



Finance Committee Meeting

Whitewater Municipal Building Community Room,
312 W. Whitewater St., Whitewater WI 53190

Wednesday, June 19, 2024 - 5:00 PM

**Citizens are welcome (and encouraged) to join our webinar via computer, smart phone, or telephone.
Citizen participation is welcome during topic discussion periods.**

You are invited to a Zoom webinar.

When: Jun 19, 2024 05:00 PM Central Time (US and Canada)

Topic: Finance Committee Meeting June 19, 2024

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AGENDA

CALL TO ORDER

ROLL CALL

CONSENT AGENDA

Items on the Consent Agenda will be approved together unless any committee member requests that an item be removed for individual consideration.

1. Finance Committee Meeting Minutes May 28, 2024

HEARING OF CITIZEN COMMENTS

No formal Committee action will be taken during this meeting although issues raised may become a part of a future agenda. Participants are allotted a three minute speaking period. Specific items listed on the agenda may not be discussed at this time; however, citizens are invited to speak to those specific issues at the time the Committee discusses that particular item.

To make a comment during this period, or during any agenda item: On a computer or handheld device, locate the controls on your computer to raise your hand. You may need to move your mouse to see these controls. On a traditional telephone, dial *6 to unmute your phone and dial *9 to raise your hand.

CONSIDERATIONS / DISCUSSIONS / REPORTS

- [2.](#) Presentation of the 2023 Annual Financial Report -- Johnson Block
- [3.](#) May 2024 Financials
- [4.](#) Employee Handbook & Policy Review

FUTURE AGENDA ITEMS

5. Room Tax Historical Data
6. Update of Procurement Policy

ADJOURNMENT

A quorum of the Common Council may be present. This notice is given to inform the public that no formal action will be taken at this meeting.

Anyone requiring special arrangements is asked to call the Office of the City Manager / City Clerk (262-473-0102) at least 72 hours prior to the meeting.



Finance Committee Meeting May 28 Item 1. 2024

Cravath Lakefront room 2nd floor 312 West
Whitewater Str, Whitewater, WI, 53190 *In Person
and Virtual

Tuesday, May 28, 2024 - 5:00 PM

**Citizens are welcome (and encouraged) to join our webinar via computer, smart phone, or telephone.
Citizen participation is welcome during topic discussion periods.**

You are invited to a Zoom webinar.
When: May 28, 2024 05:00 PM Central Time (US and Canada)
Topic: Finance Committee Meeting May 28, 2024

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International numbers available: <https://us06web.zoom.us/u/kN3n60TXX>

AGENDA

CALL TO ORDER

The meeting was called to order by Lisa Dawsey-Smith at 5:00 p.m.

ROLL CALL

Present: Lisa Dawsey-Smith, Patrick Singer, and Brian Schanen.

Absent: None.

Additional Attendees: Rachelle Blich, Finance Director and Sara Marquardt, HR Manager

CONSENT AGENDA

Items on the Consent Agenda will be approved together unless any committee member requests that an item be removed for individual consideration.

1. Finance Committee Meeting Minutes April 23, 2024

Motion made to approve the consent agenda by Brian Schanen, Seconded by Patrick Singer. Voting Yes: Lisa Dawsey-Smith, Patrick Singer, and Brian Schanen. Voting No: None.

HEARING OF CITIZEN COMMENTS

No formal Committee action will be taken during this meeting although issues raised may become a part of a future agenda. Participants are allotted a three minute speaking period. Specific items listed on the agenda may not be discussed at this time; however, citizens are invited to speak to those specific issues at the time the Committee discusses that particular item.

To make a comment during this period, or during any agenda item: On a computer or handheld device, locate the controls on your computer to raise your hand. You may need to move your mouse to see these controls. On a traditional telephone, dial *6 to unmute your phone and dial *9 to raise your hand.

