
- Pursue the implementation of the Badger Book electronic polling book system to be used in the City no later than the beginning of the 2021 (3rd Quarter 2020)
- Update Transient Merchant License ordinance.

HUMAN RESOURCES

- Build on the success of the Performance Management System (PERFORM) implemented in 2019 and provide enhancement training for leaders and staff. (1st Quarter 2020)
- Build on the success of the Merit-Based Pay System implemented in 2019. (1st Quarter 2020)
- Develop a comprehensive plan for the recruitment, selection and placement of personnel to ensure capable employees are hired that can not only perform the tasks expected of them, but also make sure they are a good fit for the culture of the organization. (1st Quarter 2020)
- Create a schedule for the review of each position to ensure compliance and accountability for incumbents. (1st Quarter 2020)
- Complete Benefits Analysis. (2st Quarter 2020)
- Gain efficiencies in HR processes and procedures. (2st Quarter 2020)
- Increase exposure to HR professionals around the State and utilize the network to improve methods of training and development, to include resources at CVMIC and MRA. (2st Quarter 2020)
- Identify Improvement Needs by seeking out ways in which the operation could be improved upon or where working conditions could be enhanced. After identifying these areas for improvement, work on the creation and implementation of the plans. (3rd Quarter 2020)
- Enhance the City of Whitewater Employee Manual, ensuring up-to-date information and compliance. (3rd Quarter 2020)
- Develop and implement policy and procedure, creating a consistent methodology in the building of the information. (3rd Quarter 2020)
- Develop and implement strategic Compensation Plan. (4th Quarter 2020)

CITY MANAGER, CITY CLERK, & HR EXPENSE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
100-51400-111	SALARIES/PERMANENT	164,913	171,146	182,246	185,555.54	125,546	187,711
100-51400-112	SALARIES/OVERTIME	728	17	48	-	91	
100-51400-113	SALARIES/TEMPORARY	-	1,625	-	-	10	
100-51400-115	INTERNSHIP PROGRAM	558	-	-	-	-	
100-51400-116	ELECTION INSPECTORS	40,312	(311)	-	-	-	
100-51400-117	LONGEVITY PAY	800	800	800	800.00	982	1,360
100-51400-119	EMPLOYEE SERVICE AWARDS	-	-	-	-	-	
100-51400-150	MEDICARE TAX/CITY SHARE	2,494	2,419	2,576	2,743.00	1,867	2,836
100-51400-151	SOCIAL SECURITY/CITY SHARE	10,665	10,345	11,016	11,727.00	7,983	12,127
100-51400-152	RETIREMENT	11,235	11,658	12,222	11,962.00	8,651	12,762
100-51400-153	HEALTH INSURANCE	32,522	40,552	43,150	37,020.00	26,345	38,784
100-51400-154	HSA-HRA CONTRIBUTIONS	-	-	-	4,800.00	2,605	4,800
100-51400-155	WORKERS COMPENSATION	557	412	408	402.00	304	473
100-51400-156	LIFE INSURANCE	95	102	109	108.00	96	203
100-51400-157	L-T DISABILITY INSURANCE	-	-	-	-	-	
100-51400-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	
100-51400-211	PROFESSIONAL DEVELOPMENT	3,003	2,113	3,548	4,000.00	3,062	4,000
100-51400-217	CONTRACTUAL/PROFESSIONAL SVCS	807	3,325	219	3,500.00	663	6,500
100-51400-219	ASSESSOR SERVICES	49,636	56,166	42,029	38,550.00	38,550	42,500
100-51400-224	SOFTWARE/HARDWARE MAINTENANC	-	-	-	328.00	1,545	936
100-51400-225	TELECOM/INTERNET/COMMUNICATION	1,044	2,108	1,179	2,291.00	1,713	2,406
100-51400-310	OFFICE & OPERATING SUPPLIES	17,534	28,691	17,692	15,070.00	10,536	14,500
100-51400-315	ELECTION EXPENSES	13,876	-	-	-	-	-
100-51400-320	SUBSCRIPTIONS/DUES	9,786	14,912	4,285	10,900.00	10,900	10,900
100-51400-325	PUBLIC ED--CUSTOMER SERVICE	326	1,020	734	550.00	550	550
100-51400-330	TRAVEL EXPENSES	2,457	1,896	1,609	1,500.00	1,500	1,500
100-51400-335	MISC COMMITTEE GRANTS	-	1,452	-	-	-	-
100-51400-790	CELEBRATIONS/AWARDS	3,946	1,206	3,582	2,000.00	2,000	2,000
100-51400-810	CAPITAL EQUIPMENT	93	-	-	-	-	-
	Total General Administration	367,387	351,654	327,451	333,806.54	245,499	346,849

LEGISLATIVE SUPPORT EXPENSE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
100-51100-111	SALARIES/PERMANENT	19,191	18,196	18,813	19,041	13,243	19,327
100-51100-112	OVERTIME	182	4	12	-	23	
100-51100-114	WAGES/PART-TIME/PERMANENT	26,100	25,422	24,871	25,200	17,626	25,200
100-51100-117	LONGEVITY PAY	200	200	200	200	109	200
100-51100-150	MEDICARE TAX/CITY SHARE	655	634	636	654	470	662
100-51100-151	SOCIAL SECURITY/CITY SHARE	2,795	2,708	2,716	2,798	2,006	2,833
100-51100-152	RETIREMENT	1,264	1,249	1,271	1,243	913	1,318
100-51100-153	HEALTH INSURANCE	4,020	4,401	4,626	4,226	3,042	4,480
100-51100-154	HSA-HRA CONTRIBUTIONS	-	-	-	500	-	500
100-51100-155	WORKERS COMPENSATION	103	101	99	97	75	112
100-51100-156	LIFE INSURANCE	20	19	20	20	15	29
100-51100-157	L-T DISABILITY INSURANCE	-	-	-	-	-	
100-51100-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	
100-51100-218	PROFESSIONAL SERV/CONSULTING	4,775	3,000	706	3,000	3,000	-
100-51100-295	CODIFICATION OF ORDINANCES	9,484	2,937	1,661	1,500	2,500	2,000
100-51100-310	OFFICE & OPERATING SUPPLIES	55	4,085	-	200	-	-
100-51100-315	ELECTION EXPENSES	-	-	-	-	-	-
100-51100-320	PUBLICATION-MINUTES	6,848	5,752	6,717	7,500	7,500	7,500
100-51100-330	TRAVEL EXPENSES	-	7	-	-	-	-
100-51100-710	CHAMBER OF COMMERCE GRANT	-	3,000	3,000	3,000	-	3,000
100-51100-715	TOURISM COMMITTEE-ROOM TAX	43,984	46,134	69,487	77,700	35,433	80,500
100-51100-720	DOWNTOWN WHITEWATER GRANT	30,000	30,000	30,000	30,000	30,000	30,000
	Total Legislative Support	149,676	147,849	164,834	176,879	115,955	177,660

CONTINGENCIES EXPENSE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
100-51110-910	COST REALLOCATIONS	76,799	80,097	-	113,545	47,066	220,591
100-51110-911	TRANSFER IN/OUT-OTHER FUNDS	-	7,617	15,701	16,070	16,070	12,000
	Total Contingencies	76,799	87,714	15,701	129,615	63,136	232,591

LEGAL SERVICES EXPENSE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
100-51300-166	BENEFITS-HRA-CITY ATTORNEY	-	-	-	-	2,350	2,350
100-51300-212	GENERAL CITY SERVICES	40,736	39,691	41,511	39,011	39,011	38,643
100-51300-214	MUNI COURT LEGAL SERVICES	28,421	28,113	29,166	29,429	29,429	29,151
100-51300-219	UNION ATTORNEY-PROF SERV	17,571	9,996	8,236	8,000	6,000	-
	Total Legal	86,728	77,800	78,913	76,440	76,790	70,144

MUNICIPAL COURT EXPENSE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
100-51200-111	SALARIES/PERMANENT	43,557	48,879	50,558	49,727	37,374	49,956
100-51200-112	BALIFF WAGES & OVERTIME	1,908	37	391	1,600	968	1,600
100-51200-150	MEDICARE TAX/CITY SHARE	543	652	631	735	490	748
100-51200-151	SOCIAL SECURITY/CITY SHARE	2,322	2,787	2,696	3,142	2,095	3,197
100-51200-152	RETIREMENT	2,848	3,199	3,322	3,215	1,873	1,949
100-51200-153	HEALTH INSURANCE	33	74	127	-		
100-51200-155	WORKERS COMPENSATION	123	116	118	111	85	129
100-51200-156	LIFE INSURANCE	4	155	7	4	6	10
100-51200-157	L-T DISABILITY INSURANCE	-	-	-	-		
100-51200-211	PROFESSIONAL DEVELOPMENT	950	46	340	250	22	250
100-51200-214	FINANCIAL/BONDING SERVICES	150	-	150	100	150	100
100-51200-219	OTHER PROFESSIONAL SERVICES	880	555	600	550	625	550
100-51200-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	-	4,928	7,628	7,628
100-51200-225	TELECOM/INTERNET/COMMUNICATIONS	-	-	-	1,291	1,291	1,290
100-51200-293	PRISONER CONFINEMENT	225	720	420	1,250	49	500
100-51200-310	OFFICE & OPERATING SUPPLIES	1,965	2,480	2,625	1,850	1,725	2,300
100-51200-320	SUBSCRIPTIONS/DUES	252	672	800	800	1,044	800
100-51200-330	TRAVEL EXPENSES	879	713	84	600	928	600
	Total Court	56,642	61,086	62,869	70,153	56,353	71,607

DEPARTMENT SERVICE METRICS

TICKET HISTORY REPORTED TO THE STATE

Description	2013	2014	2015	2016	2017	2018
Traffic Tickets	1,107	998	1,154	886	849	1208
OWI Tickets	31	79	67	75	60	108
Adult Non-Traffic Tickets	751	773	1,045	1,292	951	1036
Juvenile Non-Traffic Tickets	42	43	31	73	59	74
Total Tickets	1,931	1,893	2,300	2,309	1919	2426
Ordinance Violations	\$241,498	\$244,163	\$262,470	\$289,486	\$263,815	\$298,359

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

	2016	2017	2018	2019	2020
IT Admin	1	1	1	1	1

INFORMATION TECHNOLOGY SUMMARY

FISCAL RESOURCES		2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
INFORMATION TECHNOLOGY							
100	Personnel & Benefits	74,361	74,721	74,889	74,789	52,461	75,569
200	Professional Svcs	85,417	99,549	120,888	6,000	6,000	6,000
300	Commodities & Other Exp	338	-	-	-	-	-
800	Capital Outlay	8,105	8,084	-	-	-	-
51450	Total	168,221	182,354	195,777	80,789	58,461	81,569

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:**
 - 235 Total Work Orders processed by IT from 01/01/2019-10/31/2019These 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 - 115 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) - 60
 - Wireless Access Points - 23
 - IP Cameras - 60
 - IP Camera Servers - 3 @ 24TB each
 - Storage Arrays- 3 Physical; 2 @ 44TB, 1@12TB
 - **Telecom**
 - IP Phones - 127

GOALS & OBJECTIVES

2020 OUTLOOK

- Website form development- Public Contact Tracking
- Water SCADA Replacement
- Obtain Fortinet NSE 4 Certification - Enterprise Firewall Certification
- Windows 10 Semi-Annual Upgrades - Update 145 computers to the latest Windows 10 update x2 per year
- TV Station Web Streaming Solution along with playout hardware restructure

INFORMATION TECHNOLOGY EXPENSE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
100-51450-111	SALARIES/PERMANENT	53,351	53,063	53,875	54,945	37,444	54,790
100-51450-150	MEDICARE TAX/CITY SHARE	730	740	744	779	547	794
100-51450-151	SOCIAL SECURITY/CITY SHARE	3,122	3,162	3,183	3,330	2,340	3,397
100-51450-152	RETIREMENT	3,445	3,598	3,598	3,518	2,558	3,698
100-51450-153	HEALTH INSURANCE	13,573	14,024	13,358	10,215	7,429	10,864
100-51450-154	HSA-HRA CONTRIBUTIONS	-	-	-	1,875	2,045	1,875
100-51450-155	WORKERS COMPENSATION	131	125	120	118	90	137
100-51450-156	LIFE INSURANCE	9	10	11	9	8	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	39,743	39,403	46,155	-	-	-
100-51450-244	NETWORK HDW MTN	13,160	14,411	15,999	-	-	-
100-51450-245	NETWORK SOFTWARE MTN	27,791	40,665	51,760	-	-	-
100-51450-246	NETWORK OPERATING SUPP	4,272	5,071	6,975	6,000	6,000	6,000
100-51450-247	SOFTWARE UPGRADES	450	-	-	-	-	-
100-51450-310	OFFICE & OPERATING SUPPLIES	338	-	-	-	-	-
100-51450-810	CAPITAL EQUIPMENT	8,105	8,084	-	-	-	-
	Total Information Technology	168,221	182,354	195,777	80,789	58,461	81,569

INFORMATION TECHNOLOGY EXPENSE NOTES

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

DEPARTMENT/FUNCTION

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

MISSION

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

PERSONNEL SUMMARY

	2016	2017	2018	2019	2020
Finance Director	1	-	-	-	-
Director of Finance and Administrative Services	-	1	1	1	1
Comptroller	-	1	1	1	1
Finance Support Services Supervisor	1	-	-	-	-
Accounting Technician II, Utilities	1	1	1	1	1
Accounting Technician II, Payroll & Accounts Payable	1	1	1	1	1
Total Finance	4	4	4	4	4

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

FINANCE, INSURANCE & RISK MANAGEMENT EXPENSE SUMMARY

FISCAL RESOURCES		2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
FINANCE							
100	Personnel & Benefits	122,094	133,178	142,148	147,360	101,541	141,890
200	Professional Svcs	25,813	29,346	28,620	44,019	41,408	43,146
300	Commodities & Other Exp	13,437	11,041	12,538	9,113	7,533	9,750
500	Insurance	3,690	4,296	(2,146)	2,500	2,973	3,000
600	Misc Exp	4,273	4,105	4,447	4,250	3,092	4,250
51500	Total	169,306	181,966	185,608	207,242	156,547	202,036
INSURANCE RISK MGMT							
500	Insurance	97,632	74,853	102,112	106,352	112,599	111,594
51540	Total	97,632	74,853	102,112	106,352	112,599	111,594
GRAND TOTAL		266,938	256,819	287,720	313,594	269,146	313,630

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.
- **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.
 - The 2018 Financial Audit received an unqualified opinion. Staff continues to improve procedures noted in audit comments.
- **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 152.

Utility Payments Processed

Year	Customers	Billed Value	Estimated Annual # of Bills	% Bills Paid Electronic	Billing Adj's	Value Sent to Tax Roll	Balance @ Year End	Total Gallons Billed
**2019	3,777	4,469,012	45,324	46.64%	(175,756)	**	553,196	443,992,109
2018	3,764	5,573,958	45,168	39.55%	(175,756)	32,895	472,970	532,806,991
2017	3,825	5,737,214	45,900	43.91%	(174,704)	32,400	486,479	514,727,514
2016	3,702	5,586,714	44,424	41.33%	(177,805)	31,390	539,654	562,715,750
2015	3,715	3,831,031	44,580	38.37%	(92,867)	22,259	343,782	458,851,261

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

Property Tax Bills Processed

Year	Bills Sent	Billed Value	Total Payments	Electronic Pmt	% Electronic	Refunds
2018	3698	13,571,766	10,572,859	82,870	0.78%	(9,355)
2017	3761	13,086,006	10,159,000	46,718	0.46%	(18,424)
2016	3738	13,209,019	9,981,478	75,130	0.75%	(16,329)
2015	3761	12,918,729	9,779,387	21,405	0.22%	(10,585)

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

Other Accounts Receivable Processed

Year	Bills Sent	Billed Value	Manual Payment	Write-offs	Accts Sent to Tax Roll	Balance @ Year End
** 2019	546	286,641	606,804	(2,848)	**	**
2018	1147	989,367	690,736	(18,400)	7,389	19,457
2017	1089	731,043	911,754	(6,743)	8,246	106,400
2016	1048	764,009	426,894	(14,441)	7,115	322,704
2015	874	856,856	1,100,002	(3,420)	7,343	97,228

- **Accounts Payable:** 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 Processed

Year	# of Checks Written	Total Payments	Check Payments	Pcard Payments	Discounts / Rebates
** 2019	1260	16,844,251	15,923,643	920,608	(22,150)
2018	1854	29,395,221	28,080,120	1,315,101	(33,172)
2017	2079	31,041,832	29,676,610	1,365,222	(20,909)
2016	2392	35,524,324	34,293,265	1,231,059	(18,268)
2015	2279	27,380,782	26,524,481	856,301	(16,563)

*2018 Discount/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
2018	1.78%	1.94%	(0.16%)
YTD 9/2019	2.46%	2.22%	0.23%

- **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

Payroll	Total Payments issued	Net Amount Paid	Percentage with Direct Deposit
**2019	4781	3,580,743.27	100.00%
2018	6486	4,663,527.43	98.13%
2017	6374	4,253,799.43	98.26%
2016	5756	4,108,796.99	96.25%
2015	5127	3,992,974.24	98.95%

**GOALS & OBJECTIVES
2020 OUTLOOK**

- Review and redevelopment of Policy Documents.
 - Establishment of policies/procedure review/revision schedule by each department leader by 04/30/20. Completion per agreed schedule. Primary six of each department by 09/30/2020.
- Refinement of Operational and Capital Budgeting process.
 - Submit 2020 Budget for GFOA Distinguished Budget Award Program
 - Improve composite score
- Priority Based Budgeting: evaluate in conjunction with City Manager
- Biennial Budget: evaluate in conjunction with City Manager
- Development of Finance Dept. reporting metrics and data sourcing by 6/30/19

FINANCE EXPENSE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
100-51500-111	SALARIES/PERMANENT	96,116	102,113	105,630	107,570	73,648	107,181
100-51500-112	SALARIES/OVERTIME	43	32	57	100	60	100
100-51500-117	LONGEVITY PAY	700	700	450	200	109	200
100-51500-150	MEDICARE TAX/CITY SHARE	1,462	1,341	1,540	1,554	1,082	1,628
100-51500-151	SOCIAL SECURITY/CITY SHARE	6,251	5,733	6,585	6,645	4,626	6,961
100-51500-152	RETIREMENT	6,249	6,148	7,158	6,863	5,045	7,255
100-51500-153	HEALTH INSURANCE	10,991	16,814	20,443	21,149	15,494	16,496
100-51500-154	HSA-HRA CONTRIBUTIONS	-	-	-	3,000	1,272	1,750
100-51500-155	WORKERS COMPENSATION	237	249	239	231	177	269
100-51500-156	LIFE INSURANCE	46	48	46	48	28	50
100-51500-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
100-51500-210	PROFESSIONAL SERVICES	-	-	-	-	-	-
100-51500-211	PROFESSIONAL DEVELOPMENT	820	1,334	2,013	1,000	1,000	1,000
100-51500-214	AUDIT SERVICES	21,000	24,070	22,725	24,000	23,900	24,000
100-51500-217	CONTRACT SERVICES-125 PLAN	3,993	3,943	3,882	10,000	6,084	9,000
100-51500-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	-	8,278	9,881	7,856
100-51500-225	TELECOM/INTERNET/COMMUNICATION	-	-	-	741	543	1,290
100-51500-310	OFFICE & OPERATING SUPPLIES	12,454	9,329	10,602	7,863	4,187	8,000
100-51500-325	PUBLIC EDUCATION	326	1,020	999	500	467	1,000
100-51500-330	TRAVEL EXPENSES	657	693	937	750	2,879	750
100-51500-560	COLLECTION FEES/WRITE-OFFS	3,690	4,296	(2,146)	2,500	2,973	3,000
100-51500-650	BANK FEES/CREDIT CARD FEES	4,273	4,105	4,447	4,250	3,092	4,250
	Total Financial Administration	169,306	181,966	185,608	207,242	156,547	202,036

INSURANCE & RISK MANAGEMENT EXPENSE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
100-51540-511	BUILDINGS/CONTENTS INSURANCE	34,980	29,024	29,420	31,997	41,181	35,515
100-51540-512	VEHICLES/EQUIPMENT INSURANCE	25,641	9,807	11,567	12,758	9,364	12,553
100-51540-513	LIABILITY-GENL/PUBLIC OFFICIAL	23,500	23,188	23,256	23,566	23,978	24,903
100-51540-514	POLICE PROFESSIONAL LIAB INS	11,909	11,977	12,025	12,160	12,283	12,684
100-51540-515	BOILER/EQUIP BREAKDOWN INS	876	857	837	871	793	939
100-51540-520	SELF-INSURED RETENTION(SIR)	726	-	25,007	25,000	25,000	25,000
	Total Insurance/Risk Mgt.	97,632	74,853	102,112	106,352	112,599	111,594

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

	2016	2017	2018	2019	2020
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	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
100-52500-111	EMERGENCY PREPAREDNESS WAGES	651	-	-	3,320	-	3,320
100-52500-150	EMERG PREP MEDICARE	8	-	-	48	-	48
100-52500-151	EMERG PREP SOCIAL SECURITY	36	-	-	206	-	206
100-52500-152	EMERG PREP RETIREMENT	43	-	-	217	-	-
100-52500-155	EMERG PREP WORKERS COMP	1	-	-	154	-	163
100-52500-211	PROFESSIONAL DEVELOPMENT	-	-	-	250	-	-
100-52500-219	OTHER PROFESSIONAL SERVICES	-	1,155	1,181	525	-	-
100-52500-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	-	-	-	-
100-52500-225	TELECOM/INTERNET/COMMUNICATION	127	2	3	1,750	2,000	2,911
100-52500-242	REPR/MTN MACHINERY/EQUIP	-	-	3,946	1,000	-	-
100-52500-295	CONTRACTUAL SERVICES	10	-	300	-	-	-
100-52500-310	OFFICE & OPERATING SUPPLIES	923	691	674	350	350	-
100-52500-810	CAPITAL EQUIPMENT	-	1,170	-	-	-	-
	Total Emergency Preparedness	1,800	3,018	6,104	7,820	2,350	6,648

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

	2016	2017	2018	2019	2020
St./Parks/Forestry/Stormwater Superintendent	1	1	1	1	1
Foreman	-	-	-	1	1
Full Time Staff	9	9	9	8	8
Administrative Assistant (15%)	1	1	1	1	1
Seasonals	15	12	12	15	15
Total DPW	26	23	23	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		2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
PUBLIC WORKS ADMINISTRATION							
100	Personnel & Benefits	20,651	11,892	24,798	25,711	25,351	24,742
200	Professional Svcs	2,842	2,344	9,591	4,694	20,557	18,970
300	Commodities & Other Exp	11,014	17,425	2,196	2,583	4,728	2,900
53100	Total	34,507	31,660	36,585	32,988	50,636	46,612
PUBLIC WORKS SHOP/FLEET OPERATIONS							
100	Personnel & Benefits	90,883	82,738	92,560	88,512	85,382	94,452
200	Professional Svcs	20,340	22,093	21,476	21,000	19,734	20,230
300	Commodities & Other Exp	68,927	60,515	47,947	49,000	61,385	56,000
53230	Total	180,150	165,346	161,983	158,512	166,501	170,682
PUBLIC WORKS STREET MAINTENANCE							
100	Personnel & Benefits	414,728	474,777	431,279	373,536	431,566	382,954
200	Professional Svcs	15,418	14,741	14,398	14,599	16,119	15,938
300	Commodities & Other Exp	37,223	29,679	32,466	24,273	35,280	27,700
400	Construction Materials	1,548	6,408	15,063	6,500	16,433	7,500
800	Capital Outlay	4,527	-	5,457	5,000	-	5,500
53300	Total	473,444	525,604	498,662	423,908	499,399	439,593
PUBLIC WORKS STREET CLEANING/SNOW & ICE							
100	Personnel & Benefits	62,158	38,717	75,679	65,123	91,661	65,916
200	Professional Svcs	7,078	-	3,905	4,000	14,000	7,000
300	Commodities & Other Exp	55,534	36,789	37,499	33,000	33,000	33,000
400	Construction Materials	60,432	13,163	52,708	39,000	40,000	40,000
53320	Total	185,202	88,669	169,791	141,123	178,661	145,916

DEPARTMENT OF PUBLIC WORKS EXPENSE SUMMARY

FISCAL RESOURCES		2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
PUBLIC WORKS STREET LIGHTS							
100	Personnel & Benefits	8,642	9,475	10,337	6,322	8,703	6,404
200	Professional Svcs	201,993	228,738	224,569	225,000	195,272	190,000
300	Commodities & Other Exp	13,643	16,689	21,477	10,000	15,243	12,500
800	Capital Outlay	-	377	370	1,000	-	1,000
53420	Total	224,277	255,280	256,753	242,322	219,218	209,904
GRAND TOTAL		1,097,580	1,066,558	1,123,775	998,853	1,114,415	1,012,707

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
04-01-2019 through 08-31-2019**

**Annual Sweeper Report
01-01-2019 through 08-31-2019**

Month	Description	Hours
April	Preseason Prep	25
May	League Prep	16
	Tournament Prep	10
June	League Prep	52
	Tournament Prep	40.5
July	League Prep	38.5
	Tournament Prep	42
August	League Prep	3
	Tournament Prep	0
Total Hours:		<u>227</u>

Zone	Mileage	Hours	Loads
1	112	23	7
2	46	12	3.5
3	12	3	1.5
4	79	18	6.5
5	90	17.5	9
6	113	23	11.5
7	79	15	5.5
8	26	5	2
Totals:	<u>557</u>	<u>116.5</u>	<u>46.5</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 2019 through August 2019**

**Annual Tree City Report
01-01-2019 through 08-31-2019**

\$ of Damage	Month
2,057.13	January
2,330.08	February
796.42	March
4,530.15	April
1,052.69	May
6,904.41	June
11,937.94	July
170.01	August

31	Trees Removed
188	Trees to be Removed
95	Trees Treated
184	Trees to be Treated
98	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 2019 through August 2019**

<u>Hours</u>	<u>Location</u>	<u>Hours</u>	<u>Location</u>
7.50	Big Brick Park	11.00	Skyway Park
21.50	Brewery Hill Park	277.75	Starin Park
7.75	Clay Street Park	20.25	Train Depot Park
26.50	Cravath Lakefront Park	40.00	Trippe Park
3.50	Dog Park	13.25	Turtle Mount Park
8.50	East Gate Park	7.00	Walton Oaks Park
4.75	Effigy Mounds Park	13.25	White Memorial Park
12.50	Meadowsweet Park	5.25	Armory
5.75	Mill Pond Park	7.00	Public Works
5.75	Mill Race Park	19.75	Innovation Center
19.50	Minneiska Park	14.25	Library
61.00	Moraine View Park	<u>173.75</u>	Misc Areas
10.50	Ray Trost Park	<u>797.50</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
11-2018 through 04-2019**

29	Number of Events
46.5	Total Inches of Snowfall
243	Hours Worked
519	Tons of Salt
371	Tons of Sand
8,860	Gallons of Brine Made
9,350	Gallons of Brine Applied
450	Gallons of Calcium Chloride Used
210	Tons of Salt on Hand
210	Tons of Sand/Salt on Hand
2,100	Gallons of Brine on Hand
1,800	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

2020 OUTLOOK

- Develop Street Maintenance plan – Determine streets for crack filling while keeping track of previous streets that have been crack filled. Determine streets for sealcoating and which sealcoating procedure is best for the City.
- Equipment Replacement Fund – Continue to define a schedule for all vehicles and equipment in the street, park, water and wastewater departments.
- Successful construction of Clay Street and Elkhorn Road - Work with the DOT, inspectors and contractor to supply ample information and notification to residents and businesses during the construction of Clay Street and the completion of Elkhorn Road. Answer construction related questions during the project.
- Employee Communication - Communicating and participating with staff on on-going projects in the field and upcoming projects so staff is engaged in the work that needs to be accomplished.

DEPARTMENT OF PUBLIC WORKS ADMINISTRATION EXPENSE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
100-53100-111	SALARIES/PERMANENT	15,125	8,117	17,026	18,316	17,422	18,182
100-53100-113	WAGES/TEMPORARY	-	-	-	-	-	-
100-53100-117	LONGEVITY PAY	-	-	-	-	-	-
100-53100-118	UNIFORM ALLOWANCES	-	479	465	-	1,273	-
100-53100-150	MEDICARE TAX/CITY SHARE	204	108	228	250	247	264
100-53100-151	SOCIAL SECURITY/CITY SHARE	870	462	973	1,070	1,055	1,127
100-53100-152	RETIREMENT	977	546	1,171	1,130	1,190	1,227
100-53100-153	HEALTH INSURANCE	3,439	2,160	4,892	4,432	3,391	3,415
100-53100-154	HSA-HRA CONTRIBUTIONS	-	-	-	475	726	475
100-53100-155	WORKERS COMPENSATION	37	19	38	38	42	45
100-53100-156	LIFE INSURANCE	-	1	5	-	5	6
100-53100-211	PROFESSIONAL DEVELOPMENT	2,177	1,581	1,536	1,000	926	1,100
100-53100-213	ENGINEERING SERVICES	-	-	7,226	-	15,620	15,000
100-53100-215	GIS EXPENSES/SUPPLIES/SERVICES	-	-	-	-	-	-
100-53100-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	-	1,603	2,124	936
100-53100-225	TELECOM/INTERNET/COMMUNICATION	665	763	828	2,091	1,887	1,934
100-53100-310	OFFICE & OPERATING SUPPLIES	950	3,185	1,088	2,063	3,694	2,100
100-53100-320	SUBSCRIPTIONS/DUES	199	-	113	220	393	200
100-53100-321	RECRUITMENT COSTS	-	6,271	-	-	-	-
100-53100-325	PUBLIC EDUCATION	326	1,020	669	300	642	600
100-53100-330	TRAVEL EXPENSES	511	261	326	-	-	-
100-53100-345	SAFETY GRANT PURCHASES	9,028	6,688	-	-	-	-
100-53100-351	FUEL EXPENSES	-	-	-	-	-	-
	Total Public Works Administration	34,507	31,660	36,585	32,988	50,636	46,612

DEPARTMENT OF PUBLIC WORKS SHOP/FLEET OPERATIONS EXPENSE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
100-53230-111	WAGES/PERMANENT	64,893	57,168	66,142	61,045	57,944	61,058
100-53230-112	WAGES/OVERTIME	-	40	22	-	-	-
100-53230-117	LONGEVITY PAY	840	840	773	700	428	420
100-53230-118	UNIFORM ALLOWANCES	-	-	477	-	4,596	4,874
100-53230-150	MEDICARE TAX/CITY SHARE	878	789	953	897	813	907
100-53230-151	SOCIAL SECURITY/CITY SHARE	3,754	3,373	4,075	3,837	3,475	3,879
100-53230-152	RETIREMENT	4,264	3,917	4,734	3,987	3,976	4,155
100-53230-153	HEALTH INSURANCE	13,805	14,493	12,566	13,484	10,206	14,004
100-53230-154	HSA-HRA CONTRIBUTIONS	-	-	-	2,100	1,074	2,100
100-53230-155	WORKERS COMPENSATION	2,410	2,080	2,781	2,431	2,835	3,028
100-53230-156	LIFE INSURANCE	39	38	37	31	36	28
100-53230-211	PROFESSIONAL DEVELOPMENT	-	-	-	-	-	-
100-53230-221	MUNICIPAL UTILITIES EXPENSES	3,763	4,207	4,639	4,000	3,750	4,250
100-53230-222	UTILITIES-NAT GAS & ELECTRIC	15,168	15,197	13,970	15,000	15,242	15,000
100-53230-225	MOBILE COMMUNICATIONS	1,410	1,327	1,564	2,000	416	980
100-53230-295	CONTRACTUAL SERVICES	-	1,361	1,304	-	326	-
100-53230-310	OFFICE & OPERATING SUPPLIES	13,741	19,614	17,315	15,000	20,808	15,000
100-53230-352	VEHICLE REPR PARTS	28,565	26,803	18,892	20,000	23,022	25,000
100-53230-354	POLICE VEHICLE REP/MAINT	26,621	14,098	11,397	14,000	9,819	14,000
100-53230-355	BLDG MTN REPR SUPP	-	-	343	-	3,799	2,000
100-53230-365	DAMAGE CLAIM-INSURANCE	-	-	-	-	3,938	-
	Total Shop/Fleet Operations	180,150	165,346	161,983	158,512	166,501	170,682

DEPARTMENT OF PUBLIC WORKS STREET MAINTENANCE EXPENSE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
100-53300-111	WAGES/PERMANENT	287,775	333,856	298,966	243,912	295,545	244,233
100-53300-112	WAGES/OVERTIME	226	882	793	982	934	1,008
100-53300-113	WAGES/TEMPORARY	3,022	244	1,147	16,294	251	16,294
100-53300-117	LONGEVITY PAY	3,360	3,360	3,091	2,800	1,713	1,680
100-53300-118	UNIFORM ALLOWANCES	1,144	5,174	5,879	294	4,730	5,094
100-53300-150	MEDICARE TAX/CITY SHARE	3,986	4,648	4,373	3,840	4,222	3,879
100-53300-151	SOCIAL SECURITY/CITY SHARE	17,046	19,873	18,700	16,417	18,055	16,588
100-53300-152	RETIREMENT	19,035	22,992	19,118	16,013	20,342	16,687
100-53300-153	HEALTH INSURANCE	67,971	70,616	66,397	53,936	66,860	56,015
100-53300-154	HSA-HRA CONTRIBUTIONS	-	-	-	8,400	4,298	8,400
100-53300-155	WORKERS COMPENSATION	11,040	12,990	12,696	10,524	14,515	12,965
100-53300-156	LIFE INSURANCE	123	141	118	124	101	112
100-53300-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
100-53300-211	PROFESSIONAL DEVELOPMENT	568	586	664	500	905	500
100-53300-219	OTHER PROFESSIONAL SERVICES	65	153	-	-	-	-
100-53300-222	ELECT/TRAFFIC SIGNALS/P-LOTS	14,784	14,002	13,734	12,000	10,945	12,000
100-53300-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	-	328	2,124	936
100-53300-225	TELECOM/INTERNET/COMMUNICATION	-	-	-	1,771	2,145	2,502
100-53300-310	OFFICE & OPERATING SUPPLIES	999	203	1,409	1,273	1,059	1,200
100-53300-351	FUEL EXPENSES	11,857	14,700	14,451	11,000	20,690	14,500
100-53300-354	TRAFFIC CONTROL SUPP	24,366	14,775	16,606	12,000	13,492	12,000
100-53300-359	OTHER REPR/MTN SUPP	-	-	-	-	40	-
100-53300-405	MATERIALS/REPAIRS	1,548	6,408	15,063	6,500	16,433	7,500
100-53300-821	BRIDGE/DAM	4,527	-	5,457	5,000	-	5,500
	Total Street Maintenance	473,444	525,604	498,662	423,908	499,399	439,593

NOTES

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

DEPARTMENT OF PUBLIC WORKS ICE & SNOW EXPENSE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
100-53320-111	WAGES/PERMANENT	33,127	21,027	36,866	39,425	49,874	39,299
100-53320-112	WAGES/OVERTIME	9,663	3,736	18,501	6,766	17,064	6,941
100-53320-113	WAGES/TEMPORARY	-	-	-	-	-	-
100-53320-117	LONGEVITY PAY	540	540	497	450	275	270
100-53320-150	MEDICARE TAX/CITY SHARE	635	328	808	675	949	684
100-53320-151	SOCIAL SECURITY/CITY SHARE	2,715	1,402	3,456	2,886	4,058	2,924
100-53320-152	RETIREMENT	3,053	1,603	3,966	3,006	4,552	3,139
100-53320-153	HEALTH INSURANCE	10,650	9,313	9,275	8,668	10,926	9,002
100-53320-154	HSA-HRA CONTRIBUTIONS	-	-	-	1,350	691	1,350
100-53320-155	WORKERS COMPENSATION	1,757	752	2,291	1,877	3,246	2,288
100-53320-156	LIFE INSURANCE	19	16	18	20	27	18
100-53320-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
100-53320-295	EQUIP RENTAL	7,078	-	3,905	4,000	14,000	7,000
100-53320-351	FUEL EXPENSES	8,836	3,289	9,273	8,000	8,000	8,000
100-53320-353	SNOW EQUIP/REPR PARTS	46,699	33,500	28,226	25,000	25,000	25,000
100-53320-460	SALT & SAND	60,432	13,163	52,708	39,000	40,000	40,000
	Total Snow & Ice	185,202	88,669	169,791	141,123	178,661	145,916

DEPARTMENT OF PUBLIC WORKS STREET LIGHTS EXPENSE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
100-53420-111	WAGES/PERMANENT	6,122	6,385	7,123	4,360	5,344	4,367
100-53420-112	WAGES/OVERTIME	-	154	62	-	366	-
100-53420-117	LONGEVITY PAY	60	60	55	50	31	30
100-53420-150	MEDICARE TAX/CITY SHARE	89	93	96	64	84	65
100-53420-151	SOCIAL SECURITY/CITY SHARE	379	396	409	274	361	277
100-53420-152	RETIREMENT	430	470	483	285	417	297
100-53420-153	HEALTH INSURANCE	1,303	1,646	1,785	963	1,724	1,000
100-53420-154	HSA-HRA CONTRIBUTIONS	-	-	-	150	77	150
100-53420-155	WORKERS COMPENSATION	256	268	318	174	297	216
100-53420-156	LIFE INSURANCE	3	3	6	2	2	2
100-53420-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
100-53420-222	ELECTRICITY	201,993	228,738	224,569	225,000	195,272	190,000
100-53420-310	OFFICE & OPERATING SUPPLIES	13,643	16,689	21,477	10,000	14,860	12,500
100-53420-481	FIXTURES/APPLIANCES	-	-	-	-	383	-
100-53420-820	STREET LIGHTS	-	377	370	1,000	-	1,000
	Total Street Lights	224,277	255,280	256,753	242,322	219,218	209,904

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	2016	2017	2018	2019	2020
Police Chief	1	1	1	1	1
Police Captain	1	1	1	1	1
Lieutenant	4	4	4	4	4
Sergeant	-	-	-	-	-
Patrol Officer I	-	-	-	-	-
Patrol Officer II	-	-	-	-	-
Patrol Officer III	-	-	-	-	-
Patrol Officer 48 Months	12	8	5	7	7
Patrol Officer 24 Months	-	2	2	4	4
Patrol Officer 12 Months	2	4	3	2	2
Patrol Officer Hire	-	-	4	1	1
Detective Lieutenant	1	1	1	1	1
Detective Sergeant	-	-	-	-	-
Detective	2	2	2	2	2
School Resource Officer	1	1	1	1	1
Support Services Manager	1	1	1	1	1
Administrative Assistant II	2	2	2.5	2.5	2.5
Communications Supervisor	1	1	1	1	1
Dispatcher	6.5	6.5	6.5	6.5	6.5
Community Services Officer	1	1	1	1	1
Total Police	35.5	35.5	36	36	36

**GENERAL GOVERNMENT
POLICE DEPARTMENT**



POLICE DEPARTMENT EXPENSE SUMMARY

FISCAL RESOURCES		2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
POLICE ADMINISTRATION							
100	Personnel & Benefits	295,826	419,112	464,192	438,959	470,848	590,737
200	Professional Svcs	16,366	11,836	16,754	15,342	19,146	18,450
300	Commodities & Other Exp	17,982	16,772	15,879	16,162	16,744	16,590
800	Capital Outlay	-	-	-	-	-	-
52100	Total	330,174	447,720	496,824	470,463	506,738	625,778
POLICE PATROL							
100	Personnel & Benefits	1,902,748	1,743,844	1,831,269	1,889,293	1,684,353	1,859,338
200	Professional Svcs	12,321	11,039	22,101	36,490	29,500	28,972
300	Commodities & Other Exp	24,137	37,733	37,400	25,300	27,382	25,300
800	Capital Outlay	18,583	1,750	-	-	384	-
52110	Total	1,957,789	1,794,366	1,890,769	1,951,083	1,741,619	1,913,610
POLICE INVESTIGATION							
100	Personnel & Benefits	389,994	421,661	395,474	448,902	411,725	453,591
200	Professional Svcs	6,198	4,209	6,031	5,889	3,420	5,889
300	Commodities & Other Exp	5,131	4,754	6,837	5,075	6,353	5,075
800	Capital Outlay	-	-	-	-	-	-
52120	Total	401,323	430,623	408,342	459,866	421,498	464,555
COMMUNICATIONS/DISPATCH							
100	Personnel & Benefits	429,348	436,817	394,526	448,311	331,262	423,659
200	Professional Svcs	40,116	44,656	40,589	70,417	86,341	74,274
300	Commodities & Other Exp	1,061	3,847	1,134	1,750	1,565	1,750
800	Capital Outlay	22,000	-	-	-	-	-
52600	Total	492,524	485,320	436,249	520,478	419,168	499,683
COMMUNITY SERVICE PROGRAM							
100	Personnel & Benefits	21,757	14,372	22,535	25,108	21,252	25,171
200	Professional Svcs	-	65	90	250	-	250
300	Commodities & Other Exp	6,703	6,647	5,254	6,000	4,556	6,000
800	Capital Outlay	-	-	-	-	-	-
52140	Total	28,460	21,084	27,879	31,358	25,809	31,421
GRAND TOTAL		3,210,269	3,179,112	3,260,063	3,433,247	3,114,831	3,535,046

DEPARTMENT SERVICE METRICS

Wisconsin Unified Crime Reporting Index Offenses

TOTAL INDEX CRIME decreased by 33% in 2018. This is due to a decrease in burglaries and thefts.