CONSIDERATIONS / DISCUSSIONS / REPORTS

- 2. December 2023 Financials - Final
- 3. April 2024 Financials
- 4. Room Tax Staff Report
- 5. Volunteer Background Check Policy

Motion to recommend policy to Common Council made by Lisa Dawsey-Smith, Seconded by Patrick Singer. Voting Yes: Lisa Dawsey-Smith, Patrick Singer, and Brian Schanen. Voting No: None.

- 6. Grievance Policy Review

Motion to recommend policy to Common Council with an amendment of Section 6, no. 5 to include “or city attorney” made by Patrick Singer, Seconded by Brian Schanen. Voting Yes: Lisa Dawsey-Smith, Patrick Singer, and Brian Schanen. Voting No: None.

- 7. Recruitment Policy

FUTURE AGENDA ITEMS

- 8. Procurement Policy Review

ADJOURNMENT

Motion to adjourn made by Patrick Singer, Seconded by Brian Schanen. Voting Yes: Lisa Dawsey-Smith, Patrick Singer, and Brian Schanen. Voting No: None.

The meeting adjourned at 5:35 p.m.

A quorum of the Common Council may be present. This notice is given to inform the public that no formal action will be taken at this meeting.

Anyone requiring special arrangements is asked to call the Office of the

City Manager / City Clerk (262-473-0102) at least 72 hours prior to the meeting.



AUDITED FINANCIAL STATEMENTS

For the Year Ended December 31, 2023

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INDEPENDENT AUDITOR’S REPORT

To the City Council
City of Whitewater
Whitewater, Wisconsin

Report on the Audit of Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund and the aggregate remaining fund information of the City of Whitewater, Wisconsin, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the City’s basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Whitewater, Wisconsin, as of December 31, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Delafield, Wisconsin, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Whitewater, Wisconsin's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions.

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Whitewater, Wisconsin's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Whitewater, Wisconsin's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison information, the Wisconsin Retirement System schedules, and the Local Retiree Life Insurance Fund schedules as identified in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplemental Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Whitewater, Wisconsin's basic financial statements. The accompanying combining and individual fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and the schedules of expenditures of federal and state awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the schedules of long-term debt payments but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Johnson Block & Company, Inc.

DATE XX, 2024

MANAGEMENT'S DISCUSSION

AND ANALYSIS

FOR THE YEAR ENDED DECEMBER 31, 2023



The management of the City of Whitewater ("City") offers all persons interested in the financial condition of the City to review this narrative overview and analysis of the City's financial performance during the fiscal year ending December 31, 2023. This section should be read in conjunction with the financial statements and the accompanying notes that follow. It should also be noted that the information contained here will focus primarily on the governmental operations of the City.

FINANCIAL HIGHLIGHTS

The City's total net position increased 1,089,327, or 1.5% from the prior year. The net position for governmental activities increased \$301,269, while net position of the business-type activities increased by \$788,058. The Community Development Authority ("CDA") a component unit of the city, net position increased by \$48,373.

The assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources as of December 31, 2023 by \$72,891,562 (net position). Of this amount, \$14,023,415 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors. The breakout of the unrestricted net position is \$7,611,356 and \$6,412,059 for governmental and business-type activities, respectively.

As of December 31, 2023, the City's governmental funds reported combined ending fund balances of \$9,221,437, an increase of \$9,032 in comparison with the prior year. Approximately 29% of this total, or \$2,680,733 (unassigned fund balance), is available for spending at the government's discretion.

The City's Water Utility had an operating income in 2023 of \$560,915. Unrestricted net position was \$2,343,439. The Water Utility's total net position decreased by \$36,106 to \$11,362,115. For 2023, the Rate of Return equaled 3.25%. The City filed an application with the PSC in 2022 and new rates went effective April 28, 2023. Rates increased approximately 30%.

The Wastewater Utility had an operating income of \$1,172,302 in 2023. The Utility's total net position increased by \$927,285. A major upgrade to the wastewater treatment plant was completed in early 2019 representing \$24.358 million in plant improvements. In anticipation of this project, Wastewater rates were increased effective June 27, 2019 that increased the average residential user by 18%.