Crime Offenses Against Persons	2017		2018	
	# offenses	loss amount	# offenses	loss amount
Murder/Non-Negligent Manslaughter	-	\$0	-	\$0
Aggravated Assault	17	\$0	13	\$0
Simple Assault	33	\$0	39	\$0
Sex Offenses (breakdown of sex offenses below)	19	\$0	23	\$0
• Rape	7	\$0	6	\$0
• Sodomy/Oral Sex	4	\$0	2	\$0
• Sexual Assault with Object	-	\$0	-	\$0
• Forcible Fondling	8	\$0	11	\$0
• Incest	-	\$0	-	\$0
• Statutory Rape	-	\$0	4	\$0
Crime Offenses Against Property	2017		2018	
	# offenses	loss amount	# offenses	loss amount
Arson	-	\$0	-	\$0
Robbery	2	\$1,835	3	\$6,365
Burglary	31	\$17,304	20	\$9,896
• Residential	26	\$15,892	15	\$6,685
• Business	5	\$1,412	5	\$3,211
Thefts (breakdown of thefts below)	164	\$54,617	74	\$30,595
▪ All Other	52	\$12,885	27	\$22,036
▪ Motor Vehicle Parts/Accessories	7	\$10,101	4	\$506
▪ Bicycles	13	\$2,104	7	\$1,005
▪ Coin Operated Machines	-	\$0	-	\$0
▪ From Motor Vehicles	15	\$3,613	6	\$13
▪ From Buildings	44	\$23,631	23	\$6,454
▪ Pocket Picking	-	\$0	-	\$0
▪ Purse Snatching	-	\$0	-	\$0
▪ Shoplifting	33	\$2,283	7	\$581
Motor Vehicle Theft	5	\$49,774	10	\$79,356
➢ Two cars, two SUVs, four trucks, one van, one box truck				
➢ Seven vehicles had keys inside and in three incidents persons had or got access to keys				
➢ All Vehicles were recovered				
➢ Seven incidents were cleared				
Grand Total of All Offenses	271	\$123,530	182	\$126,212

DEPARTMENT SERVICE METRICS

Calls for Service and Activities by Year

Type of Call for Service/Activity	2017	2018
	# CFS/activities	# CFS/activities
Total WPD Calls for Service/Activity	11,959	12,842
• <i>Officer Initiated Activities</i>	2,055	2,364
• <i>Officer Initiated Traffic Stops</i>	2,331	2,782
• <i>WPD Officer 1st Responder EMS/Fire Calls</i>	888	806
• <i>Dispatcher Handled Calls (controlled burns, equip warnings, misc. info)</i>	1,356	1,672
• <i>Noise Complaint Calls</i>	223	203
• <i>Animal (Lost and Found) Calls</i>	219	267
• <i>False Alarms Calls</i>	91	80
• <i>All other WPD Calls for Service</i>	4,796	4,668
Dispatched EMS/Fire Calls for Service *	1,729	1,649
Dispatched UW-W Police Services Calls for Service*	5,395	5,315
Total Calls for Service Dispatched	19,083	19,806

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
	# of persons	# of persons
Emergency Detention/Protective Custody	72	60
Family Disturbances (Domestic Abuse)	83	69

DEPARTMENT SERVICE METRICS

EXCERPTS OF COMPARISON OF CHARGES (ADULT AND JUVENILE)

Type of Charge	2014	2015	2016	2017	2018
	# of charges				
Assault (Aggravated)	11	16	9	14	11
Assault (Other)	30	50	55	26	35
Bail Jumping	36	27	25	32	53
Burglary	27	8	3	5	6
Child Abuse-Intentionally/Recklessly Cause Harm	-	-	3	3	2
Cigarette/Tobacco Violation	5	11	25	10	30
Contribute to Truancy	3	12	4	11	7
Controlled Substance – Possession	114	134	125	125	152
Controlled Substance – Sale/Manufacturing	25	14	21	19	27
Court Order Violation	10	7	8	3	4
Criminal Damage	22	27	26	21	19
Criminal Trespassing	10	4	4	21	1
Curfew	24	19	18	22	20
Disorderly Conduct	297	358	474	353	434
Failure to Obey Officer	20	18	21	20	23
Forgery and Counterfeiting	9	7	5	2	1
Fraud	33	14	10	11	7
Illegal Blood Alcohol Content (IBAC)	86	64	61	65	107
Liquor Laws	306	520	539	458	423
Maintain Drug Trafficking Place	-	-	-	3	6
Motor Vehicle Theft	-	-	3	1	5
Murder & Non-Negligent Manslaughter/Attempt	1	-	1	-	1
Noise	41	51	76	41	31
Obstruct/Resist Officers	48	50	50	44	42
Operate Auto While Under the Influence (OAWI)	113	98	118	134	164
Pornography / Obscene Material	-	6	3	11	-
Possession of Drug Paraphernalia	84	108	101	122	129
Robbery	5	2	4	1	2
Runaway	5	2	2	3	2
Sex Offenses (Other)	2	4	1	1	1
Sexual Assault – 1 st Degree	2	-	2	2	3
Sexual Assault – 2 nd Degree	2	2	2	7	7
Sexual Assault – 3 rd Degree	1	1	1	1	2
Sexual Assault – 4 th Degree	-	2	1	4	2
Theft (Except Motor Vehicle)	111	86	35	53	27
Traffic Offenses	1,033	1,143	972	987	1,201
Truancy	17	32	52	39	28
Warrant/Pickups for Other Agencies	106	114	112	102	111
Weapons (Conceal/Possess/Negligent Use)	5	2	5	6	4

GOALS & OBJECTIVES

2020 OUTLOOK

- 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 2020 - Affected City Goal: Long-Term Planning.
- Offer a WPD Citizen's Academy - Weekly classes for selected Whitewater stakeholders to provide training and insight into the role WPD staff members have in the community. The academy will increase awareness of department functions and will create department ambassadors to the community by Q2 2020 - Affected City Goal: Communication.
- MRAP Training - Ensure all sworn members of WPD are trained in the operation and deployment of the MRAP by Q3 2020 - Affected City Goal: Long-Term Planning.
- Network of Surveillance Cameras - Begin the strategic placement of surveillance cameras at various intersections in the city. 2020 will begin with the intersection of W. Main St. and W. Whitewater St. This will enhance investigative effectiveness by Q3 2020 - Affected City Goal: Communication.
- Evidence Storage Garage - Have blueprints drafted for a secure long-term evidence storage garage. This structure will house evidence related to the most serious crimes and will ensure evidence is secure and protected for court purposes which reduces liability to the city by Q4 2020 - Affected City Goal: Infrastructure.
- Radio Console and Microwave System Upgrade – Current Zetron 4048 series radio console nearing end of life, equipment is projected not to be supported by 2021. Exalt, the current manufacturer of the microwave system has gone out of business and our vendor is sourcing repair parts through third parties. Updated equipment to maintain critical communication capabilities with Police, Fire and EMS and potential increased interoperability with surrounding agencies by Q4 2020 - Affected City Goal: Communication.
- TIME Certification for Support Services Staff – Ensure all members of support services obtain TIME certification to better assist with report processing and background checks by Q3 2020 - Affected City Goal: Long-Term Planning

POLICE ADMINISTRATION EXPENSE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
100-52100-111	SALARIES/PERMANENT	219,304	308,453	329,256	319,942	334,875	409,692
100-52100-112	WAGES/OVERTIME	-	572	512	2,000	386	2,000
100-52100-114	WAGES/PART-TIME/PERMANENT	-	-	9,632	19,479	18,090	19,924
100-52100-117	LONGEVITY PAY	3,500	4,000	4,500	4,500	5,000	2,500
100-52100-118	UNIFORM ALLOWANCES	1,153	949	6,666	1,300	1,559	2,100
100-52100-150	MEDICARE TAX/CITY SHARE	3,279	3,364	5,468	5,224	5,390	6,534
100-52100-151	SOCIAL SECURITY/CITY SHARE	14,022	22,880	22,652	22,339	23,049	27,938
100-52100-152	RETIREMENT	17,385	28,788	31,530	22,343	33,596	43,418
100-52100-153	HEALTH INSURANCE	32,840	46,511	45,841	32,820	40,437	58,369
100-52100-154	HSA -HRA CONTRIBUTIONS	-	-	-	2,500	628	7,500
100-52100-155	WORKERS COMPENSATION	4,231	3,471	8,013	6,389	7,724	10,627
100-52100-156	LIFE INSURANCE	111	125	121	123	114	136
100-52100-211	PROFESSIONAL DEVELOPMENT	5,842	1,988	1,832	3,000	3,185	5,000
100-52100-219	OTHER PROFESSIONAL SERVICES	7,873	6,417	13,048	6,289	4,941	4,289
100-52100-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	-	5,144	6,299	4,337
100-52100-225	TELECOM/INTERNET/COMMUNICATION	2,650	3,430	1,874	909	4,721	4,824
100-52100-310	OFFICE & OPERATING SUPPLIES	14,945	13,329	11,348	14,662	12,731	14,662
100-52100-320	SUBSCRIPTIONS/DUES	1,194	1,519	2,628	1,000	1,808	1,000
100-52100-325	PUBLIC EDUCATION	326	1,020	669	-	642	428
100-52100-330	TRAVEL EXPENSES	1,517	903	1,233	500	1,564	500
100-52100-810	CAPITAL EQUIPMENT	-	-	-	-	-	-
	Total Police Administration	330,174	447,720	496,824	470,463	506,738	625,778

POLICE PATROL EXPENSE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
100-52110-111	SALARIES/PERMANENT	1,217,984	1,055,102	1,116,570	1,216,443	1,044,559	1,146,589
100-52110-112	SALARIES/OVERTIME	146,892	173,019	166,595	113,181	129,339	134,296
100-52110-117	LONGEVITY PAY	12,501	9,001	7,093	11,020	7,647	10,320
100-52110-118	UNIFORM ALLOWANCES	16,879	17,746	28,803	16,750	13,203	16,050
100-52110-119	SHIFT DIFFERENTIAL	15,688	12,464	14,573	13,155	10,832	13,155
100-52110-150	MEDICARE TAX/CITY SHARE	19,619	18,967	18,507	20,117	18,128	19,424
100-52110-151	SOCIAL SECURITY/CITY SHARE	82,459	75,302	79,860	86,016	77,511	83,056
100-52110-152	RETIREMENT	131,042	136,409	146,619	144,593	139,860	156,072
100-52110-153	HEALTH INSURANCE	211,036	202,786	208,755	192,704	187,866	201,097
100-52110-154	HSA-HRA CONTRIBUTIONS	-	-	-	30,000	11,230	30,000
100-52110-155	WORKERS COMPENSATION	48,425	42,868	43,674	45,091	43,933	48,987
100-52110-156	LIFE INSURANCE	222	181	219	223	244	291
100-52110-211	PROFESSIONAL DEVELOPMENT	7,338	4,313	12,353	6,300	4,709	8,000
100-52110-219	OTHER PROFESSIONAL SERVICES	2,587	1,728	6,564	3,844	1,258	2,144
100-52110-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	-	20,636	17,941	13,119
100-52110-225	TELECOM/INTERNET/COMMUNICATION	-	-	-	3,360	3,690	3,359
100-52110-241	REPR/MTN VEHICLES	-	-	-	-	213	-
100-52110-242	REPR/MTN MACHINERY/EQUIP	2,396	4,998	3,184	2,350	1,689	2,350
100-52110-310	OFFICE & OPERATING SUPPLIES	5,609	5,151	6,660	3,800	3,295	3,800
100-52110-330	TRAVEL EXPENSES	403	402	421	500	198	500
100-52110-351	FUEL EXPENSES	14,108	18,736	23,756	15,000	19,211	15,000
100-52110-360	DAAT/FIREARMS	4,016	13,444	6,563	6,000	4,679	6,000
100-52110-810	CAPITAL EQUIPMENT	18,583	1,750	-	-	384	-
	Total Police Patrol	1,957,789	1,794,366	1,890,769	1,951,083	1,741,619	1,913,610

POLICE INVESTIGATIONS EXPENSE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
100-52120-111	SALARIES/PERMANENT	262,691	280,804	266,146	300,306	275,984	297,883
100-52120-112	SALARIES/OVERTIME	17,388	21,426	21,755	23,903	26,291	24,997
100-52120-117	LONGEVITY PAY	3,000	4,000	2,000	2,300	2,300	2,800
100-52120-118	UNIFORM ALLOWANCES	1,430	2,375	5,239	2,800	1,430	2,800
100-52120-119	SHIFT DIFFERENTIAL	638	463	11	465	29	465
100-52120-150	MEDICARE TAX/CITY SHARE	4,014	4,380	4,217	4,851	4,662	4,909
100-52120-151	SOCIAL SECURITY/CITY SHARE	17,163	18,728	18,032	20,744	19,934	20,990
100-52120-152	RETIREMENT	27,794	33,847	31,977	34,791	34,915	38,881
100-52120-153	HEALTH INSURANCE	45,197	45,166	36,337	41,608	31,830	42,603
100-52120-154	HSA-HRA CONTRIBUTIONS	-	-	-	6,250	3,328	5,000
100-52120-155	WORKERS COMPENSATION	10,648	10,436	9,722	10,850	10,977	12,204
100-52120-156	LIFE INSURANCE	31	36	39	34	46	59
100-52120-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
100-52120-211	PROFESSIONAL DEVELOPMENT	3,641	1,625	4,027	2,900	2,278	4,000
100-52120-219	OTHER PROFESSIONAL SERVICES	2,557	2,584	1,935	2,989	909	1,889
100-52120-221	Police--Seizure/Drug Enforce	-	-	70	-	-	-
100-52120-225	TELECOM/INTERNET/COMMUNICATION	-	-	-	-	87	-
100-52120-295	MISC CONTRACTUAL SERVICES	-	-	-	-	146	-
100-52120-310	OFFICE & OPERATING SUPPLIES	2,052	1,046	1,128	1,775	827	1,775
100-52120-330	TRAVEL EXPENSES	(9)	125	209	300	51	300
100-52120-351	FUEL EXPENSES	1,822	2,591	3,748	2,000	4,649	2,000
100-52120-359	PHOTO EXPENSES	1,266	992	1,751	1,000	826	1,000
100-52120-810	CAPITAL EQUIPMENT	-	-	-	-	-	-
	Total Police Investigation	401,323	430,623	408,342	459,866	421,498	464,555

POLICE COMMUNITY SERVICES EXPENSE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
100-52140-114	WAGES/PART-TIME/PERMANENT	18,656	12,829	19,286	22,360	18,844	22,360
100-52140-118	UNIFORM ALLOWANCES	886	-	925	-	-	-
100-52140-150	MEDICARE TAX/CITY SHARE	267	186	277	324	284	324
100-52140-151	SOCIAL SECURITY/CITY SHARE	1,140	797	1,183	1,386	1,212	1,386
100-52140-152	RETIREMENT	-	-	-	-	-	-
100-52140-155	WORKERS COMPENSATION	809	560	864	1,038	913	1,100
100-52140-156	LIFE INSURANCE	-	-	-	-	-	-
100-52140-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
100-52140-218	ANIMAL CONTROL	-	65	90	250	-	250
100-52140-225	TELECOM/INTERNET/COMMUNICATION	-	-	-	-	-	-
100-52140-310	OFFICE & OPERATING SUPPLIES	140	442	117	300	26	300
100-52140-351	FUEL EXPENSES	1,180	964	2,055	1,200	2,197	1,200
100-52140-360	PARKING SERVICES EXPENSES	5,383	5,241	3,082	4,500	2,333	4,500
100-52140-810	CAPITAL EQUIPMENT	-	-	-	-	-	-
	Total Comm Service Program	28,460	21,084	27,879	31,358	25,809	31,421

POLICE COMMUNICATIONS & DISPATCH EXPENSE SUMMARY

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
100-52600-111	SALARIES/PERMANENT	299,425	308,375	260,268	306,953	232,049	278,733
100-52600-112	SALARIES/OVERTIME	26,826	23,305	36,708	29,377	20,153	30,111
100-52600-117	LONGEVITY PAY	5,280	4,320	3,170	3,000	2,000	2,000
100-52600-118	UNIFORM ALLOWANCES	622	4,955	4,794	3,750	1,825	3,500
100-52600-119	SHIFT DIFFERENTIAL	4,673	3,981	5,847	3,624	3,633	3,624
100-52600-150	MEDICARE TAX/CITY SHARE	4,704	4,880	4,740	5,183	3,914	4,750
100-52600-151	SOCIAL SECURITY/CITY SHARE	20,112	20,868	20,269	22,161	16,734	20,309
100-52600-152	RETIREMENT	20,043	21,010	19,958	22,408	17,769	21,404
100-52600-153	HEALTH INSURANCE	46,670	44,178	37,967	44,741	30,579	50,835
100-52600-154	HSA-HRA CONTRIBUTIONS	-	-	-	6,250	1,911	7,500
100-52600-155	WORKERS COMPENSATION	822	813	718	755	613	795
100-52600-156	LIFE INSURANCE	170	130	88	109	80	98
100-52600-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
100-52600-211	PROFESSIONAL DEVELOPMENT	1,963	3,062	10	3,000	2,348	3,000
100-52600-219	OTHER PROFESSIONAL SERVICES	1,453	2,376	3,843	3,000	2,267	3,000
100-52600-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	-	14,528	21,806	15,616
100-52600-225	TELECOM/INTERNET/COMMUNICATION	-	-	-	6,811	7,254	7,928
100-52600-242	REPR/MTN MACHINERY/EQUIP	-	-	523	-	-	-
100-52600-292	RADIO SERVICE	19,350	19,027	19,350	19,350	29,025	19,350
100-52600-295	MISC CONTRACTUAL SERVICES	17,350	20,191	16,863	23,728	23,642	25,380
100-52600-310	OFFICE & OPERATING SUPPLIES	1,061	3,847	1,134	1,500	1,565	1,500
100-52600-330	TRAVEL EXPENSES	-	-	-	250	-	250
100-52600-810	CAPITAL EQUIPMENT	22,000	-	-	-	-	-
	Total Communications/Dispatch	492,524	485,320	436,249	520,478	419,168	499,683

POLICE COMMUNICATIONS & DISPATCH NOTES

A	Communications Misc Contractual Svcs	
	911 maintenance contract	8,800
	Telephone interpreter services	250
	Dept of Justice TIME system access fees **	9,720
	Software Maintenance Agmts	3,080
	Radio/telephone recording contract	3,530
		<u>25,380</u>

** 1/3 of the BadgerNet portion of the TIME system access (\$3,240) is paid by the City by Fort Atkinson

University Funding for Dispatch is reflected in revenues.

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

DEPARTMENT/FUNCTION

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

MISSION

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

PERSONNEL SUMMARY

	2016	2017	2018	2019	2020
Neighborhood Service Director	1	1	1	1	1
Administrative Assistant I	1	1	1	1	1
GIS Technician	1	1	1	1	1
GIS Intern	.5	.5	.5	.5	.5
Neighborhood Services Officer	1	1	1	1	1
Total Neighborhood Svcs	4.5	4.5	4.5	4.5	4.5

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

NEIGHBORHOOD SERVICES EXPENSE SUMMARY

FISCAL RESOURCES		2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
NEIGHBORHOOD SERVICES							
100	Personnel & Benefits	185,094	182,793	185,732	199,545	183,004	200,473
200	Professional Svcs	137,514	174,065	124,374	98,535	63,630	98,403
300	Commodities & Other Exp	8,972	11,294	8,322	7,000	6,767	7,528
800	Capital Outlay	-	-	-	-	-	-
52400	Total	331,580	368,152	318,428	305,080	253,401	306,404

DEPARTMENT SERVICE METRICS

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

- **Building Permits Issued:**
212 Building Permits Issued
- **Code Enforcement Violations:**

RE-INSPECTION & REFUSE/RECYCLING TOTES FINES

Year	Re-inspection	Toter	Total
2019 YTD	\$ 3,300.00	\$ 4,075.00	\$ 7,375.00
2018	\$ 8,885.00	\$ 7,950.00	\$ 16,835.00
2017	\$ 11,253.18	\$ 11,775.00	\$ 23,028.18
2016	\$ 7,218.61	\$ 7,350.00	\$ 14,568.61
2015	\$ 9,102.95	\$ 6,200.00	\$ 15,302.95
2014	\$ 5,270.00	\$ 1,550.00	\$ 6,820.00

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

- 1st fee: \$50 re-inspection fee
- 2nd fee: \$100 re-inspection fee
- 3rd fee: \$200 re-inspection fee
- 4th fee \$400 re-inspection fee

Maximum fee: of \$400 re-inspection fee will continue per week until in compliance. This does not include warning, just fees.

- **Education and public input:**

The City of Whitewater hosted a Workshop for Local Planning and Zoning Officials in Whitewater. Approximately 50 people attended. The workshop was designed for local elected officials, plan commissions, and zoning boards of adjustment and appeals. Local government staff and community members were also welcomed. The purpose is to educate attendees of the roles and responsibilities of local land use decision-makers, standards for decision-making, and procedural responsibilities. The City plans to hold the same type of session every 3 years with the next workshop to be scheduled in 2022.

GOALS & OBJECTIVES

2020 OUTLOOK

- Update and improve GIS – This is an ongoing effort.
 - Update quarterly with Jefferson and Walworth Counties data.
 - Explore additional map options for inclusion in Public GIS portal.
 - Fully integrate GIS into Water Utility maintenance practices.
- Conduct workshop utilizing the Center for Land Use Education to include training outreach opportunities for both the staff and public. One was held this summer. These will be conducted every 3 years, the next one will be in the summer of 2022.
- Develop neighborhood preservation plan to enhance and revitalize targeted neighborhoods. In the being of 2019 a Housing and Workforce study was conducted. From the findings I drafted a reduced lot in neighborhoods zoning overlay. Much of this effort has been moved to the CDA in the hope of tiff funding in 2021.

**GENERAL GOVERNMENT
NEIGHBORHOOD SERVICES**



NEIGHBORHOOD SERVICES EXPENSE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
100-52400-111	SALARIES/PERMANENT	109,310	111,382	113,978	120,119	111,389	119,652
100-52400-112	WAGES/OVERTIME	-	-	-	-	-	-
100-52400-113	PT WAGES-WEEDS & SNOW ENFORC	29,582	25,320	26,621	32,760	25,858	32,760
100-52400-114	WAGES/P-T/CODE ENFORCEMENT	-	-	-	-	-	-
100-52400-117	LONGEVITY PAY	1,000	1,000	1,000	1,000	765	1,000
100-52400-118	UNIFORM ALLOWANCES	1,138	195	775	1,000	895	1,000
100-52400-150	MEDICARE TAX/CITY SHARE	1,960	1,944	1,993	2,262	2,033	2,309
100-52400-151	SOCIAL SECURITY/CITY SHARE	8,378	8,310	8,522	9,670	8,693	9,871
100-52400-152	RETIREMENT	7,122	7,574	7,679	9,221	7,659	8,144
100-52400-153	HEALTH INSURANCE	24,822	25,438	23,442	19,386	20,358	21,269
100-52400-154	HSA-HRA CONTRIBUTIONS	-	-	-	2,700	3,553	2,900
100-52400-155	WORKERS COMPENSATION	1,722	1,568	1,654	1,365	1,728	1,477
100-52400-156	LIFE INSURANCE	61	62	67	62	73	91
100-52400-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
100-52400-211	PROFESSIONAL DEVELOPMENT	285	1,000	235	350	256	350
100-52400-212	LEGAL/CITY ATTORNEY	12,741	8,145	6,552	7,000	6,757	7,000
100-52400-215	GIS SUPPLIES	2,754	2,753	3,076	-	5,385	3,590
100-52400-218	WEIGHTS & MEASURES CONTRACT	3,600	3,200	3,200	3,600	4,800	3,200
100-52400-219	OTHER PROFESSIONAL SERVICES	36,821	22,791	5,076	14,000	2,036	10,000
100-52400-220	COMP PLAN REWRITE	9,839	3,157	-	-	-	-
100-52400-222	BUILDING INSPECTION SERVICES	71,457	133,006	106,234	70,000	38,413	70,000
100-52400-224	SOFTWARE/HARDWARE MAINTENAN	-	-	-	1,764	4,232	2,469
100-52400-225	TELECOM/INTERNET/COMMUNICATI	17	12	1	1,821	1,751	1,794
100-52400-310	OFFICE & OPERATING SUPPLIES	7,318	8,573	5,329	5,200	4,200	5,200
100-52400-320	DUES/SUBSCRIPTIONS	265	385	673	400	144	400
100-52400-325	PUBLIC EDUCATION	326	1,020	669	500	642	428
100-52400-330	TRAVEL EXPENSES	44	-	115	-	180	200
100-52400-351	FUEL EXPENSES	1,018	1,316	1,536	900	1,602	1,300
100-52400-352	NEIGHBORHOOD REVITAL EXP	-	-	-	-	-	-
100-52400-810	CAPITAL EQUIPMENT	-	-	-	-	-	-
	Total Neighbor Svcs & Planning	331,580	368,152	318,428	305,080	253,401	306,404

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

	2016	2017	2018	2019	2020
Full Time Equivalent Positions – Rec. Administration	2.4	2.4	2.4	2.4	2.4
Full Time Equivalent Positions – Parks Administration	.4	.4	.4	.4	.4
Full Time Equivalent Positions – Parks Maintenance	4.19	4.19	4.19	4.19	4.19
Full Time Equivalent Positions – Facility Maintenance	2.52	2.52	2.52	2.52	2.52
Full Time Equivalent Positions – Recreation	4.325	4.325	4.325	4.325	4.325
Full Time Equivalent Positions – Aquatic and Fitness	15.22	15.22	15.22	15.22	15.22
Full Time Equivalent Positions – Seniors	.88	.88	.88	.88	.88

PARKS & RECREATION EXPENSE SUMMARY

FISCAL RESOURCES		2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
FACILITY MAINTENANCE							
100	Personnel & Benefits	131,737	136,947	140,634	129,492	129,750	142,439
200	Professional Svcs	239,521	220,140	236,257	227,000	233,000	231,488
300	Commodities & Other Exp	25,250	46,452	43,519	26,700	29,500	28,700
51600	Total	396,507	403,540	420,409	383,192	392,250	402,627
YOUNG LIBRARY BUILDING							
100	Personnel & Benefits	11,287	10,899	10,796	26,491	26,491	29,492
200	Professional Svcs	42,604	42,483	45,530	42,800	42,800	42,800
300	Commodities & Other Exp	2,402	3,064	2,213	2,000	2,000	2,000
800	Capital Outlay	-	-	-	-	-	-
55111	Total	56,293	56,447	58,540	71,291	71,291	74,292
PARKS ADMINISTRATION							
100	Personnel & Benefits	41,746	23,883	41,362	41,626	40,835	42,054
200	Professional Svcs	-	-	-	1,270	1,270	732
300	Commodities & Other Exp	-	220	-	-	-	-
800	Capital Outlay	-	-	-	-	-	-
55200	Total	41,746	24,103	41,362	42,896	42,105	42,786
PARKS MAINTENANCE							
100	Personnel & Benefits	221,088	156,516	147,165	220,532	212,535	222,418
200	Professional Svcs	87,102	96,415	89,958	76,201	72,900	73,900
300	Commodities & Other Exp	25,080	17,547	19,155	21,000	20,000	21,000
53270	Total	333,269	270,478	256,278	317,733	305,435	317,318

PARKS & RECREATION EXPENSE SUMMARY

FISCAL RESOURCES		2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
RECREATION ADMINISTRATION							
100	Personnel & Benefits	156,035	152,671	176,364	171,643	169,037	180,440
200	Professional Svcs	3,086	5,369	6,767	4,469	4,469	6,654
300	Commodities & Other Exp	8,409	15,357	10,680	9,500	10,492	9,500
600	Misc Exp	3,100	1,453	4,970	3,100	3,100	3,100
700	Grant Outlay	1,227	-	890	1,000	1,000	1,000
800	Capital Outlay	-	600	-	-	-	-
55210	Total	171,856	175,449	199,671	189,712	188,098	200,694
RECREATION PROGRAMS							
100	Personnel & Benefits	2,915	4,415	3,466	7,077	7,079	7,095
300	Commodities & Other Exp	514	432	126	350	350	350
600	Misc Exp	-	873	-	-	-	-
700	Grant Outlay	-	-	-	-	-	-
56120	Total	3,429	5,719	3,591	7,427	7,429	7,445
SENIORS PROGRAMS							
100	Personnel & Benefits	45,698	45,256	45,542	50,128	48,988	49,102
200	Professional Svcs	657	1,865	623	2,419	3,507	3,250
300	Commodities & Other Exp	2,561	2,590	2,790	2,550	2,600	2,800
55310	Total	48,916	49,710	48,955	55,097	55,095	55,152
COMMUNITY EVENTS							
700	Grant Outlay	13,601	13,554	19,160	13,300	19,160	3,100
55320	Total	13,601	13,554	19,160	13,300	19,160	3,100
COMMUNITY BASED COOP PROJECTS							
700	Grant Outlay	78,000	78,000	78,000	128,000	128,000	128,000
55330	Total	78,000	78,000	78,000	128,000	128,000	128,000
GRAND TOTAL		1,140,189	1,071,280	1,122,375	1,201,221	1,201,434	1,223,970

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 Projected	2020 Budgeted
Number of Parks	21	21	21
Total Acreage	239.8	239.8	239.8
Active Recreation	90.7	90.7	90.7
Passive Recreation	149.1	149.1	149.1
Bicycle & Pedestrian Network	12.39	12.39	12.39
Miles of Multi-Use Path	8.57	8.57	8.57
Miles of On-Street Bikeways (bike lanes)	3.8	3.8	3.8
Facilities Maintained	11	11	11
Total Building Reservations	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 Projected	2020 Budgeted
Special Events Programs	12	12	12
Recreation Programs	64	64	64
Participants in Recreation Programs	645	650	647
Sports Programs	52	50	52
Participants in Sports	974	950	984
Older Adult Programs	70	70	70
Tournaments held in Starin Park	24	24	22
Teams attending tournaments	172	166	180
After School Participants Average/month (3 sites)	89	110	100
Total Programs & Events	352	354	360

GOALS & OBJECTIVES

2020 OUTLOOK

- Continue the implementation of the lake rehabilitation plan that includes the lakes drawdown of both lakes. Develop and implement the lake dredging plan to be completed over the 2020/21 winter for Common Council Approval in 2020.
- Installation of the Cravath Lake Amphitheater structure purchased in 2019.
- Develop and implement fundraising plan to assist in the expense of the Amphitheater installation in collaboration with the Whitewater Community Foundation.
- Update the Parks and Recreation Strategic plan to set up the framework of the Departments planning for 2020-2025.

PARKS & RECREATION FACILITY MAINTENANCE EXPENSE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
100-51600-111	SALARIES/PERMANENT	83,283	88,181	95,624	84,752	85,010	94,537
100-51600-112	SALARIES/OVERTIME	600	-	65	1,008	1,008	1,008
100-51600-113	SALARIES/TEMPORARY	8,325	7,207	2,700	6,960	6,960	6,960
100-51600-114	WAGES/PART-TIME	-	-	-	-	-	-
100-51600-117	LONGEVITY PAY	820	820	820	820	820	820
100-51600-118	UNIFORM ALLOWANCES	263	568	319	122	122	122
100-51600-150	MEDICARE TAX/CITY SHARE	1,319	1,388	1,421	1,411	1,411	1,556
100-51600-151	SOCIAL SECURITY/CITY SHARE	5,640	5,935	6,075	6,033	6,033	6,652
100-51600-152	RETIREMENT	5,425	6,032	6,464	5,666	5,666	6,513
100-51600-153	HEALTH INSURANCE	21,734	22,771	22,933	16,370	16,370	17,167
100-51600-154	HSA-HRA CONTRIBUTIONS	-	-	-	2,300	2,300	2,300
100-51600-155	WORKERS COMPENSATION	3,696	3,993	4,158	4,005	4,005	4,731
100-51600-156	LIFE INSURANCE	49	53	55	45	45	74
100-51600-158	UNEMPLOYMENT COMPENSATION	582	-	-	-	-	-
100-51600-211	PROFESSIONAL DEVELOPMENT	892	242	442	1,000	1,000	1,000
100-51600-221	MUNICIPAL UTILITIES	13,832	17,323	15,893	16,000	16,000	16,000
100-51600-222	ELECTRICITY	84,065	89,266	84,330	80,000	84,000	84,000
100-51600-223	NATURAL GAS	18,860	16,072	23,608	21,000	23,000	21,000
100-51600-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	-	-	-	-
100-51600-225	MOBILE COMMUNICATIONS	-	-	-	-	-	488
100-51600-244	HVAC-MAINTENANCE	28,877	12,751	22,023	16,000	16,000	16,000
100-51600-245	FACILITIES IMPROVEMENT	9,283	790	6,158	10,000	10,000	10,000
100-51600-246	JANITORIAL SERVICES	83,712	83,697	83,803	83,000	83,000	83,000
100-51600-310	OFFICE & OPERATING SUPPLIES	11,573	16,354	19,415	12,000	15,000	14,000
100-51600-351	FUEL EXPENSES	1,500	1,734	1,521	1,700	1,500	1,700
100-51600-355	REPAIRS & SUPPLIES	12,176	28,364	22,582	13,000	13,000	13,000
	Total Facilities Maintenance	396,507	403,540	420,409	383,192	392,250	402,627

PARKS & RECREATION LIBRARY FACILITY MAINTENANCE EXPENSE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
100-55111-111	SALARIES/PERMANENT	7,492	6,918	7,269	18,006	18,006	20,310
100-55111-112	SALARIES/OVERTIME	71	-	-	588	588	588
100-55111-114	WAGES/PART-TIME	-	733	284	-	-	-
100-55111-117	LONGEVITY PAY	180	180	180	180	180	180
100-55111-118	UNIFORM ALLOWANCES	60	63	42	29	29	29
100-55111-150	MEDICARE TAX/CITY SHARE	119	126	125	287	287	320
100-55111-151	SOCIAL SECURITY/CITY SHARE	507	537	534	1,225	1,225	1,368
100-55111-152	RETIREMENT	503	481	500	1,232	1,232	1,425
100-55111-153	HEALTH INSURANCE	1,874	1,522	1,511	3,412	3,412	3,567
100-55111-154	HSA-HRA CONTRIBUTIONS	-	-	-	450	450	450
100-55111-155	WORKERS COMPENSATION	333	337	349	872	872	1,038
100-55111-156	LIFE INSURANCE	3	2	2	10	10	16
100-55111-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
100-55111-158	UNEMPLOYMENT COMPENSATION	146	-	-	200	200	200
100-55111-221	WATER & SEWER	2,805	2,817	3,241	2,800	2,800	2,800
100-55111-222	ELECTRICITY	14,179	13,562	13,564	14,000	14,000	14,000
100-55111-223	NATURAL GAS	4,028	4,024	4,284	4,000	4,000	4,000
100-55111-225	TELECOM/INTERNET/COMMUNICATION	-	-	-	-	-	-
100-55111-244	HVAC	583	393	1,361	-	-	-
100-55111-245	FACILITY IMPROVEMENTS	2,137	2,193	3,705	3,000	3,000	3,000
100-55111-246	JANITORIAL SERVICES	18,871	19,496	19,374	19,000	19,000	19,000
100-55111-355	REPAIR & SUPPLIES	2,402	3,064	2,213	2,000	2,000	2,000
	Total:	56,293	56,447	58,540	71,291	71,291	74,292

PARKS & RECREATION PARKS ADMINISTRATION EXPENSE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
100-55200-111	WAGES/PERMANENT	32,392	17,242	30,141	30,844	30,053	30,745
100-55200-150	MEDICARE TAX/CITY SHARE	449	211	381	436	436	446
100-55200-151	SOCIAL SECURITY/CITY SHARE	1,918	902	1,629	1,863	1,863	1,906
100-55200-152	RETIREMENT	1,797	1,123	2,013	1,969	1,969	2,075
100-55200-153	HEALTH INSURANCE	5,112	4,365	7,124	5,448	5,448	5,794
100-55200-154	HSA-HRA CONTRIBUTIONS	-	-	-	1,000	1,000	1,000
100-55200-155	WORKERS COMPENSATION	79	37	67	66	66	77
100-55200-156	LIFE INSURANCE	-	3	6	-	-	11
100-55200-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
100-55200-219	OTHER PROFESSIONAL SERVICES	-	-	-	-	-	-
100-55200-225	TELECOM/INTERNET/COMMUNICATION	-	-	-	1,270	1,270	732
100-55200-310	OFFICE & OPERATING SUPPLIES	-	55	-	-	-	-
100-55200-330	TRAVEL EXPENSES	-	165	-	-	-	-
100-55200-820	CAPITAL IMPROVEMENTS	-	-	-	-	-	-
	Total Parks Administration	41,746	24,103	41,362	42,896	42,105	42,786

PARKS & RECREATION PARKS MAINTENANCE EXPENSE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
100-53270-111	SALARIES/WAGES/PERMANENT	101,301	74,929	60,510	117,146	109,149	115,872
100-53270-112	WAGES/OVERTIME	-	124	306	298	298	304
100-53270-113	WAGES/TEMPORARY	58,721	40,682	50,168	40,995	40,995	40,995
100-53270-117	LONGEVITY PAY	1,500	1,000	1,000	2,000	2,000	2,000
100-53270-118	UNIFORM ALLOWANCES	389	96	54	150	150	150
100-53270-150	MEDICARE TAX/CITY SHARE	2,179	1,616	1,556	2,213	2,213	2,310
100-53270-151	SOCIAL SECURITY/CITY SHARE	9,318	6,912	6,651	9,461	9,461	9,878
100-53270-152	RETIREMENT	6,600	4,623	3,698	7,310	7,310	7,987
100-53270-153	HEALTH INSURANCE	33,971	21,522	18,190	28,836	28,836	29,973
100-53270-154	HSA-HRA CONTRIBUTIONS	-	-	-	5,000	5,000	5,000
100-53270-155	WORKERS COMPENSATION	7,072	4,980	5,007	7,080	7,080	7,839
100-53270-156	LIFE INSURANCE	37	33	26	43	43	111
100-53270-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
100-53270-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-
100-53270-211	PROFESSIONAL DEVELOPMENT	4,150	1,637	2,205	2,500	2,500	3,000
100-53270-213	PARK/TERRACE TREE MAINT.	9,767	17,243	10,709	10,000	10,000	10,000
100-53270-221	MUNICIPAL UTILITIES	10,225	10,757	12,986	10,300	10,300	10,300
100-53270-222	ELECTRICITY	19,181	20,923	10,197	18,000	7,500	8,000
100-53270-223	NATURAL GAS	2,871	2,985	2,630	2,600	2,600	2,600
100-53270-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	-	-	-	-
100-53270-225	MOBILE COMMUNICATIONS	-	-	-	-	-	-
100-53270-242	REPR/MTN MACHINERY/EQUIP	13,933	9,730	21,015	7,000	7,000	7,000
100-53270-245	FACILITIES IMPROVEMENTS	6,173	23,929	3,041	5,000	5,000	5,000
100-53270-295	MAINTENANCE-TREES/LANDSCAPING	20,801	9,209	27,175	20,801	28,000	28,000
100-53270-310	OFFICE & OPERATING SUPPLIES	9,584	8,692	8,906	9,000	8,000	9,000
100-53270-330	TRAVEL EXPENSES	-	-	-	-	-	-
100-53270-351	FUEL EXPENSES	7,794	8,360	8,621	8,000	8,000	8,000
100-53270-359	OTHER REPR/MTN SUPP	7,702	495	1,628	4,000	4,000	4,000
	Total Parks Maintenance	333,269	270,478	256,278	317,733	305,435	317,318

PARKS & RECREATION ADMINISTRATION EXPENSE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
100-55210-111	SALARIES/PERMANENT	117,784	111,174	124,618	128,266	125,660	128,145
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	1,705	1,612	1,759	1,926	1,926	1,928
100-55210-151	SOCIAL SECURITY/CITY SHARE	7,291	6,894	7,522	8,237	8,237	8,243
100-55210-152	RETIREMENT	7,225	7,409	8,318	8,231	8,231	8,650
100-55210-153	HEALTH INSURANCE	18,207	21,509	29,806	18,222	18,222	25,080
100-55210-154	HSA-HRA CONTRIBUTIONS	-	-	-	2,250	2,250	3,500
100-55210-155	WORKERS COMPENSATION	3,814	4,060	4,323	4,502	4,502	4,869
100-55210-156	LIFE INSURANCE	9	13	17	9	9	25
100-55210-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
100-55210-211	PROFESSIONAL DEVELOPMENT	761	1,502	4,155	2,000	2,000	2,500
100-55210-213	INTERN PROGRAM	-	-	-	-	-	-
100-55210-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	-	328	328	936
100-55210-225	TELECOM/INTERNET/COMMUNICATION	2,325	3,867	2,612	2,141	2,141	3,218
100-55210-295	MISC CONTRACTUAL SERVICE	-	-	-	-	-	-
100-55210-310	OFFICE & OPERATING SUPPLIES	2,102	3,630	741	1,500	1,500	1,500
100-55210-320	SUBSCRIPTIONS/DUES	4,504	4,197	994	4,500	4,500	4,500
100-55210-324	PROMOTIONS/ADS	1,423	6,932	8,772	3,000	3,992	3,000
100-55210-330	TRAVEL EXPENSES	-	218	133	-	-	-
100-55210-341	COMPUTER PROGRAMS	380	380	-	-	-	-
100-55210-343	POSTAGE	-	-	40	500	500	500
100-55210-650	USER FEE-REC DESK	3,100	1,453	4,970	3,100	3,100	3,100
100-55210-790	VOLUNTEER TRAINING	1,227	-	890	1,000	1,000	1,000
100-55210-811	OFFICE FURNITURE	-	600	-	-	-	-
	Total Recreation Administration	171,856	175,449	199,671	189,712	188,098	200,694

PARKS & RECREATION PROGRAMS EXPENSE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
100-55300-113	WAGES/TEMPORARY	2,638	3,930	3,070	6,303	6,303	6,303
100-55300-150	MEDICARE TAX/CITY SHARE	33	58	48	91	91	91
100-55300-151	SOCIAL SECURITY/CITY SHARE	143	250	204	391	391	391
100-55300-155	WORKERS COMPENSATION	101	177	144	292	294	310
100-55300-341	PROGRAM SUPPLIES	514	432	126	350	350	350
100-55300-347	CONTRACTUAL-MISC EXPENSE	-	-	-	-	-	-
100-55300-600	SALES TAX EXPENSE	-	873	-	-	-	-
100-55300-790	PROGRAM ASSISTANCE	-	-	-	-	-	-
	Total Park & Rec Special Rev	3,429	5,719	3,591	7,427	7,429	7,445

PARKS & RECREATION SENIOR PROGRAMS EXPENSE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
100-55310-113	WAGES/SEASONAL	-	6	-	-	-	
100-55310-114	WAGES/PART-TIME/PERMANENT	33,982	33,760	34,183	35,411	34,271	35,230
100-55310-117	LONGEVITY PAY	500	500	500	500	500	500
100-55310-150	MEDICARE TAX/CITY SHARE	448	455	456	504	504	518
100-55310-151	SOCIAL SECURITY/CITY SHARE	1,916	1,947	1,949	2,156	2,156	2,215
100-55310-152	RETIREMENT	2,228	2,323	2,316	2,277	2,277	2,412
100-55310-153	HEALTH INSURANCE	6,040	6,263	6,138	5,467	5,467	5,219
100-55310-154	HSA-HRA CONTRIBUTIONS	-	-	-	2,200	2,200	1,250
100-55310-155	WORKERS COMPENSATION	585	-	-	1,613	1,613	1,758
100-55310-156	LIFE INSURANCE	-	-	-	-	-	
100-55310-157	L-T DISABILITY INSURANCE	-	-	-	-	-	
100-55310-211	PROFESSIONAL DEVELOPMENT	653	1,852	608	800	800	1,000
100-55310-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	-	328	1,416	936
100-55310-225	TELECOM/INTERNET/COMMUNICATION	5	13	15	1,291	1,291	1,314
100-55310-310	OFFICE & OPERATING SUPPLIES	2,182	2,191	2,223	2,000	2,000	2,000
100-55310-320	SUBSCRIPTIONS/DUES	379	210	567	350	400	600
100-55310-330	TRAVEL EXPENSES	-	188	-	200	200	200
100-55310-341	SENIOR PROGRAM EXPENSES	-	-	-	-	-	
	Total Senior Citizen's Program	48,916	49,710	48,955	55,097	55,095	55,152

PARKS & RECREATION COMMUNITY EVENTS EXPENSE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
100-55320-720	4TH OF JULY CORP	9,500	9,610	9,500	9,500	9,500	-
100-55320-790	CELEBRATIONS/AWARDS	4,101	3,944	9,660	3,800	9,660	3,100
	Total Community Events	13,601	13,554	19,160	13,300	19,160	3,100

PARKS & RECREATION COMMUNITY BASED COOPERATIVE PROJECTS EXPENSE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
100-55330-760	AQUATIC CENTER CONTRIBUTION	78,000	78,000	78,000	78,000	78,000	78,000
100-55330-761	AQUATIC CENTER CAPITAL CONTRIB	-	-	-	50,000	50,000	50,000
	Total Comm. Based-Coop Projects	78,000	78,000	78,000	128,000	128,000	128,000

TRANSFERS TO OTHER FUNDS DETAIL EXPENSES

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
100-59220-901	TRANS TO FD 260 SICK/SEVERENCE	-	-	34,193	42,000	42,000	42,000
100-59220-913	TRANS IN/OUT-OTHER FUNDS	24,274	-	-	-	-	-
100-59220-914	TRANS TO FD 210 FIRE EQUIP REV	50,000	-	-	-	-	-
100-59220-916	TRANS TO FD 205 27TH PA Y ROLL	-	-	15,000	15,000	15,000	15,000
100-59220-917	TRANS TO FD 250 FORESTRY	-	-	-	-	-	-
100-59220-918	TRANS TO FD 230 RECYLING	396,070	382,198	363,326	372,334	372,334	397,890
100-59220-919	TRANS TO FD 900 ECONOMIC DEV	89,216	90,000	81,992	79,122	79,122	-
100-59220-925	TRANS TO FD 215 DPW EQUIP REV	40,000	85,000	85,000	85,000	85,000	85,000
100-59220-926	TRANS TO FD 216 PD VEHICLE REV	35,000	35,000	45,043	90,000	90,000	45,000
100-59220-927	TRANS TO FD 217 BLDING REPAIR	15,000	6,800	1,816	15,000	15,000	31,651
100-59220-928	TRANS TO FD 280 STREET REPAIR	185,000	150,000	75,000	112,500	112,500	112,500
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	25,145	37,534
100-59220-994	TRANS TO FD 235 RIDE SHARE	3,000	8,494	30,000	-	-	-
100-59220-998	TRANS TO FD 220 LIBRARY	497,068	502,576	484,182	469,657	469,657	470,000
	Total Transfers to Other Funds	1,340,628	1,285,068	1,254,620	1,305,758	1,305,758	1,242,575

TRANSFERS TO DEBT SERVICE DETAIL EXPENSES

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
100-59230-990	TRANS TO FD 300 DEBT SERVICE	597,725	754,393	683,803	818,822	818,822	929,607
	Total Transfer to Debt Service Fund	597,725	754,393	683,803	818,822	818,822	929,607

TRANSFERS TO SPECIAL FUNDS

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
100-59240-901	TRANS TO FD 850 FIRE DEPART	-	102,069	189,579	189,579	189,579	190,000
100-59240-902	TRANS TO FD 850 FIRE-ST PYMTS	-	-	60,721	55,544	69,308	38,092
100-59240-905	TRANS TO FD 920 INNOVATION CTR	-	-	-	27,680	27,680	-
100-59240-945	TRANS TO FD 452 BIRGE FOUNTAIN	-	-	-	-	-	1,000
100-59240-960	TRANS TO FD 450 LSP SHARED	160,000	130,000	146,871	96,871	96,871	95,000
	Total Transfers to Special Funds	160,000	232,069	397,171	369,674	383,438	324,092



**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	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
INTERGOVERNMENTAL REVENUES							
205-43355-00	GENERAL FUND TRANSFER	-	-	15,000	15,000	15,000	15,000
	Total Intergovernmental Revenue	-	-	15,000	15,000	15,000	15,000
MISCELLANEOUS REVENUES							
205-48100-00	INTEREST INCOME	52	4	11	75	12	25
	Total Miscellaneous Revenue	52	4	11	75	12	25
OTHER FINANCING SOURCES							
205-49300-00	FUND BALANCE APPLIED	-	-	-	(15,075)	(15,016)	(15,025)
	Total Other Financing Sources	-	-	-	(15,075)	(15,016)	(15,025)
		52	4	15,011	-	(4)	-

27TH PAYROLL EXPENSE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
205-51920-913	TRANSFER OUT-OTHER FUNDS	160,000	-	-	-	-	-
		160,000	-	-	-	-	-

FUND BALANCE		15,834	15,838	15,758		30,773	45,798
205-34300	Net Change-Increase/(Decrease)	(159,948)	4	(81)	-	15,016	15,025

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

		2016	2017	2018	2019	2019	2020
	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACT-EST	BUDGET
OTHER FINANCING SOURCES							
214-43355-55	TRANSFER FROM GENERAL FUND	-	25,000	33,068	25,145	25,145	37,534
214-49300-51	FUND BALANCE APPLIED	-	-	-	(958)	(7,065)	20,173
		-	25,000	33,068	24,187	18,080	57,707

ELECTIONS EXPENSE DETAIL

		2016	2017	2018	2019	2019	2020
	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACT-EST	BUDGET
214-51400-111	WAGES & SALARIES / PERMANENT	-	-	-	-	-	-
214-51400-113	WAGES / TEMPORARY	-	-	-	-	-	-
214-51400-116	ELECTION INSPECTORS	-	8,348	28,513	21,460	10,000	46,350
214-51400-150	MEDICARE TAX/CITY SHARE	-	-	117	-	60	672
214-51400-151	SOCIAL SECURITY/CITY SHARE	-	-	500	-	300	2,874
214-51400-155	WORKERS COMPENSATION	-	18	73	47	47	116
214-51400-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-
214-51400-211	PROFESSIONAL DEVELOPMENT	-	-	-	-	-	-
214-51400-217	CONTRACTUAL SERVICES	-	717	-	-	2,315	2,315
214-51400-225	TELECOM/INTERNET/COMMUNICATION	-	-	-	480	480	480
214-51400-310	OFFICE & OPERATING SUPPLIES	-	1,511	4,437	1,700	4,378	4,400
214-51400-320	SUBSCRIPTIONS/DUES	-	-	-	-	-	-
214-51400-330	TRAVEL EXPENSES	-	437	289	500	500	500
214-51400-810	CAPITAL OUTLAY	-	-	-	-	-	-
		-	11,031	33,929	24,187	18,080	57,707

FUND BALANCE		-	13,969	13,108		20,173	0
214-34300	Net Change-Increase/(Decrease)	-	13,969	(861)	-	7,065	(20,173)

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 and Stormwater Utility.
- **Audit Classification:** Governmental; Non-Major.

EQUIPMENT REPLACEMENT FUND REVENUE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
INTERGOVERNMENTAL REVENUES							
215-43355-53	FUND TRANSFERS-VARIOUS	40,000	85,000	85,000	85,000	85,000	85,000
215-43510-53	FEDERAL/STATE GRANT-REIMBURSE	-	-	-	-	-	-
	Total Intergovernmental Rev.	40,000	85,000	85,000	85,000	85,000	85,000
MISCELLANEOUS REVENUES							
215-48100-53	INTEREST INCOME	237	357	1,129	500	1,200	1,000
215-48300-53	SALE OF VEHICLES/MISC REVENUE	14,139	-	-	-	16,545	-
215-48400-53	INSURANCE CLAIM RECOVERY	-	-	-	-	-	-
	Total Miscellaneous Revenues	14,376	357	1,129	500	17,745	1,000
OTHER FINANCING SOURCES							
215-49290-53	TRANSFER IN-OTHER FUNDS	321,500	21,500	21,500	21,500	21,500	21,500
215-49300-53	FUND BALANCE APPLIED	-	-	-	(500)	(43,964)	130,500
	Total Other Financing Sources	321,500	21,500	21,500	21,000	(22,464)	152,000
		375,876	106,857	107,629	106,500	80,281	238,000

EQUIPMENT REPLACEMENT FUND EXPENSE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
215-53560-810	CAPITAL EQUIPMENT	77,139	-	-	-	-	-
215-53560-820	ROLLING STOCK	224,684	200,806	71,922	106,500	80,281	238,000
		301,822	200,806	71,922	106,500	80,281	238,000

FUND BALANCE		157,899	63,951	99,657		143,621	13,121
215-34300	Net Change-Increase/(Decrease)	74,053	(93,949)	35,707	-	43,964	(130,500)

REPLACEMENT SCHEDULE

The 2016 Transfer In-Other Funds includes \$300,000 from Fund 280-Street Repair Fund as a catch up provision. In June of 2016, Council authorized an increase in annual funding from 40,000 to 100,000 if funds are available.

FUND TYPE
SPECIAL PURPOSE FUND

ASSOCIATED DEPARTMENT
POLICE

FUND DESCRIPTION

FUND 216

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

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

POLICE VEHICLE REPLACEMENT FUND REVENUE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
INTERGOVERNMENTAL REVENUES							
216-43355-52	GENERAL FUND TRANSFER	35,000	35,000	45,043	90,000	90,000	45,000
	Total Intergovernmental Revenue	35,000	35,000	45,043	90,000	90,000	45,000
MISCELLANEOUS REVENUES							
216-48100-52	INTEREST INCOME	-	-	-	-	-	-
216-48300-52	SALE OF VEHICLES	-	-	374	-	3,687	-
	Total Miscellaneous Revenues	-	-	374	-	3,687	-
OTHER FINANCING SOURCES							
216-49300-52	FUND BALANCE APPLIED	-	-	-	-	(56,859)	-
	Total Other Financing Sources	-	-	-	-	(56,859)	-
		35,000	35,000	45,417	90,000	36,828	45,000

POLICE VEHICLE REPLACEMENT FUND EXPENSE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
216-52200-810	EQUIPMENT-VECHCLE	-	-	500	-	13,099	-
216-52200-820	ROLLING STOCK	31,796	43,417	98,319	90,000	23,729	45,000
		31,796	43,417	98,819	90,000	36,828	45,000

FUND BALANCE		5,574	(2,843)	(56,246)		613	613
216-34300	Net Change-Increase/(Decrease)	3,204	(8,417)	(53,402)	-	56,859	-

NOTES:

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

**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	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
INTERGOVERNMENTAL REVENUES							
217-43355-57	GENERAL FUND TRANSFER	15,000	6,800	1,816	15,000	15,000	31,651
	Total Intergovernmental Revenues	15,000	6,800	1,816	15,000	15,000	31,651
MISCELLANEOUS REVENUES							
217-48100-57	INTEREST INCOME	-	-	-	-	-	-
217-48600-52	MISC INCOME	-	-	-	-	-	12,667
	Total Miscellaneous Revenues	-	-	-	-	-	12,667
OTHER FINANCING SOURCES							
217-49300-52	FUND BALANCE APPLIED	-	-	-	(10,000)	(3,000)	682
	Total Other Financing Sources	-	-	-	(10,000)	(3,000)	682
		15,000	6,800	1,816	5,000	12,000	45,000

BUILDING REPAIR FUND EXPENSE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
217-51600-850	FACILITY REPAIRS	-	17,136	18,038	5,000	12,000	45,000
		-	17,136	18,038	5,000	12,000	45,000

FUND BALANCE		36,907	26,571	10,349		13,349	12,667
217-34300	Net Change-Increase/(Decrease)	15,000	(10,336)	(16,222)	-	3,000	(682)

**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	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 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	-	-	-	-	-	-
	Total Miscellaneous Rev.	-	-	4,222	-	-	-
OTHER FINANCING SOURCES							
225-49290-55	TRANSFER IN-OTHER FUNDS	-	-	-	-	-	-
225-49300-55	FUND BALANCE APPLIED	-	-	-	-	-	-
	Total Other Financing Sources	-	-	-	-	-	-
		-	-	4,222	-	-	-

SKATE PARK FUND EXPENSE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
225-55321-820	CAPITAL IMPROVE-CONSTRUCTION	-	-	-	-	-	-
225-55321-821	DESIGN/ENGINEERING	-	-	-	-	-	-
225-55340-911	TRANSFERS OUT-OTHER FUNDS	-	-	-	-	-	-
		-	-	-	-	-	-

FUND BALANCE		3,211	3,211	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	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
INTERGOVERNMENTAL REVENUES / 230-43000							
230-43355-53	GENERAL FUND TRANSFER	396,070	382,198	363,326	372,334	372,000	397,890
230-43540-53	RECYLING GRANT-STATE OF WIS	30,088	31,691	31,678	31,650	31,734	31,700
	Total Intergovernmental Rev.	426,158	413,889	395,004	403,984	403,734	429,590
PUBLIC CHARGES FOR SERVICE / 230-46000							
230-46440-53	BRUSH REMOVAL FEES	435	720	306	-	-	-
	Total Public Charges - Services	435	720	306	-	-	-
OTHER FINANCING SOURCES / 230-49000							
230-49300-53	FUND BALANCE APPLIED	-	-	-	-	15,878	13,494
	Total Miscellaneous Revenues	-	-	-	-	15,878	13,494
		426,593	414,609	395,310	403,984	419,612	443,084

SOLID WASTE & RECYCLING EXPENSE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
230-53600-214	AUDIT SERVICES	-	-	-	-	-	-
230-53600-219	JOHN'S-CITY PICKUP	307,001	309,531	311,811	319,276	320,000	320,828
230-53600-220	LANDFILL CONTRACT SERVICES	1,716	1,013	14,740	1,600	16,000	6,000
230-53600-295	CONTRCT JOHN'S RECYCLE	82,444	81,520	68,622	83,108	83,184	115,756
230-53600-320	PUBLIC EDUCATION EXPENSES	326	-	-	-	-	-
230-53600-325	PUBLIC EDUCATION	-	1,020	669	-	428	500
		391,487	393,084	395,842	403,984	419,612	443,084

FUND BALANCE		8,378	29,903	29,372		13,494	(0)
230-34300	Net Change-Increase/(Decrease	35,106	21,525	(532)	-	(15,878)	(13,494)

NOTES

1) 2020 Budgeted Rates:

Refuse rate:	\$8.29	2,687	267,303
Bulk collection rate:	\$1.66	2,687	53,525
Recycle rate:	\$3.59	2,687	115,756
Total:	<u>\$13.54</u>	<u>2,674</u>	<u>436,584</u>

- 2) Number of units: 2674 (2019), 2661 (2018), 2626 (2017), 2616 (2016), 2571 (2015).
Units are adjusted monthly. 2687 units for 2020 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	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
PUBLIC CHARGES FOR SERVICES							
240-46810-56	PARKLAND FEES	7,037	19,758	534	3,000	-	-
	Total Charges for Services	7,037	19,758	534	3,000	-	-
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	-	-	-	(3,000)	-	-
	Total Other Financing Sources	-	-	-	(3,000)	-	-
		7,037	19,758	2,259	-	-	-

PARKLAND ACQUISITION FUND EXPENSE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
240-56110-294	TREE & PARK EXPENSES	-	-	(198)	-	-	-
240-56110-820	LAND/REAL ESTATE ACQUISITION	-	-	-	-	-	-
		-	-	(198)	-	-	-

FUND BALANCE		26,870	46,628	48,689		48,689	48,689
240-34300	Net Change-Increase/(Decrease)	7,037	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	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
PUBLIC CHARGES FOR SERVICE							
245-46810-56	PARKLAND FEES	14,467	46,542	1,258	3,000	3,000	3,000
245-46815-56	CHIMNEY SWIFT DONATIONS	945	-	-	-	-	-
	Total Charges for Service	15,412	46,542	1,258	3,000	3,000	3,000
MISCELLANEOUS REVENUES							
245-48410-56	DONATION-PARK DEVELOPMENT	-	-	2,576	-	-	-
245-48430-56	DONATION-RAY TROST	-	-	-	-	-	-
245-48500-56	DONATIONS-DOG PARK	232	-	-	-	-	-
	Total Miscellaneous Rev.	232	-	2,576	-	-	-
OTHER FINANCING SOURCES							
245-49300-56	FUND BALANCE APPLIED	-	-	-	32,000	295	(3,000)
	Total Otr Financing Sources	-	-	-	32,000	295	(3,000)
		15,645	46,542	3,834	35,000	3,295	-

PARKLAND DEVELOPMENT FUND EXPENSE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
245-56120-219	OTHER PROFESSIONAL SERVICES	-	-	-	-	-	-
245-56120-822	CAPITAL OUTLAY/IMPROVEMENT	14,581	-	38,793	35,000	3,295	-
245-56120-830	RAY TROST NATURE PRESERVE	-	-	-	-	-	-
245-56120-840	CHIMNEY SWIFT PROJECT	742	-	-	-	-	-
		15,323	-	38,793	35,000	3,295	-

FUND BALANCE		10,337	56,879	21,920		21,625	24,625
245-34300	Net Change-Increase/(Decrease)	322	46,542	(34,959)	-	(295)	3,000

**FUND TYPE
SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT
DPW**

FUND DESCRIPTION

FUND 250

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

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

FORESTRY REVENUE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
INTERGOVERNMENTAL REVENUES							
250-43355-56	GENERAL FUND TRANSFER	-	-	-	-	-	-
250-43356-56	G/F-TRANSFER-EAB	6,000	-	6,000	-	-	6,000
	Total Intergovernmental Rev	6,000	-	6,000	-	-	6,000
PUBLIC CHARGES FOR SERVICE							
250-46810-56	PARKLAND FEES--TREES	2,250	-	600	-	-	-
	Total Charges for Service	2,250	-	600	-	-	-
MISCELLANEOUS REVENUES							
250-48100-56	INTEREST INCOME	4	7	21	100	17	-
250-48510-56	DONATION FOR TREES	225	-	-	-	250	-
	Total Miscellaneous Rev.	229	7	21	100	267	-
OTHER FINANCING SOURCES							
250-49290-56	TRANSFER IN-OTHER FUNDS	-	-	-	-	-	-
250-49300-56	FUND BALANCE APPLIED	-	-	-	(100)	(147)	10,000
	Total Otr Financing Sources	-	-	-	(100)	(147)	10,000
	Grand Total:	8,479	7	6,621	-	120	16,000

FORESTRY EXPENSE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
250-56130-219	PROFESSIONAL SERVICES	2,695	-	5,683	-	-	16,000
250-56130-294	TREE PURCHASES	4,144	(482)	-	-	120	-
250-56130-650	TRANSFER OUT	-	-	-	-	-	-
	Total:	6,839	(482)	5,683	-	120	16,000

FUND BALANCE		10,765	11,254	12,192		12,339	2,339
250-34300	Net Change-Increase/(Decrease)	1,640	489	939	-	147	(10,000)

FUND TYPE
SPECIAL PURPOSE FUND

ASSOCIATED DEPARTMENT
FINANCE

FUND DESCRIPTION

FUND 260

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

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

SICK LEAVE SEVERANCE REVENUE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
INTERGOVERNMENTAL REVENUES							
260-43355-00	GENERAL FUND TRANSFER	-	-	34,193	42,000	42,000	42,000
	Total Intergovernmental Rev.	-	-	34,193	42,000	42,000	42,000
MISCELLANEOUS REVENUES							
260-48100-00	INTEREST INCOME	228	310	419	150	150	150
	Total Misc. Revenues	228	310	419	150	150	150
OTHER FINANCING SOURCES							
260-49290-00	TRANSFER IN-OTHER FUNDS	-	-	-	-	-	-
260-49300-00	FUND BALANCE APPLIED	-	-	-	(42,150)	(27,410)	(25,927)
	Total Other Financing	-	-	-	(42,150)	(27,410)	(25,927)
	Grand Total:	228	310	34,612	-	14,740	16,223

SICK LEAVE SEVERANCE EXPENSE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
260-51365-325	BENEFIT PAID	4,722	68,738	74,386	-	14,740	16,223
260-51365-650	TRANSFER OUT	22,650	-	-	-	-	-
	Total:	27,372	68,738	74,386	-	14,740	16,223

FUND BALANCE		62,389	(6,039)	(45,813)		(18,403)	7,524
260-34300	Net Change-Increase/(Decrease)	(27,143)	(68,428)	(39,774)	-	27,410	25,927

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

		2016	2017	2018	2019	2019	2020
	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACT-EST	BUDGET
INTERGOVERNMENTAL REVENUES							
271-43355-00	GENERAL FUND TRANSFER	24,274	-	25,000	25,000	25,000	25,000
	Total Intergovernmental	24,274	-	25,000	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)	(25,000)
	Total Other Financing Sources	-	-	-	(25,000)	(25,000)	(25,000)
	Grand Total:	24,274	-	25,000	-	-	-

INSURANCE SIR EXPENSE DETAIL

		2016	2017	2018	2019	2019	2020
	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACT-EST	BUDGET
271-51920-350	INSURANCE-CLAIMS	630	-	10,000	-	-	-
	Total:	630	-	10,000	-	-	-

FUND BALANCE		26,975	26,975	41,975		66,975	91,975
271-34300	Net Change-Increase/(Decrease)	23,644	-	15,000	-	25,000	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	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 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	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 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	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
INTERGOVERNMENTAL REVENUES							
280-43355-57	GENERAL FUND TRANSFER	185,000	150,000	75,000	112,500	112,500	112,500
280-43378-57	STATE/COUNTY REIMBURSEMENT	-	-	-	-	-	26,174
	Total Intergovernmental	185,000	150,000	75,000	112,500	112,500	138,674
MISCELLANEOUS REVENUES							
280-48100-57	INTEREST INCOME	849	1,086	3,715	-	3,838	-
	Total Miscellaneous Rev.	849	1,086	3,715	-	3,838	-
OTHER FINANCING SOURCES							
280-49300-57	FUND BALANCE APPLIED	-	-	-	-	(101,338)	125,526
	Total Other Financing Sources	-	-	-	-	(101,338)	125,526
	Grand Total:	185,849	151,086	78,715	112,500	15,000	264,200

STREET REPAIR EXPENSE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
280-57500-650	TRANSFER OUT-OTHER FUNDS	300,000	-	-	-	-	-
280-57500-805	SIDEWALK-ANNUAL	27,595	11,511	3,253	30,000	5,000	20,000
280-57500-820	ANNUAL MAJOR REPAIRS	80,205	47,794	14,898	82,500	10,000	220,200
280-57500-821	ENGINEERING	-	-	-	-	-	24,000
280-57500-830	CONTINGENCIES	-	-	-	-	-	-
	Total:	407,800	59,306	18,151	112,500	15,000	264,200

FUND BALANCE		347,448	439,229	499,792		601,130	475,604
280-34300	Net Change-Increase/(Decrease)	(221,951)	91,781	60,564	-	101,338	(125,526)

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	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
MISCELLANEOUS REVENUES							
295-48100-52	INTEREST INCOME	27	28	27	25	25	25
295-48200-52	SEIZURE REV -DRUG RELATED	427	2,996	7,659	-	5,190	-
295-48300-52	SEIZURE REV -NON DRUG RELATED	-	19	-	-	-	-
295-48400-52	CRIME PREVENTION INCOME	3,552	4,320	4,581	3,400	3,633	3,400
295-48500-52	DONATIONS-POLICE DEPARTMENT	9,301	7,604	9,671	5,000	5,000	5,000
295-48700-52	EVIDENCE/FOUND PROP INCOME	-	611	3,067	-	2	-
	Total Miscellaneous Rev.	13,307	15,578	25,005	8,425	13,850	8,425
OTHER FINANCING SOURCES							
295-49300-52	FUND BALANCE APPLIED	-	-	-	(8,425)	(2,230)	(8,425)
	Total Other Financing Sources	-	-	-	(8,425)	(2,230)	(8,425)
		13,307	15,578	25,005	-	11,620	-

POLICE TRUST FUND EXPENSE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
295-52200-310	OFFICE & OPERATING SUPPLIES	3,962	16,281	23,663	-	9,937	-
295-52200-320	EVIDENCE/FOUND PROP EXP	533	-	10	-	-	-
295-52200-350	DRUG SEIZURE EXPENSES	2,124	-	-	-	1,683	-
		6,618	16,281	23,673	-	11,620	-

FUND BALANCE		55,914	55,211	56,543		58,773	67,198
295-34300	Net Change-Increase/(Decrease)	6,689	(703)	1,332	-	2,230	8,425

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.

- **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.

ECONOMIC DEVELOPMENT SUMMARY

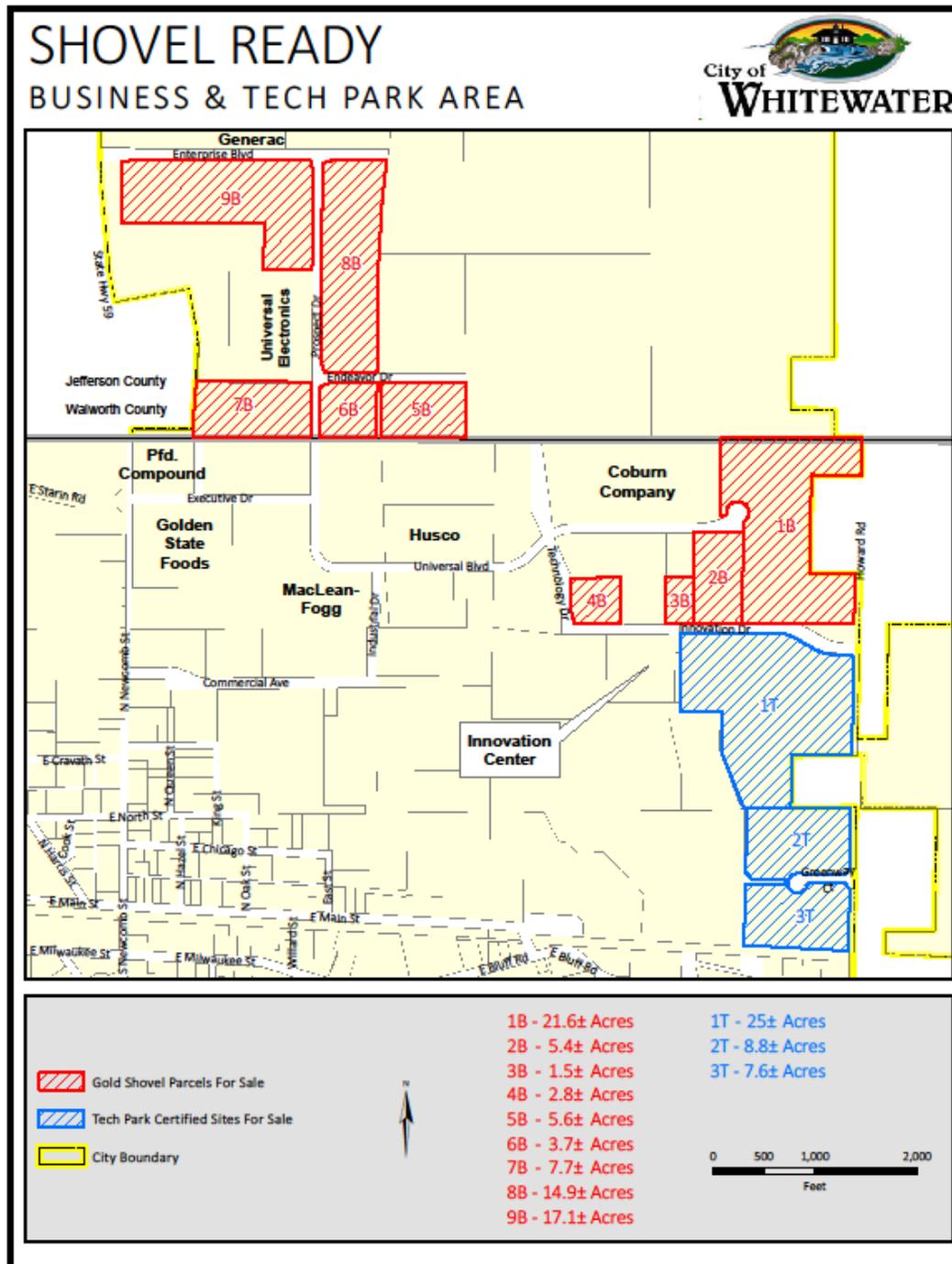
FISCAL RESOURCES		2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
REVENUES							
	Total Revenues	189,779	190,138	182,325	179,622	114,353	193,659
	Total	189,779	190,138	182,325	179,622	114,353	193,659
EXPENSES							
100	Personnel & Benefits	21,071	50,996	100,442	111,729	79,685	124,233
200	Professional Svcs	148,851	94,440	54,012	62,119	27,473	29,101
300	Commodities & Other Exp	3,747	6,404	6,423	5,774	4,229	2,700
600	Misc Exp	-	-	167,840	-	-	37,626
800	Capital Outlay	-	-	-	-	-	-
	Total	173,670	151,841	328,717	179,622	111,387	193,659

FUND BALANCE		135,967	171,279	27,990		93,259	-
900-34300	Net Change-Increase/(Decrease)	16,110	35,313	143,289	-	65,269	-

DEPARTMENT SERVICE METRICS

Economic Development efforts in the City are focused in three areas:

1. Attraction of new businesses and residents
2. Retention of existing businesses and residents
3. Facilitation local property development. A number of certified shovel-ready sites are available for immediate development.



ECONOMIC DEVELOPMENT FUND REVENUE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
900-48100-56	INTEREST INCOME	63	138	333	500	500	400
900-48600-56	MISC INCOME	500	-	-	-	-	-
900-49262-56	TRANSFER-TID #4-ADMINISTRATION	75,000	75,000	75,000	75,000	75,000	75,000
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	89,216	90,000	81,992	79,122	79,122	-
900-49300-56	FUND BALANCE APPLIED	-	-	-	-	(65,269)	93,259
	Fund 900 - Ec Dev Income	189,779	190,138	182,325	179,622	114,353	193,659

ECONOMIC DEVELOPMENT FUND EXPENSE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
900-56500-111	SALARIES	16,208	44,836	72,667	73,797	50,750	73,797
900-56500-115	WAGES/PART-TIME/PERMANENT	-	-	16,397	20,509	19,899	20,981
900-56500-151	FRINGE BENEFITS	4,863	6,160	11,378	17,423	9,036	29,455
900-56500-158	UNEMPLOYMENT COMPENSATION	-	-	-	-	2,966	-
900-56500-210	PROFESSIONAL DEVELOPMENT	4,360	1,302	3,159	5,000	2,500	2,500
900-56500-211	CONSULTANT FEES	95,306	47,231	-	-	-	-
900-56500-212	LEGAL SERVICES	14,584	9,837	9,660	10,500	6,434	10,000
900-56500-215	PROFESSIONAL SERVICES	-	1,670	125	4,000	5,200	-
900-56500-219	AUDIT FEES	3,600	-	1,200	4,000	-	4,000
900-56500-222	COUNTY/REGIONAL ECON DEV	7,770	8,957	8,967	10,000	9,000	9,000
900-56500-223	MARKETING	23,231	25,173	30,453	27,000	4,340	-
900-56500-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	-	328	-	2,287
900-56500-225	TELECOM/INTERNET/COMMUNICATION	-	271	448	1,291	-	1,314
900-56500-310	OFFICE & OPERATING SUPPLIES	1,937	698	406	474	474	500
900-56500-311	POSTAGE	167	415	197	200	200	200
900-56500-320	DUES	325	378	-	-	-	-
900-56500-321	SUBSCRIPTIONS & BOOKS	32	-	31	100	500	500
900-56500-325	PUBLIC EDUCATION	-	-	-	-	-	-
900-56500-330	TRAVEL EXPENSE	756	3,802	5,192	5,000	2,555	1,500
900-56500-341	MISC EXPENSE	530	1,112	484	-	500	-
900-56500-371	DEPRECIATION EXPENSE	-	-	113	-	-	-
900-56500-649	TRANSFER-TO FUND 910	-	-	73,140	-	-	-
900-56500-650	TRANSFER-GENERAL FUND	-	-	94,700	-	-	14,626
900-56500-651	TRANSFER-FUND 200	-	-	-	-	-	23,000
900-56500-805	LAND/REAL ESTATE PURCHASE	-	-	-	-	-	-
	Total CDA General Expenses	173,670	151,841	328,717	179,622	114,353	193,659

**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	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
910-41008-00	CDBG INT-SWEETSPOT-\$41,360	1,356	828	484	-	-	-
910-41013-00	CDBG INT-LEARNING DEPOT	3,262	1,345	2,300	-	-	-
910-41019-00	CDBG INT-960 E. MILWAUKEE LLC	2,779	2,632	4,019	-	-	-
910-41021-00	CDBG INT-BLACK SHEEP-1/20/12	344	23	-	-	-	-
910-41022-00	CDBG INT-DR PLASTICS-2/27/12	283	-	-	-	-	-
910-41023-00	CDBG INT-BIKEWISE-\$62,600-4%	1,768	1,412	1,001	-	-	-
910-41024-00	CDBG INT-IBUTTONLINK	3,112	2,554	1,972	-	-	-
910-41025-00	CDBG INT-V2 LEAGUE-\$51,560	2,742	2,059	1,558	-	-	-
910-41027-00	CDBG INT-JCIB-\$87,984	3,889	-	-	-	-	-
910-41028-00	CDBG INT-MOBILE MESH GAMES	1,000	-	-	-	-	-
910-41029-00	CDBG INT-THERMODATA-100K	3,989	2,747	768	-	-	-
910-41030-00	CDBG INT-MEEPER \$102,510	-	3,500	-	-	-	-
910-43000-00	CAPCAT INT-SLIPSTREAM-102,500	1,150	-	-	-	-	-
910-43012-00	CAPCAT INT-INVENTALATOR 77500	-	-	887	-	-	-
910-43013-00	CAPCAT INT-POLCO 103500	-	-	7,998	-	-	-
910-45000-00	UDAG INT-PINPOINT-\$102,510	4,499	87	-	-	-	-
910-48101-00	INTEREST INC-BUS DEV-101 127	17,286	1,520	4,921	-	-	-
910-48102-00	INTEREST INC-ECON DEV 101 020	791	2,351	6,618	-	-	-
910-48103-00	INTEREST INCOME-FACADE	567	959	1,940	-	-	-
910-48104-00	INTEREST INCOME-HOUSING	48	93	57	-	-	-
910-48105-00	INTEREST INC-ED DEV 102 023	51	111	267	-	-	-
910-48106-00	INT INC-MORAIN VIEW 101 282	9	20	49	-	-	-
910-48108-00	INTEREST INCOME-SEED FUND	(123)	326	139	-	-	-
910-48601-00	MISC INCOME	-	-	600	-	-	-
910-48502-00	CAPCAT-WEDA GRANT	-	75,000	-	-	-	-
910-48605-00	RENTAL INCOME-CROP LEASES	-	-	31,620	-	-	-
910-48639-00	LAND SALE REVENUE	-	-	38,500	-	-	-
910-48680-00	ADMINISTRATION FEE--LOANS	4,520	3,721	944	-	-	-
910-48698-00	TRANSFER FROM FUND 900	-	-	73,140	-	-	-
910-49300-56	FUND BALANCE APPLIED	-	-	-	(250,000)	(250,000)	(250,000)
910-49920-00	TRANS-CITY-TID#4-TO CDA ASSETS	-	-	-	250,000	250,000	250,000
	Fund 900 - CDA Income	53,321	101,288	179,782	-	-	-

**ECONOMIC DEVELOPMENT
FUND 910 EXPENSE DETAIL**

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
910-56500-212	LEGAL/PROFESSIONAL/MARKETING	4,715	-	(1,779)	-	-	-
910-56500-219	PROFESSIONAL SERVICES	3,073	-	-	-	-	-
910-56500-295	ADMINISTRATIVE EXPENSE	-	1	3,440	-	-	-
910-56500-371	DEPRECIATION EXPENSE	-	-	121,760	-	-	-
910-56500-404	HOUSING LOANS	1	30	-	-	-	-
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	10,000	17,500	-	-	-
910-56500-525	UDAG GRANTS-BUSINESS DEV	-	10,000	-	-	-	-
910-56500-650	TRANSFER-FD 900-ADMIN	-	-	-	-	-	-
	Total CDA General Expenses	17,788	311,846	347,731	-	-	-
FUND BALANCE		9,658,026	9,326,465	8,463,888		8,713,888	8,963,888
	Net Change-Increase/(Decrease)	35,533	(331,560)	(862,577)		250,000	250,000



**FUND TYPE
SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT
MEDIA SERVICES**

DEPARTMENT/FUNCTION

FUND 200

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

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

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

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

The City of Whitewater currently uses Facebook and Twitter 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

	2016	2017	2018	2019	2020
Full Time Positions	1.75	1	1	1	1
Part Time Positions	5	5	5	5	5

MEDIA SERVICES REVENUE & EXPENSE, & FUND BALANCE SUMMARY

FISCAL RESOURCES		2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
Media Services - Revenue							
Total Revenues		90,424	113,892	66,020	104,965	102,237	97,063
51100	Total	90,424	113,892	66,020	104,965	102,237	97,063
Media Services - Expenses							
100	Personnel Services	75,593	84,204	89,392	87,532	64,977	86,806
200-300	Commodities & Other Expenditures	7,263	9,759	16,783	17,433	10,863	10,257
800-900	Capital Equip & Transfers	28,561	19,930	-	-	-	-
51100	Total	111,416	113,892	106,175	104,965	75,840	97,063
NET REVENUE OVER EXPENSES		(20,992)	(0)	(40,155)	-	26,397	-

FUND BALANCE		64,777	64,776	24,621		16,584	16,584
200-34300	Net Change-Increase/(Decrease)	(20,992)	(0)	(40,155)		(8,037)	-

DEPARTMENT SERVICE METRICS

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

GOALS & OBJECTIVES

2020 OUTLOOK

- Continue work with Community Involvement & Cable TV Commission and Census to promote and share information of the Census throughout Whitewater. (Q1)
- Work with Television staff to train potential new camera operators as needed and to allow current staff to step up with more responsibility including television programming and scheduling. (Q1)
- Work with IT to create a new infrastructure to broadcast for television and live streaming. (Q2)
- Explore additional areas of revenue including advertisements as allowed with having a PEG channel. (Q2)
- Continue to grow following and activity on social media platforms including Facebook, Twitter, Instagram, Nextdoor and Polco. Look into archiving of all platforms as needed. (Q3)
- Create 2 additional PSA's and Gems of Whitewater for the TV station. (Q3)
- Continue to add information to the website including forms, images and documents. (Q4)

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 200
MEDIA SERVICES**



MEDIA SERVICES REVENUE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
LICENSES AND PERMITS							
200-44900-55	CABLE FRANCHISE FEES	90,001	113,595	64,843	94,000	93,000	91,000
	Total Intergovernmental	90,001	113,595	64,843	94,000	93,000	91,000
PUBLIC CHARGES FOR SERVICES							
200-46312-55	MISC DEPT EARNINGS	281	60	409	5,400	500	500
	Total Charges for Services	281	60	409	5,400	500	500
MISCELLANEOUS REVENUES							
200-48100-55	INTEREST INCOME	142	237	767	200	700	249
200-48600-55	MISC REVENUE-SPONSORSHIP	-	-	-	-	-	5,314
	Total Miscellaneous Rev	142	237	767	200	700	5,563
OTHER FINANCING SOURCES							
200-49300-55	FUND BALANCE APPLIED	-	-	-	5,365	8,037	-
	Total Other Financing	-	-	-	5,365	8,037	-
		90,424	113,892	66,020	104,965	102,237	97,063

MEDIA SERVICES EXPENSE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
200-55110-111	SALARIES/PERMANENT	62,479	68,609	73,736	70,154	53,674	72,245
200-55110-117	LONGEVITY PAY	530	-	-	-	-	-
200-55110-150	MEDICARE TAX/CITY SHARE	951	1,037	1,131	1,087	858	1,103
200-55110-151	SOCIAL SECURITY/CITY SHARE	4,068	4,433	4,835	4,647	3,668	4,715
200-55110-152	RETIREMENT	1,992	3,020	3,630	3,573	2,598	3,756
200-55110-153	HEALTH INSURANCE	2,800	4,165	4,833	4,800	3,335	4,800
200-55110-155	WORKERS COMPENSATION	2,764	2,934	1,220	3,255	839	178
200-55110-156	LIFE INSURANCE	9	7	7	16	5	10
200-55110-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
200-55110-211	PROFESSIONAL DEVELOPMENT	325	80	135	100	100	100
200-55110-212	PROFESSIONAL SERVICES	-	135	1,135	150	150	150
200-55110-218	CABLE TV SERVICE & EXPENSES	45	2,871	3,279	2,800	2,800	1,779
200-55110-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	-	328	1,545	936
200-55110-225	TELECOM/INTERNET/COMMUNICATION	3,897	767	484	2,155	1,552	2,136
200-55110-310	OFFICE & OPERATING SUPPLIES	1,213	2,066	1,607	2,200	2,316	2,200
200-55110-320	SUBSCRIPTIONS/DUES	783	1,370	7,850	7,500	1,150	1,155
200-55110-324	PROMOTIONS/ADS	-	99	38	200	200	200
200-55110-330	TRAVEL EXPENSES	407	18	-	-	-	-
200-55110-341	REPAIR/MAINT/FUEL-VEHICLE	103	-	-	-	-	-
200-55110-342	PRINTING	121	1,411	1,198	1,000	250	800
200-55110-343	POSTAGE	51	855	1,046	1,000	800	800
200-55110-345	VOLUNTEER EXPENSES	187	-	-	-	-	-
200-55110-359	REPAIR/MAINTENANCE EXP	33	88	10	-	-	-
200-55110-362	SET DESIGN	99	-	-	-	-	-
200-55110-810	CAPITAL EQUIPMENT	6,561	5,729	-	-	-	-
200-55110-913	TRANSFER IN/OUT-OTHER FUNDS	22,000	14,201	-	-	-	-
		111,416	113,892	106,175	104,965	75,840	97,063

**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	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
LICENSES & PERMITS							
208-44125-51	PARKING PERMITS	500	30,363	32,723	34,000	34,000	34,000
208-44125-52	PARKING PERMITS	27,668	-	-	-	-	-
208-44150-52	HONOR BOX REVENUES	4,370	4,563	4,873	4,500	4,500	4,500
	Total Intergovernmental Rev.	32,538	34,926	37,596	38,500	38,500	38,500
MISCELLANEOUS REVENUES							
208-48100-52	INTEREST INCOME	97	278	722	500	468	1,000
	Total Miscellaneous Revenues	97	278	722	500	468	1,000
OTHER FINANCING SOURCES							
208-49300-52	FUND BALANCE APPLIED	-	-	-	(32,750)	(32,893)	(33,250)
	Total Other Financing Sources	-	-	-	(32,750)	(32,893)	(33,250)
		32,635	35,205	38,318	6,250	6,075	6,250

PARKING PERMITS EXPENSE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
208-51920-650	PARKING PERMIT EXPENSES	4,536	4,211	6,609	4,000	4,000	4,000
208-51920-680	PARKING LOT MAINT/REPAIR	-	53,500	-	-	-	-
208-51920-913	TRANSFER IN/OUT-OTHER FUNDS	22,000	42,000	-	2,250	2,250	2,250
		26,536	99,711	6,609	6,250	6,250	6,250

FUND BALANCE		64,559	53	31,761		64,654	97,904
208-34300	Net Change-Increase/(Decrease)	6,099	64,506	31,708	-	32,893	33,250

**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	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
INTERGOVERNMENTAL REVENUES							
210-43355-52	GENERAL FUND TRANSFER	50,000	-	-	-	-	-
	Total Intergovernmental Rev.	50,000	-	-	-	-	-
MISCELLANEOUS REVENUES							
210-48100-52	INTEREST INCOME	50	277	897	750	908	1,250
210-48300-52	SALE OF VEHICLES	10,855	-	15,000	3,000	-	-
210-48600-52	MISC. INCOME	-	-	6,465	-	-	-
210-48610-52	REBATE-EQUIPMENT/ROLLING STOCK	-	-	-	-	-	-
	Total Miscellaneous Revenues	10,905	277	22,362	3,750	908	1,250
OTHER FINANCING SOURCES							
210-49290-52	TRANSFER IN-OTHER FUNDS	-	-	-	-	-	-
210-49291-52	LOAN PROCEEDS	-	287,000	-	184,625	184,625	11,133
210-49300-52	FUND BALANCE APPLIED	-	-	-	(3,750)	(1,249)	(1,250)
	Total Other Financing Sources	-	287,000	-	180,875	183,376	9,883
		60,905	287,277	22,362	184,625	184,284	11,133

FIRE/RESCUE EQUIPMENT EXPENSE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
210-52200-810	EQUIPMENT FOR VEHICLES	1,685	6,320	-	184,625	184,625	11,133
210-52200-820	ROLLING STOCK	9,000	286,044	-	-	-	-
		10,685	292,364	-	184,625	184,625	11,133

FUND BALANCE		118,916	113,828	136,190		137,439	138,689
210-34300	Net Change-Increase/(Decrease)	50,220	(5,087)	22,362	-	1,249	1,250

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

	2016	2017	2018	2019	2020
Library Director (FT)	1	1	1	1	1
Assistant Library Director (FT)	1	1	1	1	1
Youth Educational Services Lib. (FT)	1	1	1	1	1
Technical Services Specialist (FT)	3	2	2	2	2
Outreach Services Specialist (PT)	2	2	2	2	1
Customer Service Specialist (PT)	5	5	5	5	6
Customer Service Associate (TEMP)	2	2	2	-	-
Consortium Services Asst (TEMP)	1	1	-	-	-
Customer Service Assistant (TEMP)	1	1	-	-	-
Prog. and Makerspace Librarian (PT)	-	1	1	1	1
Summer Intern (TEMP)	1	1	1	-	-
Individuals	18	18	16	13	13
Total Library Staff (FTEs)	11.62	11.71	10.93	10.24	10.24

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	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
INTERGOVERNMENTAL REVENUES							
220-43720-55	CONTRACT REVENUE	256,348	249,252	230,359	217,059	217,059	218,092
	Total Intergovernmental Rev.	256,348	249,252	230,359	217,059	217,059	218,092
FINES & FORFEITURES							
220-45300-55	FINE REVENUE	12,763	10,364	8,189	8,170	8,642	8,500
220-45310-55	LOST MATERIAL FINE	2,093	1,709	1,982	2,435	1,495	1,400
220-45320-55	SALES-SUMMER LIBRARY PROGRAM	258	223	146	165	132	130
220-45330-55	COPY MACHINE REVENUE	4,205	4,289	4,564	4,845	4,587	4,500
	Total Public Charges - Services	19,319	16,586	14,882	15,615	14,856	14,530
MISCELLANEOUS REVENUES							
220-48100-55	INTEREST INCOME	1,887	1,568	546	1,500	600	600
220-48105-55	LIBRARY BOARD INTEREST INCOME	-	-	1,088	-	1,000	1,000
220-48210-55	RENTAL INC-HOUSE-414&414/A	7,650	10,102	6,500	13,200	6,500	6,500
220-48260-55	RENTAL-HOUSE-413 W. CENTER	4,500	8,100	10,800	10,800	10,800	10,800
220-48500-55	DONATIONS	12,156	8,329	10,956	16,080	12,645	12,500
220-48600-55	MISC REVENUE	368	581	4,715	1,085	425	400
	Total Miscellaneous Revenues	26,561	28,680	34,605	42,665	31,970	31,800
OTHER FINANCING SOURCES							
220-49290-55	TRANSFER IN-GENERAL FUND	497,068	502,576	484,182	469,657	469,657	470,000
220-49300-55	FUND BALANCE APPLIED	-	-	-	(29,196)	(39,601)	(6,312)
	Total Other Financing Sources	497,068	502,576	484,182	440,461	430,056	463,688
	220 - Library Special Rev	799,296	797,093	764,027	715,800	693,941	728,110

LIBRARY EXPENSE SUMMARY

FISCAL RESOURCES		2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
LIBRARY-SPECIAL FUND							
100	Personnel & Benefits	587,542	613,309	596,471	571,687	399,943	593,914.42
200	Professional Svcs	36,447	33,808	35,707	36,456	28,803	31,053.70
300	Commodities & Other Exp	125,754	134,529	123,694	104,907	105,570	103,142.00
500	Library Board	7,535	10,805	1,799	-	4,675	-
800	Capital Outlay	6,013	7,068	4,893	2,750	2,750	-
	Total	763,291	799,519	762,564	715,800	541,741	728,110
YOUNG LIBRARY BUILDING-GENERAL FUND							
100	Personnel & Benefits	11,287	10,899	10,796	26,491	26,491	29,492
200	Professional Svcs	42,604	42,483	45,530	42,800	42,800	42,800
300	Commodities & Other Exp	2,402	3,064	2,213	2,000	2,000	2,000
55111	Total	56,293	56,447	58,540	71,291	71,291	74,292
	GRAND TOTAL	706,998	855,966	821,104	787,091	613,032	802,402

FUND BALANCE		663,163	660,737	662,200		701,801	708,113
220-34300	Net Change-Increase/(Decrease)	36,005	(2,425)	1,463	-	39,601	6,312

DEPARTMENT SERVICE METRICS

Performance Measures

Description	2014	2015	2016	2017	2018	2019 Projected*
Circulation-Adult	105,991	99,700	103,585	94,649	89,357	89,314
Circulation-Children	70,031	51,298	37,691	36,209	30,556	37,201
Circulation-Digital	8,007	10,301	8,895	9,411	12,285	13,594
Circulation-Total	184,029	161,299	150,171	134,216	134,216	140,109
Library Visits	68,023	75,992	73,406	69,932	68,667	66,550
Registered Borrowers	11,993	7,704	8,169	7,045	7,533	7,583
Program Attendance	4,797	2,547	2,587	2,955	3,322	2,677
Items Added	5,940	6,583	6,570	4,911	5,353	5,271
Items Withdrawn	9,898	8,733	5,595	8,414	5,563	9,462
Computer Usage	9,454	6,240	N/A	6,838	N/A	N/A
Reference Questions	2,917	897	668	755	909	810

Library Statistics

	2014	2015	2016	2017	2018
Description	Operating Expenditures				
Salaries and wages	\$ 472,500	\$ 467,883	\$ 456,637	\$ 470,066	\$463,756
Benefits	\$ 121,399	\$ 130,901	\$ 133,666	\$ 147,492	\$139,760
Collection	\$ 122,378	\$ 101,374	\$ 97,762	\$ 94,997	\$95,084
All other	\$ 143,998	\$ 126,775	\$ 117,742	\$ 91,787	\$101,647
Totals:	\$ 860,275	\$ 826,933	\$ 805,807	\$ 804,342	\$800,247

Description	Personnel				
Full Time Equivalent Postions	11.58	11.75	10.78	11.03	10.00

Description	Other Statistics				
Circulation	176,022	150,998	141,276	130,858	119,913
Books added	4,444	5,332	5,227	3,882	4,269
Books owned	74,778	64,687	68,875	59,488	60,180
Audio materials added	604	337	206	170	234
Audio materials owned	7,796	7,505	7,808	6,577	6,673
Video materials added	892	914	1,137	859	850
Video materials owned	9,514	9,390	10,305	10,064	10,572
All other	495	1,126	1,189	1,393	1,351
Programs held	164	207	241	272	248
Program attendance	4,797	2,547	2,587	2,955	3,322
Circulation per capita	12.2	10.0	9.8	9.1	8.3
Expenditures per capita	\$59.52	\$56.26	\$55.97	\$57.45	\$55.58

**A Quantitative Analysis of Wisconsin Public Library Standards using the
2018 Annual Report of the Irvin L. Young Memorial Library**

Standards by Municipal Population (Updated by the State in 2018)

(Municipal population=14,397)

FTE Staff per 1000 Population		
Standard	WI Standard	ILY Library
Tier 1	0.7	.69 (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	4.18 (below std)
Tier 2	5.3	
Tier 3	6.0	

Periodical Titles Received per 1000 Population (Print)		
Standard	WI Standard	ILY Library
Tier 1	8.7	8.68 (below std)
Tier 2	10.0	
Tier 3	12.5	

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

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

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

Collection Size (Print, Audio & Video) per Capita		
Standard	WI Standard	ILY Library
Tier 1	5.4	5.38 (below std)
Tier 2	6.3	
Tier 3	7.2	

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

GOALS & OBJECTIVES

2020 GOALS

- Compile a list of resources in the community for various needs and promote it on the website and Facebook
- Create a marketing campaign that highlights community members on our webpage
- Create a database of partners with points of contact
- Contact local organizations about projects they would like assistance with and publicize those projects to match them with organizations that would like to help
- Explore possibilities for after-school support
- Explore further possibilities for library facility expansion or improvements.