This annual report consists of two parts: Management's Discussion and Analysis (this section) and the basic financial statements. The basic financial statements include two kinds of statements that present different views of the City:

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the City's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the City government, reporting the City's operations in more detail than the government-wide statements. The governmental fund statements tell how general government services like public safety and public works were financed in the short-term as well as what remains for future spending.

OVERVIEW OF THE FINANCIAL STATEMENTS

These financial statements also include notes that explain some of the information in the financial statements and provide more detail data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements. The remainder of this overview section (Management's Discussion and Analysis) explains the structure and contents of each of the statements.

Government-Wide Statements

The government-wide statements report information about the City as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government's assets and deferred outflows and liabilities and deferred inflows of resources. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the City's net position and how they have changed. Net Position, the difference between the City's assets and deferred outflows and liabilities and deferred inflows of resources, is one way to measure the City's financial health, or position. Over time, increases or decreases in the City's net position are an indicator of whether its financial health is improving or deteriorating. To assess the overall health of the City you need to consider additional non-financial factors such as changes in the City's property tax base and the condition of the City's infrastructure.

The government-wide financial statements include not only the City of Whitewater itself (known as the primary government), but also the City of Whitewater Community Development Authority (component unit). The CDA does not issue separate financial statements.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the cash flows. Thus, revenue and expenses reported in this statement for some items will only result in cash flows in future fiscal periods.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds – Used to account for essentially the same functions reported as governmental activities in the government-wide financial statements.

However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

Fund Financial Statements (Continued)

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains 23 individual governmental funds. Several other funds are included with the General Fund. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund and Fire and EMS Fund, which are considered to be major funds. Data from the other governmental funds are split between the non-major special revenue funds and the non-major capital project funds. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The City adopts an annual appropriated budget for all of its funds. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with this budget.

Proprietary Funds – The City maintains 3 different types of proprietary funds. Proprietary funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The Proprietary Funds are the Water, Wastewater, and Stormwater Utilities. The Stormwater Utility was established in the 4th quarter of 2007.

Fiduciary Funds – Used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City's own programs. The City is a trustee, or fiduciary, for the collection of all property taxes within the City for all taxing jurisdictions including the Whitewater Unified School District, Walworth and Jefferson counties, Gateway and Madison Area Technical College, and the State of Wisconsin. The accounting used for fiduciary funds is much like that used for proprietary funds.

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE

An analysis of the City's financial position begins with a review of the Statement of Net Position and the Statement Activities. These two statements report the City's net position and changes therein. It should be noted that the financial position can also be affected by non-financial factors, including economic conditions, population growth and new regulations.

The largest portion of the City's (governmental and business-type activities) net position (approximately 77%) represents its investments in capital assets, less any debt used to acquire those assets that are still outstanding. The City uses these capital assets to provide service to citizens; consequently, these assets are not available for future spending. Although the City's net investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2023

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE (Continued)