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 220
LIBRARY**



LIBRARY EXPENSE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
220-55110-111	WAGES/PERMANENT	252,905	240,790	232,949	222,032	154,774	232,585
220-55110-113	WAGES/TEMPORARY	47,175	50,306	12,674	-	-	-
220-55110-114	WAGES/PART-TIME	158,380	179,262	214,738	218,843	149,527	219,024
220-55110-117	LONGEVITY	4,535	3,000	3,150	2,000	2,000	2,000
220-55110-120	EMPLOYEE BENEFITS	124,547	139,422	132,665	128,812	93,642	140,305
220-55110-150	MEDICARE TAX/CITY SHARE	-	429	3	-	-	-
220-55110-151	SOCIAL SECURITY/CITY SHARE	-	100	12	-	-	-
220-55110-153	HEALTH INSURANCE	-	-	279	-	-	-
220-55110-211	PROFESSIONAL DEVELOPMENT	203	1,292	930	1,360	1,360	1,000
220-55110-218	PROFESSIONAL SERV/CONSULTING	17,064	20,734	22,378	18,017	18,017	19,216
220-55110-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	-	328	1,500	937
220-55110-225	TELECOM/INTERNET/COMMUNICATIONS	8,313	7,882	9,385	13,151	5,415	6,301
220-55110-227	RENTAL EXPENSES	4,283	3,696	3,014	3,600	2,511	3,600
220-55110-242	REPAIR-MAINTENANCE-EQUIPMENT	6,585	204	-	-	-	-
220-55110-310	OFFICE SUPPLIES	14,608	17,274	13,600	11,500	11,500	15,250
220-55110-313	POSTAGE	839	929	1,164	900	600	660
220-55110-319	MATERIAL RECOVERY	374	529	465	250	350	500
220-55110-320	SUBSCRIPTIONS/DUES	678	697	638	700	800	651
220-55110-321	LIBRARY BOOKS-ADULT	44,351	37,858	38,765	30,000	30,000	31,000
220-55110-322	LIBRARY BOOKS-REFERENCE	1,793	1,429	1,423	830	800	300
220-55110-323	LIBRARY BOOKS-JUVENILE	19,492	22,500	21,993	18,250	18,250	12,000
220-55110-324	LIBRARY PERIODICALS-ADULT	6,500	6,603	5,728	6,730	6,730	6,765
220-55110-325	LIBRARY PERIODICALS-JUVENILE	481	550	387	380	380	
220-55110-326	AUDIO/VISUAL LIBRARY-ADULT	19,453	19,596	18,663	11,000	11,001	16,830
220-55110-327	AUDIO/VISUAL LIBRARY-JUVENILE	3,703	7,090	6,003	5,000	5,000	6,000
220-55110-328	MACHINE READABLE-ADULT	1,989	3,730	1,846	3,175	4,075	1,761
220-55110-330	TRAVEL EXPENSES	2,421	2,092	1,990	2,500	2,500	3,265
220-55110-331	PROMOTIONS/ADS-PUBLIC ED	1,588	2,716	1,195	927	927	1,000
220-55110-341	PROGRAM SUPPLIES-ADULT	1,586	3,887	6,120	5,500	5,500	4,100
220-55110-342	PROGRAM SUPPLIES-JUVENILE	4,606	6,505	2,794	6,200	6,200	1,675
220-55110-343	MISC SUPPLIES-ADULT	136	(108)	33	365	426	530
220-55110-344	MISC SUPPLIES-JUVENILE	-	31	-	-	-	-
220-55110-346	SPECIAL PROGRAMING-SUMMER	296	228	163	165	165	130
220-55110-348	SALES TAX EXPENSE	-	183	214	-	116	225
220-55110-350	CONTINGENCIES	861	209	509	535	250	500
220-55110-500	LIBRARY BOARD CHECKING	2,535	10,805	1,799	-	4,675	-
220-55110-510	LIBRARY BOARD-BUILDING CHECKS	-	-	-	-	-	-
220-55110-515	LIBRARY BOARD CHECKING	5,000	-	-	-	-	-
220-55110-810	CAPITAL EQUIPMENT	6,013	7,068	4,893	2,750	2,750	-
		763,291	799,519	762,564	715,800	541,741	728,110

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 220
LIBRARY**



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

YOUNG LIBRARY FACILITY

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
100-55111-111	SALARIES/PERMANENT	7,492	6,918	7,269	18,006	18,006	20,310
100-55111-112	SALARIES/OVERTIME	71	-	-	588	588	588
100-55111-114	WAGES/PART-TIME	-	733	284	-	-	-
100-55111-117	LONGEVITY PAY	180	180	180	180	180	180
100-55111-118	UNIFORM ALLOWANCES	60	63	42	29	29	29
100-55111-150	MEDICARE TAX/CITY SHARE	119	126	125	287	287	320
100-55111-151	SOCIAL SECURITY/CITY SHARE	507	537	534	1,225	1,225	1,368
100-55111-152	RETIREMENT	503	481	500	1,232	1,232	1,425
100-55111-153	HEALTH INSURANCE	1,874	1,522	1,511	3,412	3,412	3,567
100-55111-154	HSA-HRA CONTRIBUTIONS	-	-	-	450	450	450
100-55111-155	WORKERS COMPENSATION	333	337	349	872	872	1,038
100-55111-156	LIFE INSURANCE	3	2	2	10	10	16
100-55111-157	L-T DISABILITY INSURANCE	-	-	-	-	-	-
100-55111-158	UNEMPLOYMENT COMPENSATION	146	-	-	200	200	200
100-55111-221	WATER & SEWER	2,805	2,817	3,241	2,800	2,800	2,800
100-55111-222	ELECTRICITY	14,179	13,562	13,564	14,000	14,000	14,000
100-55111-223	NATURAL GAS	4,028	4,024	4,284	4,000	4,000	4,000
100-55111-225	TELECOM/INTERNET/COMMUNICATION	-	-	-	-	-	-
100-55111-244	HVAC	583	393	1,361	-	-	-
100-55111-245	FACILITY IMPROVEMENTS	2,137	2,193	3,705	3,000	3,000	3,000
100-55111-246	JANITORIAL SERVICES	18,871	19,496	19,374	19,000	19,000	19,000
100-55111-355	REPAIR & SUPPLIES	2,402	3,064	2,213	2,000	2,000	2,000
	Total:	56,293	56,447	58,540	71,291	71,291	74,292

**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	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
INTERGOVERNMENTAL REVENUES							
235-43510-51	FEDERAL/STATE REIMBURSEMENT	-	-	10,164	-	-	-
235-43540-51	RIDE-SHARE GRANTS	132,683	144,203	119,172	171,554	162,926	173,800
	Total Intergovernmental	132,683	144,203	129,336	171,554	162,926	173,800
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	(1,800)	8,494	30,000	-	-	-
235-49300-51	FUND BALANCE APPLIED	-	-	-	41,440	38,397	19,700
	Total Other Financing Sources	(1,800)	8,494	30,000	41,440	38,397	19,700
		130,883	152,697	159,336	212,994	203,823	196,000

RIDE SHARE GRANT EXPENSE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
RIDE-SHARE PAYMENTS							
235-51350-214	AUDIT SERVICES	-	-	-	-	123	-
235-51350-295	CITY COST	130,884	119,548	149,934	176,818	167,449	160,000
235-51350-310	OFFICE & OPERATING SUPPLIES	-	-	-	-	75	-
235-51350-860	CAPITAL PURCHASES	-	-	-	36,176	36,176	36,000
		130,884	119,548	149,934	212,994	203,823	196,000

FUND BALANCE		30,388	63,537	72,939		34,542	14,842
235-34300	Net Change-Increase/(Decrease)	(1)	33,149	9,402	-	(38,397)	(19,700)

**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	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
MISC REVENUE							
246-48100-55	INTEREST INCOME	-	-	-	-	-	-
246-48525-55	REC BUSINESS SPONSORSHIP	-	-	500	750	500	500
246-48610-55	MISC FIELD OF DREAMS REVENUE	-	-	2,100	-	-	-
	Total:	-	-	2,600	750	500	500
OTHER FINANCIAL SOURCES							
246-49250-55	TOURNAMENT ENTRY FEES	36,191	25,857	53,773	50,000	44,329	50,000
246-49251-55	TFOD CONCESSION REVENUE	24,576	36,326	40,684	30,000	23,000	28,000
246-49252-55	FIELD OF DREAMS RENTAL	779	-	-	-	-	-
246-49300-55	FUND BALANCE APPLIED	-	-	-	(16,431)	(12,973)	(13,106)
	Total:	61,546	62,183	94,457	63,569	54,356	64,894
	Grand Total:	61,546	62,183	97,057	64,319	54,856	65,394

TREYTON'S FIELD OF DREAMS FUND EXPENSE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
246-55110-114	WAGES/PART-TIME/PERMANENT	17,309	28,105	36,628	27,000	25,610	27,000
246-55110-150	MEDICARE TAX/CITY SHARE	263	407	531	392	392	392
246-55110-151	SOCIAL SECURITY/CITY SHARE	1,125	1,740	2,271	1,674	1,588	1,674
246-55110-155	WORKERS COMPENSATION	798	1,234	1,710	1,253	1,196	1,328
246-55110-212	PROFESSIONAL SERVICES	-	-	-	2,000	2,000	3,000
246-55110-320	SUBSCRIPTIONS/DUES	-	-	-	-	-	-
246-55110-324	PROMOTIONS/ADS	-	-	-	-	-	-
246-55110-330	TRAVEL EXPENSES	-	-	-	-	-	-
246-55110-310	OFFICE & OPERATING SUPPLIES	944	4,977	8,229	5,000	5,000	5,000
246-55110-346	CONCESSION SUPPLY EXPENSE	16,013	20,369	17,494	20,000	11,570	20,000
246-55110-350	FIELD & BUILDING MAINT/REPAIRS	4,477	1,894	1,483	2,000	2,500	2,000
246-55110-810	CAPIAL IMPROVEMENTS	-	1,668	1,848	-	-	-
246-55110-913	GENERAL FUND TRANSFER	-	-	-	5,000	5,000	5,000
	Total:	40,928	60,394	70,194	64,319	54,856	65,394

FUND BALANCE		20,618	22,407	49,270		62,243	75,348
246-34300	Net Change-Increase/(Decrease)	20,618	1,789	26,863	-	12,973	13,106

DEPARTMENT SERVICE METRICS

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

GOALS & OBJECTIVES

2020 OUTLOOK

- Continue to find ways to maintain revenue stream from Field operations through expanded program offerings, increased concessions sales, and additional tournament fees. To be completed by the end of Q4 2020.
- 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.

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 247
AQUATIC CENTER**



**FUND TYPE
SPECIAL REVENUE**

**ASSOCIATED DEPARTMENT
PARK & RECREATION**

FUND DESCRIPTION

FUND 247

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

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

AQUATIC CENTER FUND OPERATING REVENUE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
AQUATIC CTR-MEMBERSHIPS							
247-41000-55	FAMILY MEMBERSHIP REVENUE	121,074	240,265	142,248	160,000	150,000	160,000
247-41100-55	MONTHLY EFT REVENUE	-	-	98,226	100,000	94,000	105,000
247-41200-55	YOUTH MEMBERSHIP REVENUE	-	-	322	-	355	-
247-41250-55	ADULT MEMBERSHIP REVENUE	-	-	705	5,000	679	5,000
247-41300-55	SENIOR MEMBERSHIP REVENUE	-	-	-	-	6,600	12,000
247-41350-55	SILVER SNEAKERS MEMBERSHIP	2,130	23,465	20,567	10,000	22,000	13,000
247-41400-55	COUPLE MEMBERSHIP REVENUE	-	-	53	-	-	-
247-41500-55	COLLEGE STUDENT MEMBERSHIPS	1,072	1,170	1,371	1,000	2,000	1,000
	Total:	124,276	264,899	263,492	276,000	275,634	296,000
AQUATIC CTR-PASSES							
247-42000-55	ADULT DAY PASSES	25,973	73,306	72,883	90,000	74,000	70,000
247-42100-55	YOUTH DAY PASSES	19,169	45,272	41,862	50,000	42,000	42,000
247-42300-55	GROUP RATES	4,329	21,377	20,337	30,000	20,000	20,000
	Total:	49,472	139,954	135,081	170,000	136,000	132,000
AQUATIC CTR-CLASSES							
247-43000-55	SWIM LESSONS	15,219	23,710	22,080	25,000	22,000	22,000
247-43200-55	LAND FITNESS CLASSES	6,481	13,441	8,582	12,000	9,000	9,000
247-43300-55	WATER CLASSES	3,050	3,226	4,273	6,000	4,000	4,000
247-43350-55	MERMAID CLASSES	-	-	267	-	-	-
	Total:	24,750	40,376	35,201	43,000	35,000	35,000
AQUATIC CTR-RENTALS							
247-44000-55	MEETING ROOM RENTALS	1,971	2,830	2,349	3,200	2,500	2,600
247-44100-55	WHITEWATER SCHOOL DIST RENTAL	175	263	1,118	2,000	2,000	1,000
247-44105-55	J HAWKS RENTALS	-	-	758	-	2,100	2,100
247-44200-55	BIRTHDAY PARTIES	7,889	21,313	23,119	24,000	21,000	24,000
	Total:	10,034	24,405	27,343	29,200	27,600	29,700

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 247
AQUATIC CENTER**



AQUATIC CENTER FUND OPERATING REVENUE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
AQUATIC CTR-OTHER INCOME							
247-45000-55	LIFE GUARD REIMB WHS	-	-	-	2,000	-	-
247-45050-55	DONATIONS	-	12,682	1,533	12,000	4,216	6,000
247-45100-55	GIFT CERTIFICATES	-	150	-	150	-	-
247-45200-55	MASSAGE	-	-	-	-	-	-
247-45300-55	PERSONAL TRAINING REVENUE	-	-	-	-	-	-
247-45400-55	CONCESSIONS STAND	23,455	51,385	54,070	52,000	60,000	60,000
247-45500-55	PRO-SHOP INCOME	1,677	3,352	4,917	4,200	4,200	4,500
247-45505-55	MISC INCOME-ONE TIME REV	-	1,000	40	-	125	-
247-45600-55	GIFT CARDS/CERTIFICATES	1,589	3,281	1,172	3,200	900	1,200
247-45700-55	STATE SALES TAX	-	50	-	-	-	-
	Total:	26,721	71,900	61,731	73,550	69,441	71,700
AQUATIC CTR-OTHER FIN SOURCES							
247-49275-55	TRANSFER IN	14,112	38,210	-	-	-	-
247-49280-55	WUSD CONTRIBUTION	39,000	78,000	78,000	78,000	78,000	78,000
247-49290-55	GENERAL FUND TRANSFER	-	78,000	78,000	78,000	78,000	78,000
247-49300-55	FUND BALANCE APPLIED	-	-	-	(18,154)	4,771	(11,601)
	Total:	53,112	194,210	156,000	137,846	160,771	144,399
	Total Operating Revenue:	288,366	735,744	678,849	729,596	704,446	708,799

AQUATIC CENTER FUND OPERATING EXPENSE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
WAC- MANAGEMENT							
247-55100-111	SALARIES/PERMANENT	47,875	81,051	82,896	84,177	82,606	85,964
247-55100-112	WAGES/OVERTIME	-	462	-	-	-	-
247-55100-113	WAGES/TEMPORARY	-	1,920	-	-	-	-
247-55100-150	MEDICARE TAX/CITY SHARE	678	1,158	1,173	1,290	1,269	1,316
247-55100-151	SOCIAL SECURITY/CITY SHARE	2,898	4,953	5,015	5,517	5,427	5,627
247-55100-152	RETIREMENT	3,094	5,295	5,459	5,514	5,628	5,803
247-55100-153	HEALTH INSURANCE	14,396	17,505	19,229	20,016	20,053	20,287
247-55100-154	HSA-HRA CONTRIBUTIONS	-	-	-	2,500	877	2,500
247-55100-155	WORKERS COMPENSATION	-	1,485	235	3,906	80	4,229
247-55100-156	LIFE INSURANCE	30	46	46	43	53	74
	Total:	68,971	113,876	114,053	122,963	115,993	125,801
WAC-FRONT DESK							
247-55150-113	WAGES/TEMPORARY	26,306	86,427	72,052	49,279	55,471	49,280
247-55150-150	MEDICARE TAX/CITY SHARE	363	1,244	1,053	715	894	715
247-55150-151	SOCIAL SECURITY/CITY SHARE	1,551	5,318	4,504	3,055	3,823	3,055
247-55150-155	WORKERS COMPENSATION	1,101	3,723	3,279	2,287	2,873	2,425
	Total:	29,321	96,749	80,888	55,336	63,061	55,475
WAC-FITNESS							
247-55200-114	WAGES/PART-TIME/PERMANENT	12,789	27,063	56,288	62,211	66,929	67,506
247-55200-150	MEDICARE TAX/CITY SHARE	177	393	806	902	1,065	979
247-55200-151	SOCIAL SECURITY/CITY SHARE	759	1,678	3,447	3,857	4,553	4,185
247-55200-155	WORKERS COMPENSATION	538	1,177	2,534	2,887	3,402	3,321
	Total:	14,263	30,311	63,075	69,857	75,949	75,991

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 247
AQUATIC CENTER**



AQUATIC CENTER FUND OPERATING EXPENSE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
WAC-AQUATIC							
247-55300-112	WAGES/OVERTIME	1,913	479	-	-	-	-
247-55300-114	WAGES/PART-TIME/PERMANENT	102,858	205,277	213,543	184,478	160,774	161,305
247-55300-150	MEDICARE TAX/CITY SHARE	1,454	2,979	3,105	2,675	1,741	2,339
247-55300-151	SOCIAL SECURITY/CITY SHARE	6,216	12,738	13,275	11,438	7,445	10,001
247-55300-155	WORKERS COMPENSATION	4,408	8,935	9,653	8,560	5,574	7,936
247-55300-158	UNEMPLOYMENT INSURANCE	-	44	85	-	-	-
	Total:	116,848	230,451	240,431	207,151	175,534	181,581
WAC-MAINTENANCE							
247-55400-114	WAGES/PART-TIME/PERMANENT	47	-	-	-	-	-
247-55400-150	MEDICARE TAX/CITY SHARE	1	-	-	-	-	-
247-55400-151	SOCIAL SECURITY/CITY SHARE	3	-	-	-	-	-
247-55400-155	WORKERS COMPENSATION	2	-	-	-	-	-
247-55400-250	CONTRACTED SERVICES	96	240	-	-	-	-
	Total:	148	240	-	-	-	-
WAC-ADMIN EXPENSES							
247-55500-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	-	328	1,470	936
247-55500-225	TELECOM/INTERNET/COMMUNICATION	2,520	4,226	3,364	4,491	4,491	4,615
247-55500-246	CLEANING & SUPPLIES	9,434	10,673	2,587	2,500	2,500	2,500
247-55500-310	FITNESS & OPERATING SUPPLIES	3,502	2,876	2,547	2,200	2,200	2,200
247-55500-320	CHAMBER DUES & EXPENSES	371	-	412	370	370	-
247-55500-343	POSTAGE	-	-	-	-	-	-
247-55500-650	CREDIT CARD PROCESSING FEES	-	-	-	3,000	1,500	-
247-55500-652	BANK CHARGES	-	5	-	-	-	-
247-55500-654	PERMITS & FEES	655	993	2,502	1,200	1,200	1,200
247-55500-656	MEMBER KEY TAGS	295	885	885	800	800	800
247-55500-658	FAMILY PARTNERSHIP PAYOUTS	-	14	-	-	-	-
	Total:	16,777	19,672	12,501	14,889	14,531	12,252
WAC-POOL EXPENSES							
247-55600-310	OFFICE & OPERATING SUPPLIES	579	1,004	3,289	1,500	1,000	1,500
247-55600-342	WSI CLASS EXPENSE	300	45	1,757	1,800	-	-
247-55600-344	LIFEGUARD CLASS EXPENSE	608	1,075	1,007	2,000	2,000	2,000
247-55600-346	GENERAL POOL MAINTENANCE	9,727	24,577	14,352	14,000	14,000	15,000
247-55600-348	POOL EQUIPMENT	-	2,504	5,300	2,500	5,300	-
247-55600-350	POOL CHEMICALS	9,113	19,769	16,638	18,000	18,000	18,000
	Total:	20,327	48,973	42,343	39,800	40,300	36,500
WAC-UTILITIES/HVAC							
247-55700-221	WATER/SEWER UTILITIES	12,432	35,444	30,502	30,000	30,000	30,000
247-55700-222	ELECTRIC UTILITIES	52,926	91,112	76,728	86,000	79,000	80,000
247-55700-223	NATURAL GAS	19,450	49,223	46,358	50,000	47,000	50,000
247-55700-244	HVAC SUPPLIES	12,838	8,111	2,130	2,000	2,000	2,000
247-55700-355	REPAIR/MAINT SUPPLIES	1,615	17,105	2,544	-	2,000	2,000
	Total:	99,260	200,995	158,262	168,000	160,000	164,000

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 247
AQUATIC CENTER**



AQUATIC CENTER FUND OPERATING EXPENSE DETAIL

	DESCRIPTION	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ACT-EST	2019 BUDGET
WAC-OTHER EXPENSES							
247-55800-324	MARKETING	3,083	4,719	3,140	2,500	5,000	8,000
247-55800-310	OFFICE & OPERATING SUPPLIES	756	8,277	10,450	7,000	7,000	7,000
247-55800-341	JANITORIAL/CLEANING SUPPLIES	-	95	-	-	-	-
247-55800-342	CONCESSION SUPPLIES	17,564	39,356	42,847	40,000	40,000	40,000
247-55800-344	LAND FITNESS SPECIAL EVENTS	-	297	935	-	377	-
247-55800-346	PRO-SHOP INVENTORY	623	2,118	2,107	2,100	2,100	2,200
247-55800-600	SALES TAX EXPENSE	-	5,062	374	-	522	-
247-55800-913	GENERAL FUND TRANSFER	60	-	-	-	-	-
	Total:	22,085	59,923	59,853	51,600	54,999	57,200
	Total Operating Expenses:	388,000	801,190	771,405	729,596	685,671	708,799

	Total Operating Revenue:	288,366	735,744	678,849	729,596	704,446	708,799
	Total Operating Expenses:	388,000	801,190	771,405	729,596	685,671	708,799
	Total Operating Net:	(99,635)	(65,446)	(92,555)	-	18,775	-

CAPITAL REVENUE

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
247-49285-55	WUSD CAPITAL IMPROVE CONT	25,000	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:	75,000	100,000	100,000	100,000	100,000	100,000

CAPITAL EXPENSES

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
247-55800-810	CAPITAL EQUIPMENT	145,533	995	47,163	-	-	-
247-55800-820	CAPITAL IMPROVEMENTS	15,170	6,805	50,940	100,000	50,000	100,000
	Total Capital Expenses:	160,703	7,800	98,103	100,000	50,000	100,000

	Total Capital Revenue:	75,000	100,000	100,000	100,000	100,000	100,000
	Total Capital Expenses:	160,703	7,800	98,103	100,000	50,000	100,000
	Total Capital Net:	(85,703)	92,200	1,897	-	50,000	-

FUND BALANCE

		(185,338)	(158,584)	(249,242)		(204,013)	(192,412)
247-34300	Net Change-Increase/(Decrease)	(185,338)	26,754	(90,658)	-	45,229	11,601

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 Projected	2020 Budgeted
Active Memberships (Monthly average)	1,637	1,826	1,945	2,000
Primary Memberships (Monthly average)	580	713	765	800
Daily Swim Passes	14,299	13,767	14,161	14,000
Swim Lesson Programs	221	232	225	240
Jay Hawks Swim Meets	NA	2	3	3
Birthday Parties	84	118	122	142
Arthritis Motion	NA	4	8	NA
Dash & Splash	NA	0	6	NA
Deep Water Cardio	NA	2	2	NA
Rusty Hinges	NA	2	2	NA
Water Movement	NA	0	2	NA
FITNESS CENTER – times offered per week				
Barre Fitness Class	NA	3	1	NA
Boot Camp	NA	2	5	NA
Cycling Class	NA	3	8	NA
Pilates	NA	3	2	NA
Pound Fitness	NA	2	0	NA
Senior Fitness	NA	2	2	NA
Suspension	NA	2	2	NA
Step Mix	NA	2	2	NA
Yoga	NA	4	3	NA
Zumba (all types)	NA	5	3	NA
Personal Trainers	NA	1	2	NA
Personal Training Revenue	NA	\$2,405	\$1,353	NA

*Average size of a fitness class is 12 people.

*Cycling class is limited to 12 participants.

GOALS & OBJECTIVES

2020 OUTLOOK

- 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.
- Increase current facility fee structure by 5%
- Review and revise existing Health Reimbursement Programs we will offer that will mutually benefit facility and members.
- Prioritize remaining CIP projects to balance funding amounts to best meet the needs of the facility while replacing the necessary components of the that best meet facility needs
- Continue to review staffing and facility schedules to identify cost saving measures to allow us to reduce expenses while maintaining quality service.

**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	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
PUBLIC CHARGES FOR SERVICE							
248-46312-55	MISC DEPT EARNINGS	-	-	746	-	400	-
248-46732-55	AFTER SCHOOL PROG REVENUE	70,737	74,093	80,146	72,000	75,000	74,000
248-46733-55	SUMMER CAMP	15,868	21,906	14,668	22,000	17,379	18,000
248-46734-55	DANCE REVENUE	8,032	8,058	8,241	9,000	8,240	8,000
248-46736-55	INSTRUCTION REVENUE	2,778	3,770	3,644	3,200	3,200	3,200
248-46737-55	CLUB BASKETBALL REVENUE	-	6,669	5,234	-	8,000	6,200
248-46738-55	SPORTS REVENUE	60,877	48,304	49,662	62,000	49,000	50,000
248-46739-55	SWL BASKETBALL LEAGUE	-	9,925	12,057	14,000	12,000	12,000
248-46740-55	CONTRACTUAL GYMNASTICS	5,289	5,717	4,560	7,000	895	4,500
248-46743-55	WYFL FOOTBALL REVENUE	-	-	(125)	-	-	-
	Total Public Charges for Service	163,580	178,442	178,832	189,200	174,114	175,900
SPONSORSHIP & DONATIONS							
248-48100-55	INTEREST INCOME	-	-	81	-	-	-
248-48525-55	REC BUSINESS SPONSORSHIP	8,400	4,150	4,700	2,000	2,400	3,000
	Total Sponsorships & Donations	8,400	4,150	4,781	2,000	2,400	3,000
TOURNAMENT & CONCESSION OPERATION							
248-49250-55	TOURNAMENT ENTRY FEES	-	(325)	-	-	-	-
248-49251-55	CONCESSIONS REVENUE	-	-	-	-	-	-
248-49253-55	MISC REVENUE	-	7,861	764	-	652	-
248-49300-55	FUND BALANCE APPLIED	-	-	-	(25)	4,166	9,440
	Total Tourm & Concession Ops	-	7,536	764	(25)	4,818	9,440
	248 - Park & Rec Spec Rev	171,980	190,128	184,377	191,175	181,332	188,340

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 248
PARK & REC SPECIAL REV**



PARK & REC SPECIAL REVENUE FUND EXPENSE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
248-55110-114	WAGES/PART-TIME/PERMANENT	65,492	71,836	70,076	85,764	85,764	85,763
248-55110-150	MEDICARE TAX/CITY SHARE	941	1,066	1,020	1,244	1,244	1,244
248-55110-151	SOCIAL SECURITY/CITY SHARE	4,022	4,559	4,359	5,317	5,317	5,317
248-55110-155	WORKERS COMPENSATION	2,885	3,195	3,191	3,979	3,979	4,220
248-55110-158	UNEMPLOYMENT COMPENSATION	-	-	146	-	199	-
248-55110-211	PROFESSIONAL DEVELOPMENT	150	835	1,215	-	1,192	1,000
248-55110-225	TELECOM/INTERNET/COMMUNICATION	-	-	-	-	17	-
248-55110-310	OFFICE & OPERATING SUPPLIES	77	374	408	-	1,649	1,000
248-55110-320	SUBSCRIPTIONS/DUES	349	328	303	-	1,078	800
248-55110-324	PROMOTIONS/ADS	413	358	-	-	114	-
248-55110-342	PROGRAM SUPPLIES	-	-	168	-	164	-
248-55110-345	VOLUNTEER EXPENSES	128	-	-	-	-	-
248-55110-346	CONCESSION SUPPLIES	-	-	570	-	-	-
248-55110-400	TEE & ROOKIE BALL-SUPPLIES	678	765	1,229	-	1,485	1,200
248-55110-405	BASKETBALL-SUPPLIES	592	2,323	856	-	-	-
248-55110-410	CLUB BASKETBALL-SUPPLIES	35,066	22,558	10,007	8,400	8,875	8,400
248-55110-411	SWL CLUB BASKETBALL-SUPPLIES	-	8,360	5,636	8,500	5,000	8,500
248-55110-412	WYFL FOOTBALL-SUPPLIES	-	8,117	7,429	-	-	-
248-55110-415	GOLF INSTRUCTION-SUPPLIES	1,450	508	-	1,450	-	-
248-55110-417	VOLLEYBALL-SUPPLIES	-	451	-	-	665	500
248-55110-420	TOURNAMENT TEAMS-SUPPLIES	3,650	5,176	1,240	5,000	-	1,200
248-55110-425	YOUTH BASE & SOFTBALL-SUPPLIES	8,301	5,290	6,125	7,000	6,703	6,000
248-55110-430	START SMART SPORTS-SUPPLIES	518	765	409	800	-	800
248-55110-435	FLAG FOOTBALL-SUPPLIES	1,528	1,792	2,162	1,000	-	500
248-55110-440	TACKLE FOOTBALL-SUPPLIES	8,345	-	-	9,000	-	9,000
248-55110-445	ADULT SOFTBALL-SUPPLIES	-	235	132	-	206	200
248-55110-450	DANCE-SUPPLIES	546	1,695	404	1,600	1,600	1,600
248-55110-455	TAE KWON DO-SUPPLIES	-	484	-	100	-	-
248-55110-460	GYMNASTICS-SUPPLIES	1,084	-	13	1,200	500	1,074
248-55110-462	FISHING SUPPLIES	33	72	-	-	-	-
248-55110-470	SUMMER CAMP-SUPPLIES	2,670	3,072	752	2,600	1,955	2,000
248-55110-475	AFTER SCHOOL-SUPPLIES	14,392	14,868	15,757	12,000	16,000	12,000
248-55110-476	SUMMER SPORTS CAMP SUPPLIES	-	-	318	-	84	100
248-55110-485	TENNIS-SUPPLIES	1,872	636	1,120	1,100	808	800
248-55110-790	PROGRAM ASSISTANCE	-	-	-	600	-	600
248-55110-810	CAPIAL IMPROVEMENTS	5,845	-	-	-	-	-
248-55110-913	GENERAL FUND TRANSFER	29,017	29,017	38,000	34,521	34,522	34,522
	Total:	190,043	188,734	173,046	191,175	179,120	188,340

FUND BALANCE		390	1,784	13,116		8,950	(490)
248-34300	Net Change-Increase/(Decrease)	(18,063)	1,394	11,331	-	(4,166)	(9,440)

**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	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
452-43355-57	GENERAL FUND TRANSFER	-	-	-	-	-	1,000
452-48100-57	INTEREST INCOME	70	86	59	-	-	-
452-48400-57	INS. CLAIMS RECOVERY	-	-	-	-	-	-
452-48500-57	DONATIONS	15	13	-	-	-	-
452-49300-57	FUND BALANCE APPLIED	-	-	-	-	-	(1,000)
	Total:	85	98	59	-	-	-

BIRGE FOUNTAIN RESTORATION EXPENSE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
452-57500-820	RESTORATION OF FOUNTAIN	4,025	6,157	10,647	-	-	-
	Total:	4,025	6,157	10,647	-	-	-

FUND BALANCE		16,141	10,083	(505)		(505)	495
452-34300	Net Change-Increase/(Decrease)	(3,940)	(6,058)	(10,588)	-	-	1,000

**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	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 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	-	-	-	-	3,864	-
	Total Other Financing Sources	-	-	-	-	3,864	-
	Total:	-	-	-	-	3,864	-

DEPOT RESTORATION EXPENSE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 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	35,232		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	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
MISCELLANEOUS REVENUES							
810-48100-52	INTEREST INCOME	740	1,503	2,131	1,500	2,500	1,500
810-48500-52	DONATIONS	-	-	20	-	-	-
810-48605-52	RENTAL INCOME-CROP LEASES	1,340	-	-	-	1,072	268
	Total Miscellaneous Revenues	2,080	1,503	2,151	1,500	3,572	1,768
OTHER FINANCING SOURCES							
810-49300-52	FUND BALANCE APPLIED	-	-	-	4,500	1,256	4,232
	Total Other Financing Sources	-	-	-	4,500	1,256	4,232
	Grand Total:	2,080	1,503	2,151	6,000	4,828	6,000

RESCUE SQUAD EQUIPMENT & EDUCATION FUND REVENUE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
810-52280-211	TRAINING-EMT-ADVANCED	9,555	6,131	6,709	5,000	3,668	5,000
810-52280-810	LIFE SAVING EQUIPMENT OUTLAY	34,928	5,001	7,217	1,000	1,160	1,000
	Total:	44,483	11,132	13,926	6,000	4,828	6,000

FUND BALANCE		175,100	165,471	153,696		152,440	148,208
810-34300	Net Change-Increase/(Decrease)	(42,402)	(9,629)	(11,775)	-	(1,256)	(4,232)

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

**FUND TYPE
AGENCY**

**ASSOCIATED DEPARTMENT
NEIGHBORHOOD SERVICES**

FUND DESCRIPTION

FUND 820

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

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

ROCK RIVER STORMWATER GROUP FUND REVENUE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
PUBLIC CHARGES FOR SVCS							
820-46600-52	MEMBERSHIP DUES	37,000	37,000	37,000	37,000	37,040	37,040
820-46620-52	DNR GRANT INCOME	11,251	13,718	-	-		
	Total Public Chgs for Svcs	48,251	50,718	37,000	37,000	37,040	37,040
MISCELLANEOUS REVENUES							
820-48100-52	INTEREST INCOME	74	282	1,158	500	1,200	1,190
	Total Miscellaneous Rev.	74	282	1,158	500	1,200	1,190
OTHER FINANCING SOURCES							
820-49290-00	TRANSFER IN	-	-	-	-	-	-
820-49300-52	FUND BALANCE APPLIED	-	-	-	(11,100)	(11,840)	(11,230)
	Total Other Financing Sources	-	-	-	(11,100)	(11,840)	(11,230)
		48,325	51,000	38,158	26,400	26,400	27,000

ROCK RIVER STORMWATER GROUP FUND EXPENSE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
820-52200-219	PROFESSIONAL SERVICES	20,319	23,299	33,072	26,400	26,400	27,000
820-52200-310	OFFICE & OPERATING SUPPLIES	-	-	-	-	-	-
820-52290-820	CAPITAL IMPROVEMENTS	-	-	-	-	-	-
		20,319	23,299	33,072	26,400	26,400	27,000

FUND BALANCE		29,552	57,253	62,339		74,179	85,409
820-34300	Net Change-Increase/(Decrease	28,006	27,701	5,085	-	11,840	11,230

**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	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
MISCELLANEOUS REVENUES							
920-48410-56	INT. INCOME--DROULLARD MEM	26	43	140	56	130	56
920-48500-56	DONATIONS-BENEVITY IMPACT FD	-	-	-	-	25	-
920-48510-56	DONATIONS-DROULLARD MEN	650	2,750	11,500	-	-	-
920-48530-56	WE PAY -PROGRAMS & EVENTS	311	27	-	-	-	-
920-48600-56	MISC INCOME	500	100	-	-	-	-
920-48605-56	AFFILIATE FEE-RED HIVE HONEY	300	300	-	-	-	-
920-48615-56	VIRTUAL CLIENT-MONTHLY FEE	4,050	650	-	-	-	-
920-48620-56	FACILITY RENTAL REVENUE	625	1,319	975	600	1,000	600
920-48621-56	RENT - FUTURE CLIENTS	-	-	-	2,546	-	2,055
920-48627-56	RENT-REPLIPART LLC	-	-	1,800	1,800	600	-
920-48630-56	RENT-TESCH GLOBAL	-	-	1,200	600	3,600	3,600
920-48631-56	RENT-CESA #2	81,000	83,750	84,000	84,000	84,000	84,000
920-48632-56	RENT-JEDI	11,181	11,318	12,272	11,328	11,328	11,328
920-48633-56	RENT-BLACKTHORNE CAPITAL LLC	45,896	37,444	34,680	34,680	26,175	22,173
920-48635-56	RENT-THERMODA TA-#118/120	16,720	-	-	-	-	-
920-48636-56	RENT-I-BUTTON	39,314	41,975	41,975	41,975	42,898	42,898
920-48639-56	RENT-MEEPER	100	1,100	1,200	-	1,450	1,800
920-48640-56	RENT-REIMER SYSTEMS	2,850	1,800	1,800	900	1,800	1,800
920-48641-56	RENT-BIO-CHAR	1,800	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	1,800	-	-
920-48644-56	RENT-EXTENDED CARE	9,790	2,540	1,800	1,200	1,800	1,800
920-48646-56	RENT-CROWDS.IO-UWW	1,950	1,800	1,800	900	1,800	1,800
920-48647-56	RENT-INSTITUTIONAL MGNT,LLC	1,800	-	-	-	-	-
920-48649-56	RENT-DE GRAFF & ASSOCIATES	1,200	1,750	1,800	1,800	1,800	1,800
920-48651-56	RENT-THERMODA TA-SUITE 118	2,500	-	-	-	-	-
920-48652-56	RENT-AZ TECH/GAVITO	300	600	-	-	1,800	1,800
920-48653-56	RENT-SCANALYTICS	1,800	1,800	1,800	900	1,800	1,800

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 920
INNOVATION CENTER**



INNOVATION CENTER OPERATIONS FUND REVENUE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
920-48654-56	RENT- FINE FOOD CULTURE	800	1,200	1,200	1,200	1,200	1,200
920-48655-56	RENT- EARL T HUMPHREY	800	1,200	1,200	1,200	1,200	1,200
920-48656-56	RENT- LEXXICON STUDIOS	1,050	1,650	-	-	-	-
920-48657-56	RENT- ICTECT/PRADEEP JAIN	1,050	1,050	-	-	-	-
920-48658-56	RENT- POLCO/NICK MASTRONARDI	3,150	5,400	5,400	1,800	-	-
920-48659-56	RENT-BLACKLINE CONSULTING	1,200	1,800	450	-	-	-
920-48660-56	RENT-ADVANTAGE MEDIA	800	700	-	-	-	-
920-48661-56	RENT-BLUE LINE BATTERIES	300	8,700	19,800	19,800	16,500	9,900
920-48662-56	RENT-KALIBER IMAGING	-	1,650	1,300	-	400	-
920-48663-56	RENT-ITOPIA SOFTWARE	-	-	-	525	-	-
920-48664-56	RENT-GENEVA SUPPLY	-	-	-	7,740	7,740	7,740
920-48665-56	RENT-LAKEHOUSELIFESTYLE.COM	-	1,100	1,200	1,200	1,200	1,200
920-48667-56	RENT-KAPREP RENT	-	1,800	900	-	-	-
920-48668-56	RENT-RADOM CORP RENT	-	1,200	100	-	-	-
920-48669-56	RENT-IBUTTONLINK LAB	-	4,125	4,500	4,500	1,125	-
920-48670-56	RENT-CLASSMUNITY	-	1,100	1,200	600	800	-
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
920-48673-56	RENT-KREA TIVE SOLUTIONS	-	-	1,800	1,800	1,800	1,800
920-48674-56	RENT - WHITEWATER GROCERY COO	-	-	4,950	5,400	5,490	5,520
	Total Miscellaneous Revenues	233,812	228,391	250,416	232,650	222,993	211,470
OTHER FINANCING SOURCES							
920-49200-56	IN-KIND CITY / INSURANCE	6,510	5,618	5,618	5,618	5,618	5,618
920-49202-56	IN-KIND CITY / FINANCE/ADMIN	8,400	12,756	12,756	12,756	12,756	12,756
920-49205-56	IN-KIND CITY / GROUNDS-DPW	8,400	12,756	12,756	12,756	12,756	12,756
920-49215-56	IN-KIND CITY / BUILDING MAINT	8,400	12,756	12,756	12,756	12,759	12,759
920-49300-56	FUND BALANCE APPLIED	-	-	-	-	20,783	27,677
920-49305-56	TRANSFER FROM FUND 100	-	-	-	27,680	27,680	-
920-49410-56	IN-KIND UNIV / MANAGER SUPPORT	315,148	309,679	307,112	360,399	324,000	324,000
920-49415-56	IN-KIND UNIV / TECH SUPPORT	-	-	-	-	-	-
	Total Other Financing Sources	346,858	353,565	350,998	431,965	416,352	395,566
	Grand Total:	580,671	581,956	601,415	664,615	639,345	607,036

**SPECIAL REVENUE &
OTHER SPECIAL PURPOSE FUNDS**

**FUND 920
INNOVATION CENTER**



INNOVATION CENTER OPERATIONS FUND EXPENSE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
920-56500-212	LEGAL SERVICES	3,356	10	480	-	-	
920-56500-215	PROFESSIONAL SERVICES	-	-	-	500	1,500	1,500
920-56500-221	UTILITIES-CITY -H2O/SEWER/STORM	4,101	5,342	6,061	6,600	6,000	6,800
920-56500-222	ELECTRIC UTILITIES	59,915	55,489	59,686	62,000	62,000	62,000
920-56500-225	TELECOM/INTERNET/COMMUNICATION	3,534	3,775	5,533	9,080	2,500	2,500
920-56500-226	MEDIA-MONTHLY	1,473	1,844	1,816	1,500	1,600	1,600
920-56500-243	CONTRACT-PREVENTIVE MAINT	2,393	1,323	2,215	4,200	5,000	5,000
920-56500-245	BUILDING MAINTENANCE	5,832	4,047	2,153	10,000	10,000	10,000
920-56500-246	JANITORIAL SERVICES	16,820	15,624	15,624	18,000	16,000	18,000
920-56500-250	BLDG MAINT SUPPLIES	9,237	13,030	11,826	16,000	7,500	13,000
920-56500-294	GROUNDS MAINTENANCE/SNOW/ICE	6,450	5,750	5,800	8,000	8,000	8,000
920-56500-310	OFFICE & OPERATING SUPPLIES	105	172	288	500	2,500	2,000
920-56500-311	POSTAGE	200	-	14	250	100	250
920-56500-323	MARKETING EXPENSES	13,708	14,785	14,302	14,000	14,000	14,000
920-56500-330	TRAVEL EXPENSE	-	-	-	-	360	1,000
920-56500-341	MISC EXPENSE	78	640	687	500	500	1,000
920-56500-500	IN-KIND INS EXPENSE-BLDG	6,510	5,618	5,618	5,618	5,618	5,618
920-56500-502	IN-KIND EXP CITY / FIN-ADMIN	8,400	12,756	12,756	12,756	12,756	12,756
920-56500-505	IN-KIND EXP CITY / GROUNDS-DPW	8,400	12,756	12,756	12,756	12,756	12,756
920-56500-515	IN-KIND EXP CITY / BLD MAINT	8,400	12,756	12,756	12,756	12,756	12,756
920-56500-520	IN-KIND EXP UNIV / MANAGE SVCS	315,148	309,679	307,112	360,399	360,399	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	11,700	-	-
920-56500-820	CAPITAL OUTLAY/REPAIR	-	-	5,650	5,000	5,000	
	Total:	566,560	573,296	581,484	664,615	639,345	607,036

FUND BALANCE	34,176	42,836	62,766		41,983	14,306
Net Change-Increase/(Decrease	14,111	8,660	19,930	-	(20,783)	(27,677)

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	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
300-41110-00	LOCAL PROPERTY TAXES	597,725	754,393	650,072	818,822	818,822	929,607
300-48100-00	INTEREST INCOME	1,715	3,035	2,095	6,464	-	-
300-49120-00	BOND PROCEEDS	-	-	1,257,957	-	-	560,000
300-49240-00	TIF TRANSFER-DEBT SERVICE	2,419,908	2,335,260	1,390,245	1,116,233	1,116,233	1,112,925
300-49250-00	BAB REBATE REVENUE	-	-	-	-	-	5,692
300-49290-00	TRANSFER FROM GENERAL FUND	-	-	33,731	-	-	-
300-49300-00	FUND BALANCE APPLIED	-	-	-	49,038	(20,545)	38,205

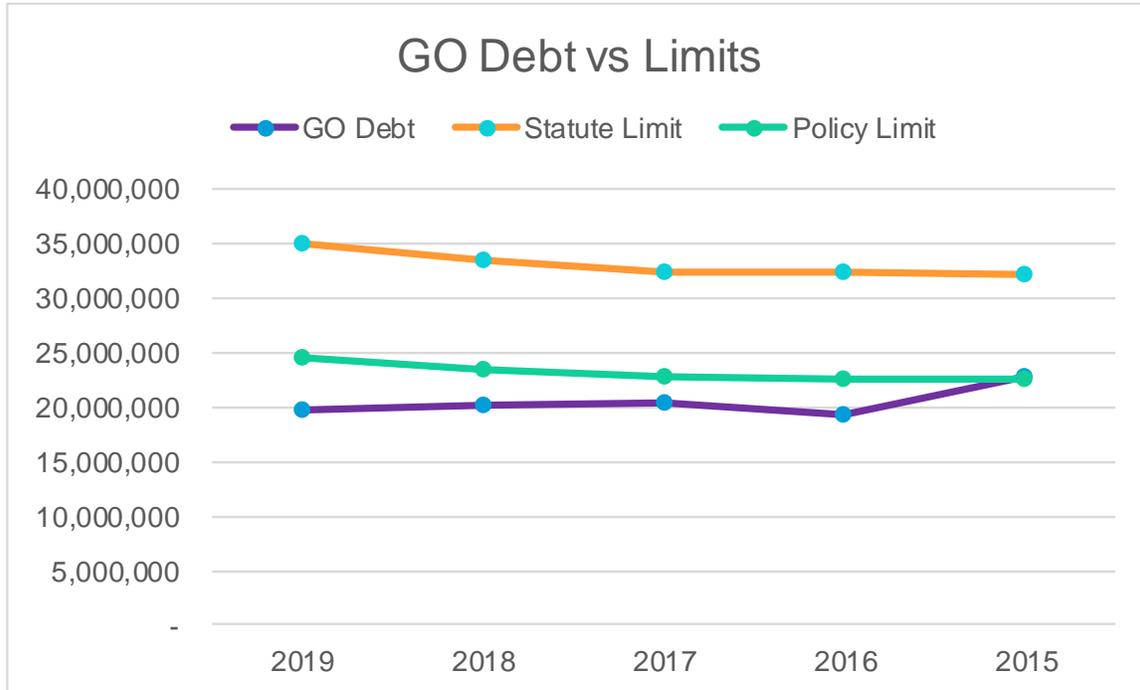
**DEBT SERVICE FUND EXPENSE DETAIL
EXPENDITURES**

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
300-58000-663	2008 GO-5.0MM-TID#4-P & I	941,938	944,125	-	-	-	-
300-58000-667	2009 G.O. SWIM-1.005-P & I	144,200	-	-	-	-	-
300-58000-668	10-TAXABLE-BAB-TID#4-P & I	273,388	322,280	320,280	317,630	317,630	314,028
300-58000-669	2010-GO-G/W/S-2.135-P & I	42,160	41,080	-	-	-	-
300-58000-671	'10 GO-BAB-2.110k-870k-Gen-P&I	33,385	73,081	86,918	97,923	97,923	95,185
300-58000-672	'10 GO-BAB-2.110k-290k-TID #6	25,176	27,178	26,588	25,938	25,938	25,208
300-58000-673	'10 GO-BAB-2.110k-950k-TID # 4	28,522	42,390	42,390	42,390	42,390	42,390
300-58000-674	'10 GO 2.135k-1.010k-TID # 4	87,295	-	-	-	-	-
300-58000-675	'10 GO REF-5mm-4.105k- TID # 4	997,188	999,288	1,000,988	730,275	730,275	731,300
300-58000-677	'12 GO-5.475M-GEN-P & I	341,050	446,550	444,850	358,050	358,050	357,850
300-58000-678	'14 GO-4.28M-2.645M LEVY	172,305	171,480	200,580	193,840	193,840	191,740
300-58000-679	17-NOTE-1.350-.71 INT-COMM	-	4,467	633,446	-	-	-
300-58000-680	17 NOTE-1.350-1.43 INT-1ST CIT	-	8,996	637,975	-	-	-
300-58000-681	17 GO NOTE .1435 1ST CIT AMBUL	-	-	30,875	30,853	30,853	30,853
300-58000-682	17 GO NOTE .1435 COMM BK AMBUL	-	-	30,853	30,875	30,875	30,875
300-58000-683	2018A GO CORP BOND-6.54M-P&I	-	-	33,731	86,738	86,738	151,738
300-58000-684	2019 GO CORP NOTE 606K	-	-	-	74,122	-	675,264
300-58000-900	BOND ISSUE EXPENSES	1,652	1,988	2,500	1,925	-	-
300-58000-911	TRANSFERS IN/OUT OTHER FDS	-	330,796	-	-	-	-
	Total Debt Service	3,088,258	3,413,698	3,491,972	1,990,557	1,914,510	2,646,429

FUND BALANCE	496,542	175,532	17,660	38,205	0
---------------------	---------	---------	--------	--------	---

DEBT CAPACITY

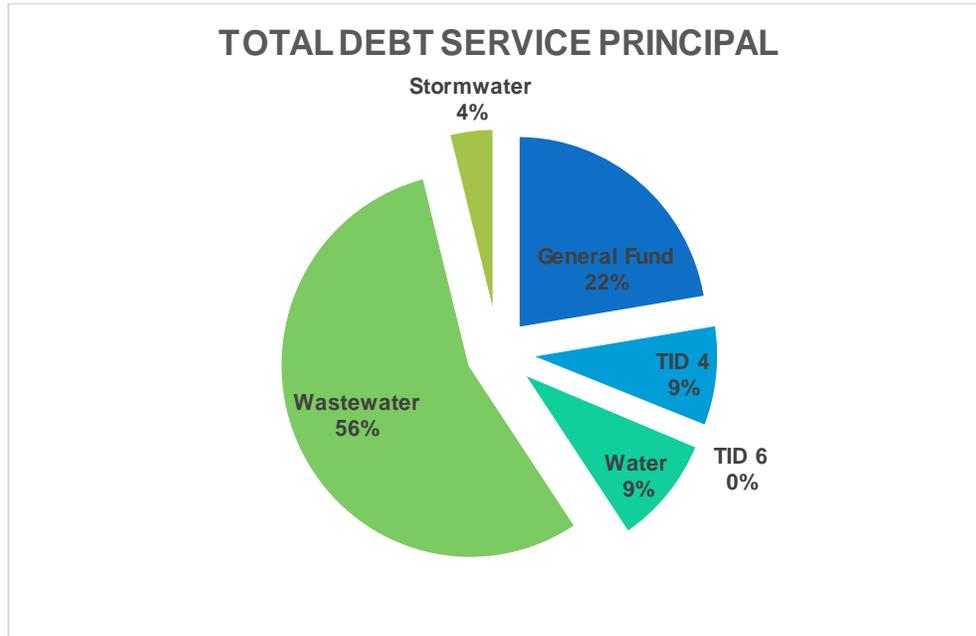
Wisconsin State Statute restricts the amount of debt municipalities may incur to 5% of the Equalized Value of the taxable property within their borders. In 2019, the total Equalized value of property in Whitewater was \$696,905,800, an increase of \$30,514,700 from 2018 values. This permits the City to incur \$34,845,290 of General Obligation debt. The City's actual unpaid General Obligation Debt as of 12/31/2019 totals \$19,654,888 or 56% 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 \$4,736,815 of additional debt capacity as of 12/31/2019.



GO DEBT vs DEBT LIMITS

Year	Equalized Value	Equalized Value	GO Debt Principal	5% Statute Debt Limit	% of Debt @ 5% Limit	3.5% City Policy Debt Limit	Additional Capacity per Policy
2019	696,905,800	30,514,700	19,654,888	34,845,290	56%	24,391,703	4,736,815
2018	666,391,100	19,616,100	20,032,370	33,319,555	60%	23,323,689	3,291,319
2017	646,775,000	1,376,100	20,455,200	32,338,750	63%	22,637,125	2,181,925
2016	645,398,900	4,648,800	19,214,083	32,269,945	60%	22,588,962	3,374,879
2015	640,750,100	14,889,300	22,850,000	32,037,505	71%	22,426,254	(423,746)

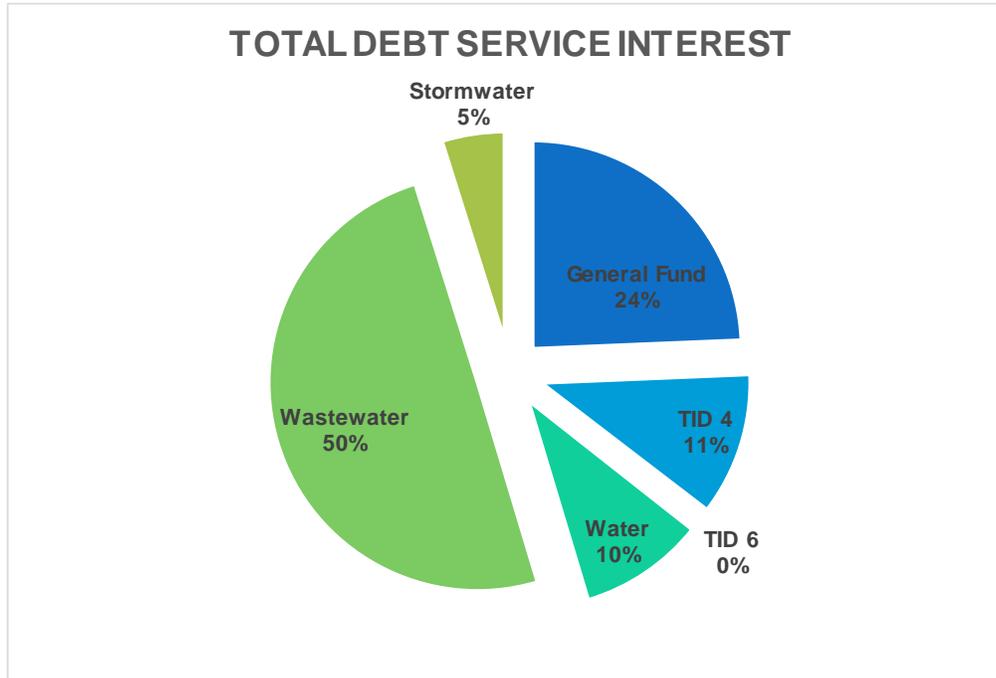
TOTAL DEBT SERVICE ACROSS ALL FUNDS



DEBT SERVICE PRINCIPAL / PAYMENTS BY YEAR

YEAR	General Fund	TID 4	TID 6	Water		Wastewater			Stormwater	Total Debt			
	GO	GO	GO	GO	Revenue	Total	GO	Revenue	Total	GO	GO	Revenue	Grand Total
2020	1,250,041	900,000	20,000	110,000	951,300	1,061,300	40,000	2,234,801	2,274,801	115,000	2,435,041	3,186,101	5,621,142
2021	701,459	320,000	20,000	115,000	156,300	271,300	70,000.00	1,371,925	1,441,925	125,000	1,351,459	1,528,225	2,879,685
2022	712,913	330,000	20,000	115,000	161,300	276,300	75,000	1,399,656	1,474,656	125,000	1,377,913	1,560,956	2,938,869
2023	722,675	340,000	20,000	115,000	166,300	281,300	80,000	1,433,007	1,513,007	125,000	1,402,675	1,599,307	3,001,982
2024	704,050	355,000	20,000	130,000	166,300	296,300	80,000	1,461,993	1,541,993	130,000	1,419,050	1,628,293	3,047,343
2025	722,750	370,000	25,000	130,000	171,300	301,300	80,000	1,494,927	1,574,927	130,000	1,457,750	1,666,227	3,123,977
2026	742,750	380,000	-	135,000	176,300	311,300	90,000	1,525,225	1,615,225	130,000	1,477,750	1,701,525	3,179,275
2027	762,750	395,000	-	140,000	96,300	236,300	95,000	1,561,201	1,656,201	135,000	1,527,750	1,657,501	3,185,251
2028	742,750	255,000	-	140,000	31,300	171,300	95,000	1,477,872	1,572,872	140,000	1,372,750	1,509,172	2,881,922
2029	752,750	265,000	-	140,000	31,300	171,300	100,000	1,510,253	1,610,253	145,000	1,402,750	1,541,553	2,944,303
2030	545,000	-	-	105,000	-	105,000	80,000	1,335,066	1,415,066	80,000	810,000	1,335,066	2,145,066
2031	555,000	-	-	105,000	-	105,000	85,000	1,363,218	1,448,218	80,000	825,000	1,363,218	2,188,218
2032	210,000	-	-	110,000	-	110,000	90,000	1,351,495	1,441,495	50,000	460,000	1,351,495	1,811,495
2033	215,000	-	-	110,000	-	110,000	90,000	1,379,876	1,469,876	50,000	465,000	1,379,876	1,844,876
2034	215,000	-	-	110,000	-	110,000	90,000	1,408,854	1,498,854	50,000	465,000	1,408,854	1,873,854
2035	210,000	-	-	110,000	-	110,000	90,000	1,438,440	1,528,440	55,000	465,000	1,438,440	1,903,440
2036	215,000	-	-	110,000	-	110,000	90,000	-	90,000	55,000	470,000	-	470,000
2037	210,000	-	-	120,000	-	120,000	90,000	-	90,000	50,000	470,000	-	470,000
Total:	10,189,888	3,910,000	125,000	2,150,000	2,108,000	4,258,000	1,510,000	23,747,811	25,257,811	1,770,000	19,654,888	25,855,811	45,510,699

TOTAL DEBT SERVICE ACROSS ALL FUNDS



DEBT SERVICE INTEREST / PAYMENTS BY YEAR

YEAR	General Fund			TID 4			TID 6			Water			Wastewater			Stormwater			Total Interest on Debt		
	GO	Revenue	Total	GO	Revenue	Total	GO	Revenue	Total	GO	Revenue	Total	GO	Revenue	Total	GO	Revenue	Total	GO	Revenue	GrandTotal
2020	283,464	187,718	5,208	74,163	53,284	127,446	53,245	498,991	552,236	52,450	656,246	552,275	1,208,521								
2021	257,272	157,203	4,438	71,253	34,777	106,029	52,240	453,475	505,715	49,965	592,370	488,252	1,080,622								
2022	239,243	142,515	3,648	67,388	30,297	97,685	49,755	422,955	472,710	46,750	549,298	453,253	1,002,551								
2023	220,183	127,060	2,848	62,688	25,643	88,331	46,455	391,627	438,082	43,125	502,358	417,270	919,628								
2024	198,854	110,575	2,008	57,918	20,662	78,579	42,875	359,528	402,403	39,380	451,609	380,189	831,798								
2025	178,025	92,823	1,138	52,380	15,654	68,034	39,288	326,540	365,828	35,493	399,145	342,195	741,340								
2026	159,094	73,688	-	46,790	10,022	56,812	35,678	292,704	328,382	31,493	346,742	302,727	649,469								
2027	140,639	53,043	-	41,020	4,191	45,211	31,545	257,946	289,491	27,365	293,611	262,136	555,748								
2028	120,784	31,333	-	36,940	1,563	38,503	28,740	223,972	252,712	23,675	241,471	225,535	467,006								
2029	100,288	16,033	-	32,800	779	33,579	25,913	190,915	216,828	19,700	194,733	191,694	386,427								
2030	77,188	-	-	28,600	-	28,600	22,913	159,974	182,887	15,275	143,975	159,974	303,949								
2031	59,475	-	-	25,188	-	25,188	20,313	131,525	151,838	12,675	117,650	131,525	249,175								
2032	41,438	-	-	21,775	-	21,775	17,550	102,961	120,511	10,075	90,838	102,961	193,799								
2033	34,613	-	-	18,200	-	18,200	14,625	74,282	88,907	8,450	75,888	74,282	150,169								
2034	27,625	-	-	14,625	-	14,625	11,700	45,000	56,700	6,825	60,775	45,000	105,775								
2035	20,638	-	-	11,050	-	11,050	8,775	15,104	23,879	5,200	45,663	15,104	60,766								
2036	13,813	-	-	7,475	-	7,475	5,850	-	5,850	3,413	30,550	-	30,550								
2037	6,825	-	-	3,900	-	3,900	2,925	-	2,925	1,625	15,275	-	15,275								
Total:	2,179,458	991,988	19,285	674,150	196,873	871,023	510,383	3,947,500	4,457,882	432,933	4,808,196	4,144,372	8,952,568								

DEBT SERVICE FUNDS

**FUND 300
AMORTIZATION SCHEDULES**



TID 4 DEBT SERVICE

TID # 4					TID # 4				TID # 4					Debt Service Requirement				
2010 GO Com Dev Bonds (BAB) -(02/9/10) Source Of Funding: TID #4 Original Issue: 3,290,000; Int 3.47%					2010 GO Refunding Bonds -(09/1/10) Source Of Funding: TID #4 Original Issue: 5,000,000; Int 2.1819% (TIC) TID # 4 PORTION: \$4,105,000				2010 GO (BAB) -(10/12/10) Source Of Funding: TID #4 Original Issue: 2,110,000; Int 2.8219 (tic-net) TID # 4 PORTION: \$950,000									
Due Date	Principal	Interest	Rebate	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Rebate	Total	Year	Principal	Interest	Rebate	Total
6/1/2020		62,013.75	(17,487.88)	44,525.87	3/1/2020		10,650.00	10,650.00	3/1/2020		21,195.00	(5,976.99)	15,218.01					
12/1/2020	190,000.00	62,013.75	(17,487.88)	234,525.87	9/1/2020	710,000.00	10,650.00	720,650.00	9/1/2020		21,195.00	(5,976.99)	15,218.01	2020	900,000.00	187,717.50	(46,929.74)	1,040,787.77
6/1/2021		57,406.25	(16,188.56)	41,217.69					3/1/2021		21,195.00	(5,976.99)	15,218.01					
12/1/2021	195,000.00	57,406.25	(16,188.56)	236,217.69					9/1/2021	125,000.00	21,195.00	(5,976.99)	140,218.01	2021	320,000.00	157,202.50	(44,331.11)	432,871.40
6/1/2022		52,531.25	(14,813.81)	37,717.44					3/1/2022		18,726.25	(5,280.80)	13,445.45					
12/1/2022	205,000.00	52,531.25	(14,813.81)	242,717.44					9/1/2022	125,000.00	18,726.25	(5,280.80)	138,445.45	2022	330,000.00	142,515.00	(40,189.23)	432,325.77
6/1/2023		47,303.75	(13,339.66)	33,964.09					3/1/2023		16,226.25	(4,575.80)	11,650.45					
12/1/2023	210,000.00	47,303.75	(13,339.66)	243,964.09					9/1/2023	130,000.00	16,226.25	(4,575.80)	141,650.45	2023	340,000.00	127,060.00	(35,830.92)	431,229.08
6/1/2024		41,791.25	(11,785.13)	30,006.12					3/1/2024		13,496.25	(3,805.94)	9,690.31					
12/1/2024	220,000.00	41,791.25	(11,785.13)	250,006.12					9/1/2024	135,000.00	13,496.25	(3,805.94)	144,690.31	2024	355,000.00	110,575.00	(31,182.15)	434,392.85
6/1/2025		35,851.25	(10,110.05)	25,741.20					3/1/2025		10,560.00	(2,977.92)	7,582.08					
12/1/2025	230,000.00	35,851.25	(10,110.05)	255,741.20					9/1/2025	140,000.00	10,560.00	(2,977.92)	147,582.08	2025	370,000.00	92,822.50	(26,175.95)	436,646.56
6/1/2026		29,468.75	(8,310.19)	21,158.56					3/1/2026		7,375.00	(2,079.75)	5,295.25					
12/1/2026	235,000.00	29,468.75	(8,310.19)	256,158.56					9/1/2026	145,000.00	7,375.00	(2,079.75)	150,295.25	2026	380,000.00	73,687.50	(20,779.88)	432,907.63
6/1/2027		22,771.25	(6,421.49)	16,349.76					3/1/2027		3,750.00	(1,057.50)	2,692.50					
12/1/2027	245,000.00	22,771.25	(6,421.49)	261,349.76					9/1/2027	150,000.00	3,750.00	(1,057.50)	152,692.50	2027	395,000.00	53,042.50	(14,957.99)	433,084.52
6/1/2028		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	2,250,000.00	745,640.00	(210,270.48)	2,785,369.52	Total	710,000.00	21,300.00	731,300.00	Total	950,000.00	225,047.50	(63,463.40)	1,111,584.11	Total	3,910,000.00	991,987.50	(273,733.88)	4,628,253.63



TID 6 DEBT SERVICE

TID # 6					Debt Service Requirement				
2010 GO (BAB) -(10/12/10) Source Of Funding: TID #6 Original Issue: 2,110,000; Int 2.84% (TIC-NET) TID # 6 PORTION: \$290,000									
Due Date	Principal	Interest	Rebate	Total	Year	Principal	Interest	Rebate	Total
3/1/2020		2,603.75	(734.26)	1,869.49					
9/1/2020	20,000.00	2,603.75	(734.26)	21,869.49	2020	20,000.00	5,207.50	(1,468.52)	23,738.99
3/1/2021		2,218.75	(625.69)	1,593.06					
9/1/2021	20,000.00	2,218.75	(625.69)	21,593.06	2021	20,000.00	4,437.50	(1,251.38)	23,186.13
3/1/2022		1,823.75	(514.30)	1,309.45					
9/1/2022	20,000.00	1,823.75	(514.30)	21,309.45	2022	20,000.00	3,647.50	(1,028.60)	22,618.91
3/1/2023		1,423.75	(401.50)	1,022.25					
9/1/2023	20,000.00	1,423.75	(401.50)	21,022.25	2023	20,000.00	2,847.50	(803.00)	22,044.51
3/1/2024		1,003.75	(283.06)	720.69					
9/1/2024	20,000.00	1,003.75	(283.06)	20,720.69	2024	20,000.00	2,007.50	(566.12)	21,441.39
3/1/2025		568.75	(160.39)	408.36					
9/1/2025	25,000.00	568.75	(160.39)	25,408.36	2025	25,000.00	1,137.50	(320.78)	25,816.73
Total	125,000.00	19,285.00	(5,438.37)	138,846.63	Total	125,000.00	19,285.00	(5,438.37)	138,846.63

DEBT SERVICE FUNDS

**FUND 300
AMORTIZATION SCHEDULES**



WATER UTILITY DEBT SERVICE

WATER 2011 Water Revenue Source Of Funding: Water Original Issue: 940,000; Int 3.44%				WATER 2012 Water Revenue Source Of Funding: Water Original Issue: 855,000; Int 2.4637%				WATER 2014 GO Bond (06/10/2014) Source Of Funding: Water Original Issue: 4,280,000; Int 2.36%(TIC) Water Portion: \$510,000				WATER 2018 GO Corp Bond Series 2018A Original Issue: 6,540,000 ; Int % Water Portion: \$1,850,000				WATER 2019 GO Corp Bond Series-10 Year Original Issue: 1,150,000 ; Int 2.49% Water Portion: \$313,000				WATER 2019 GO Corp Bond Series-1 Year Original Issue: 2,250,000 ; Int 1.79% Water Portion: \$800,000				Total Debt Service Requirement											
Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Year	Principal	Interest	Total								
4/1/2020	9,277.50	9,277.50	18,555.00	4/1/2020	6,296.88	6,296.88	12,593.76	3/1/2020	4,356.25	4,356.25	8,712.50	3/1/2020	32,725.00	3,928.88	36,653.88	1/23/2020	3,928.88	3,928.88	7,857.76	7/23/2020	800,000.00	14,320.00	814,320.00	2020	1,061,300.00	127,446.31	1,188,746.31								
10/1/2020	65,000.00	9,277.50	74,277.50	10/1/2020	55,000.00	6,296.88	61,296.88	9/1/2020	30,000.00	4,356.25	34,356.25	9/1/2020	80,000.00	32,725.00	112,725.00	7/23/2020	31,300.00	3,886.17	35,186.17					2021	271,300.00	106,029.33	377,329.33								
4/1/2021	8,237.50	8,237.50	16,475.00	4/1/2021	5,643.75	5,643.75	11,287.50	3/1/2021	4,101.25	4,101.25	8,202.50	3/1/2021	31,525.00	31,525.00	63,050.00	1/23/2021	3,535.99	3,535.99	7,071.98	7/23/2021	31,300.00	3,478.34	34,778.34					2022	276,300.00	97,684.96	373,984.96				
10/1/2021	65,000.00	8,237.50	73,237.50	10/1/2021	60,000.00	5,643.75	65,643.75	9/1/2021	35,000.00	4,101.25	39,101.25	9/1/2021	80,000.00	31,525.00	111,525.00	7/23/2021	31,300.00	3,478.34	34,778.34					2023	281,300.00	88,330.59	369,630.59								
4/1/2022	7,100.00	7,100.00	14,200.00	4/1/2022	4,931.25	4,931.25	9,862.50	3/1/2022	3,768.75	3,768.75	7,537.50	9/1/2022	29,925.00	29,925.00	59,850.00	1/23/2022	3,143.10	3,143.10	6,286.20	7/23/2022	31,300.00	3,091.86	34,391.86					2024	296,300.00	78,579.03	374,879.03				
10/1/2022	70,000.00	7,100.00	77,100.00	10/1/2022	60,000.00	4,931.25	64,931.25	9/1/2022	35,000.00	3,768.75	38,768.75	9/1/2022	80,000.00	29,925.00	109,925.00	7/23/2022	31,300.00	3,091.86	34,391.86					2025	301,300.00	68,034.35	369,334.35								
4/1/2023	5,875.00	5,875.00	11,750.00	4/1/2023	4,218.75	4,218.75	8,437.50	3/1/2023	3,418.75	3,418.75	6,837.50	3/1/2023	27,925.00	27,925.00	55,850.00	1/23/2023	2,750.22	2,750.22	5,500.44	7/23/2023	31,300.00	2,705.37	34,005.37					2026	311,300.00	56,812.48	368,112.48				
10/1/2023	75,000.00	5,875.00	80,875.00	10/1/2023	60,000.00	4,218.75	64,218.75	9/1/2023	35,000.00	3,418.75	38,418.75	9/1/2023	80,000.00	27,925.00	107,925.00	7/23/2023	31,300.00	2,705.37	34,005.37					2027	236,300.00	45,210.61	281,510.61								
4/1/2024	4,487.50	4,487.50	8,975.00	4/1/2024	3,498.75	3,498.75	6,997.50	3/1/2024	3,033.75	3,033.75	6,067.50	3/1/2024	25,925.00	25,925.00	51,850.00	1/23/2024	2,357.33	2,357.33	4,714.66	7/23/2024	31,300.00	2,331.70	33,631.70					2028	171,300.00	38,503.01	209,803.01				
10/1/2024	75,000.00	4,487.50	79,487.50	10/1/2024	60,000.00	3,498.75	63,498.75	9/1/2024	35,000.00	3,033.75	38,033.75	9/1/2024	95,000.00	25,925.00	120,925.00	7/23/2024	31,300.00	2,331.70	33,631.70					2029	171,300.00	33,579.39	204,879.39								
4/1/2025	3,100.00	3,100.00	6,200.00	4/1/2025	2,778.75	2,778.75	5,557.50	3/1/2025	2,640.00	2,640.00	5,280.00	3/1/2025	23,550.00	23,550.00	47,100.00	1/23/2025	1,964.44	1,964.44	3,928.88	7/23/2025	31,300.00	1,932.41	33,232.41					2030	105,000.00	28,600.00	133,600.00				
10/1/2025	75,000.00	3,100.00	78,100.00	10/1/2025	65,000.00	2,778.75	67,778.75	9/1/2025	35,000.00	2,640.00	37,640.00	9/1/2025	95,000.00	23,550.00	118,550.00	7/23/2025	31,300.00	1,932.41	33,232.41					2031	105,000.00	25,187.50	130,187.50								
4/1/2026	1,600.00	1,600.00	3,200.00	4/1/2026	1,852.50	1,852.50	3,705.00	3/1/2026	2,220.00	2,220.00	4,440.00	3/1/2026	21,175.00	21,175.00	42,350.00	1/23/2026	1,571.55	1,571.55	3,143.10	7/23/2026	31,300.00	1,545.93	32,845.93					2032	110,000.00	21,775.00	131,775.00				
10/1/2026	80,000.00	1,600.00	81,600.00	10/1/2026	65,000.00	1,852.50	66,852.50	9/1/2026	40,000.00	2,220.00	42,220.00	9/1/2026	95,000.00	21,175.00	116,175.00	7/23/2026	31,300.00	1,545.93	32,845.93					2033	110,000.00	18,200.00	128,200.00								
				4/1/2027	926.25	926.25	1,852.50	3/1/2027	1,710.00	1,710.00	3,420.00	3/1/2027	18,800.00	18,800.00	37,600.00	1/23/2027	1,178.66	1,178.66	2,357.33	7/23/2027	31,300.00	1,159.45	32,459.45					2034	110,000.00	14,625.00	124,625.00				
				10/1/2027	65,000.00	926.25	65,926.25	9/1/2027	40,000.00	1,710.00	41,710.00	9/1/2027	100,000.00	18,800.00	118,800.00	7/23/2027	31,300.00	1,159.45	32,459.45					2035	110,000.00	11,050.00	121,050.00								
								3/1/2028	1,170.00	1,170.00	2,340.00	3/1/2028	17,300.00	17,300.00	34,600.00	1/23/2028	785.78	785.78	1,571.55	7/23/2028	31,300.00	777.23	32,077.23					2036	110,000.00	7,475.00	117,475.00				
								9/1/2028	40,000.00	1,170.00	41,170.00	9/1/2028	100,000.00	17,300.00	117,300.00	7/23/2028	31,300.00	777.23	32,077.23					2037	120,000.00	3,900.00	123,900.00								
								3/1/2029	600.00	600.00	1,200.00	3/1/2029	15,800.00	15,800.00	31,600.00	1/23/2029	392.89	392.89	785.78	7/23/2029	31,300.00	386.50	31,686.50												
								9/1/2029	40,000.00	600.00	40,600.00	9/1/2029	100,000.00	15,800.00	115,800.00	7/23/2029	31,300.00	386.50	31,686.50																
												9/1/2030	105,000.00	14,300.00	119,300.00																				
												3/1/2031	12,593.75	12,593.75	25,187.50																				
												9/1/2031	105,000.00	12,593.75	117,593.75																				
												3/1/2032	10,887.50	10,887.50	21,775.00																				
												9/1/2032	110,000.00	10,887.50	120,887.50																				
												3/1/2033	9,100.00	9,100.00	18,200.00																				
												9/1/2033	110,000.00	9,100.00	119,100.00																				
												3/1/2034	7,312.50	7,312.50	14,625.00																				
												9/1/2034	110,000.00	7,312.50	117,312.50																				
												3/1/2035	5,525.00	5,525.00	11,050.00																				
												9/1/2035	110,000.00	5,525.00	115,525.00																				
												3/1/2036	3,737.50	3,737.50	7,475.00																				
												9/1/2036	110,000.00	3,737.50	113,737.50																				
												3/1/2037	1,950.00	1,950.00	3,900.00																				
												9/1/2037	120,000.00	1,950.00	121,950.00																				
Total	505,000.00	79,355.00	584,355.00	Total	490,000.00	60,293.76	550,293.76	Total	365,000.00	54,037.50	419,037.50	Total	1,785,000.00	620,112.50	2,405,112.50	Total	313,000.00	42,903.80	355,903.80	Total	800,000.00	14,320.00	814,320.00	Total	4,258,000.00	871,022.56	5,129,022.56								

DEBT SERVICE FUNDS

**FUND 300
AMORTIZATION SCHEDULES**



STORMWATER UTILITY DEBT SERVICE

STORMWATER				STORMWATER				STORMWATER				Debt Service Requirement			
2012 G.O. Refunding (5/17/12) Source Of Funding: Stormwater Original Issue: \$5,475,000; Int 2.5788%				2014 GO Bonds (6/10/14) Source Of Funding: Stormwater Original Issue: 4,280,000; Int 2.36%(TIC)				2018 GO Corp Bond Series 2018A Source Of Funding: Stormwater Original Issue: 6,540,000 ; Int %				STORMWATER UTILITY			
Stormwater Fund Portion: \$455,000--.0831%				Stormwater Fund Portion: \$905,000--.2114%				Sewer Portion: \$800,000							
Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Due Date	Principal	Interest	Total	Year	Principal	Interest	Total
3/1/2020		4,532.50	4,532.50	3/1/2020		7,705.00	7,705.00	3/1/2020		13,987.50	13,987.50				
9/1/2020	25,000.00	4,532.50	29,532.50	9/1/2020	55,000.00	7,705.00	62,705.00	9/1/2020	35,000.00	13,987.50	48,987.50	2020	115,000.00	52,450.00	167,450.00
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				
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	2021	125,000.00	49,965.00	174,965.00
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				
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	2022	125,000.00	46,750.00	171,750.00
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				
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	2023	125,000.00	43,125.00	168,125.00
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				
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	2024	130,000.00	39,380.00	169,380.00
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				
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	2025	130,000.00	35,492.50	165,492.50
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				
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	2026	130,000.00	31,492.50	161,492.50
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				
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	2027	135,000.00	27,365.00	162,365.00
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				
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	2028	140,000.00	23,675.00	163,675.00
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				
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	2029	145,000.00	19,700.00	164,700.00
3/1/2030		975.00	975.00					3/1/2030		6,662.50	6,662.50				
9/1/2030	30,000.00	975.00	30,975.00					9/1/2030	50,000.00	6,662.50	56,662.50	2030	80,000.00	15,275.00	95,275.00
3/1/2031		487.50	487.50					3/1/2031		5,850.00	5,850.00				
9/1/2031	30,000.00	487.50	30,487.50					9/1/2031	50,000.00	5,850.00	55,850.00	2031	80,000.00	12,675.00	92,675.00
								3/1/2032		5,037.50	5,037.50				
								9/1/2032	50,000.00	5,037.50	55,037.50	2032	50,000.00	10,075.00	60,075.00
								3/1/2033		4,225.00	4,225.00				
								9/1/2033	50,000.00	4,225.00	54,225.00	2033	50,000.00	8,450.00	58,450.00
								3/1/2034		3,412.50	3,412.50				
								9/1/2034	50,000.00	3,412.50	53,412.50	2034	50,000.00	6,825.00	56,825.00
								3/1/2035		2,600.00	2,600.00				
								9/1/2035	55,000.00	2,600.00	57,600.00	2035	55,000.00	5,200.00	60,200.00
								3/1/2036		1,706.25	1,706.25				
								9/1/2036	55,000.00	1,706.25	56,706.25	2036	55,000.00	3,412.50	58,412.50
								3/1/2037		812.50	812.50				
								9/1/2037	50,000.00	812.50	50,812.50	2037	50,000.00	1,625.00	51,625.00
Total	355,000.00	64,325.00	419,325.00	Total	645,000.00	95,945.00	740,945.00	Total	770,000.00	272,662.50	1,042,662.50	Total	1,770,000.00	432,932.50	2,202,932.50

FUND TYPE
CAPITAL PROJECT

ASSOCIATED DEPARTMENT
FINANCE

FUND DESCRIPTION

FUND 450

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

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

CAPITAL PROJECT FUND REVENUE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
INTERGOVERNMENTAL REVENUES							
450-43355-57	GENERAL FUND TRANSFER	160,000	130,000	146,871	96,871	96,871	95,000
450-43510-57	FEDERAL/STATE GRANT	-	-	93,158	-	-	952,078
450-43525-57	DOT-BIKE/PED PLAN-2984-34-08	-	1,595	-	-	-	-
450-43535-57	GRANT/REIMB-DNR/PEFCA	606	-	-	52,130	52,130	-
450-43540-57	CONSTRUCTION REIMBURSEMENT	11,376	-	-	-	-	91,667
450-43545-57	STATE-NEWCOMB INTER-ROW	-	-	-	-	-	-
450-43550-57	LRIP-TREES	-	-	-	-	-	-
	Total	171,982	131,595	240,029	149,001	149,001	1,138,745
MISCELLANEOUS REVENUES							
450-48100-57	INTEREST INCOME	1,751	2,763	20,249	2,250	7,853	5,000
450-48500-57	DONATIONS	-	-	-	-	-	40,000
450-48550-57	DEVELOPER CONTRIBUTION	-	-	-	-	-	-
	Total Misc Revenues	1,751	2,763	20,249	2,250	7,853	45,000
OTHER FINANCING SOURCES							
450-49120-57	BOND PROCEEDS	1,257,957	-	1,277,044	682,453	1,263,500	1,075,000
450-49122-57	PREMIUM ON DEBT	-	-	46,920	-	-	-
450-49290-57	TRANSFER IN-OTHER FUNDS	-	-	-	-	-	-
450-49300-57	FUND BALANCE APPLIED	-	-	-	(38,000)	(540,127)	155,994
	Total Other Financing	1,257,957	-	1,323,964	644,453	723,373	1,230,994
	Fund 450 - Capital Projects	1,431,690	134,358	1,584,241	795,704	880,227	2,414,739

CAPITAL PROJECTS FUND EXPENSE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 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	724,549	6,337	-	-	-	-
450-54000-803	3110-02-21 STH 59-ROW ACQ	20,826	20,813	30	-	-	-
450-54000-828	STREET LIGHT REPLACEMENT	-	-	178,601	52,937	73,996	-
450-54000-832	FRANKLIN/ANN RECONSTRUCTION	-	2,655	784,909	-	36,428	-
450-54000-836	CLAY ST. RECONSTRUCTION	13,092	86,801	111,042	-	134,179	1,279,569
450-54000-865	2012-2014/MILW RECON/WI-ESTERL	-	-	-	-	-	-
450-54000-867	MAIN/WHITON TRAFFIC SIGNALS	-	-	-	-	-	-
450-54000-870	ST RECON-E. MAIN TO NEWCOMB	-	-	-	-	-	-
450-54000-873	D-T EAST GATE-DES/PLN/CONS	-	-	-	-	-	-
450-54000-879	DANN / ESTERLY ST-ENG/CONST	4,402	14,627	431,458	-	18,312	-
450-54000-880	3110-06-00/70/71 MIL-NEWCOMB	128	47,925	13,911	91,640	102,211	-
450-54000-898	GEORGE ST CONSTRUCTION	392,154	16,851	1,709	-	-	-
450-54000-805	2017 DPW CARRY OVER	-	-	-	-	-	80,000
450-54000-897	2018 DPW INFRASTRUCTURE	-	-	-	-	-	-
450-54000-899	REFINANCE 2016 STREETS BAN	-	-	-	-	-	-
	Total:	1,155,150	196,009	1,521,661	144,577	365,127	1,359,569
PD ADMIN CAPITAL OUTLAY							
450-55000-801	RADIO VOTER-POLICE	-	40,517	-	-	-	-
450-55000-810	POLICE PORTABLE EQUIPMENT	-	-	14,423	-	-	-
450-55000-817	POLICE FACILITY IMPROVEMENTS	-	-	19,553	-	-	-
450-55000-818	POLICE EVIDENCE GARAGE	-	-	-	-	-	-
450-55000-819	DUTY WEAPONS-POLICE	-	16,000	-	-	-	-
450-55000-834	POLICE GARAGE-CONCEPT	2,332	-	-	-	-	-
450-55000-866	PORTABLE RADIOS-RADICOM	-	7,933	-	-	-	-
	Total:	2,332	64,450	33,976	-	-	-
PD DISPATCH CAPITAL OUTLAY							
450-55300-805	PROPHOENIX(RMS)	11,542	20,845	-	-	-	-
450-55300-823	SOLACOM-911 SYSTEM	-	49,779	-	-	48,409	-
450-55300-824	WISCOM VHF DIGITAL RADIO	-	-	-	-	-	-
450-55300-887	COMM CTR-911 SYSTEM	10,264	-	-	-	-	275,000
450-55300-888	2018 PD CIP RADIO	-	-	-	-	-	-
	Total:	21,805	70,624	-	-	48,409	275,000

CAPITAL PROJECTS FUND EXPENSE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
MISC DEPT CAPITAL OUTLAY							
450-57500-650	TRANSFER OUT-OTHER FUNDS	75,000	75,000	-	184,625	184,625	560,000
450-57500-660	TRANSFER OUT	14,112	-	-	-	-	-
450-57500-670	BOND ISSUE EXPENSES	-	-	17,574	-	-	12,170
450-57500-675	FINANCIAL MGMT PLAN	-	-	17,500	-	-	-
450-57500-690	ELECTION MACHINES	-	-	15,714	-	-	-
450-57500-691	2018 CIP OTHER	-	-	-	-	-	-
450-57500-800	NSO CAPITAL EQUIPMENT	-	-	2,945	-	-	-
450-57500-806	ADA COMPLIANCE	-	19,163	23,414	-	-	-
450-57500-826	TRASH CANS-DOWNTOWN	-	-	15,187	-	-	-
450-57500-870	EMERGENCY MGMT CAPITAL EQUIP	-	-	2,817	-	-	-
	Total:	89,112	94,163	95,150	184,625	184,625	572,170
FACILITIES CAPITAL OUTLAY							
450-58000-811	MUNICIPAL BLDG KEYLESS ENTRY	-	53,396	-	-	-	-
450-58000-812	PARKING LOT IMPVTS	-	-	-	18,000	4,390	18,000
450-58000-813	OLD MILL DAM REPAIR	-	-	11,700	104,260	104,916	-
450-58000-820	STARIN PARK CMNTY BLDG IMP	-	-	1,558	-	2,336	-
450-58000-824	ARMORY GYM UPGRADES	-	4,460	-	-	-	-
450-58000-830	LIBRARY BUILDING IMPVTS	-	-	3,225	5,200	5,200	-
450-58000-879	AVINGLON ACCESS CONTROL	-	-	-	-	12,000	-
	Total:	-	57,856	16,483	127,460	128,841	18,000
PARKS CAPITAL OUTLAY							
450-58100-825	AQUATICS CTR-CAPITAL-CONTRO	50,000	50,000	50,000	-	-	-
450-58100-828	AMPHITHEATER-DESIGN/CONSTRUCT	-	-	-	200,000	146,475	190,000
450-58100-829	FEASIBILITY-DREDGING-CRAVATH	16,075	4,857	19,019	122,042	6,750	-
450-58100-861	BIKE PED MASTER PLAN	102	556	-	-	-	-
450-58100-872	TURTLE MOUND PARK	-	-	-	17,000	-	-
	Total:	66,177	55,414	69,019	339,042	153,225	190,000
	Grand Total:	1,334,577	538,515	1,780,714	795,704	880,227	2,414,739
FUND BALANCE		524,626	120,469	(76,004)		464,124	308,130
Net Change-Increase/(Decrease)		97,113	(404,157)	(196,472)	-	540,127	(155,994)

CAPITAL PROJECT FUNDS

**WALWORTH COUNTY
TID INCREMENT CALCULATION**



**Tax Year 2019 / Calendar Year 2020
Walworth County**

Taxing Jurisdiction	(A) Apportioned Levy	(B) Equalized Value (less TID Value Increment)	(C) Interim Value	(D) Equalized Value (With TID Value Increment)	(E) Amount To Be Levied	(F) E - A = Tax Increment	Taxing Jurisdiction
County	2,070,452.39	548,635,000	0.00377382500	611,531,800	2,307,814.00	237,361.61	County
City	3,620,773.50	548,635,000	0.00659960400	611,531,800	4,035,867.71	415,094.21	City
School District	6,309,304.00	548,635,000	0.01150000300	611,531,800	7,032,617.53	723,313.53	School District
Technical College	437,878.71	548,635,000	0.00079812400	611,531,800	488,078.21	50,199.50	Technical College
Total	<u>12,438,408.60</u>		<u>0.02267155700</u>		<u>13,864,377.45</u>	<u>1,425,968.85</u>	Total

TID Area	Increment Value Increase	Increment % Split	Increment Split Value
TID # 4	59,152,400	0.94046755956	1,341,077.44
TID # 5	534,500.00	0.00849804760	12,117.95
TID # 6	3,184,700	0.05063373653	72,202.13
TID # 7	-	0.00000000000	-
TID # 9	25,200.00	0.00040065631	571.32
	<u>62,896,800</u>	<u>1.00000000000</u>	<u>1,425,968.84</u>

Total Tax Asking: 3,985,985.00
 % in Walworth Cty: 0.9083760970 Equalized Val:(no tif)
 Net Amt.: 3,620,773.50

CAPITAL PROJECT FUNDS

JEFFERSON COUNTY TID INCREMENT CALCULATION



**Tax Year 2019 / Calendar Year 2020
Jefferson County**

Taxing Jurisdiction	(A) Apportioned Lew	(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	218,213.60	55,338,400	0.00394325800	85,374,000	336,651.71	118,438.11	County
City	365,211.50	55,338,400	0.00659960400	85,374,000	563,434.59	198,223.09	City
School District	636,392.00	55,338,400	0.01150000700	85,374,000	981,801.60	345,409.60	School District
Technical College	48,879.28	55,338,400	0.00088328000	85,374,000	75,409.15	26,529.87	Technical College
Total	<u>1,268,696.38</u>		<u>0.02292614899</u>		<u>1,957,297.05</u>	<u>688,600.67</u>	Total

TID Area	Increment Value Increase	Increment % Split	Increment Split Value
TID # 4	29,964,200	0.99762282092	686,963.74
TID # 5	-	0.00000000000	-
TID # 8	71,400	0.00237717908	1,636.93
TOTAL	<u>30,035,600</u>	<u>1.00000000000</u>	<u>688,600.67</u>

Total Tax Asking: 3,985,985.00
 % in Jefferson Cty.: 0.0916239030 Equalized Val:(no tif)
 Net Amt.: 365,211.50

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	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
TAXES							
440-41110-57	PROPERTY TAX INCREMENT	1,671,722	1,785,044	1,829,828	1,819,613	1,819,613	2,028,041
440-41115-57	CHARGEBACK-TAXES-WRITEOFF	-	-	-	-	-	-
440-41320-57	PILOT/DEVELOPER'S AGREEMENTS	71,530	-	72,795	71,339	85,812	32,171
440-41322-57	PILOT-INNOVATION CTR-FD 920	92,500	92,500	92,500	92,500	92,500	92,500
440-41325-57	SPEC ASSESS-RETURN-COUNTY-ERV	-	-	-	-	-	-
	Total Taxes	1,835,751	1,877,544	1,995,122	1,983,452	1,997,925	2,152,712
INTERGOVERNMENTAL REVENUES							
440-43581-57	WI PERSONAL PROPERTY TAX AID	-	-	-	14,919	14,919	14,919
440-43600-57	BAB-INT-REIMB-FED-US TREASURY	-	61,959	59,884	49,356	49,356	46,930
440-43660-57	EXEMPT COMPUTER AID-FR STATE	24,642	38,372	38,936	38,936	39,878	39,878
	Total Intergovernmental Rev	24,642	100,331	98,820	103,211	104,153	101,727
MISCELLANEOUS REVENUES							
440-48100-57	INTEREST INCOME	1,345	628	-	750	-	-
440-48300-57	PROPERTY SALES	5,000	-	-	-	-	-
	Total Misc Revenues	6,345	628	-	750	-	-
OTHER FINANCING SOURCES							
440-49290-57	TRANSFER IN	-	330,796	-	-	-	-
440-49300-57	FUND BALANCE APPLIED	-	-	-	(721,324)	(735,988)	(841,571)
	Total Other Financing Sources	-	330,796	-	(721,324)	(735,988)	(841,571)
	Fund 440 - TID District #4	1,866,738	2,309,299	2,093,942	1,366,089	1,366,089	1,412,868

TID 4 EXPENSE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
440-57663-212	LEGAL	12,500	-	-	-	-	-
440-57663-219	MARKETING/PROF SERV	3,623	-	-	-	-	-
440-57663-240	ST-WISCONSIN-TID FEE-ANNUAL	150	150	150	150	150	150
440-57663-295	CONSTRUCTION COSTS	-	-	-	-	-	-
440-57663-519	AUDIT/INSURANCE/MISC	-	-	600	-	-	-
440-57663-610	PRINCIPAL ON DEBT	2,025,000	2,000,000	1,115,000	875,000	875,000	900,000
440-57663-620	INTEREST ON DEBT	367,210	308,083	248,658	165,939	165,939	187,718
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	2,483,483	2,383,233	1,439,408	1,366,089	1,366,089	1,412,868

FUND BALANCE	(530,019)	(603,953)	50,581	786,570	1,628,141
440-34300 Net Change-Increase/(Decrease)	(616,745)	(73,934)	654,535	735,988	841,571

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	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
TAXES							
445-4110-57	PROPERTY TAX INCREMENT	-	2,806	11,911	10,139	10,139	12,118
	Total Taxes	-	2,806	11,911	10,139	10,139	12,118
INTERGOVERNMENTAL REVENUES							
445-43355-57	TRANSFER IN-OTHER FUNDS	-	-	-	-	-	-
445-43581-57	WI PERSONAL PROPERTY TAX AID	-	-	-	146	146	146
445-43660-57	EXEMPT COMPUTER AID-FR STATE	-	-	-	-	-	-
	Total Intergovernmental	-	-	-	146	146	146
MISC REVENUES							
445-48100-57	INTEREST INCOME	-	-	-	-	-	-
	Total Misc Revenues	-	-	-	-	-	-
OTHER FINANCING SOURCES							
445-49300-57	FUND BALANCE APPLIED	-	-	-	(10,135)	(10,135)	(12,114)
	Total Other Financing Sources	-	-	-	(10,135)	(10,135)	(12,114)
	Fund 445 - TID District #5	-	2,806	11,911	150	150	150

TID 5 EXPENSE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
445-57663-240	ST-WISCONSIN-TID FEE-ANNUAL	150	150	150	150	150	150
445-57663-295	CONSTRUCTION COSTS	16,440	-	-	-	-	-
445-57663-820	CAPITAL EQUIPMENT	16,728	-	-	-	-	-
	Total TID # 5	33,318	150	150	150	150	150

FUND BALANCE		(32,909)	(30,253)	(18,492)		(8,357)	3,757
445-34300	Net Change-Increase/(Decrease)	(33,318)	2,656	11,761		10,135	12,114

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	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
TAXES							
446-41110-57	PROPERTY TAX INCREMENT	56,911	59,975	70,917	66,651	66,651	72,202
	Total Taxes	56,911	59,975	70,917	66,651	66,651	72,202
INTERGOVERNMENTAL REVENUES							
446-43581-57	WI PERSONAL PROPERTY TAX AID	-	-	-	871	871	871
446-43600-57	BAB-INT-REIMB-FED-US TREASURY	-	2,339	2,164	-	1,918	1,469
446-43660-57	EXEMPT COMPUTER AID-FR STATE	-	947	961	961	984	984
	Total Intergovernmental	-	3,286	3,125	1,832	3,772	3,323
MISC REVENUES							
446-48100-57	INTEREST INCOME	18	31	100	250	135	135
	Total Misc Revenues	18	31	100	250	135	135
OTHER FINANCING SOURCES							
446-49120-57	BOND PROCEEDS	-	-	-	-	-	-
446-49300-57	FUND BALANCE APPLIED	-	-	-	(17,646)	(19,471)	(25,303)
	Total Other Financing Sources	-	-	-	(17,646)	(19,471)	(25,303)
	Fund 446 - TID District #6	56,930	63,291	74,142	51,088	51,088	50,358

TID 6 EXPENSE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
446-57663-219	PROFESSIONAL SERVICES	-	-	-	-	-	-
446-57663-240	ST-WISCONSIN-TID FEE-ANNUAL	150	150	150	150	150	150
446-57663-610	PRINCIPAL ON DEBT	20,000	20,000	20,000	20,000	20,000	20,000
446-57663-620	INTEREST ON DEBT	7,698	7,178	6,588	5,938	5,938	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	52,848	52,328	51,738	51,088	51,088	50,358

FUND BALANCE		30,297	41,261	63,666		83,136	108,439
446-34300	Net Change-Increase/(Decrease)	4,082	10,964	22,404		19,471	25,303

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	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
TAXES							
447-41110-57	PROPERTY TAX INCREMENT	-	-	-	-	-	-
	Total Taxes	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUES							
447-43355-57	TRANSFER IN-OTHER FUNDS	-	-	-	-	-	-
447-43660-57	EXEMPT COMPUTER AID-FR STATE	-	-	-	-	-	-
	Total Intergovernmental	-	-	-	-	-	-
MISC REVENUES							
447-48100-57	INTEREST INCOME	-	-	-	-	-	-
	Total Misc Revenues	-	-	-	-	-	-
OTHER FINANCING SOURCES							
447-49300-57	FUND BALANCE APPLIED	-	-	-	150	150	150
	Total Other Financing Sources	-	-	-	150	150	150
	Fund 447 - TID District #7	-	-	-	150	150	150

TID 7 EXPENSE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2,019 BUDGET	2019 ACT-EST	2020 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		(962)	(1,112)	(1,262)		(1,412)	(1,562)
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	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
TAXES							
448-41110-57	PROPERTY TAX INCREMENT	102	793	743	549	549	1,637
	Total Taxes	102	793	743	549	549	1,637
INTERGOVERNMENTAL REVENUES							
448-43355-57	TRANSFER IN-OTHER FUNDS	-	-	-	-	-	-
448-43660-57	EXEMPT COMPUTER AID-FR STATE	-	-	-	-	-	-
	Total Intergovernmental	-	-	-	-	-	-
MISC REVENUES							
448-48100-57	INTEREST INCOME	57	95	308	152	410	400
	Total Misc Revenues	57	95	308	152	410	400
OTHER FINANCING SOURCES							
448-49300-57	FUND BALANCE APPLIED	61	-	-	(551)	(809)	(1,887)
	Total Other Financing Sources	61	-	-	(551)	(809)	(1,887)
	Fund 448 - TID District #8	220	888	1,051	150	150	150

TID 8 EXPENSE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
448-57663-240	ST-WISCONSIN-TID FEE-ANNUAL	150	150	150	150	150	150
	Total TID # 8	150	150	150	150	150	150

FUND BALANCE		18,654	19,392	20,293		21,102	22,989
448-34300	Net Change-Increase/(Decrease)	70	738	901		809	1,887

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	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
TAXES							
449-41110-57	PROPERTY TAX INCREMENT	-	529	562	551	551	571
	Total Taxes	-	529	562	551	551	571
INTERGOVERNMENTAL REVENUES							
449-43355-57	TRANSFER IN-OTHER FUNDS	-	-	-	-	-	-
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	-	-	-	(408)	(408)	(428)
	Total Other Financing Sources	-	-	-	(408)	(408)	(428)
	Fund 449 - TID District #9	-	529	562	150	150	150

TID 9 EXPENSE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
449-57663-240	ST-WISCONSIN-TID FEE-ANNUAL	150	150	150	150	150	150
	Total TID # 9	150	150	150	150	150	150

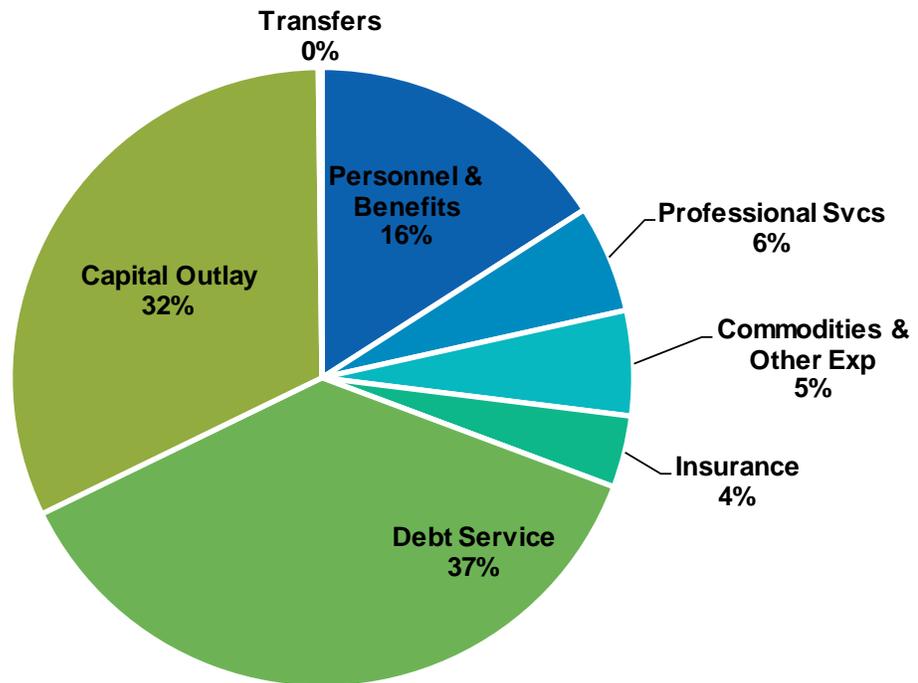
FUND BALANCE	2,144	2,523	2,935	3,343	3,771
449-34300 Net Change-Increase/(Decrease)	(150)	379	412	408	428



WATER, WASTEWATER, & STORMWATER SUMMARY OF REVENUES & EXPENSES

FISCAL RESOURCES	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
REVENUES						
Operating Revenues	5,768,811	5,695,142	5,592,084	6,226,198	4,252,306	6,473,488
Other Revenue Sources	23,359	68,196	808,331	2,281,002	2,305,292	4,919,770
Total	5,792,169	5,763,338	6,400,416	8,507,200	6,557,598	11,393,258
EXPENSES						
100 Personnel & Benefits	1,448,489	1,536,396	1,565,929	1,777,800	1,356,052	1,810,977
200 Professional Svcs	519,720	532,508	651,875	712,043	588,265	638,946
300 Commodities & Other Exp	436,170	377,872	356,616	583,080	363,931	623,449
500 Insurance	2,048,595	2,084,675	2,067,251	417,325	426,181	426,638
600 Debt Service	272,091	469,926	763,641	2,434,075	2,434,068	4,221,180
800 Capital Outlay	236,607	145,684	101,261	2,552,403	2,605,011	3,650,567
900 Transfers	21,500	21,500	21,500	30,474	30,474	21,500
Total	4,983,172	5,168,561	5,528,072	8,507,200	7,803,982	11,393,258

**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

	2016	2017	2018	2019	2020
Water Utility Superintendent	1	1	1	1	1
Operators	3	4	4	4	4
Administrative Assistant (15%)	1	1	1	1	1
Seasonals	1	1	1	1	1
Total Water	6	6	7	7	7

WATER UTILITY SUMMARY OF REVENUES & EXPENSES

FISCAL RESOURCES	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
REVENUES						
Total Revenues	1,805,550	1,764,996	1,897,672	2,978,531	2,241,835	4,494,295
Total	1,805,550	1,764,996	1,897,672	2,978,531	2,241,835	4,494,295
EXPENSES						
100 Personnel & Benefits	482,606	531,886	592,023	649,688	603,994	685,614
200 Professional Svcs	199,461	202,515	195,378	276,034	268,840	241,606
300 Commodities & Other Exp	184,508	93,714	200,112	378,901	199,516	425,200
500 Insurance	739,501	766,147	777,565	364,148	369,257	368,778
600 Misc Exp	58,698	56,430	136,142	321,218	321,168	1,207,472
800 Capital Outlay	28,948	35,736	634	979,568	973,628	1,565,625
900 Transfers	-	-	-	8,974	8,974	-
Total	1,693,720	1,686,428	1,901,856	2,978,531	2,745,377	4,494,295

FUND BALANCE	8,769,536	8,950,086	8,996,893	9,316,152	8,767,081
Net Change-Increase/(Decrease)	111,830	180,550	46,808	319,259	(549,071)



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
Water Pumped Into Distribution	Gal / Year	652,983,000	577,475,000	590,710,000
	Ave Gallons / Mo	54,415,250	48,122,971	49,225,833
Water Mains in Service (2"-16")	Feet	293,705	293,705	293,705
Water Meters om Service	Count	3,804	3,787	3,839
Hydrants	Replaced / Total	7 / 561	1 / 561	10 / 565
Valves	Exercised / Total	500 / 902	400 / 902	447 / 915

GOALS & OBJECTIVES

2020 OUTLOOK

There are likely going to be some staff changes in 2020 with the planned retirement of the Water Superintendent sometime this year. The utility has prepared for this event by hiring an employee, Jim Bergner, two years ago that was a superintendent assistant in another community for 18 years. Jim has shadowed the Water Superintendent in every aspect of this unique utility as succession planning for his departure. This will create a smooth and seamless transition, as he is extremely capable of taking this utility into the future.

We plan to perform a complete well rehab of well #5. This was planned for 2019 but in monitoring the performance of this well, we were able to push it into 2020. The rest of our well rehabs were pushed ahead one year as well.

Replace 340 more residential meters in our 10-year replacement program. Continue our large meter-testing program in accordance to PSC, DNR mandates.

Contract cross-connection control surveys. This program is mandated by the WDNR.

We plan to replace a 1962 obsolete right-angle drive that is used to run well #6 in the event of a prolonged power outage with a generator back up system.

Continue our obsolete fire hydrant replacement program more aggressively for greater fire protection.

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 the year of 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	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
REVENUES							
610-46460-61	UNMETERED SALES/GENERAL CUST	-	-	-	-	-	-
610-46461-61	METERED SALES/RESIDENTIAL	518,539	522,905	533,427	593,498	389,840	613,441
610-46462-61	METERED SALES/COMMERCIAL	93,454	89,471	88,898	92,791	65,323	102,232
610-46463-61	METERED SALES/INDUSTRIAL	428,271	354,056	398,998	392,813	372,431	458,848
610-46464-61	SALES TO PUBLIC A UTHORITIES	181,039	167,998	161,154	174,668	115,349	185,327
610-46465-61	PUBLIC FIRE PROTECTION REV	430,968	436,501	445,905	448,813	332,897	512,791
610-46466-61	PRIV A TE FIRE PROTECTION REV	18,479	40,501	41,882	41,562	31,736	48,165
610-46467-61	METERED SALES/MF RESIDENTIAL	120,722	115,036	114,881	116,058	86,846	132,113
	Total Revenues	1,791,472	1,726,469	1,785,145	1,860,203	1,394,422	2,052,917
OTHER REVENUE SOURCES							
610-47419-61	INTEREST INCOME	1,562	2,926	28,429	3,000	21,122	12,619
610-47421-61	DEVELOPER CONTRIBUTION	-	22,178	15,500	-	-	-
610-47422-61	CAPITAL PAID IN-MUNICIPALITY	-	-	-	-	-	-
610-47425-61	MISC A MORTIZATION	-	-	5,231	-	-	-
610-47460-61	OTR REV/TOWER/SERVICE	5,400	6,000	53,256	15,552	25,862	26,262
610-47465-61	INS CLA IMS REIM/DIVIDENDS	-	-	2,368	-	-	-
610-47467-61	FOREITED DISCOUNTS	6,536	6,807	6,788	6,000	4,619	-
610-47471-61	MISC SERVICE REV - TURN OFF	105	-	955	-	1,069	6,000
610-47474-61	OTHER REV--LABOR/MATERIAL	-	188	-	-	1,000	-
610-47475-61	WATER TAPS--CONTRIBUTIONS	-	161	-	-	-	-
610-47476-61	NET RETURN ON INVEST-METERS	-	-	-	-	-	-
610-47480-61	SPECIAL A SSESSMENT REV	475	268	-	-	-	-
610-47485-61	BOND PROCEEDS	-	-	-	1,124,768	1,113,000	1,847,425
610-47493-61	RETAINED EARNINGS-(INC)-DEC	-	-	-	(173,192)	(319,259)	549,071
610-47494-61	RETAINED EARNINGS-LOAN/BOND	-	-	-	142,200	-	-
	Total Other Revenue Sources	14,078	38,527	112,527	1,118,328	847,413	2,441,378
	610 - Water Utility	1,805,550	1,764,996	1,897,672	2,978,531	2,241,835	4,494,295

PROPRIETARY FUNDS

**FUND 610
WATER UTILITY**



WATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
SOURCE OF SUPPLY EXPENSES / 610-61600							
610-61600-111	SALARIES/WAGES	23,202	21,195	16,322	24,048	13,385	16,355
610-61600-112	WAGES/OVERTIME	4,895	2,939	3,966	3,800	2,607	3,250
610-61600-310	OFFICE & OPERATING SUPPLIES	-	-	534	-	614	500
610-61600-350	REPAIR/MTN EXPENSES	12	6	299	1,000	1,000	1,000
	Total Source Of Supply Exp.	28,109	24,140	21,122	28,848	17,606	21,105
PUMPING OPERATIONS EXPENSES / 610-61620							
610-61620-111	SALARIES/WAGES	35,962	36,892	37,980	41,859	42,357	38,056
610-61620-112	WAGES/OVERTIME	-	50	28	50	-	-
610-61620-220	UTILITIES	164,776	143,815	146,239	148,000	140,364	148,000
610-61620-310	OFFICE & OPERATING SUPPLIES	-	226	96	-	428	500
610-61620-350	REPAIR/MTN EXPENSE	8,757	(44,755)	27,560	125,500	35,500	133,000
	Total Pumping Operations Exp.	209,494	136,229	211,904	315,409	218,649	319,556
WATER TREATMENT OPERATIONS EXP / 610-61630							
610-61630-111	SALARIES/WAGES	20,813	21,308	27,333	24,176	23,614	27,388
610-61630-112	WAGES/OVERTIME	-	-	-	-	-	-
610-61630-310	WATER TESTING & OP SUPPLIES	2,052	7,380	13,910	10,000	4,238	16,000
610-61630-341	CHEMICALS	18,223	18,042	14,955	12,000	11,987	13,500
610-61630-350	Repair/Maint Expense	9,490	3,872	6,833	104,000	18,000	131,000
	Total Water Treatment Op	50,578	50,602	63,031	150,176	57,839	187,888
TRANSMISSION EXPENSES / 610-61640							
610-61640-111	SALARIES/WAGES	757	750	1,335	850	1,441	1,337
610-61640-112	WAGES/OVERTIME	-	-	-	-	-	-
610-61640-350	REPAIR/MTN EXPENSE	-	-	-	-	-	-
	Total Transmission Expenses	757	750	1,335	850	1,441	1,337
TOWER/RESERVOIRS MTN. EXPENSES / 610-61650							
610-61650-111	MTN SALARIES/WAGES	3,943	3,434	3,363	3,897	3,452	3,370
610-61650-112	WAGES/OVERTIME	-	-	234	360	-	-
610-61650-350	REPAIR/MTN EXPENSE	40,696	23,785	28,273	45,778	45,778	31,000
	Total Reservoirs Mtn. Expense	44,639	27,220	31,870	50,035	49,230	34,370
MAINS MTN. EXPENSE / 610-61651							
610-61651-111	MTN SALARIES/WAGES	14,268	17,752	19,849	20,142	18,100	19,889
610-61651-112	WAGES/OVERTIME	1,219	886	528	400	1,521	1,685
610-61651-113	TEMPORARY WAGES	-	-	-	-	2,100	-
610-61651-350	REPAIR/MTN EXPENSE	32,160	24,260	27,367	20,000	22,000	30,000
	Total Mains Mtn. Expense	47,647	42,898	47,744	40,542	43,721	51,574
SERVICES MTN. EXPENSES / 610-61652							
610-61652-111	MTN SALARIES/WAGES	19,001	16,197	16,393	18,377	16,395	16,426
610-61652-112	WAGES/OVERTIME	902	439	354	475	329	400
610-61652-350	REPAIR/MTN EXPENSE	16,286	9,025	18,480	10,000	10,000	6,000
	Total Services Mtn. Expenses	36,189	25,660	35,228	28,852	26,724	22,826
METERS MTN. EXPENSES / 610-61653							
610-61653-111	MTN SALARIES/WAGES	11,099	12,337	12,429	13,998	12,271	12,454
610-61653-112	WAGES/OVERTIME	-	-	79	-	-	-
610-61653-210	CONTRACTUAL SERVICES	8,570	25,955	25,805	29,400	29,400	65,000
610-61653-350	REPAIR/MTN EXPENSE	12,858	5,013	1,539	6,000	6,000	6,000
	Total Meters Mtn. Expenses	32,527	43,305	39,852	49,398	47,671	83,454

WATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
HYDRANTS MTN. EXPENSES / 610-61654							
610-61654-111	MTN SALARIES/WAGES	5,847	7,455	9,237	8,458	12,246	9,256
610-61654-112	WAGES/OVERTIME	85	155	696	884	303	400
610-61654-113	WAGES TEMPORARY	513	1,368	2,565	-	5,460	-
610-61654-350	REPAIR/MTN EXPENSE	8,643	6,601	16,986	5,000	5,000	10,000
	Total Hydrants Mtn. Expenses	15,088	15,578	29,484	14,342	23,009	19,656
METER READING EXPENSES / 610-61901							
610-61901-111	SALARIES/WAGES	-	(5,608)	925	-	2,046	927
610-61901-112	WAGES/OVERTIME	88	66	-	-	-	-
	Total Meter Reading Expenses	88	(5,542)	925	-	2,046	927
ACCOUNTING & COLLECTING EXP / 610-61902							
610-61902-111	SALARIES/WAGES	35,075	36,003	37,441	39,717	35,258	41,017
610-61902-112	WAGES/OVERTIME	-	-	-	-	-	-
	Total Acct. & Collecting Exp.	35,075	36,003	37,441	39,717	35,258	41,017
CUSTOMERS ACCOUNTS EXPENSES / 610-61903							
610-61903-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	-	219	933	4,677
610-61903-310	INFO TECH & OPERATING SUPPLIES	4,724	4,824	5,568	-	6,777	5,000
610-61903-325	PUBLIC EDUCATION	326	1,020	669	-	642	700
610-61903-361	AMR GATEWAY SERVICES	1,806	1,162	886	650	4,800	1,000
	Total Customer Accounts Exp.	6,857	7,006	7,123	869	13,152	11,377
ADMINISTRATIVE EXPENSES / 610-61920							
610-61920-111	SALARIES/WAGES	103,855	90,257	107,498	107,115	104,056	111,109
610-61920-153	HEALTH INSURANCE	165	866	2,254	-	-	-
610-61920-154	PROFESSIONAL DEVELOPMENT	-	-	-	-	68	-
	Total Administrative Expenses	104,020	91,124	109,753	107,115	104,124	111,109
OFFICE SUPPLIES EXPENSES / 610-61921							
610-61921-224	SOFTWARE/HARDWARE MAINTENANCE	-	-	-	1,384	1,190	373
610-61921-225	TELECOM/INTERNET/COMMUNICATION	-	-	-	1,531	1,640	2,796
610-61921-310	OFFICE & OPERATING SUPPLIES	10,133	11,247	12,170	8,673	8,712	9,000
	Total Office Supplies Expense	10,133	11,247	12,170	11,588	11,542	12,169
OUTSIDE SERVICES EMPLOYED / 610-61923							
610-61923-210	PROFESSIONAL SERVICES	14,416	20,906	11,920	82,500	82,500	7,500
610-61923-211	PLANNING	7,000	7,000	7,000	7,500	7,500	7,500
610-61923-212	GIS SERVICES	2,000	2,000	2,000	2,500	2,965	3,260
610-61923-213	SAFETY PROGRAM-ALL DPW	-	-	-	-	-	-
	Total Outside Services Emp.	23,416	29,906	20,920	92,500	92,965	18,260
INSURANCE / 610-61924							
610-61924-510	INSURANCE EXPENSES	17,629	16,755	16,934	17,661	19,715	18,885
	Total Insurance Expense	17,629	16,755	16,934	17,661	19,715	18,885
EMPLOYEE BENEFITS / 610-61926							
610-61926-150	EMPLOYEE FRINGE BENEFITS	87,201	146,790	130,141	174,982	159,252	189,150
610-61926-590	SOC SEC TAXES EXPENSE	28,927	27,862	32,415	28,987	32,042	29,893
	Total Employee Benefits	116,128	174,653	162,556	203,969	191,294	219,043
EMPLOYEE TRAINING EXPENSE / 610-61927							
610-61927-154	PROFESSIONAL DEVELOPMENT	1,492	2,881	3,130	3,500	3,500	3,500
	Total Employee Training Exp.	1,492	2,881	3,130	3,500	3,500	3,500

E
F
G

PROPRIETARY FUNDS

**FUND 610
WATER UTILITY**



WATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
PSC ASSESSMENT / 610-61928							
610-61928-210	PSC REMAINDER ASSESSMENT	1,785	1,761	1,742	1,800	1,800	1,800
	Total PSC Assessment	1,785	1,761	1,742	1,800	1,800	1,800
MISC. GENERAL EXPENSES / 610-61930							
610-61930-550	DEPRECIATION EXPENSE	241,314	247,584	249,180	-	-	-
610-61930-551	DEPRECIATION EXPENSE-CIAC	159,284	159,606	160,152	-	-	-
610-61930-590	TAXES	292,347	314,340	318,884	317,500	317,500	320,000
610-61930-910	CONTINGENCIES/COST REALLOC	-	-	-	8,974	8,974	-
	Total Misc. General Expenses	692,945	721,530	728,216	326,474	326,474	320,000
TRANSPORTATION EXPENSES / 610-61933							
610-61933-310	VEHICLE REPAIRS & MAINTENANCE	7,094	4,293	3,818	5,500	921	5,500
610-61933-351	FUEL EXPENSE	5,577	5,405	5,813	4,800	6,969	5,500
	Total Transportation Expenses	12,671	9,698	9,631	10,300	7,890	11,000
GENERAL PLANT MTN. EXPENSE / 610-61935							
610-61935-111	MTN SALARIES/WAGES	104,619	110,567	141,058	125,452	120,767	141,342
610-61935-112	WAGES/OVERTIME	395	88	494	116	140	180
610-61935-113	WAGES/TEMPORARY	-	504	-	14,400	84	22,400
610-61935-116	ON CALL PAY	-	-	6,377	13,052	12,121	13,052
610-61935-118	CLOTHING ALLOWANCE	-	2,156	2,491	2,900	2,900	3,000
610-61935-154	ORGANIZATION MEMBERSHIPS	885	915	945	3,000	3,000	3,000
610-61935-220	UTILITIES	913	1,078	672	1,200	548	700
610-61935-350	REPAIR/MTN EXPENSE	5,671	12,307	14,354	20,000	10,136	20,000
610-61935-365	DAMAGE CLAIM-INSURANCE	-	-	-	-	14	-
	Total General Plant Mtn. Exp.	112,483	127,614	166,391	180,120	149,710	203,674
CAPITAL OUTLAY/CONSTRUCTION WIP / 610-61936							
610-61936-111	SALARIES/WAGES	5,720	3,244	6,578	3,680	5,160	6,591
610-61936-112	WAGES/OVERTIME	606	-	-	-	61	80
610-61936-810	CAPITAL EQUIPMENT	27,340	9,505	-	139,800	139,800	332,200
610-61936-820	CAP OUTLAY/CONTRACT PAYMENTS	1,607	26,231	-	813,768	813,768	1,207,425
610-61936-823	METER PURCHASES	-	-	634	26,000	20,060	26,000
610-61936-830	AMR PROJECT EXPENSES	-	-	-	-	-	-
	Total Capital Outlay/Construct	35,273	38,980	7,212	983,248	978,849	1,572,296
DEBT SERVICE COSTS / 610-61950							
610-61950-610	PRINCIPAL ON DEBT	-	-	-	210,000	210,000	1,061,300
610-61950-620	INTEREST ON DEBT	57,972	55,480	96,009	110,218	110,218	127,446
610-61950-630	DEBT SERVICE EXP/AMORTATION	-	-	-	-	-	-
610-61950-650	BOND ISSUE/PAYING AGENT EXP	726	950	40,133	1,000	950	18,726
	Total Debt Service Costs	58,698	56,430	136,142	321,218	321,168	1,207,472
WATER UTILITY EXPENSE TOTALS		1,693,720	1,686,428	1,901,856	2,978,531	2,745,377	4,494,295

WATER UTILITY EXPENSE NOTES

PUMPING OPERATIONS EXPENSES / 610-61620

A	Well #5 Rehabilitation	90,000
	Well Performance Testing	7,500
	Regular Maintenance	35,500
		Total: 133,000

WATER TREATMENT OPERATIONS EXP / 610-61630

B	Well #6 Aeration Equipment	19,000
	Well #7 Airwash Repair	18,000
	Scales/Tanks/Reader Boards/ Pumps per DNR Requirement	27,000
	East Filter Tank Well #6	67,000
		Total: 131,000

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	Meter Change Out at 340 Residential Meters - \$60.00/each	21,000
	Cross-connection Surveys per DNR Mandate	35,000
	Large Meter Testing	9,000
		Total: 65,000

OUTSIDE SERVICES EMPLOYED / 610-61923

E	Audit	Total: 7,500
F	Engineering transfer to General Fund	Total: 7,500
G	GIS transfer to General Fund	Total: 3,260

GENERAL PLANT MTN. EXPENSE / 610-61935

H	1600 @ \$14/hour	Total: 22,400
---	------------------	----------------------

CAPITAL OUTLAY/CONSTRUCTION WIP / 610-61936-810

I	Backup Generators - Well #6	115,000
	Service Truck	104,000
	Chemical Addition	20,000
	LIKA GPS	11,000
	Handheld Chemical Testers	2,200
	Fire Hydrant Replacement	80,000
		Total: 332,200

CAPITAL OUTLAY / CONTRACT PAYMENTS / 610-61936-820

J	Industrial Drive Watermain	250,000
	Clay Street	957,425
		Total: 1,207,425

CAPITAL OUTLAY / CONSTRUCTION WIP / 610-61936-823

K	Meter replacements - 340 meters	Total: 26,000
---	---------------------------------	----------------------

FUND TYPE
ENTERPRISE

ASSOCIATED DEPARTMENT
WASTEWATER UTILITY

FUND DESCRIPTION

FUND 620

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

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

DEPARTMENT/FUNCTION

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

MISSION

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

PERSONNEL SUMMARY

2016 2017 2018 2019 2019

Utility Superintendent	1	1	1	1	1
Lab Operator	1	1	1	1	1
Operators	4	4	4	4	4
Laboror					1
Building and Grounds	1	-	-	-	-
Administrative Assistant (70%)	1	1	1	1	1
Part Time Building and Grounds	1	-	-	-	-
Part Time Lab Assistant	1	1	1	1	1
Seasonals	1	-	1	1	1
Total Wastewater	11	8	9	9	10

WASTEWATER UTILITY SUMMARY OF REVENUES & EXPENSES

FISCAL RESOURCES		2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
REVENUES							
Total Revenues		3,466,459	3,459,719	3,356,615	4,842,424	3,809,355	5,788,006
Total		3,466,459	3,459,719	3,356,615	4,842,424	3,809,355	5,788,006
EXPENSES							
100	Personnel & Benefits	799,902	821,062	773,031	886,538	609,735	876,128
200	Professional Svcs	278,454	281,621	401,599	378,409	294,656	372,580
300	Commodities & Other Exp	184,166	186,848	119,332	139,878	130,714	153,610
500	Insurance	1,228,954	1,236,351	1,207,406	41,182	44,929	45,500
600	Misc Exp	182,981	382,941	565,473	1,953,582	1,953,625	2,842,627
800	Capital Outlay	120,828	69,314	95,116	1,442,835	1,428,405	1,497,561
Total		2,795,286	2,978,136	3,161,956	4,842,424	4,462,064	5,788,006
FUND BALANCE		5,852,846	6,305,439	6,446,190		6,196,182	6,160,876
Net Change-Increase/(Decrease)		671,173	452,592	140,752		(250,008)	(35,306)



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 require 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
Televising Sanitary Sewer Main	% of Total Length (Mi)	9.6% 5.0 miles	5.5% 2.9 miles	14% 7.3m miles
Cleaning Sanitary Sewer	% of Total Length (Mi)	19.4% 10.1 miles	37.0% 19.2 miles	37.0% 19.2 miles
Smoke Testing Sanitary Sewer Mains	% of Total Length (Mi)	0% 0.0 miles	0% 0.0 miles	0% 0.0 miles
Manhole Inspections	% of Total # Completed	19.5% 263 manholes	33% 446 manholes	33% 446 manholes
Rehabilitation of Sanitary Sewers	% of Total Length (Mi)	1.8% 0.9 miles	.005% 0.3 miles	2.3% 1.2 miles
Peak Monthly Flow	Gal / Day (Millions)	53.579 MGD	82.473 MGD	88.422 MGD
Yearly Phosphorous Average	Milligrams / Liters	0.76 mg/l	0.66 mg/l	0.30 mg/l
Based on 52 miles of sanitary sewer and 1352 manholes.				

**GOALS & OBJECTIVES
2020 OUTLOOK**

- Continue ongoing work with consultants to establish a preferred alternative in our approach for long term, low level phosphorus compliance. A Preliminary Compliance Alternatives Plan is due on 3/31/2020. Our current discharge limit is 1.0mg/L. Future mandates require us to meet a limit of 0.075mg/L.
- Utility staff will be addressing all items noted as part of the 2019 smoke testing effort. There most certainly is work to be done on both public and private infrastructure.
- Due to pending retirements we will be focusing and renewing efforts on training protocols and standard operating procedures.
- Increase our operational awareness of the anaerobic digestion process and how it has been affected by our switch from RBC treatment process to Activated Sludge. Our goal will be to learn and even anticipate what indicators to proactively monitor to avoid upset conditions.
- 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.

WASTEWATER UTILITY REVENUE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET	
REVENUES								
620-41110-62	RESIDENTIAL REVENUES	1,566,330	1,572,835	1,564,066	1,782,546	1,187,192	1,845,598	A
620-41112-62	COMMERCIAL REVENUES	918,903	874,184	854,073	990,742	666,468	1,007,806	A
620-41113-62	INDUSTRIAL REVENUES	131,759	140,570	145,012	159,313	105,424	171,114	A
620-41114-62	PUBLIC REVENUES	719,403	659,868	620,385	747,851	442,072	732,054	A
620-41115-62	PENALTIES	17,782	18,934	14,637	12,000	10,520	14,000	
620-41116-62	MISC REVENUES	35,988	49,802	62,767	40,000	50,352	40,000	
620-41117-62	SEWER CONNECTION REVENUES	73,416	135,888	20,064	40,128	15,919	40,128	B
	Total Revenues	3,463,581	3,452,081	3,281,004	3,772,580	2,477,947	3,850,700	
REVENUES/OTHER SOURCES								
620-42110-62	INTEREST INCOME	2,878	7,638	54,202	50,000	55,118	77,000	
620-42112-62	CLEAN WATER FUND-REIMBURSEMENT	-	-	-	-	-	-	
620-42150-62	FOCUS ON ENERGY REBATES	-	-	11,093	-	-	-	
620-42175-62	INS CLAIMS REIM/DIVIDENDS	-	-	1,762	-	-	-	
620-42212-62	CLEAN WATER FD REIMBURSEMENT	-	-	-	-	-	-	
620-42213-62	MISC INCOME	-	-	8,553	-	2,782	-	
620-42214-62	REPLACEMENT FUND	-	-	-	-	-	-	
620-42215-62	SPECIAL ASSESSMENTS	-	-	-	-	-	-	
620-42217-62	BOND PROCEEDS	-	-	-	1,019,844	1,023,500	1,825,000	C
620-42300-62	EQUIPMENT-AUCTION PROCEEDS	-	-	-	-	-	-	
620-49920-62	TRANSFER FROM CAPITAL FUND	-	-	-	-	-	-	
620-49930-62	RETAINED EARNINGS-(INC)-DEC	-	-	-	-	250,008	35,306	
620-49940-62	CAPITAL IMPROVEMENTS-LOAN	-	-	-	-	-	-	
	Total Revenues/Other Sources	2,878	7,638	75,611	1,069,844	1,331,408	1,937,306	
	620 - Wastewater Utility	3,466,459	3,459,719	3,356,615	4,842,424	3,809,355	5,788,006	

NOTES

- A Residential, commercial, Industrial, Public revenues reflects an 18% rate increase for 2020
- B Estimated 22 Sewer Connections at \$1,824 each
- C 2020 Borrowing for Capital Projects



WASTEWATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET	
ADMINISTRATIVE/GENERAL EXPENSES / 620-62810								
620-62810-111	SALARIES/PERMANENT	128,070	106,939	110,416	134,116	78,278	140,253	
620-62810-116	ACCOUNTING/COLLECT SALARIES	34,301	35,471	36,210	33,931	24,519	34,772	
620-62810-118	METER READING SALARIES	8,569	7,636	7,968	-	-	-	
620-62810-120	EMPLOYEE BENEFITS	(25,111)	2,984	(23,217)	-	-	-	
620-62810-153	HEALTH INSURANCE	165	866	867	-	-	-	
620-62810-154	PROFESSIONAL DEVELOPMENT	-	-	-	-	27	-	
620-62810-219	PROF SERVICES/A CTG & AUDIT	7,373	9,840	11,250	7,500	8,850	7,500	
620-62810-220	PLANNING	12,000	12,000	12,017	12,000	12,000	12,000	A
620-62810-221	GIS SERVICES/EXPENSES	2,000	2,000	2,000	2,500	2,968	3,760	B
620-62810-222	SAFETY PROGRAM-ALL DPW	-	1,515	7,461	-	702	2,300	
620-62810-224	SOFTWARE/HARDWARE MAINTENANC	5,524	6,016	5,414	7,103	6,470	5,050	
620-62810-225	TELECOM/INTERNET/COMMUNICATION	-	-	-	1,531	1,208	1,674	
620-62810-310	OFFICE SUPPLIES	6,340	6,878	9,016	6,973	5,597	6,900	
620-62810-340	CONTINGENCIES	-	-	-	11,405	11,405	-	
620-62810-362	CREDIT/DEBIT CARD EXPENSES	28,128	18,722	20,530	24,000	15,859	23,000	
620-62810-519	INSURANCE EXPENSE	32,860	30,767	31,411	33,182	38,000	38,000	
620-62810-550	DEPRECIATION EXPENSE	1,188,039	1,198,606	1,167,922	-	-	-	
620-62810-610	PRINCIPAL ON DEBT	-	-	-	1,337,704	1,337,704	2,270,390	
620-62810-620	INTEREST ON DEBT	182,618	382,466	538,382	615,403	615,403	550,747	
620-62810-670	BOND ISSUE/DEBT AMORT EXPENSE	363	475	27,091	475	518	21,490	
620-62810-820	CAPITAL IMPROVEMENTS	(1,422)	12,104	-	184,000	1,053,344	975,210	C
620-62810-821	CAPITAL EQUIPMENT	-	-	-	145,100	145,100	31,500	D
620-62810-822	EQUIP REPL FUND ITEMS	20,816	8,470	3,242	86,763	86,763	349,723	
620-62810-823	#NUM!	-	-	-	-	-	-	
620-62810-825	SEWER REPAIR/MAINT FUNDING	96,944	47,577	90,944	100,000	102,379	100,000	E
620-62810-826	OPERATING RESERVE FUNDING	-	-	-	40,128	40,128	40,128	F
620-62810-830	AMR GATEWAY SERVICES	4,490	1,162	930	500	691	1,000	
620-62810-851	DANN / ESTERLY ST	-	-	-	-	-	-	
620-62810-852	MILWAUKEE ST	-	-	-	886,344	-	-	
Total Adm./General Expenses		1,737,454	1,892,496	2,059,853	3,670,658	3,587,912	4,615,397	
SUPERVISORY/CLERICAL / 620-62820								
620-62820-111	SALARIES/PERMANENT	73,001	107,577	109,619	75,885	77,162	78,631	
620-62820-112	WAGES/OVERTIME	-	-	-	-	-	-	
620-62820-117	LONGEVITY PAY	500	1,000	500	1,000	0	-	
620-62820-120	EMPLOYEE BENEFITS	230,868	228,450	212,192	259,673	167,332	238,623	
620-62820-154	PROFESSIONAL DEVELOPMENT	4,505	2,294	2,667	3,600	2,357	3,200	
620-62820-219	PROFESSIONAL SERVICES	26,811	20,878	13,055	25,375	25,375	57,875	G
620-62820-225	TELECOM/INTERNET/COMMUNICATION	2,861	3,468	4,315	3,300	2,570	4,021	H
620-62820-310	OFFICE & OPERATING SUPPLIES	2,843	3,367	4,640	5,300	1,499	3,500	
Total Supervisory/Clerical		341,390	367,035	346,987	374,133	276,294	385,849	
COLLECTION SYSTEM O&M / 620-62830								
620-62830-111	SALARIES/PERMANENT	56,703	49,391	48,366	62,829	46,314	62,744	
620-62830-112	WAGES/OVERTIME	90	2,676	2,683	1,889	1,317	1,987	
620-62830-222	ELECTRICITY/LIFT STATIONS	10,440	11,482	7,720	11,000	2,972	8,000	
620-62830-295	CONTRACTUAL SERVICES	-	1,932	-	6,800	6,800	8,800	I
620-62830-353	REPR/MTN - LIFT STATIONS	8,090	8,094	9,737	3,500	5,500	6,000	
620-62830-354	REPR MTN - SANITARY SEWERS	1,511	2,712	4,016	3,000	5,775	6,000	
620-62830-355	REP/MAINT-COLLECTION EQUIP	9,227	14,977	10,997	8,000	8,000	8,000	J
620-62830-356	TELEMETRY EXPENSE	2,000	244	387	300	300	300	
Total Collection System O&M		88,061	91,507	83,906	97,318	76,978	101,832	

PROPRIETARY FUNDS

FUND 620
WASTEWATER UTILITY



WASTEWATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
TREATMENT PLANT OPERATIONS / 620-62840							
620-62840-111	SALARIES/PERMANENT	88,322	99,607	84,658	127,540	67,504	109,826
620-62840-112	OVERTIME	475	5,108	9,693	5,710	6,432	7,179
620-62840-116	ON-CALL PAY	-	-	9,535	13,052	8,589	13,052
620-62840-118	CLOTHING ALLOWANCE	1,688	3,277	3,470	3,650	3,330	5,478
620-62840-222	ELECTRICITY/PLANT	163,294	157,551	208,343	181,000	110,000	140,000
620-62840-223	NATURAL GAS/PLANT	29,561	29,666	38,172	40,000	28,279	40,000
620-62840-310	OFFICE & OPERATING SUPPLIES	6,671	8,707	7,514	8,500	9,539	13,500
620-62840-341	CHEMICALS	39,641	48,213	16,695	20,200	19,081	22,000
620-62840-342	CONTRACTUAL SERVICES	23,880	12,981	5,343	8,300	7,200	8,210
620-62840-351	FUEL EXPENSES	4,989	1,777	2,843	4,000	3,000	3,000
620-62840-355	TRUCK/AUTO EXPENSES	-	-	-	-	500	1,500
620-62840-590	DNR ENVIRONMENTAL FEE	8,055	6,978	8,073	8,000	6,929	7,500
	Total Treatment Plant Oper.	366,577	373,866	394,337	419,952	270,383	371,245
TREATMENT EQUIPMENT MAINTENANCE / 620-62850							
620-62850-111	SALARIES/PERMANENT	55,835	39,062	35,573	49,519	50,183	46,149
620-62850-112	WAGES/OVERTIME	-	-	-	-	-	-
620-62850-154	PROFESSIONAL DEVELOPMENT	-	-	25	-	-	-
620-62850-242	CONTRACTUAL SERVICES	2,550	3,737	2,431	5,000	5,000	5,000
620-62850-342	LUBRICANTS	1,665	2,651	835	2,200	1,432	2,200
620-62850-357	REPAIRS & SUPPLIES	23,392	22,481	8,739	23,000	23,000	31,000
	Total Maint./Treatment Equip.	83,442	67,931	47,603	79,719	79,616	84,349
MAINTENANCE - BUILDINGS & GROUNDS / 620-62860							
620-62860-111	SALARIES/PERMANENT	42,528	26,559	38,593	33,407	28,000	50,066
620-62860-112	WAGES/OVERTIME	-	-	-	-	30	-
620-62860-113	SEASONAL WAGES	7,241	-	7,380	12,000	5,168	13,200
620-62860-220	STORMWATER UTILITY FEE	1,444	1,575	1,707	1,600	1,003	1,600
620-62860-245	CONTRACTUAL REPAIRS	6,661	13,156	26,500	7,000	2,531	4,000
620-62860-355	EQUIPMENT	470	606	203	1,000	1,223	1,500
620-62860-357	REPAIRS & SUPPLIES	1,911	4,570	5,800	2,500	1,658	3,000
	Total Maint-Build & Grounds	60,255	46,468	80,183	57,507	39,612	73,366
LABORATORY EXPENSE / 620-62870							
620-62870-111	SALARIES/PERMANENT	59,109	50,024	54,030	63,645	36,726	70,093
620-62870-112	WAGES/OVERTIME	92	839	1,181	1,000	2,298	875
620-62870-114	WAGES/PART-TIME/PERMANENT	-	-	-	-	4,168	-
620-62870-153	HEALTH INSURANCE	-	-	1,743	-	0	-
620-62870-154	PROFESSIONAL DEVELOPMENT	-	-	50	-	-	-
620-62870-295	CONTRACTUAL SERVICES	1,392	6,107	25,862	9,500	14,000	6,000
620-62870-310	LAB & OPERATING SUPPLIES	7,281	4,938	8,193	6,200	9,500	9,500
	Total Laboratory Expense	67,874	61,908	91,059	80,345	66,693	86,468
POWER GENERATION EXPENSE / 620-62880							
620-62880-111	SALARIES/PERMANENT	-	-	-	-	-	-
620-62880-242	CONTRACTUAL SERVICES	-	-	-	2,200	2,930	5,000
620-62880-357	REPAIRS & SUPPLIES	137	11	-	500	628	3,500
	Total Power Generation Exp.	137	11	-	2,700	3,558	8,500
BIOSOLIDS HANDLING EXPENSE / 620-62890							
620-62890-111	SALARIES/PERMANENT	31,696	47,745	18,416	4,092	-	-
620-62890-112	WAGES/OVERTIME	1,255	3,557	413	-	-	-
620-62890-295	CONTRACTUAL SERVICES	6,543	696	35,354	55,000	61,000	60,000
620-62890-351	DIESEL FUEL EXPENSE	5,061	8,098	2,967	500	0	500
620-62890-357	REPAIRS & SUPPLIES	5,540	16,820	878	500	16	500
	Total Sludge Application Exp.	50,096	76,915	58,028	60,092	61,016	61,000
WASTEWATER UTILITY EXP TOTAL		2,795,286	2,978,136	3,161,956	4,842,424	4,462,064	5,788,006

WASTEWATER UTILITY EXPENSE NOTES

A	Planning/Eng/Transfer to GF	Total: <u>12,000</u>
B	GIS Services/Transfer GF	Total: <u>3,760</u>
C	Capital Improvements	
	Hach WIMS development	12,000
	Shared road maintenance	25,000
	Clay St. improvements	<u>938,210</u>
		Total: <u>975,210</u>
D	Capital Equipment	
	Centrifuge pressure sensor	14,000
	Vehicle #221	<u>17,500</u>
		Total: <u>31,500</u>
E	Transfer to Sewer Repair/Replacement Fund	Total: <u>100,000</u>
F	Transfer to Sewer Connection Fund (\$1,824/service)-estimate 40 new services	Total: <u>40,128</u>
G	Professional Services	
	Cleansweep collection day - share with Water Dept.	750
	Rock River Coalition	125
	MEG membership	2,000
	Phosphorus compliance planning	25,000
	Wetwell rehab - Design/Bid	<u>30,000</u>
		Total: <u>57,875</u>
H	Mobile Communications - tablets, cell phones	Total: <u>4,021</u>
I	Collection System - Contractual Services	
	Generator Maintenance	2,000
	Cross Connection Inspection Service (340 @ \$20.00)	<u>6,800</u>
		Total: <u>8,800</u>
J	Collection Equipment - includes Jet Machine pump rebuild	Total: <u>8,000</u>
K	Chemicals - Polymer & Alum	Total: <u>22,000</u>
L	Treatment Plant Operations Contractual Services	
	Software support - Hach-\$2,700, Win911-\$800	3,500
	Meter calibrations	1,200
	Cleaning services	<u>3,510</u>
		Total: <u>8,210</u>
M	Equipment - includes Prevent Filters in total	
	Miscellaneous equipment maintenance	23,000
	YSI probes / Ortho analyzer maintenance	<u>8,000</u>
		Total: <u>31,000</u>
N	Laboratory-	
	Recertification costs	3,000
	NLS costs - Jan. 2019	<u>3,000</u>
		Total: <u>6,000</u>
O	Biosolids - Contract Land Application	Total: <u>60,000</u>

FUND TYPE
ENTERPRISE

ASSOCIATED DEPARTMENT
STORMWATER UTILITY

FUND DESCRIPTION

FUND 630

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

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

DEPARTMENT/FUNCTION

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

MISSION

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

STORMWATER UTILITY REVENUE & EXPENSE SUMMARY

FISCAL RESOURCES		2016	2017	2018	2019	2019	2020
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACT-EST	BUDGET
REVENUES							
Total Revenues		520,161	538,623	1,146,129	686,245	506,408	1,110,957
Total		520,161	538,623	1,146,129	686,245	506,408	1,110,957
EXPENSES							
100	Personnel & Benefits	165,982	183,449	200,875	241,574	142,323	249,236
200	Professional Svcs	41,806	48,372	54,898	57,600	24,769	24,760
300	Commodities & Other Exp	67,496	97,310	37,172	64,301	33,701	44,639
500	Insurance	80,140	82,176	82,279	11,995	11,995	12,360
600	Misc Exp	30,412	30,555	62,026	159,275	159,275	171,081
800	Capital Outlay	86,831	40,634	5,510	130,000	202,978	587,381
900	Transfers	21,500	21,500	21,500	21,500	21,500	21,500
Total		494,167	503,997	464,260	686,245	596,541	1,110,957
FUND BALANCE		1,514,087	1,541,524	2,216,903		2,093,168	2,144,005
Net Change-Increase/(Decrease)		25,994	27,437	675,379		(123,735)	(50,836)

DEPARTMENT SERVICE METRICS

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

**GOALS & OBJECTIVES
2020 OUTLOOK**

- MS4 Permit – Review new permit requirements that must be reported by March 2021 and develop proper recording measures to keep track of the requirements.
- Develop a comprehensive schedule for stormwater system maintenance that can be provided to administration and the public each year as part of the capital planning process. Incorporate the completed schedule in the decision-making process for future street maintenance project schedules.
- Identify, investigate and develop a plan to address known street flooding issues throughout the City. Develop a five-year plan of improvements to be incorporated into the 2021 and future budgets.

STORMWATER UTILITY REVENUE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
REVENUES							
630-4110-63	RESIDENTIAL REVENUES	198,237	201,090	203,475	232,300	149,285	223,822
630-4112-63	COMMERCIAL REVENUES	138,757	137,790	137,993	158,355	100,157	151,793
630-4113-63	INDUSTRIAL REVENUES	70,744	71,016	71,090	81,650	53,389	78,199
630-4114-63	PUBLIC/TAX EXEMPT REVENUES	101,394	101,454	101,415	116,610	73,511	111,557
630-4115-63	PENALTIES	4,626	5,242	4,702	4,500	3,595	4,500
630-4116-63	OTHER REVENUES	-	-	7,260	-	-	-
630-4118-63	RESERVE ERUS	-	-	-	-	-	-
	Total Revenues	513,758	516,592	525,935	593,415	379,937	569,871
REVENUES/OTHER SOURCES							
630-42110-63	INTEREST INCOME	115	191	6,603	400	2,736	4,000
630-42212-63	GRANTS-REIMBURSEMENT-STATE	6,288	21,840	610,597	-	-	267,922
630-42213-63	MISC INCOME	-	-	1,686	-	-	-
630-42400-63	INS CLAIMS REIM/DIVIDENDS	-	-	1,307	-	-	-
630-49920-63	TRANS-CITY-STORMWATER ASSETS	-	-	-	-	-	-
630-49930-63	RETAINED EARNINGS-(INC)-DEC	-	-	-	92,430	123,735	(50,836)
630-49940-63	RETAINED LOAN PROCEEDS	-	-	-	-	-	-
630-49950-63	CAPITAL IMPROVE-LOAN	-	-	-	-	-	320,000
	Total Revenues/Other Sources	6,403	22,031	620,194	92,830	126,471	541,086
	630 - Stormwater Util	520,161	538,623	1,146,129	686,245	506,408	1,110,957

STORMWATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
ADMINISTRATIVE/GENERAL EXPENSES / 630-63300							
630-63300-115	ADMINISTRATIVE SALARIES	59,299	45,140	56,744	56,598	39,472	58,559
630-63300-116	ACCOUNTING/FINANCE SALARIES	17,150	18,079	17,960	22,055	12,474	22,936
630-63300-120	EMPLOYEE BENEFITS-TOTAL	47,757	56,190	57,235	70,806	44,373	74,655
630-63300-154	PROFESSIONAL DEVELOPMENT	-	-	-	-	-	-
630-63300-214	PROF SERVICES/AUDIT EXPENSES	2,350	3,055	5,050	4,500	3,300	4,000
630-63300-220	ENGINEERING/PLANNING- TO GF	7,500	7,500	7,500	7,500	7,500	7,500
630-63300-221	GIS EXPENSES	2,000	2,000	2,000	2,500	2,500	3,260
630-63300-225	TELECOM/INTERNET/COMMUNICATION	-	-	-	-	-	-
630-63300-310	OFFICE & OPERATING SUPPLIES	3,165	3,751	3,633	3,000	3,000	3,000
630-63300-350	CONTINGENCIES	-	-	-	3,101	3,101	-
630-63300-352	INFO TECHNOLOGY EXPENSES	2,074	2,372	2,739	2,500	2,500	2,139
630-63300-362	CREDIT/DEBIT CARD EXPENSES	-	-	-	-	-	-
630-63300-519	INSURANCE EXPENSES	9,812	9,799	9,882	9,995	9,995	10,360
630-63300-610	DEBT SERVICE-PRINCIPAL/INT	30,412	30,555	49,394	159,275	159,275	167,450
630-63300-913	ERF TRANSFER-DPW ERF	21,500	21,500	21,500	21,500	21,500	21,500
	Total Adm./General Expenses	203,019	199,942	233,636	363,330	308,990	375,358
STREET CLEANING / 630-63310							
630-63310-111	SALARIES/WAGES	9,283	10,368	16,756	14,538	6,561	22,327
630-63310-351	FUEL EXPENSES	234	682	569	1,000	300	1,000
630-63310-353	EQUIPMENT PARTS/SUPPLIES	18,673	2,569	8,676	15,000	1,000	7,500
630-63310-550	DEPRECIATION EXPENSE	68,328	70,377	70,397	-	-	-
	Total Street Cleaning Exp.	96,519	83,997	96,398	30,538	7,861	30,827
STORMWATER MANAGEMENT / 630-63440							
630-63440-111	SALARIES/WAGES	9,959	11,594	19,997	16,257	8,903	26,646
630-63440-113	SEASONAL WAGES	-	-	-	-	-	5,260
630-63440-295	CONTRACTUAL SERVICES	6,118	152	-	20,000	-	10,000
630-63440-320	PUBLIC EDUCATION/OUTREACH	5,326	6,490	5,669	6,000	6,000	6,000
630-63440-350	REPAIR/MAINTENANCE SUPPLIES	6,960	10,110	6,470	7,000	7,000	7,000
630-63440-351	FUEL EXPENSES	-	76	-	700	-	-
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
630-63440-810	CAPITAL EQUIPMENT	-	-	-	-	-	-
630-63440-820	CAPITAL IMPROVEMENTS	135,538	-	-	130,000	143,462	587,381
630-63440-830	FRANKLIN / ANN ST / BASIN 15	-	-	-	-	38,352	-
630-63440-831	DANN ST STORMWATER	-	-	-	-	724	-
630-63440-850	BLOOMINGFIELD ACRES DETENTION	5,874	-	-	-	-	-
630-63440-851	GEORGE STREET RECONSTRUCTION	(52,623)	-	-	-	-	-
630-63440-852	ANN ST. DETENTION BASIN	-	-	-	-	5,322	-
630-63440-854	CENTER/BOONE/SUMMIT RECON	(16,225)	-	-	-	-	-
630-63440-855	CLAY ST RECONSTRUCTION	591	-	-	-	15,118	-
630-63440-856	TMDL STORMWATER PLAN	13,676	40,634	5,510	-	-	-
	Total Stormwater Maintenance	117,193	71,056	52,279	181,957	226,881	647,918

STORMWATER UTILITY EXPENSE DETAIL

	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ACT-EST	2020 BUDGET
COMPOST SITE/YARD WASTES / 630-63600							
630-63600-111	SALARIES/WAGES	19,794	39,981	29,159	56,060	28,817	38,854
630-63600-113	SEASONAL WAGES	2,740	2,097	3,024	5,260	1,723	
630-63600-310	OFFICE & OPERATING SUPPLIES	4,610	26,014	4,411	6,000	6,000	6,000
630-63600-351	FUEL EXPENSES	4,447	4,322	4,147	4,000	2,800	4,000
630-63600-352	VEHICLE/EQUIPMENT/REPAIR PARTS	22,007	40,924	858	16,000	2,000	8,000
	Total Compost Site/Yard Wastes	53,598	113,337	41,599	87,320	41,340	56,854
LAKE MANAGEMENT/MAINTENANCE / 630-63610							
630-63610-291	LAKE WEED CONTROL EXPENSES	23,838	22,165	29,040	23,100	11,469	-
630-63610-295	CONTRACTUAL EXPENSES	-	13,500	11,308	-	-	-
	Total Lake Manage/Maintenance	23,838	35,665	40,348	23,100	11,469	-
		494,167	503,997	464,260	686,245	596,541	1,110,957

STORMWATER UTILITY EXPENSE NOTES

A	Transfer to GF for general engineering services	7,500
B	Transfer to GF for GIS services	3,260
D	Debt Service	167,450
E	Transfer to DPW ERF	21,500
F	Contractual Services	10,000
G	Capital Equipment	-
H	Capital Improvements:	
	Clay Street Stormwater	360,081
	Walworth Ave. Inlet	74,800
	Walworth Avenue	152,500
		587,381

ADMINISTRATION

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

ACCRUAL BASIS OF ACCOUNTING

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

AGENCY FUNDS

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

AMORTIZATION

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

ANNUAL BUDGET

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

APPROPRIATION

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

ASSESSED VALUATION

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

ASSETS

Property owned by a government which has a monetary value.

AUDIT

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

BALANCED BUDGET

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

BOND (DEBT INSTRUMENT)

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

BUDGET ADJUSTMENT

A legal procedure requiring Council action to revise a budget appropriation

CAFR

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

GLOSSARY

CAPITAL EXPENDITURES

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

CAPITAL PROJECT FUND

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

CHARGE FOR SERVICE

User charge for services provided by the city.

CITY CLERK

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

COMPREHENSIVE PLAN

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

CVMIC

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

DEBT

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

DEBT SERVICE

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

DEBT SERVICE FUND

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

DEFICIT

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

DEPARTMENT

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

DEPRECIATION

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

ENTERPRISE FUND

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

EQUALIZED VALUE

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

GLOSSARY

ESRI-GIS

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

EXPENDITURE

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

FINANCE DEPARTMENT

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

FIRE/CRASH CREW/RESCUE

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

FIXED ASSET

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

FSP

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

FUND

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

FUND BALANCE

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

G. I. S.

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

GAAFR

Generally Accepted Accounting and Auditing Financial Reporting

GENERAL FUND

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

GENERAL GOVERNMENTAL EXPENDITURES

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

GENERAL GOVERNMENTAL REVENUES

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

GENERAL OBLIGATION BONDS (DEBT)

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

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)

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

GFOA

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

GOVERNMENTAL FUNDS

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

INVESTMENT INCOME

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

INTERGOVERNMENTAL REVENUE

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

ISDN PRI

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

LEGAL DEBT LIMIT

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

LEGAL DEBT MARGIN

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

LEVY

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

LIABILITY

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

MAJOR FUND

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

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

MARKET VALUE

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

MEG

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

MISCELLANEOUS REVENUES

Revenues which are not required to be accounted for elsewhere.

MODIFIED ACCRUAL BASIS OF ACCOUNTING

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

NON-MAJOR FUND

A fund that is not identified as a Major Fund.

OPERATING TRANSFER

Routine and/or recurring transfers of assets between funds.

OTHER CONTRACTUAL SERVICES

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

PASER

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

PILOT (PAYMENT IN LIEU OF TAXES)

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

PERSONAL SERVICES

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

PARKS AND RECREATION DEPARTMENT

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

PARKS AND RECREATION FEE ACTIVITIES

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

PARKS AND RECREATION NON-FEE ACTIVITIES

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

POLICE DEPARTMENT

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

GLOSSARY

PROPRIETARY FUNDS

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

PUBLIC WORKS DEPARTMENT

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

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

REVENUES

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

SALARIES

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

SAFE

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

SCADA

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

SHARED REVENUES

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

SPECIAL PURPOSE FUND

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

SPECIAL ASSESSMENT

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

SPECIAL REVENUE FUND

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

GLOSSARY

STREET OVERLAY

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

STREETSCAPES

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

STORM WATER MANAGEMENT PLAN

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

TAXES

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

TAX INCREMENT

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

Tax Increment BONDS (DEBT)

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

TAX INCREMENT DISTRICTS (TID)

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

TAX Increment FINANCING (TIF)

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

TAX LEVY

See Levy

TAX RATE

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

TIME

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

TiPSS Courts

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

UNASSIGNED FUND BALANCE

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



City of

WHITEWATER

Live • Learn • Work • Play

Capital Improvement Program
Fiscal Years 2020 Through 2029

2020 Proposed	Need Group	Department	Project Title	Priority Rank	FY 20	PDF Page	
Funded	Core	DPW	Clay Street Reconstruction		3,535,285	CIP - 6	
			Asphalt Overlay	9	220,200	CIP - 7	
			Public Works Facility Study	2	80,000	CIP - 8	
			Walworth Avenue/Court Street Inlet	7	74,800	CIP - 9	
		DPW - Sewer	Wetwell Rehabilitation		30,000	CIP - 10	
			Centrifuge- pressure sensor install		14,000	CIP - 11	
			HachWIMS Database streamlining		12,000	CIP - 12	
			Industrial Drive Watermain		250,000	CIP - 13	
		DPW - Water	Well #6 Backup Generator	8	115,000	CIP - 14	
			Service Truck		104,000	CIP - 15	
			Fire Hydrant Replacement	5	80,000	CIP - 16	
			Valves/Piping - East Filter Tank #6		67,000	CIP - 17	
		DPW - Streets	Plow/Patrol Truck		216,000	CIP - 18	
			Toro Mower		22,000	CIP - 19	
		Police Dispatch	Radio Console Upgrades		275,000	CIP - 20	
			Uninterruptible Power Supply (UPS)	1	38,000	CIP - 21	
		Non-Core	DPW - Sewer	Shared private road maintenance		25,000	CIP - 22
				Utility Car		17,500	CIP - 23
			DPW - Water	LIKA GPS Unit		11,000	CIP - 24
			Fire / Rescue	Fire Hose Washing System		13,500	CIP - 25
				Fire Hose Roller System		8,765	CIP - 26
	Park & Rec - Facilities		Lakes Draw Down		122,000	CIP - 27	
	Park & Rec - Other		Amphitheater installation		190,000	CIP - 28	
	Funded Total					5,521,050	
	Deferred	Core	DPW	WE Energies LED Conversion		405,510	CIP - 30
				Downtown Decorative LED lights	9	182,000	CIP - 31
				Milwaukee Street Tree Installation		16,500	CIP - 32
			DPW - Sewer	Digester Coatings	11	535,000	CIP - 33
Replace Ladder 1250					1,400,000	CIP - 34	
Fire / Rescue			Replace Command Unit 1279		65,000	CIP - 35	
			Replace Inspection Unit 1300		30,000	CIP - 36	
			Portable Radios		5,500	CIP - 37	
Park & Rec - Facilities			ADA Funding		25,000	CIP - 38	
			City Hall Carpeting		15,000	CIP - 39	
			Front Office Security	3	12,000	CIP - 40	
			Evidence Garage	4	80,000	CIP - 41	
Non-Core			CDA	Innovation Center Broadcast		20,000	CIP - 42
			DPW	Newcomb/Executive Intersection		169,000	CIP - 43
		Fire / Rescue	LUCAS Chest Compression System		15,998	CIP - 44	
			Moraine View Playground		40,000	CIP - 45	
		Park & Rec - Facilities	PR Bark Park Water and Playground		17,000	CIP - 46	
			ALPR (Automated Licence Plate Reader)		36,000	CIP - 47	
		Police	Surveillance Cameras		5,000	CIP - 48	
		Emergency Mgt	EOC Desktop Remotes		20,000	CIP - 49	
		Common Council	Quality of Life Project(s)		1,000,000	CIP - 50	
		Deferred Total					4,094,508
Grand Total					9,615,558		

City of Whitewater
2020 Capital Improvement Plan (CIP)

Ten Year Planning Horizon
All Requests by Department

Need Group	Department	Project Title	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total	
Core	DPW	Asphalt Overlay	220,200	-	-	-	-	-	220,200	
		Biennial St Reconstruction	-	-	1,609,832	-	1,996,415	4,317,428	3,606,247	
		Clay Street Reconstruction	3,535,285	-	-	-	-	-	3,535,285	
		Downtown Decorative LED lights	182,000	182,000	-	-	-	-	364,000	
		Milwaukee Street Tree Installation	16,500	-	-	-	-	-	16,500	
		Public Works Facility Study	80,000	-	-	-	-	-	80,000	
		Walworth Avenue/Court Street Inlet	74,800	-	-	-	-	-	74,800	
		WE Energies LED Conversion	405,510	-	-	-	-	-	405,510	
	DPW - Sewer	Centrifuge- pressure sensor install	14,000	-	-	-	-	-	14,000	
		Combination Jetter Truck	-	-	425,000	-	-	-	425,000	
		Digester Coatings	535,000	-	-	585,000	-	-	1,120,000	
		HachWIMS Database streamlining	12,000	-	-	-	-	-	12,000	
		Roof Replacement Program - Wastewater Utility	-	53,500	28,000	65,000	-	-	146,500	
		Vanderlip Lift Station Replacement	-	800,000	400,000	-	-	-	1,200,000	
		Wetwell Rehabilitation	30,000	275,000	-	-	325,000	-	630,000	
	DPW - Streets	350 4X4 Pickup	-	40,000	-	-	-	-	40,000	
		350 Pickup	-	-	45,000	-	-	-	45,000	
		550 Pickup	-	70,000	-	-	-	-	70,000	
		DPW Storage Shed	-	80,000	-	-	-	-	80,000	
		Plow/Patrol Truck	216,000	14,000	-	-	250,000	-	480,000	
		Street Sweeper	-	260,000	-	-	-	-	260,000	
		Toro Mower	22,000	-	-	-	-	-	22,000	
		Toro Snowblower/Broom/Mower	-	-	35,000	-	-	-	35,000	
		Toro Wing Mower	-	75,000	-	-	-	-	75,000	
		DPW - Water	Fire Hydrant Replacement	80,000	-	-	-	-	-	80,000
	Industrial Drive Watermain		250,000	-	-	-	-	-	250,000	
	N. Fremont St. - Watermain		-	300,000	-	-	-	-	300,000	
	Replacement for Starin Park Water Tower		-	-	2,900,000	-	-	-	2,900,000	
	Service Truck		104,000	-	-	-	-	-	104,000	
	Valves/Piping - East Filter Tank #6		67,000	-	-	-	-	-	67,000	
	Water Main Improvement - Well #9/RR		-	-	-	-	-	470,000	470,000	
	Well #6 Backup Generator		115,000	-	-	-	-	-	115,000	
	Fire / Rescue	Portable Radios	5,500	-	6,000	-	-	12,000	23,500	
		Replace Ambulance 1280	-	-	-	-	-	285,000	285,000	
		Replace Ambulance 1281	-	325,000	-	-	-	-	325,000	
		Replace Ambulance 1282	-	-	-	285,000	-	-	285,000	
		Replace Ambulance 1283	-	-	-	-	-	285,000	285,000	
		Replace Command Unit 1220	-	700,000	-	-	-	-	700,000	
		Replace Command Unit 1279	65,000	-	-	-	-	-	65,000	
		Replace Inspection Unit 1300	30,000	-	-	-	-	-	30,000	
		Replace Ladder 1250	1,400,000	-	-	-	-	-	1,400,000	
	Media Services	Media Svcs Equip	-	-	20,000	-	-	-	20,000	
	Park & Rec - Facilities	ADA Funding	25,000	-	-	-	-	-	25,000	
		City Hall Carpeting	15,000	30,000	32,000	32,000	-	-	109,000	
		Front Office Security	12,000	-	-	-	-	-	12,000	
	Police	Evidence Garage	80,000	-	-	-	-	-	80,000	
		Police Dispatch	Radio Console Upgrades	275,000	-	-	-	-	275,000	
			Uninterruptible Power Supply (UPS)	38,000	-	-	-	-	38,000	
	Core Total			7,904,795	3,204,500	5,500,832	967,000	2,571,415	5,369,428	25,517,970

City of Whitewater
2020 Capital Improvement Plan (CIP)

Ten Year Planning Horizon
All Requests by Department

Need Group	Department	Project Title	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total	
Non-Core	CDA	Innovation Center Broadcast	20,000	-	-	-	-	-	20,000	
	Common Council	Quality of Life Project(s)	1,000,000	-	-	-	-	-	1,000,000	
	DPW	Newcomb/Executive Intersection	169,000	-	-	-	-	-	169,000	
	DPW - Sewer	Biogas Sphere Coating	-	-	-	-	170,000	-	170,000	
		Shared private road maintenance	25,000	-	-	-	-	-	25,000	
		Utility Car	17,500	-	-	-	-	-	17,500	
	DPW - Water	LIKA GPS Unit	11,000	-	-	-	-	-	11,000	
		Water Main Improvement - Franklin/Wisconsin St.	-	-	-	-	-	1,360,000	1,360,000	
		Water Main Improvement - LSP/Enterprise	-	-	-	-	-	1,180,000	1,180,000	
		Water Main Improvement - Pearson /Main St.	-	-	-	-	-	450,000	450,000	
		Water Main Improvement - Tratt/Prairie Village	-	-	-	-	-	910,000	910,000	
	Emergency Mgt	EOC Desktop Remotes	20,000	-	-	-	-	-	20,000	
	Fire / Rescue	Fire Hose Roller System	8,765	-	-	-	-	-	8,765	
		Fire Hose Washing System	13,500	-	-	-	-	-	13,500	
		LUCAS Chest Compression System	15,998	-	16,000	-	-	32,000	63,998	
	Library	New Building Project	-	5,000,000	-	-	-	-	5,000,000	
	Park & Rec - Facilities	Lakes Draw Down	122,000	1,328,000	-	-	-	-	1,450,000	
		Moraine View Playground	40,000	-	-	-	-	-	40,000	
		PR Bark Park Water and Playground	17,000	-	-	-	-	-	17,000	
		Splash Pad	-	50,000	380,000	-	-	-	430,000	
	Park & Rec - Other	Amphitheater installation	190,000	-	-	-	-	-	190,000	
	Police	ALPR (Automated Licence Plate Reader)	36,000	3,000	3,000	3,000	3,000	15,000	63,000	
		Surveillance Cameras	5,000	-	-	-	-	-	-	5,000
	Non-Core Total			1,710,763	6,381,000	399,000	3,000	173,000	3,947,000	12,613,763
	Grand Total			9,615,558	9,585,500	5,899,832	970,000	2,744,415	9,316,428	38,131,733

Proposed
2020 Projects

City of Whitewater

2020 Capital Improvement Plan (CIP)

FY 20				Debt	Fund Bal	Grant/Other	Grand Total	
Funded	Amphitheater installation	City	Non-Core	Park & Rec - Other		150,000	150,000	
		Boosters	Non-Core	Park & Rec - Other		40,000	40,000	
	Asphalt Overlay	City	Core	DPW		220,200	220,200	
	Clay Street Reconstruction	City	Core	DPW	327,491		952,078	1,279,569
		Sewer	Core	DPW	938,210			938,210
		Stormwater	Core	DPW	92,159		267,922	360,081
		Water	Core	DPW	957,425			957,425
	Fire Hose Roller System	City	Non-Core	Fire / Rescue	4,383			4,383
		WFD	Non-Core	Fire / Rescue		4,383		4,383
	Fire Hose Washing System	City	Non-Core	Fire / Rescue	6,750			6,750
		WFD	Non-Core	Fire / Rescue		6,750		6,750
	Fire Hydrant Replacement	Water	Core	DPW - Water		80,000		80,000
	HachWIMS Database streamlining	Sewer	Core	DPW - Sewer		12,000		12,000
	Industrial Drive Watermain	Water	Core	DPW - Water		250,000		250,000
	Lakes Draw Down	City	Non-Core	Park & Rec - Facilities	-	122,000		122,000
	LIKA GPS Unit	Water	Non-Core	DPW - Water		11,000		11,000
	Plow/Patrol Truck	City	Core	DPW - Streets	-	216,000		216,000
	Public Works Facility Study	City	Core	DPW		80,000		80,000
	Radio Console Upgrades	City	Core	Police Dispatch	183,333			183,333
		UWW	Core	Police Dispatch			91,667	91,667
	Shared private road maintenance	Sewer	Non-Core	DPW - Sewer		25,000		25,000
	Toro Mower	City	Core	DPW - Streets		22,000		22,000
	Uninterruptible Power Supply (UPS)	City	Core	Police Dispatch		38,000		38,000
	Utility Car	Sewer	Non-Core	DPW - Sewer		17,500		17,500
	Walworth Avenue/Court Street Inlet	Stormwater	Core	DPW	74,800			74,800
	Wetwell Rehabilitation	Sewer	Core	DPW - Sewer		30,000		30,000
	Well #6 Backup Generator	Water	Core	DPW - Water		115,000		115,000
	Service Truck	Water	Core	DPW - Water		104,000		104,000
	Centrifuge- pressure sensor install	Sewer	Core	DPW - Sewer		14,000		14,000
	Valves/Piping - East Filter Tank #6	Water	Core	DPW - Water		67,000		67,000
	Funded Total				2,584,551	1,584,833	1,351,667	5,521,050
Deferred				3,977,308	117,200	-	4,094,508	
Grand Total				6,561,859	1,702,033	1,351,667	9,615,558	

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

Affected Dept.: DPW - Streets & Equipment

Project Title: Clay Street Reconstruction

Department Priority: 1

Description & Scope: Reconstruction of Clay Street from Dann Street to the round-a-bout. Project includes replacing sanitary sewer main and laterals, water main and laterals, storm sewer, curb and gutter, pavement, and sidewalk, and the inspection of sanitary sewer and water main.

Purpose & Need: Clay Street lacks curb and gutter and has deteriorated pavement. The lack of curb and gutter leads to poor drainage and ponding of water.

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

External Funding Sources Available: STP Urban Funds

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

Initiative Type: **Capital**

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 and sanitary sewer concerns.

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



Project Cost Summary

Expenditure Category	Expenditure Fund	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
Infrastructure	450	1,279,569						1,279,569
Water	610	957,425						957,425
Sanitary	620	938,210						938,210
Stormwater	630	360,081						360,081
								0
								0
Subtotal		3,535,285	0	0	0		0	3,535,285

Funding Source Summary

Payer Group	Funding Source	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
City	Grant	952,078						952,078
City	Borrowing: Bond	327,491						327,491
Water	Borrowing: Bond	957,425						957,425
Sewer	Borrowing: Bond	938,210						938,210
Stormwater	Borrowing: Bond	92,159						92,159
Stormwater	Grant	267,922						
								0
Subtotal		3,535,285	0	0	0		0	3,535,285

	Grant	Bond
City	952,078	327,491

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

Affected Dept.: **DPW - Streets & Equipment**

Project Title: **Asphalt Overlay**

Department Priority: **6**

Description & Scope: Perform mill and overlay or sealcoating on various streets throughout the City. Wisconsin \$166,100; Willard \$10,000; Starin \$44,100

Purpose & Need: The City has a number of streets that have deteriorating pavement but the curb and gutter is in good shape and the underground utilities do not need addressing. To extend the life of the pavement, maintenance greater than pothole patching is required.

Impact on Future Operating Budget: The funds in the street repair account (280) will be able to cover more general repairs as needed.

External Funding Sources Available:

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

Initiative Type: **Capital**

Streets need routine maintenance to extend the life of the street. Asphalt overlay and seal coating are two options that can extend the life of the street without doing a full reconstruction.

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



Project Cost Summary

Expenditure Category	Expenditure Fund	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
280-57500-820	280	220,200						220,200
								0
								0
								0
								0
								0
Subtotal		220,200	0	0	0		0	220,200

Funding Source Summary

Payer Group	Funding Source	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
City	Cash / Fund Balance	220,200						220,200
								0
								0
								0
								0
								0
Subtotal		220,200	0	0	0		0	220,200

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

Affected Dept.: **DPW - Streets & Equipment**

Project Title: **Public Works Facility Study**

Department Priority: **2**

Description & Scope: Complete a facility study at the DPW shop area on Starin Road. Study to include assessment of current buildings and space and proposed conceptual layout designs.

Purpose & Need: The infrastructure that houses the public works and park department crews and equipment is aged and in need of repair. Additional buildings are also need to house equipment to protect it from the weather. Also, the department has equipment and materials at the old Marshall Farm in the Tech Park on a buildable lot. This equipment and materials will need to be moved eventually and stored somewhere. Also, the Police Department is in need of an expanded evidence shed which is proposed to be housed on site.

Impact on Future Operating Budget: Updated facilities would lower energy costs

External Funding Sources Available:

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
Buildings	450	80,000						80,000
								0
								0
								0
								0
								0
Subtotal		80,000	0	0	0		0	80,000

Funding Source Summary

Payer Group	Funding Source	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
City	Cash / Fund Balance	80,000						80,000
								0
								0
								0
								0
								0
Subtotal		80,000	0	0	0		0	80,000

**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?

If a study is not completed, we will continue to piecemeal new buildings on site as best we can. Maintenance on the old buildings will be an ongoing issue.



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

Affected Dept.: **DPW - Streets & Equipment**

Project Title: **Walworth Avenue/Court Street Inlet**

Department Priority: **?**

Description & Scope: **Install additional inlet capacity on the north side of Walworth Avenue between Court Street and Pleasant Street.**

Purpose & Need: **During rain events, the inlet on the north side of Walworth Avenue between Court Street and Pleasant Street will get clogged or is not big enough to handle of the water that drains to the single inlet causing ponding of water in Walworth Avenue. The drainage area consists of water coming from Elizabeth Street west to Pleasant Street.**

Impact on Future Operating Budget:

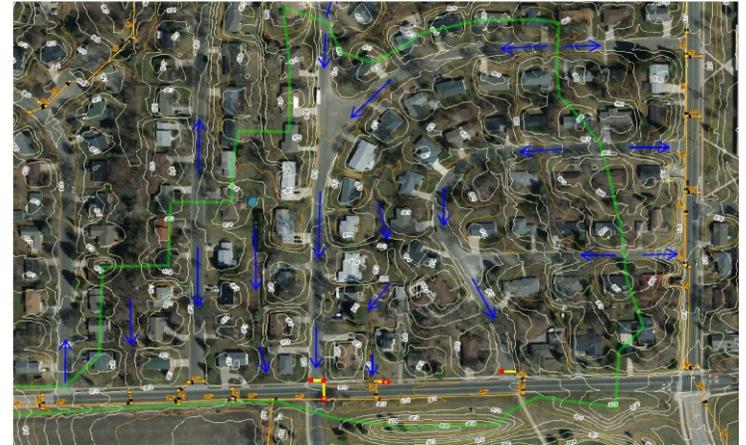
External Funding Sources Available:

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?

The other option is to install storm sewer pipe and inlets in the adjacent streets at a much more expensive solution.



Project Cost Summary

Expenditure Category	Expenditure Fund	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
630-63440-820	630	74,800						74,800
								0
								0
								0
								0
								0
Subtotal		74,800	0	0	0		0	74,800

Funding Source Summary

Payer Group	Funding Source	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
Stormwater	Borrowing: Note	74,800						74,800
								0
								0
								0
								0
								0
Subtotal		74,800	0	0	0		0	74,800

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

Affected Dept.: DPW - Sewer

Project Title: Wetwell Rehabilitation

Department Priority: 3

Description & Scope:
In the wetwell there is grating for access located in the lower and mezzanine (mid) levels. Several of the grating supports and associated structures have corroded beyond repair and are in the need of replacement. Safety of the site is of primary importance. We are seeking assistance for structural review and project planning costs in 2020 followed by rehabilitation/replacement dollars in 2021. Lastly, in order to promote structural integrity of this area it is recommended that the concrete structure we cleaned, prepped and coated in the near future as well. This cost is tentatively placed in

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

Impact on Future Operating Budget:
The items mentioned above have been split out over a period of five years. Cost affective solutions may arise that will or could alter this timeframe.

External Funding Sources Available:

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
Maintenance	620	30,000	275,000			325,000		630,000
								0
								0
								0
								0
								0
Subtotal		30,000	275,000	0	0	325,000	0	630,000

Funding Source Summary

Payer Group	Funding Source	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
Sewer	Cash / Fund Balance	30,000	275,000			325,000		630,000
								0
								0
								0
								0
								0
Subtotal		30,000	275,000	0	0	325,000	0	630,000

**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?

If feasible, coating of existing structurally sound supports could be delayed further than year five. This is dependent on efficiencies and extent of repairs required during refurbishment in the second year.



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

Affected Dept.: **DPW - Sewer**

Project Title: **Centrifuge- pressure sensor install**

Department Priority: **5**

Description & Scope: The thickening centrifuge discharge characteristics help guide staff as they make necessary adjustments to the process. This improvement accounts for the purchase of the device, installation of necessary connectivity and programming which will allow for trending and monitoring.

Purpose & Need: Having the ability to monitor thickener discharge pressures, via our SCADA system, will allow staff to more quickly respond and confidently make adjustments at the plant and from remote locations. Ultimately, the higher the solids content the lower the annual land application costs. As the solids percentage increases, so to does the line pressure. Looking to the future, a correlation between pressure and % solids would be developed. This correlation will serve as guidance and could develop into automatic adjustments of the thickening centrifuge. Currently, staff is only able to view discharge pressures locally from an analog gauge.

Impact on Future Operating Budget:

External Funding Sources Available:

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

Initiative Type: **Capital**

Continue with analog gauges as is. We simply could not draw any operational conclusions while operating this equipment remotely. An operator would have to be at the unit in order to monitor line pressures.

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



Project Cost Summary

Expenditure Category	Expenditure Fund	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
Equipment	620	14,000						14,000
Maintenance								0
Land/R.O.W.								0
Technology								0
Building / Improvement								0
								0
Subtotal		14,000	0	0	0		0	14,000

Funding Source Summary

Payer Group	Funding Source	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
Sewer	Cash / Fund Balance	14,000						14,000
								0
								0
								0
								0
								0
Subtotal		14,000	0	0	0	0	0	14,000

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

Affected Dept.: **DPW - Water**

Project Title: **Industrial Drive Watermain**

Department Priority: **4**

Description & Scope: Replacement of a failed transmission water line.

Purpose & Need: Replace failed 12" transmission line from Commercial to Universal Blvd. This is out of service due to failed pipe. This is needed to complete looping of undermain from well #8. This project is delayed due to the detour route for Milwaukee St.

Impact on Future Operating Budget: Will cut down on repair/maintenance costs.

External Funding Sources Available: Unknown

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
610-61936-820	610	250,000						250,000
								0
								0
								0
								0
								0
Subtotal		250,000	0	0	0	0	0	250,000

Funding Source Summary

Payer Group	Funding Source	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
Water	Cash / Fund Balance	250,000						250,000
								0
								0
								0
								0
								0
Subtotal		250,000	0	0	0	0	0	250,000

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 - Water** Need Group: **Core**

Affected Dept.: **DPW - Water**

Project Title: **Well #6 Backup Generator**

Department Priority: **6**

Description & Scope: **To replace obsolete Right Angle Unit.**

Purpose & Need: **To replace obsolete 1962 IA Right Angle Drive unit. Right Angle Drive Units are high maintenance and inefficient for emergency power. Parts are no longer available.**

Impact on Future Operating Budget: **Will decrease maintenance on old equipment. We will still have preventative maintenance and servicing from third party.**

External Funding Sources Available: **Federal Emergency Response Program for Water/Wastewater Untilities.**

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?



Project Cost Summary

Expenditure Category	Expenditure Fund	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
610-61936-810	610	115,000						115,000
								0
								0
								0
								0
								0
Subtotal		115,000	0	0	0		0	115,000

Funding Source Summary

Payer Group	Funding Source	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
Water	Cash / Fund Balance	115,000						115,000
Water	Grant							0
								0
								0
								0
								0
Subtotal		115,000	0	0	0		0	115,000

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

Affected Dept.: DPW - Streets & Equipment

Project Title: Plow/Patrol Truck

Department Priority: 1

Description & Scope:
2021 International Tandem Plow/Patrol Truck 14' Stainless Steel DuraClass Box Swenson Salter with Pre-Wet System Wausau Poly Trip Edge Plow and Wing

Purpose & Need:
Our fleet of 8, single axle plow trucks, 7 plow the entire City during a snow event and 1 that is our Brine truck which is out before most every snow/ice event weather pending, has the age range from 4 years old to 30 years old. We need to get into a cycle of replacing a Plow/Patrol truck every 3 years to ensure our fleet isn't older than 20 years. As trucks get rotated out of service for plowing they become our Brine applicator and spare plow truck in the event of a break down. The purpose to add a tandem to the fleet is to have more material on the truck as this truck will be plowing the main streets and will be able to stay out longer without reloading salt. A tandem will also add a better range of use for us where a single axle is to small but the quad axle is too big. The tandem will be more versatile.

Impact on Future Operating Budget:
General maintenance. This unit would be built during the summer of 2020 with delivery January 2, 2021.

External Funding Sources Available:

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

Initiative Type: **Capital**

International has a lease to purchase option with multiple options.

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



Project Cost Summary

Expenditure Category	Expenditure Fund	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
215-53560-820	215	216,000	14,000					230,000
								0
								0
								0
								0
								0
Subtotal		216,000	14,000	0	0		0	230,000

Funding Source Summary

Payer Group	Funding Source	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
City	Cash / Fund Balance	216,000	14,000					230,000
								0
								0
								0
								0
								0
Subtotal		216,000	14,000	0	0		0	230,000

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

Affected Dept.: **DPW - Streets & Equipment**

Project Title: **Toro Mower**

Department Priority: **4**

Description & Scope: **Toro Groundmaster 7200 Zero Turn Mower**

Purpose & Need: **Our current Exmark Zero turn mower is 11 years old and has been a very unreliable piece of equipment for us since day one and needs to be traded off before any more good money gets put into a bad investment. This mower is used in areas that are not big enough to get our Toro winged mowers into.**

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

External Funding Sources Available: **Parks**

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?



Project Cost Summary

Expenditure Category	Expenditure Fund	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
215-53560-810	215	22,000						22,000
								0
								0
								0
								0
								0
								0
Subtotal		22,000	0	0	0		0	22,000

Funding Source Summary

Payer Group	Funding Source	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
City	Cash / Fund Balance	22,000						22,000
								0
								0
								0
								0
								0
								0
Subtotal		22,000	0	0	0		0	22,000

Department / Group: Police Dispatch **Need Group:** Core

Affected Dept.: Park & Rec - Facilities

Project Title: Uninterruptible Power Supply (UPS)

Department Priority: High

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

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

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

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

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
217-51600-850	217	38,000						38,000
Maintenance								0
Land/R.O.W.								0
Technology								0
Building / Improvement	217							0
Subtotal		38,000	0	0	0		0	38,000

Funding Source Summary

Payer Group	Funding Source	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
City	Cash / Fund Balance	38,000						38,000
								0
								0
								0
								0
Subtotal		38,000	0	0	0		0	38,000

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: Police Dispatch **Need Group:** Core

Affected Dept.: Fire / Rescue

Project Title: Radio Console Upgrades

Department Priority: 1

Description & Scope: We have had the current system for more than 20 years. The manufacturer of our current Zetron 4048 series radio console has already started the end of life process on the equipment and the 4048 series is projected to not be supported by 2021. The replacement console, Zetron MAX, is a fully IP based system. The wireless headsets used by the dispatchers are nearing end of life too and will need to be upgraded in order to be compatible with the new radio console. Additionally, Exalt, the current manufacturer of the microwave system, which connects the PD to the water tower, UW, Walworth Co tower, and the WE Energies tower, has gone out of business. Our vendor is sourcing repair parts through 3rd parties and used sources. The FCC is entertaining the notion of re-allocating the 4.9 Ghz band that our microwave currently uses.

Purpose & Need: The radio console and microwave system are utilized by Whitewater Police, UW-Whitewater Police Services, Whitewater Fire and Rescue. Radio communications are instrumental to quality police, fire and EMS emergency services.

Impact on Future Operating Budget: \$38,000 was budgeted in 2018 for the WISCOM channel. In order to save costs it is recommended that we wait until the upgrade of our radio console to add the channel. The projected cost of the WISCOM channel would be \$20,000

External Funding Sources Available:

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
Positron Radio Console	450	275,000						275,000
								0
								0
								0
								0
								0
								0
Subtotal		275,000	0	0	0	0	0	275,000

Funding Source Summary

Payer Group	Funding Source	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
City	Borrowing: Note	183,333						183,333
UWW	UW Agmt	91,667						91,667
								0
								0
								0
								0
Subtotal		275,000	0	0	0	0	0	275,000

**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?

No alternative options, equipment is nearing end of life and requires replacement.



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

Affected Dept.: DPW - Sewer

Project Title: Shared private road maintenance

Department Priority: 6

Description & Scope:
The shared road which extends south from its intersection with County Road U to its terminus at the Wastewater Facility gate is in need of repair. Chipsealing is being planned to extend the life of the current road. Some spot repairs will also be necessary. Long term a complete reconstruct, followed by scheduled maintenance intervals should be included in long term planning efforts.

Purpose & Need:
Based on the current condition of the road it is in need of near term repairs to avoid larger repair costs. This road does see heavy truck traffic, primarily from Johns Disposal and to a lesser degree from the City and LSP-Whitewater.

Impact on Future Operating Budget:

External Funding Sources Available:
The City will be conducting a coordination meeting with adjacent property owners to assess how road repair costs should be equitably shared between all users.

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
Maintenance	620	25,000						25,000
								0
								0
								0
								0
								0
Subtotal		25,000	0	0	0	0	0	25,000

Funding Source Summary

Payer Group	Funding Source	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
Sewer	Cash / Fund Balance	25,000						25,000
								0
								0
								0
								0
								0
Subtotal		25,000	0	0	0	0	0	25,000

**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?

We could elect to do nothing at this time and plug repairs into 2021. Based on the current road condition this is not suggested.



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

Affected Dept.: DPW - Sewer

Project Title: Utility Car

Department Priority: 7

Description & Scope:
The Wastewater Utility utilizes a retired squad (Ford Crown Victoria) for administrative use and for transportation to off-site training events.

Purpose & Need:
Age and generally poor condition of the squads, as well as frequency of use by plant staff, indicate a need for a vehicle dedicated to plant use. A mid-sized sedan capable of holding four adults would be preferred. Pictured is a used 2016 Chevy Cruze with less than 20,000 miles available locally for approximately \$17,500. This vehicle of this type would be expected to be in use for 10 years.

Impact on Future Operating Budget:

External Funding Sources Available:

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

Initiative Type: **Capital**

The City could continue to recycle old squad vehicles to other departments for use.

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



Project Cost Summary

Expenditure Category	Expenditure Fund	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
Equipment	620	17,500						17,500
Maintenance								0
Land/R.O.W.								0
Technology								0
Building / Improvement								0
								0
Subtotal		17,500	0	0	0	0	0	17,500

Funding Source Summary

Payer Group	Funding Source	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
Sewer	Cash / Fund Balance	17,500						17,500
								0
								0
								0
								0
								0
Subtotal		17,500	0	0	0	0	0	17,500

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

Affected Dept.: **DPW - Water**

Project Title: **LIKA GPS Unit**

Department Priority: **9**

Description & Scope: **GPS unit**

Purpose & Need: **To be able to GPS the Water Dept. appentures accuately and upload directly to the City's water mapping system and to add specific attributes to individual locations.**

Impact on Future Operating Budget: **Will reduce labor time in field locating our infrastructure.**

External Funding Sources Available:

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
610-61651-350	610	5,500						5,500
610-61652-350	610	5,500						5,500
								0
								0
								0
								0
Subtotal		11,000	0	0	0	0	0	11,000

Funding Source Summary

Payer Group	Funding Source	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
Water	Cash / Fund Balance	11,000						11,000
								0
								0
								0
								0
								0
Subtotal		11,000	0	0	0	0	0	11,000

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

Affected Dept.: _____

Project Title: **Fire Hose Washing System**

Department Priority: **High**

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

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

Impact on Future Operating Budget: Single purchase

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

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
210-52200-810	210	13,500						13,500
850-52270-810	850							0
								0
								0
								0
								0
								0
Subtotal		13,500	0	0	0	0	0	13,500

Funding Source Summary

Payer Group	Funding Source	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
City	Borrowing: Note	6,750						6,750
WFD	Cash / Fund Balance	6,750						6,750
								0
								0
								0
								0
								0
Subtotal		13,500	0	0	0	0	0	13,500

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

Affected Dept.: _____

Project Title: **Fire Hose Roller System**

Department Priority: **High**

Description & Scope: Work with a reputable manufacturer to test, evaluate, and purchase a fire hose rolling system for traditional 50' lengths of 1.75" and 2.5" diameter hose lines as well as 100' lengths of 5" Large Diameter Hose (LDH) lines. The system includes a power rack, rolling rack, and clamps to accommodate varying hose widths.

Purpose & Need: During a fire call or practice we use approximately 400-600' of 1.75" diameter and/or 2.5" diameter hand held hose line along with 200-300' of 5" LDH for hydrant and non-hydrant water supply systems. At the conclusion of the event all hoses must be disconnected, water walked-out, hoses rolled, and then loaded back onto apparatus. The added physical excursion of this exercise added to the already exhausting physical exertion of a fire and practice adds risk for physical injury, add exposure to dangerous and carcinogenic substances, and adds time for clean-up after these events. The hose roller system, in combination with the hose washing system, will reduce firefighter exposure to dangerous and carcinogenic substances, improve the overall health and safety of firefighters, and reduce the added labor costs of the traditional hose walking-out and rolling process.

Impact on Future Operating Budget: Single purchase

External Funding Sources Available: 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?

No other options are available.



Project Cost Summary

Expenditure Category	Expenditure Fund	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
210-52200-810	210	8,765						8,765
850-52270-810	850							0
								0
								0
								0
								0
								0
								0
Subtotal		8,765	0	0	0	0	0	8,765

Funding Source Summary

Payer Group	Funding Source	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
City	Borrowing: Note	4,383						4,383
WFD	Cash / Fund Balance	4,383						4,383
								0
								0
								0
								0
								0
								0
Subtotal		8,765	0	0	0	0	0	8,765

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

Affected Dept.: Park & Rec - Facilities

Project Title: Lakes Draw Down

Department Priority: High

Description & Scope: This 2-3 year process will draw down Trippe and Cravath lakes for dry dredging, stabilize the shoreline and improve overall health of the lakes.

Purpose & Need: Currently the lakes are shallow and overgrown with aquatic plants. Both Cravath and Trippe Lake are an important resource that are important to the financial, physical, environmental, and social fabric of the City of Whitewater. These lakes affect not only the quality of life for local residents, but also have regional economic implications. It is vital to this community that we improve this community resource.

Impact on Future Operating Budget: This project will improve the current lake management program by reducing the amount of annual maintenance. Funds may need to be set aside each year in order to accommodate this process every 10-15 years as needed.

External Funding Sources Available: The city will apply for grant funding through the DNR and other grant opportunities to help with the cost of this project.

**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?

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



Project Cost Summary

Expenditure Category	Expenditure Fund	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
Parks/ Facilities improvemnt	450	122,000	1,328,000					1,450,000
								0
								0
								0
								0
								0
Subtotal		122,000	1,328,000	0	0		0	1,450,000

Funding Source Summary

Payer Group	Funding Source	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
City	Cash / Fund Balance	122,000						122,000
City	Borrowing: Bond	0	1,328,000					1,328,000
								0
								0
								0
								0
Subtotal		122,000	1,328,000	0	0		0	1,450,000

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

Affected Dept.: Park & Rec - Other

Project Title: Amphitheater installation

Department Priority: 1

Description & Scope: The current stage in Cravath Lakefront is not used by most events and festivals. There is no overhead protection in the event of rain to keep equipment dry and safe. The set up and take down town for events is very time consuming. Most large festivals park a large trailer/stage in front of the existing stage. The stage was purchased in 2019 and we will be looking to bid out the installation for installation in 2020.

Purpose & Need: With the Engineering and design of the facility being completed in 2017 the project would move forward in 2018. This would provide a more useable space that will support events occurring in the park. Local service clubs have shown interest in this project and a consultant should be retained to work with stakeholders and identify a scope with a more accurate cost projection.

Impact on Future Operating Budget: Initial impact would be an increase in staff time while project is completed. Would decrease amount of staff time used for set up and take down.

External Funding Sources Available: The 4th of July Event group have committed the \$9,800.00 financial support provided by the city to help pay for the stage. This would amount to \$98,000 toward the installation.

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
450-58100-828	450	190,000						190,000
								0
								0
								0
								0
								0
Subtotal		190,000	0	0	0	0	0	190,000

Funding Source Summary

Payer Group	Funding Source	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
City	Cash / Fund Balance	150,000						150,000
Boosters	Fund Raising	40,000						40,000
								0
								0
								0
								0
Subtotal		190,000	0	0	0	0	0	190,000

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?



Deferred
2020 Projects

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

Affected Dept.: DPW - Streets & Equipment

Project Title: Downtown Decorative LED lights

Department Priority: 3

Description & Scope: Conversion of existing decorative downtown lights to LED. This is a continuation from 2018 when 56 lights were replaced. There are 112 lights remaining. The scope of this project is to replace half of the remaining lights (56) in 2020 and the remaining 56 in 2021.

Purpose & Need: The existing decorative light poles are corroding at the base from years of salt usage on the sidewalk and street. New poles will be cast aluminum and match the ones installed in 2018 and on the Eastgate Project. In addition, the High Pressure Sodium light fixtures will be replaced with more energy efficient LED fixtures.

Impact on Future Operating Budget: Electricity costs for the 56 downtown lights will be reduced.

External Funding Sources Available: None

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
450-54000-828	450	182,000	182,000					364,000
								0
								0
								0
								0
								0
Subtotal		182,000	182,000	0	0		0	364,000

Funding Source Summary

Payer Group	Funding Source	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
City	Borrowing: Note	182,000	182,000					364,000
								0
								0
								0
								0
								0
Subtotal		182,000	182,000	0	0		0	364,000

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?

The existing lights could remain in place and only replaced as they fall over. The proposed lights will match the style and material of recent lights installed that replaced the existing style lights.



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

Affected Dept.: DPW - Streets & Equipment

Project Title: Milwaukee Street Tree Installation

Department Priority: 1

Description & Scope: Install terrace trees along Milwaukee Street from Esterly Street to round-a-bout.

Purpose & Need: Milwaukee Street was reconstructed and widened in 2019 removing all the existing trees. The City is responsible for replanting the terrace trees, approximately 75. According to the State Municipal Agreement, the City received a \$30,000 credit as part of the project to plant the trees ourselves.

Impact on Future Operating Budget:

External 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?

The other option is to not plant trees.



Project Cost Summary

Expenditure Category	Expenditure Fund	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
250-56130-294	250	16,500						16,500
								0
								0
								0
								0
								0
Subtotal		16,500	0	0	0		0	16,500

Funding Source Summary

Payer Group	Funding Source	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
City	Cash / Fund Balance	16,500						16,500
								0
								0
								0
								0
								0
Subtotal		16,500	0	0	0		0	16,500

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

Affected Dept.: DPW - Sewer

Project Title: Digester Coatings

Department Priority: 2

Description & Scope:
This proposed project would include inspection, preparation, coating application and testing of the interior of the two 60' diameter primary digesters. Each digester is capable of holding 600,000 gallons. Additionally, in order to perform the coatings portion of this work the covers will need to be removed. At that time, the metal covers will also be inspected, repaired and roofed as needed.

Purpose & Need:
The bituminous coating that remains is from the original install 38 years ago. A new coating system will preserve the integrity of these concrete structures for years to come. This is important due to the nature of the material that is being housed and treated in these tanks. The roofing systems on these covers are over 25 years old and in need of drip edge and coping repairs.

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

External Funding Sources Available:
None

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
Maintenance	620	535,000			585,000			1,120,000
								0
								0
								0
								0
								0
Subtotal		535,000	0	0	585,000	0	0	1,120,000

Funding Source Summary

Payer Group	Funding Source	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
Sewer	Borrowing: Bond	535,000			585,000			1,120,000
								0
								0
								0
								0
								0
Subtotal		535,000	0	0	585,000	0	0	1,120,000

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?

Work on Digester No. 2 could be deferred but should not be left long enough to impact the integrity or functionality of the structure. Additionally, repairs could be planned for and based upon initial structure inspections. If repairs are necessary this would in affect defer the cost for one year.



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 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
210-52200-810	210	1,400,000						1,400,000
850-52270-810	850	0						0
								0
								0
								0
								0
Subtotal		1,400,000	0	0	0	0	0	1,400,000

Funding Source Summary

Payer Group	Funding Source	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
City	Borrowing: Bond	1,400,000						1,400,000
WFD	Cash / Fund Balance	0						0
								0
								0
								0
								0
Subtotal		1,400,000	0	0	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: 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.

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
210-52200-810	210	30,000						30,000
850-52270-810	850	0						0
Land/R.O.W.								0
Technology								0
								0
Subtotal		30,000	0	0	0	0	0	30,000

Funding Source Summary

Payer Group	Funding Source	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
City	Borrowing: Note	30,000						30,000
WFD	Cash / Fund Balance	0						0
								0
								0
								0
Subtotal		30,000	0	0	0	0	0	30,000

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?

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.



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

Affected Dept.: Park & Rec - Facilities

Project Title: ADA Funding

Department Priority: 3

Description & Scope:
In 2020, an accessible paved route to the Moraine View Soccer Fields will be installed. In addition ADA accessible amenities in parks (such as picnic tables and playground equipment) will be added to facilities and parks.

Purpose & Need:
Title II of the Americans with Disabilities Act prohibits local governments from discrimination on the basis of disability in the delivery of programs and services. The definition of programs and services is broad and includes public parks, recreation programs, city sidewalks, and the many opportunities made available for the enjoyment of city residents. In 2014, the city had an ADA access audit completed for our parks and facilities.

Impact on Future Operating Budget:
Each year we will need to implement ADA improvements in city parks and facilities. Possible ADA accessible components may also be needed for future playground additions.

External Funding Sources Available:

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.



Project Cost Summary

Expenditure Category	Expenditure Fund	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
Parks/ Facilities improvemnt	450	25,000						25,000
								0
								0
								0
								0
								0
Subtotal		25,000	0	0	0		0	25,000

Funding Source Summary

Payer Group	Funding Source	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
City	Cash / Fund Balance	25,000						25,000
								0
								0
								0
								0
								0
Subtotal		25,000	0	0	0		0	25,000

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. 2020 - 2029

Initiative Type:

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



Project Cost Summary

Expenditure Category	Expenditure Fund	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
Building / Improvement	450	15,000	30,000	32,000	32,000			109,000
								0
								0
								0
								0
								0
Subtotal		15,000	30,000	32,000	32,000	0	0	109,000

Funding Source Summary

Payer Group	Funding Source	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
City	Borrowing: Note	15,000	30,000	32,000	32,000			109,000
								0
								0
								0
								0
								0
Subtotal		15,000	30,000	32,000	32,000	0	0	109,000

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 metal 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 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
Building / Improvement	450	12,000						12,000
								0
								0
								0
								0
								0
Subtotal		12,000	0	0	0	0	0	12,000

Funding Source Summary

Payer Group	Funding Source	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
City	Borrowing: Note	12,000						12,000
								0
								0
								0
								0
								0
Subtotal		12,000	0	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: **Need Group:**

Affected Dept.:

Project Title:

Department Priority:

Description & Scope:
Storage for the department's seized vehicles, large / bulky evidence items and long-term evidence pending final court disposition. Additionally, the building can be utilized for the department's force on force training. Exploring two building sizes, one being 100' x 50' and another being 80' x 40'.

Purpose & Need:
An evidence garage will provide cover and storage for the departments seized vehicles, large and or bulky evidence and long-term evidence pending final court disposition. Additionally the building can be utilized for the departments force on force training. Currently the department uses the evidence room in the basement and the city garage and exterior grounds to store vehicles that have been seized or that are being held for evidence. The current space is inadequate. **Due to the age and condition of the current garage, we have lost evidence to rodent and water damage. Additionally, the size of the garage isn't adequate to store more than one vehicle, thus seized vehicles must remain outside and deteriorate.** A court seizure can take a year or more, a timeframe that causes long term wear and tear on the vehicles which depreciates the value of the vehicle.

Impact on Future Operating Budget:
FY 20: Planning and Construction phase (\$200,000).

External Funding Sources Available:
None known.

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?



Project Cost Summary

Expenditure Category	Expenditure Fund	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
Building	450	80,000						80,000
								0
								0
								0
								0
								0
								0
Subtotal		80,000	0	0	0		0	80,000

Funding Source Summary

Payer Group	Funding Source	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
City	Borrowing: Note	80,000						80,000
								0
								0
								0
								0
								0
								0
Subtotal		80,000	0	0	0		0	80,000

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

Affected Dept.: Media Services

Project Title: Innovation Center Broadcast

Department Priority: 2

Description & Scope:
The Whitewater Community Television records many city meetings and events. We are currently able to broadcast live and have a 24-48 hour rebroadcast time for all meetings shown in the Community Room at the Municipal Building. There is a request to look into adding broadcasting and/or streaming options at the Tech Park Innovation Center. We are currently researching the costs for both options.

Purpose & Need:
This would allow live broadcasting in a 3rd location in town for any meetings at the Tech Park Innovation Center.

Impact on Future Operating Budget:

External Funding Sources Available:
Potential use of some franchise fees. This is questionable as each year the amount decreases and we use these funds for salaries and all other equipment. Otherwise, this will need to be funded from another source or the general fund as this is a more expensive option-equipment alone can range from \$14,000-\$20,000 not including charter services and fees.

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?

We could continue to keep our programming as is and invest in small amounts of equipment to allow us to stream some meetings off site but not broadcast live on channel 990 that could be a few hundred dollars to \$1,000 or so depending on the amount of equipment/quality desired or we can utilize the Municipal building Community Room to go live as we currently do with most meetings.

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
GL Acct	450 New	20,000						20,000
								0
								0
								0
								0
								0
Subtotal		20,000	0	0	0	0	0	20,000

Funding Source Summary

Payer Group	Funding Source	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
City	Borrowing: Note	20,000						20,000
								0
								0
								0
								0
								0
Subtotal		20,000	0	0	0	0	0	20,000

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

Affected Dept.: DPW - Streets & Equipment

Project Title: Newcomb/Executive Intersection

Department Priority: 5

Description & Scope: Provide better northbound to eastbound turning movement for semis at the intersection of Newcomb Street and Executive Drive. The project will include the addition of a right turn lane on Newcomb Street. The project includes concrete pavement and curb and gutter, moving the sidewalk and readjusting storm sewer.

Purpose & Need: Currently, semis who are turning eastbound onto Executive Drive must either drift over the centerline to provide enough turning movement so the back wheels do not run over the curb, or turn into the westbound lane on Executive Drive to complete the turn.

Impact on Future Operating Budget: None

External Funding Sources Available: None

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
Infrastructure	450 New	169,000						169,000
								0
								0
								0
								0
								0
Subtotal		169,000	0	0	0	0	0	169,000

Funding Source Summary

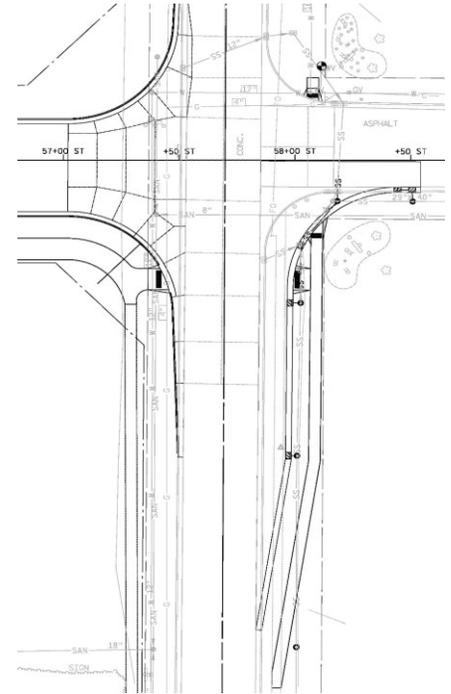
Payer Group	Funding Source	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
City	Borrowing: Note	169,000						169,000
								0
								0
								0
								0
								0
Subtotal		169,000	0	0	0	0	0	169,000

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?

Another option could be to replace the standard curb and gutter with mountable curb and gutter and pave behind the curb much like a round about to allow the back wheels to traverse across the paved area. This is a connecting highway and DOT will need to be involved on the final decision.



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.

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.



Project Cost Summary

Expenditure Category	Expenditure Fund	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
210-52200-810	210	15,998		16,000			32,000	63,998
850-52270-810	850							0
								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 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	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
								0
Subtotal		15,998	0	16,000	0	0	32,000	63,998

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 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	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		40,000	0	0	0		0	40,000

Funding Source Summary

Payer Group	Funding Source	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
City	Borrowing: Note	40,000						40,000
								0
								0
								0
								0
								0
Subtotal		40,000	0	0	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: 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 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
Park Facility Improvement	450	17,000						17,000
								0
								0
								0
								0
								0
Subtotal		17,000	0	0	0		0	17,000

Funding Source Summary

Payer Group	Funding Source	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
City	Borrowing: Note	17,000						17,000
								0
								0
								0
								0
								0
Subtotal		17,000	0	0	0		0	17,000

**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: **Need Group:**

Affected Dept.:

Project Title:

Department Priority:

Description & Scope:
ALPR (Automated License Plate Reader) systems include a set of 3-4 cameras fixed to a patrol car that capture license plates of vehicles in direct line of sight of the cameras. The ALPRS system recognizes the digits in the captured images and subsequently runs the information through the Wisconsin DOT database. This currently is done manually by officers much less efficiently.

Purpose & Need:
The ALPRS (Automated License Plate Reader) system will serve as a means to increase the efficiency of the patrol function. The increased efficiency will allow the department to increase the number of detected violations to include individuals with warrants, operators without driving privileges, suspended registrations, stolen vehicles, vehicles wanted for serious crimes such as Amber Alerts or homicides. This system will also be very beneficial for parking violations if the city moves forward with the Passport parking app in future years. A plethora of police departments throughout our country have been utilizing this technology for years and have found it to be incredibly productive in both deterring and investigating crime.

Impact on Future Operating Budget:
Annual cost of approximately \$3,000 for software costs.

External Funding Sources Available:
Potential grant opportunities are being investigated but do not appear likely.

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
Equipment / Maint	450	36,000	3,000	3,000	3,000	3,000	15,000	63,000
								0
								0
								0
								0
								0
Subtotal		36,000	3,000	3,000	3,000	3,000	15,000	63,000

Funding Source Summary

Payer Group	Funding Source	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
City	Cash / Fund Balance	36,000	3,000	3,000	3,000	3,000	15,000	63,000
								0
								0
								0
								0
								0
Subtotal		36,000	3,000	3,000	3,000	3,000	15,000	63,000

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?

Static ALPRS systems (pole mounted) are also available, but are less useful due to the fact that once a violation is located an officer may not be in the vicinity to act on it.



Department / Group: **Need Group:**

Affected Dept.:

Project Title:

Department Priority:

Description & Scope:
Installation of two surveillance cameras at the intersection of W. Main St. and W. Whitewater St. This is a strategic location for the cameras as it is a pinch point for traffic moving east/west through the city. The surveillance cameras would be mounted to existing traffic lights with video wirelessly sent to existing city servers utilizing wireless access points through line-of-sight. Costs include two cameras (\$2,500), two wireless access points (\$1,000), and cost of wiring at the municipal building (\$1,500).

Purpose & Need:
The surveillance cameras provide the community with increased investigative capability. Previous high priority cases have been solved through use of surveillance footage that was captured by citizens and voluntarily turned over to police, however this type of footage is rarely from an ideal perspective and is not always voluntarily supplied. The surveillance cameras would provide higher quality video footage and would also provide the ability to monitor this busy intersection in real-time if needed.

Impact on Future Operating Budget:
None anticipated.

External Funding Sources Available:
None known.

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
Equipment	450	5,000						5,000
								0
								0
								0
								0
								0
Subtotal		5,000	0	0	0	0	0	5,000

Funding Source Summary

Payer Group	Funding Source	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
City	Cash / Fund Balance	5,000						5,000
								0
								0
								0
								0
								0
Subtotal		5,000	0	0	0	0	0	5,000

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?



Department / Group: Emergency Mgt **Need Group:** Non-Core

Affected Dept.: Emergency Mgt

Project Title: EOC Desktop Remotes

Department Priority: 1

Description & Scope:
The current Emergency Operations Center (EOC) only allows decision makers to use portable radios to communicate with the units in the field during an incident/event/disaster. The limited use of a portable radio from the basement of City Halls creates issues such as the user's radio not having the power necessary to talk to the units in the field. By using portable radios, battery life becomes an issue during an emergency. Currently a portable radio transmitting from the EOC such as the DPW channel will only cover maybe the area in front of City Hall.

Purpose & Need:
The four (4) remote bases called "desktop remotes" will allow decision makers operating from the EOC to communicate to the users in the field using the same power that dispatch uses when transmitting therefore increasing the coverage of the decision makers. The units would be an extension of the current transmitters located at City Hall. It will eliminate the use of portable radios being used in the EOC and the issues associated with their use. It will allow for more seamless coverage for the City of Whitewater during an emergency. The cost covers the units, necessary wiring and installation costs.

Impact on Future Operating Budget:
On-time expense of \$5,000/per unit. This cost is an estimate based on pricing today and does not take into consideration any price increases.

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

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 which isn't effective during an emergency. This option is being chosen because it's compatible with the cities current radio system using the same radio vendor.



Project Cost Summary

Expenditure Category	Expenditure Fund	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
450-57500-870	450	20,000						20,000
Maintenance								0
Land/R.O.W.								0
Technology								0
Building / Improvement								0
Subtotal		20,000	0	0	0	0	0	20,000

Funding Source Summary

Payer Group	Funding Source	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
City	Borrowing: Note	20,000						20,000
								0
								0
								0
								0
Subtotal		20,000	0	0	0		0	20,000

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 GO GO debt financing for all city projects has consumed our borrowing capacity and limits our ability to fund non-core projects. Limited funding for projects that improve the quality of life will reduce the attractiveness of Whitewater over time vs. nearby communities.

This project is intended as a placeholder to ensure the City has funding capacity to complete non-core projects approved by the Common Council.

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. 2020 - 2029

Initiative Type: Capital

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



Project Cost Summary

Expenditure Category	Expenditure Fund	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	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 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
City	Borrowing: Bond	1,000,000						1,000,000
								0
								0
								0
								0
								0
Subtotal		1,000,000	0	0	0		0	1,000,000

Future Projects
10-year Planning Horizon

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 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
210-52200-810	210	-	325,000	-	-	-	325,000
850-52270-810	850	-	-	-	-	-	-
Land/R.O.W.							-
Technology							-
							-
Subtotal	-	325,000	-	-	-	325,000	650,000

Funding Source Summary

Funding Source	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	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**

ALTERNATIVES: What option

Ambulances are currently rotated in the fleet for service/maintenance in order to guarantee a top performing unit responding to medical emergencies.



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 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
210-52200-810	210		700,000					700,000
850-52270-810	850		0					0
								0
								0
								0
								0
								0
Subtotal		0	700,000	0	0	0	0	700,000

Funding Source Summary

Payer Group	Funding Source	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
City	Borrowing: Note		700,000					700,000
WFD	Cash / Fund Balance		0					0
								0
								0
								0
								0
								0
Subtotal		0	700,000	0	0	0	0	700,000

**City of Whitewater
Capital Improvement Program
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 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.	

Project Cost Summary

Expense Category	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
210-52200-810	210	-	-	285,000			285,000
850-52270-810	850						-
Land/R.O.W.							-
Technology							-
							-
Subtotal	-	-	-	285,000	-	285,000	570,000

Funding Source Summary

Funding Source	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
City	Borrowing: Note	-	-	285,000			285,000
WFD	Cash / Fund Balance						-
							-
							-
							-
Subtotal	-	-	-	285,000	-	285,000	570,000

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

Initiative Capital **Capital**

ALTERNATIVES: What option

Ambulances are currently rotated in the fleet to for service/maintenance in order to guarantee a top performing unit responding to medical emergencies.



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.	

Project Cost Summary

Expense Category	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
210-52200-810	210					285,000	285,000
850-52270-810	850						-
Land/R.O.W.							-
Technology							-
							-
Subtotal	-	-	-	-	-	285,000	285,000

Funding Source Summary

Funding Source	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
City	Borrowing: Note					285,000	285,000
WFD	Cash / Fund Balance						-
							-
							-
							-
Subtotal	-	-	-	-	-	285,000	285,000

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

Initiative Capital **Capital**

ALTERNATIVES: What option

Ambulances are currently rotated in the fleet to for service/maintenance in order to guarantee a top performing unit responding to medical emergencies.



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.	

Project Cost Summary

Expense Category	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
210-52200-810	210					285,000	285,000
850-52270-810	850						-
Land/R.O.W.							-
Technology							-
							-
Subtotal	-	-	-	-	-	285,000	285,000

Funding Source Summary

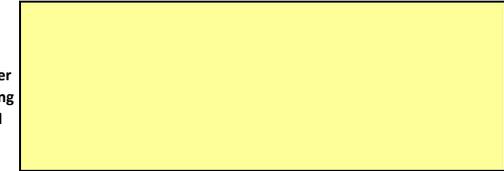
Funding Source	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
City						285,000	285,000
WFD							-
							-
							-
							-
							-
Subtotal	-	-	-	-	-	285,000	285,000

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

Initiative Capital **Capital**

ALTERNATIVES: What option

Ambulances are currently rotated in the fleet to for service/maintenance in order to guarantee a top performing unit responding to medical emergencies.



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.

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	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

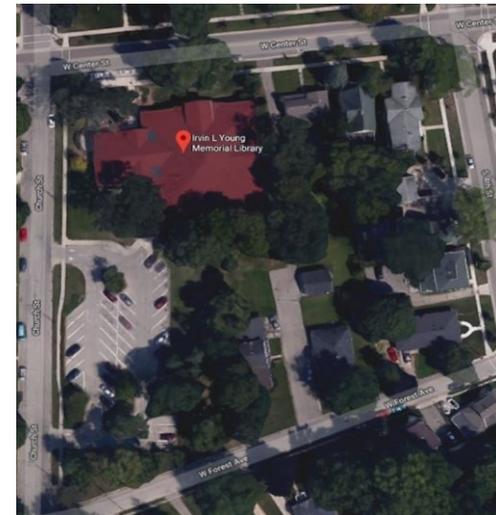
Payer Group	Funding Source	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
City	Borrowing: Bond		5,000,000					5,000,000
Other	Other							0
								0
								0
								0
Subtotal		0	5,000,000	0	0		0	5,000,000

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?

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.



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 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
450-54000-897	450			805,300		906,520	1,764,203	3,476,023
610-61936-820	610			396,222		506,085	1,051,135	1,953,442
620-62810-852	620			293,810		502,810	923,284	1,719,904
630-63440-820	630			114,500		81,000	578,806	774,306
								0
								0
Subtotal		0	0	1,609,832	0	1,996,415	4,317,428	7,923,675

Funding Source Summary

Payer Group	Funding Source	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
City	Borrowing: Bond			805,300		906,520	1,764,203	3,476,023
Water	Borrowing: Bond			396,222		506,085	1,051,135	1,953,442
Sewer	Borrowing: Bond			293,810		502,810	923,284	1,719,904
Stormwater	Borrowing: Bond			114,500		81,000	578,806	774,306
								0
								0
Subtotal		0	0	1,609,832	0	1,996,415	4,317,428	7,923,675

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?



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

Affected Dept.: DPW - Water

Project Title: Water Main Improvement - Tratt/Prairie Village

Department Priority:

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

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

Impact on Future Operating Budget: To maintain more infrastructure.

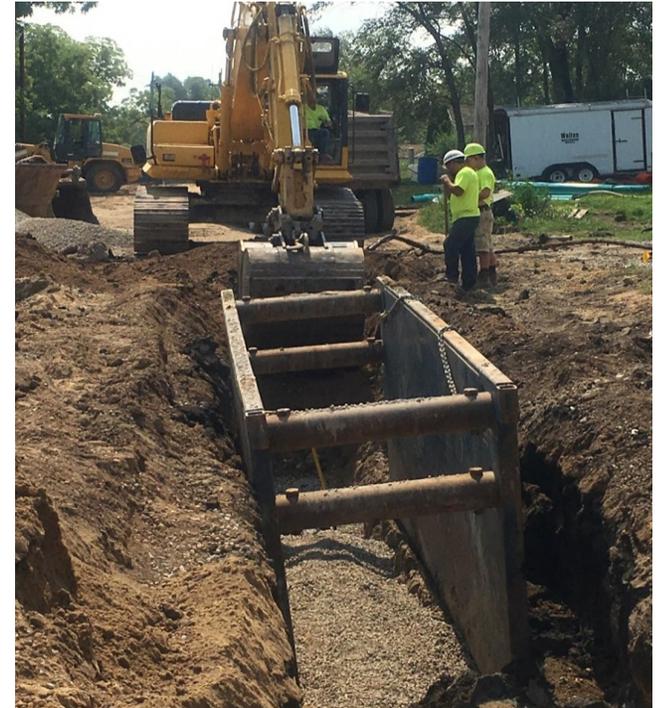
External Funding Sources Available: Yes

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?

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



Project Cost Summary

Expenditure Category	Expenditure Fund	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
610-61651-350	610						910,000	910,000
								0
								0
								0
								0
								0
Subtotal		0	0	0	0		910,000	910,000

Funding Source Summary

Payer Group	Funding Source	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
Water	Borrowing: Bond						455,000	455,000
Water	Other						455,000	455,000
								0
								0
								0
								0
Subtotal		0	0	0	0		910,000	910,000

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

Affected Dept.: DPW - Water

Project Title: Water Main Improvement - LSP/Enterprise

Department Priority:

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

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

Impact on Future Operating Budget:
To maintain additional infrastructure.

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

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
610-61651-350	610						1,180,000	1,180,000
610-61651-350								0
610-61652-350								0
610-61653-350								0
								0
								0
Subtotal		0	0	0	0		1,180,000	1,180,000

Funding Source Summary

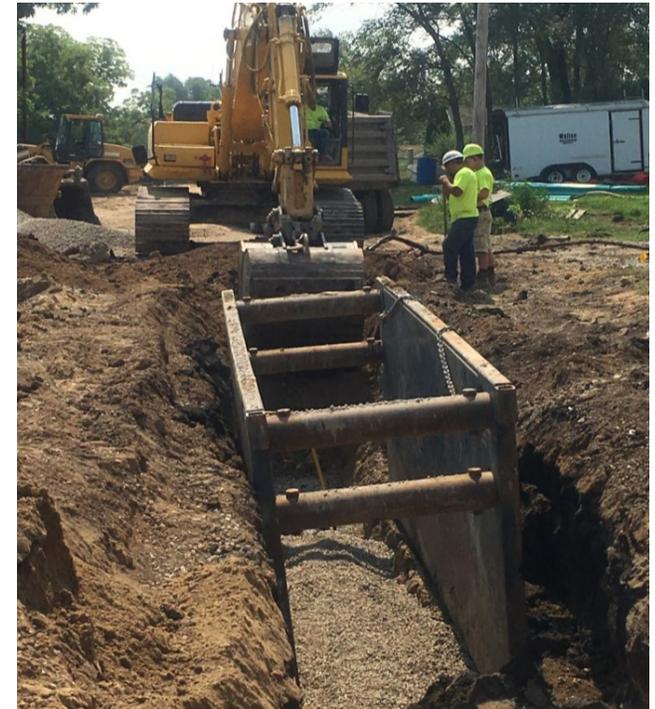
Payer Group	Funding Source	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
Water	Other						300,000	300,000
Water	Borrowing: Note						880,000	880,000
								0
								0
								0
Subtotal		0	0	0	0		1,180,000	1,180,000

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?

To leave as is until annexation and development.



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

Affected Dept.: DPW - Water

Project Title: Water Main Improvement - Pearson /Main St.

Department Priority:

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

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

Impact on Future Operating Budget: Maintain more infrastructure.

External Funding Sources Available: Yes

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
610-61651-350	610						450,000	450,000
610-61651-350								0
610-61652-350								0
610-61653-350								0
								0
								0
Subtotal		0	0	0	0		450,000	450,000

Funding Source Summary

Payer Group	Funding Source	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
Water	Borrowing: Note						450,000	450,000
Water	Other							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: Water Main Improvement - Franklin/Wisconsin St.

Department Priority:

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

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

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

External Funding Sources Available: Yes

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
610-61651-350	610						1,360,000	1,360,000
610-61651-350								0
610-61652-350								0
610-61654-350								0
								0
								0
Subtotal		0	0	0	0		1,360,000	1,360,000

Funding Source Summary

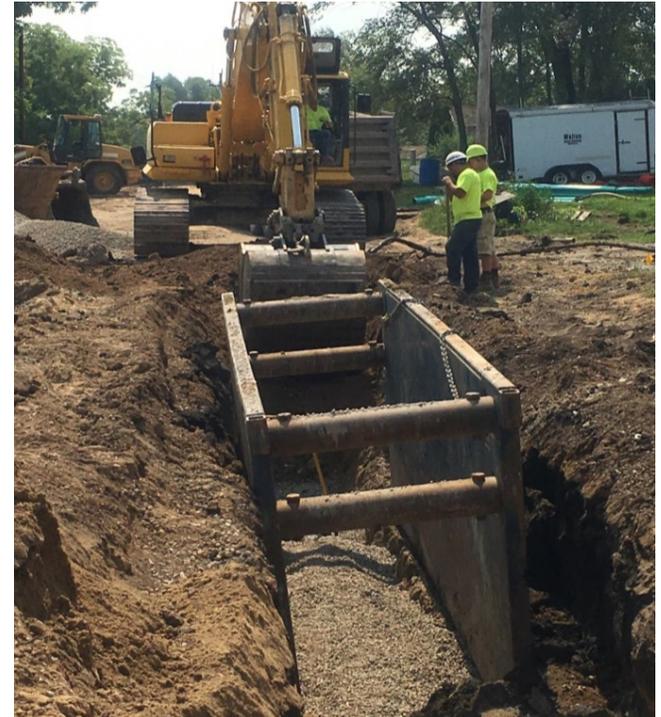
Payer Group	Funding Source	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
Water	Borrowing: Note						1,360,000	1,360,000
Water	Other							0
								0
								0
								0
Subtotal		0	0	0	0		1,360,000	1,360,000

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?

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



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

Affected Dept.: DPW - Water

Project Title: Water Main Improvement - Well #9/RR

Department Priority:

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

Purpose & Need:
To provide another connection to the distribution system from well #9. This must be done in conjunction with the new Starin Park water tower replacement due to the fact that the new tower will be located by well #9.

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

External Funding Sources Available:
Yes

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
610-61651-350	610						470,000	470,000
610-61652-350								0
610-61653-350								0
								0
								0
								0
Subtotal		0	0	0	0		470,000	470,000

Funding Source Summary

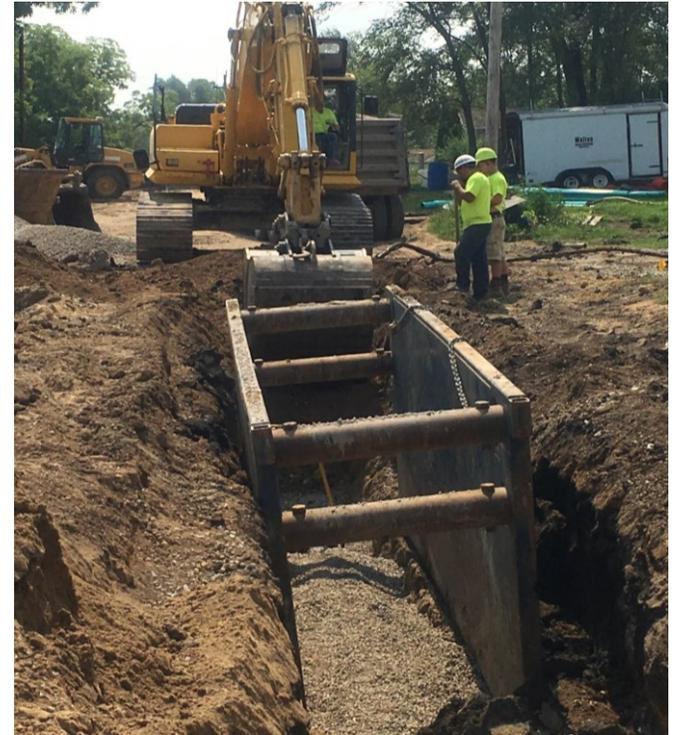
Payer Group	Funding Source	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
Water	Cash / Fund Balance						470,000	470,000
	Borrowing: Note							0
								0
								0
								0
								0
Subtotal		0	0	0	0		470,000	470,000

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?

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



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

Affected Dept.: DPW - Water

Project Title: Replacement for Starin Park Water Tower

Department Priority:

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

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

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

External Funding Sources Available:
Yes, several possibilities.

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
610-61650-350	610			2,900,000				2,900,000
								0
								0
								0
								0
								0
Subtotal		0	0	2,900,000	0		0	2,900,000

Funding Source Summary

Payer Group	Funding Source	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
Water	Borrowing: Note			2,320,000				2,320,000
Water	Grant			580,000				580,000
								0
								0
								0
								0
Subtotal		0	0	2,900,000	0		0	2,900,000

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?

No good alternatives at this time that are economically feasible.



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

Affected Dept.: DPW - Water

Project Title: N. Fremont St. - Watermain

Department Priority:

Description & Scope: Replace the 4" cast main between Starin Road and Lauderdale Dr. Estimated 800 feet.

Purpose & Need: Everything around this area is 12" main except a section of 4" that we have watermain breaks and it causes a big restriction in flow.

Impact on Future Operating Budget: Will reduce break repair.

External Funding Sources Available:

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
610-61651-350	610		300,000					300,000
								0
								0
								0
								0
								0
Subtotal		0	300,000	0	0		0	300,000

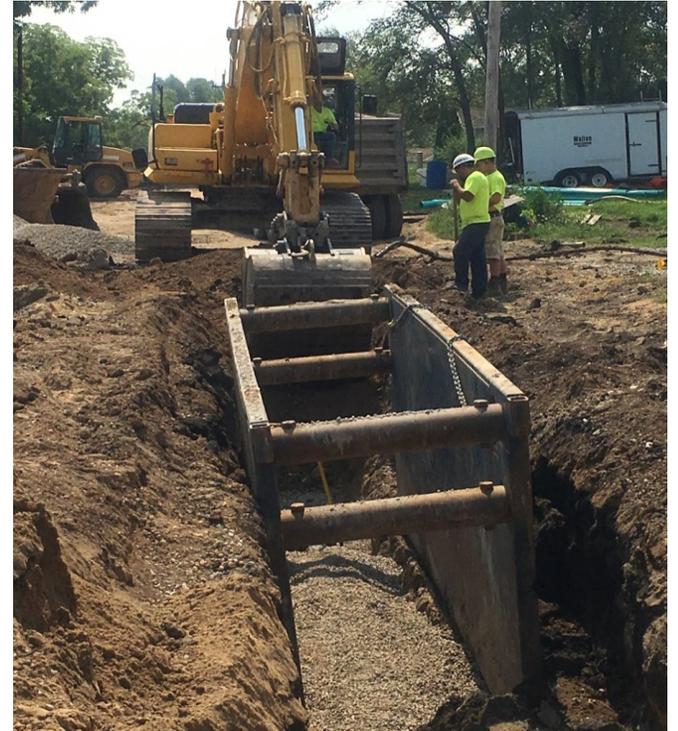
Funding Source Summary

Payer Group	Funding Source	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
Water	Borrowing: Bond		300,000					300,000
								0
								0
								0
								0
								0
Subtotal		0	300,000	0	0		0	300,000

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 - 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

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?



Project Cost Summary

Expenditure Category	Expenditure Fund	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
Maintenance	620					170,000		170,000
								0
								0
								0
								0
								0
Subtotal		0	0	0	0	170,000	0	170,000

Funding Source Summary

Payer Group	Funding Source	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
City	Cash / Fund Balance					170,000		170,000
								0
								0
								0
								0
								0
Subtotal		0	0	0	0	170,000	0	170,000

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

Affected Dept.: DPW - Sewer

Project Title: Combination Jetter Truck

Department Priority:

Description & Scope:
Our current sewer jet truck is a 1991 model year. Our trailer vacuum inductor unit is a 2006 model year. We need both pieces of equipment in order to reliably and properly maintain our sanitary system. We propose to replace both pieces of equipment due to the age of our sewer jet truck.

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 two vehicles noted would 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 to provide reliable service to the community in a more efficient manner. 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.

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?

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

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
620-62810-821	620			425,000				425,000
Maintenance								0
Land/R.O.W.								0
Technology								0
Building / Improvement								0
Subtotal		0	0	425,000	0		0	425,000

Funding Source Summary

Payer Group	Funding Source	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
City	Cash / Fund Balance			425,000				425,000
								0
								0
								0
								0
								0
Subtotal							0	0

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

Affected Dept.: DPW - Sewer

Project Title: Vanderlip Lift Station Replacement

Department Priority:

Description & Scope: This proposed project would include total reconstruct of this lift station, including its electrical controls, backup generator system and force main.

Purpose & Need: Vanderlip lift station was originally constructed in 1965. It saw a major 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. Currently, the controls at this site are no longer supported by any vendors. In recent years, we have seen an increase in the amount of severe rain events. These events have overwhelmed the pumping capacity for brief periods. Additionally, in early 2019, there was a failure in the force main. As part of this scope, all design and hydraulic concerns should be revisited and addressed as part of this upgrade. It may be possible to separate the lift station project from the force main replacement depending on findings during hydraulic evaluations. This would not address the portion of force main that is located underneath roadways on Carriage Dr. and Tratt St.

Impact on Future Operating Budget: This cost is a budgetary place holder at this point and time. 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.

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?

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.



Project Cost Summary

Expenditure Category	Expenditure Fund	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
Equipment	620		800,000					800,000
Maintenance	620			400,000				400,000
Land/R.O.W.								0
Technology								0
Building / Improvement								0
								0
Subtotal		0	800,000	400,000	0		0	1,200,000

Funding Source Summary

Payer Group	Funding Source	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
City	Cash / Fund Balance		800,000	400,000				1,200,000
								0
								0
								0
								0
								0
Subtotal		0	800,000	400,000	0	0	0	1,200,000

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

Affected Dept.: DPW - Sewer

Project Title: Roof Replacement Program - Wastewater Utility

Department Priority:

Description & Scope: Several roofs at the utility are greater than 25 years of age. In order to responsibly maintain utility buildings we have worked with vendors to develop a roof replacement schedule.

Purpose & Need: The obvious roofing defects have been maintained and remedied "in-house" to the best of our ability. The ongoing plan calls for replacement of the following: Dig. Bldg. - '21, (2) Pump Bldg's. - '22 and Filtration Bldg. - '23.

Impact on Future Operating Budget: Roof replacements should be budgeted for beginning in 2021 through 2023. The total investment over this period will be \$x00,000.

External Funding Sources Available: These facility improvements will be funded via the capital improvement fund.

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
Maintenance	620		53,500	28,000	65,000			146,500
								0
								0
								0
								0
								0
Subtotal		0	53,500	28,000	65,000	0	0	146,500

Funding Source Summary

Payer Group	Funding Source	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
Sewer	Cash / Fund Balance		53,500	28,000	65,000			146,500
								0
								0
								0
								0
								0
Subtotal		0	53,500	28,000	65,000	0	0	146,500

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?

We will be seeking out cost saving measures such as PVC coatings/sealants that could be applied to older roofs that are not actively leaking.



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

Affected Dept.: DPW - Sewer

Project Title: Phosphorus Compliance Planning

Department Priority: 1

Description & Scope:
The City has a new discharge limit for phosphorus on the horizon. Our current limit is 1.0mg/L. Based on water quality based effluent limits (WQBEL) we will have to meet a limit of 0.075mg/L. The WDNR has implemented a compliance schedule in order to allow for planning, alternative assessments and feasibly construction. In order to thoroughly vet all alternatives for compliance, we are seeking qualified engineering assistance to review, attainability, cost, long term viability and risk associated with various compliance scenarios.

Purpose & Need:
As part of our WPDES permit it is a requirement we follow all protocols and major milestone deadlines associated with phosphorus discharge limits. Currently, we must provide annual updates by March 31. Each year the update has a different emphasis. In 2020, we are to present a Preliminary Compliance Alternatives Plan. Some of the alternatives are: construction of devices or structures capable of meeting the new limit, Adaptive Management, Nutrient Trading and a Multi-Discharger Variance (MDV). The Utility is seeking assistance from engineering consultants to assess the best fit alternative for the City. The cost estimate below is a budgetary cost. As part of this effort, an RFP will be developed in 2019 whose scope will most likely span several years until compliance is reached. March 31, 2021, is noted as being the Final Compliance Alternatives Plan. After this time, the Utility will have a firm grasp on the most economical and sound solution moving forward.

Impact on Future Operating Budget:

External Funding Sources Available:

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
Planning	620	25,000	12,000					37,000
								0
								0
								0
								0
								0
Subtotal		25,000	12,000	0	0	0	0	37,000

Funding Source Summary

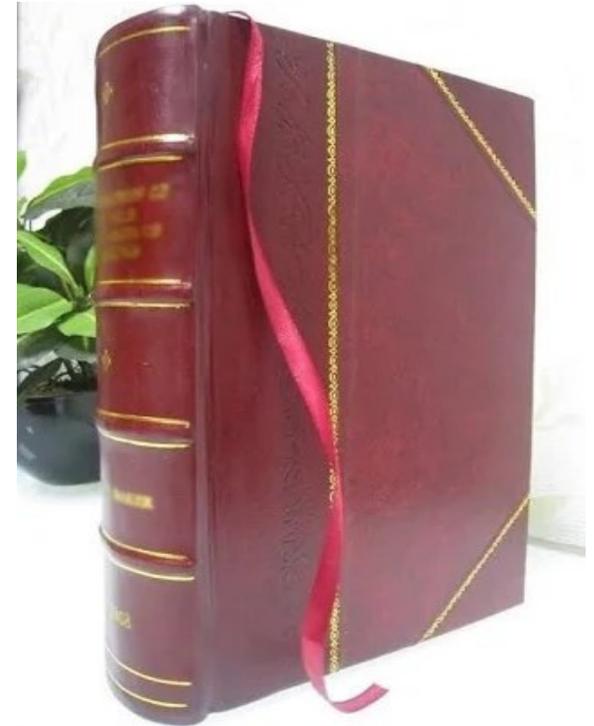
Payer Group	Funding Source	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
Sewer	Cash / Fund Balance	25,000	12,000					37,000
								0
								0
								0
								0
								0
Subtotal		25,000	12,000	0	0	0	0	37,000

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

Initiative Type: **Operating**

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

Additional alternatives that could be explored as part of this effort are site specific criteria review relating to our discharge to Whitewater Creek, or review of our rate structure and see if the City qualifies for an economic variance relating to phosphorus compliance requirements.



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

Affected Dept.: DPW - Streets & Equipment

Project Title: 550 Pickup

Department Priority: 3

Description & Scope:
2020 550 4X4 Regular Cab Pickup
Stainless Steel Dump Body
9' 6" Western Poly V Plow
8' Western Tornado Poly Spreader

Purpose & Need:
This pick up will have a wide variety of uses for the DPW. This truck would be used to tow the deck over trailer equipped to haul the E45 Compact Excavator and skid loaders along with other equipment safely with the proper engine, suspension, and braking needed for our equipment. The dump body will allow us to haul spoil and material to and from jobs. This truck would be used to tow the Vacuum Inductor when it's used from the Wastewater Treatment. Equipped with the V Plow and Spreader this truck will be used to plow and sand our multi use trails as well. Our current truck, plow and spreader combination (#739) that we use to plow multi use paths and alleys is 27 years old and the truck (#463) used to pull the Vacuum Inductor and haul the skid loaders is 22 years old. Both of these trucks were either hand me downs from other departments or Army surplus issued and have served their purpose for the City.

Impact on Future Operating Budget: General maintenance

External 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?



Project Cost Summary

Expenditure Category	Expenditure Fund	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
215-53560-820	215		70,000					70,000
								0
								0
								0
								0
								0
								0
Subtotal		0	70,000	0	0		0	70,000

Funding Source Summary

Payer Group	Funding Source	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
City	Cash / Fund Balance		70,000					70,000
								0
								0
								0
								0
								0
								0
Subtotal		0	70,000	0	0		0	70,000



Department / Group: DPW - Streets **Need Group:** 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 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
Buildings	450		80,000					80,000
								0
								0
								0
								0
								0
Subtotal		0	80,000	0	0		0	80,000

Funding Source Summary

Payer Group	Funding Source	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
City	Borrowing: Note		80,000					80,000
								0
								0
								0
								0
								0
Subtotal		0	80,000	0	0		0	80,000

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 - Streets & Equipment**

Project Title: **350 4X4 Pickup**

Department Priority: **4**

Description & Scope: **2021 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: **General maintenance**

External 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?



Project Cost Summary

Expenditure Category	Expenditure Fund	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
215-53560-820	215		40,000					40,000
								0
								0
								0
								0
								0
								0
Subtotal		0	40,000	0	0		0	40,000

Funding Source Summary

Payer Group	Funding Source	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
City	Borrowing: Note		40,000					40,000
								0
								0
								0
								0
								0
								0
Subtotal		0	40,000	0	0		0	40,000

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

Affected Dept.: DPW - Streets & Equipment

Project Title: Toro Wing Mower

Department Priority: 3

Description & Scope: Toro Groundmaster 4000-D

Purpose & Need: We currently have 2 of the Toro Groundmaster 4000-D mowers that range from 8 to 11 years old. The 2011 would replace our JD1600 that is 17 years old. The city has 21 parks for a total of 242 acres not including the Welcome to Whitewater areas and miscellaneous builds and terraces we maintain as well. Our mowers see a lot of use from April to November.

Impact on Future Operating Budget: General maintenance

External Funding Sources Available: Parks

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
Equipment	215		75,000					75,000
								0
								0
								0
								0
								0
Subtotal		0	75,000	0	0		0	75,000

Funding Source Summary

Payer Group	Funding Source	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
City	Borrowing: Note		75,000					75,000
								0
								0
								0
								0
								0
Subtotal		0	75,000	0	0		0	75,000

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 - Streets & Equipment

Project Title: Street Sweeper

Department Priority: 2

Description & Scope: 2021 Elgin Pelican Street 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.

Impact on Future Operating Budget: General maintenace

External Funding Sources Available: DNR/Stormwater Grant

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

Initiative Type: Capital

Kinetic Leasing has multiple options for lease purchase programs.

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



Project Cost Summary

Expenditure Category	Expenditure Fund	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
630-63440-810	630		260,000					260,000
								0
								0
								0
								0
								0
Subtotal		0	260,000	0	0		0	260,000

Funding Source Summary

Payer Group	Funding Source	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
Stormwater	Grant		50,000					50,000
Stormwater	Cash / Fund Balance		210,000					210,000
								0
								0
								0
								0
Subtotal		0	260,000	0	0		0	260,000

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

Affected Dept.: **DPW - Streets & Equipment**

Project Title: **350 Pickup**

Department Priority:

Description & Scope: **2022 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: **General maintenance**

External 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?



Project Cost Summary

Expenditure Category	Expenditure Fund	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
215-53560-820	215			45,000				45,000
								0
								0
								0
								0
								0
Subtotal		0	0	45,000	0	0	0	45,000

Funding Source Summary

Payer Group	Funding Source	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
City	Cash / Fund Balance			45,000				45,000
								0
								0
								0
								0
								0
Subtotal		0	0	45,000	0	0	0	45,000

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

Affected Dept.: DPW - Streets & Equipment

Project Title: Toro Snowblower/Broom/Mower

Department Priority: 1

Description & Scope: Add on Kit includes Cab,Tracks,Blower and Broom.

Purpose & Need: This would "add on" to our Toro 7200 zero turn eliminating our John Deere 1445 Fast Back. This kit includes cab, tracks, and the option of a snow blower or broom depending on the snow conditions. By purchasing these items we will be trading 2 pieces of equipment for one eliminating the need to maintain 2 power units along with the fact we don't currently use the zero turn in the winter and the JD 1445 blower/broom in the summer. This would create one piece of equipment for year round use.

Impact on Future Operating Budget: General Maintenance

External Funding Sources Available: N/A

Expenditure Category	Expenditure Fund	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
215-53560-810	215			35,000				35,000
								0
								0
								0
								0
								0
								0
Subtotal		0	0	35,000	0	0	0	35,000

Payer Group	Funding Source	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
City	Cash / Fund Balance			35,000				35,000
								0
								0
								0
								0
								0
								0
Subtotal		0	0	35,000	0	0	0	35,000

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

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

Mowing Deck Options

- A) 60" & 72" Side Discharge Deck**
 - Recycler Kit - 20242
 - Striping Kit - 305-7202
 - Leaf Mulching Kit - 988-5273
 - Medium Flow Blade - 118-0421-03
 - High Flow Blade - 118-0422-03
 - Electric Mulching Blade - 100-5024
- Cutting Deck Accessories, 72" Deck**
 - Standard Blade - 100-1958-03
 - Synthetic Rubber Blade - 100-7500
- Cutting Deck Accessories, 60" Deck**
 - High Flow Blade - 118-4701-03
 - Medium Flow Blade - 118-4702-03
 - Electric Mulching Blade - 100-4703-03
- B) 42" & 72" Guardian Recycler Deck**
 - Standard Blade - 100-1958-03
 - Synthetic Rubber Blade - 100-7500
- Cutting Deck Accessories, 42" Deck**
 - Standard Blade - 93-5688-03
 - Electric Mulching Blade - 100-4274-03
 - 50" Grass Right Blade - 100-7510

Front QAS Snow Removal (Polar Trac™ System)

- Polar Trac System** (Required components)
 - Polar Trac Frame & Rubber Tracks (20870)
 - Polar Trac Cab (26176) includes front work lights, front/rear fenders and turn signals
- Snowblower** - Eskaline model 1488
 - This is the perfect size and features the 53 inch (135 cm) wide snowblower that snow up to 30" (81 cm)
- Rotary Broom** - M-8 model MCT
 - This 60" (152 cm) wide rotary broom sweeps parking areas and walkways of leaves and snow. Operator can hydraulically angle broom 20 degrees left and right
- Powered V-Plow** - M-8 Powered V-Plow
 - This 51.5" (131 cm) implement combines two useful snow attachments, V-plow and angled blade, into one
- Fixed V-Plow** - 30750
 - Add your rotary versatility with a 60" (152 cm) V-Plow to clear snow from sidewalks or paths
- Angled Snow Blade** - M-8 model Ducer Blade
 - Snow Blade that hydraulically angles 0 - 30 degrees left and right
- E) M8 Articulating Deck**
 - Requires 60" (152 cm) or greater than 71 hp and attachment kit (21044)
 - 17" (43 cm) increments
 - 17" (43 cm) - 127 mm adjustable in 3.25" (83 mm) increments
 - Rear Discharge - full width of deck
 - Articulates 9 degrees, up or down

©2016 The Toro Company
All rights reserved.
1111 Indian Ave. S.
Decorah, IA 52003-1196
Toro, 4-1-16
Spec features subject to change.
Please contact your Toro distributor for details.

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

Affected Dept.: DPW - Streets & Equipment

Project Title: Plow/Patrol Truck

Department Priority:

Description & Scope: International Single Axle Plow/Patrol Truck with Poly Plow and Wing, Stainless Steel Body, and Stainless Steel Spreader.

Purpose & Need: Our fleet of 7, single axle plow trucks and 1 Tandem, 7 plow the entire City during a snow event and 1 that is our Brine truck which is out before most every snow/ice event weather pending, has the age range from 3 years old to 30 years old. We need to get into a cycle of replacing a Plow/Patrol truck every 3 years to ensure our fleet isn't older than 20 years. As trucks get rotated out of service for plowing they become our Brine applicator and spare plow truck in the event of a break down.

Impact on Future Operating Budget: General Maintenance

External Funding Sources Available:

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?



Project Cost Summary

Expenditure Category	Expenditure Fund	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
215-53560-820	215					250,000		250,000
								0
								0
								0
								0
								0
								0
Subtotal		0	0	0	0	250,000	0	250,000

Funding Source Summary

Payer Group	Funding Source	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
City	Borrowing: Note					250,000		250,000
								0
								0
								0
								0
								0
								0
Subtotal		0	0	0	0	250,000	0	250,000

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:

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?

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	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 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	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



Department / Group: Media Services **Need Group:** Core

Affected Dept.: Media Services

Project Title: Media Svcs Equip

Department Priority: 1

Description & Scope:
The Whitewater Community Television records many city meetings and events. We are currently using an older Lieghtronix program that has had some issues over the years but should continue to work for us for the next 1-3 years. Due to its age, we do not know when the software will stop working so we are looking into additional options for the future including a cloud based program that will also allow us to stream as well as go live. We are just in the first stages of research for this programming. We are hoping our current equipment will continue to work through this process.

Purpose & Need:
It is our desire to continue to program and broadcast high quality programs for the community with the option to stream online. It is our plan to stay current with the technology but cautious with funds over the next few years as our franchise fees continue to decrease based on charter subscriptions on the decline.

Impact on Future Operating Budget:

External Funding Sources Available:
Potential use of some franchise fees. This is questionable as each year the amount decreases and we use these funds for salaries and all other equipment.

**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?

To add more broadcasting abilities off site at Tech Park with Charter in order to go live and stream. Cost unknown at this time. A large amount of equipment would also need to be purchased and could range from \$14,000-\$20,000. We could also continue to keep our programming as is and invest in small amounts of equipment to allow us to stream some meetings off site but not broadcast live on channel 990 that could be a few hundred dollars to \$1,000 or so depending on the amount of equipment/quality desired.

Project Cost Summary

Expenditure Category	Expenditure Fund	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
20055110810	200			20,000				20,000
								0
								0
								0
								0
								0
Subtotal		0	0	20,000	0	0	0	20,000

Funding Source Summary

Payer Group	Funding Source	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
City	Borrowing: Note			20,000				20,000
								0
								0
								0
								0
								0
Subtotal		0	0	20,000	0	0	0	20,000