CITY OF WHITEWATER'S NET POSITION

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Current and Other Assets	\$ 17,043,409	\$ 18,907,365	\$ 12,243,635	\$ 13,907,965	\$ 29,287,044	\$ 32,815,330
Capital Assets	<u>39,816,047</u>	<u>40,286,981</u>	<u>60,113,075</u>	<u>60,478,936</u>	<u>99,929,122</u>	<u>100,765,917</u>
Total Assets	<u>\$ 56,859,456</u>	<u>\$ 59,194,346</u>	<u>\$ 72,356,710</u>	<u>\$ 74,386,901</u>	<u>\$ 129,216,166</u>	<u>\$ 133,581,247</u>
Deferred Outflows of Resources	<u>\$ 7,284,758</u>	<u>\$ 5,561,979</u>	<u>\$ 1,085,657</u>	<u>\$ 1,013,349</u>	<u>\$ 8,370,415</u>	<u>\$ 6,575,328</u>
Non-Current Liabilities	\$ 14,565,803	\$ 13,872,515	\$ 32,725,565	\$ 34,881,433	\$ 47,291,368	\$ 48,753,948
Other Liabilities	<u>1,926,427</u>	<u>2,031,725</u>	<u>3,835,008</u>	<u>3,782,363</u>	<u>5,761,435</u>	<u>5,814,088</u>
Total Liabilities	<u>\$ 16,492,230</u>	<u>\$ 15,904,240</u>	<u>\$ 36,560,573</u>	<u>\$ 38,663,796</u>	<u>\$ 53,052,803</u>	<u>\$ 54,568,036</u>
Deferred Inflows of Resources	<u>\$ 11,024,810</u>	<u>\$ 12,526,180</u>	<u>\$ 617,406</u>	<u>\$ 1,260,124</u>	<u>\$ 11,642,216</u>	<u>\$ 13,786,304</u>
Net Position:						
Net Investment in Capital Assets	\$ 27,438,434	\$ 27,592,633	\$ 27,064,833	\$ 28,159,364	\$ 54,503,267	\$ 55,751,997
Restricted	1,577,384	3,911,832	2,787,496	3,176,365	4,364,880	7,088,197
Unrestricted	<u>7,611,356</u>	<u>4,821,440</u>	<u>6,412,059</u>	<u>4,140,601</u>	<u>14,023,415</u>	<u>8,962,041</u>
TOTAL NET POSITION	<u>\$ 36,627,174</u>	<u>\$ 36,325,905</u>	<u>\$ 36,264,388</u>	<u>\$ 35,476,330</u>	<u>\$ 72,891,562</u>	<u>\$ 71,802,235</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, & NET POSITION	<u>\$ 64,144,214</u>	<u>\$ 64,756,325</u>	<u>\$ 73,442,367</u>	<u>\$ 75,400,250</u>	<u>\$ 137,586,581</u>	<u>\$ 140,156,575</u>

NET POSITION: The City's combined net position increased 1.5% between fiscal years 2022 and 2023 to \$72,891,562. 49.8% of the 2023 net position are business-type activities of the City's Water, Wastewater, and Stormwater Utilities. The governmental activities had an increase in net position of \$301,269 for the year, while the business-type activities experienced an increase of \$788,058.

ASSETS: Governmental Activities: Taxes Receivable increased by \$238,017. Accounts Receivables and Other Receivables increased by \$190,864. Due from Other Governmental Units decreased by \$87,403. Net Capital Assets decreased by \$470,934 to a total of \$39,816,047. Deferred outflows of resources increased by \$1,722,779 between years due to the reporting for employee pensions and other postemployment benefits.

LIABILITIES: Governmental Activities: Non-Current Liabilities increased by \$693,288 with the reporting of employee pensions, which was considered a liability as of December 31, 2023 rather than an asset. Deferred inflows of resources decreased by \$1,501,370 mainly due to a decrease in pension inflows.

MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2023

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE (Continued)

CITY OF WHITEWATER
CONDENSED STATEMENT OF ACTIVITIES

	Governmental Activities		Business-type Activities		Combined-Total	
	2023	2022	2023	2022	2023	2022
Revenues:						
Program Revenues:						
Charges for Services	\$ 2,147,258	\$ 1,276,446	\$ 7,331,530	\$ 7,017,121	\$ 9,478,788	\$ 8,293,567
Operating grants and contributions	1,637,004	1,792,011	-	-	1,637,004	1,792,011
Capital grants and contributions	294,732	981,735	175,018	46,002	469,750	1,027,737
General Revenues:						
Property Taxes	5,868,240	6,259,575	-	-	5,868,240	6,259,575
Other Taxes	331,063	418,436	-	-	331,063	418,436
Intergovernmental	3,539,656	3,739,407	-	-	3,539,656	3,739,407
Investment Income	964,210	212,567	139,726	13,480	1,103,936	226,047
Miscellaneous	308,069	152,049	73,102	379,676	381,171	531,725
Total Revenues	\$ 15,090,232	\$ 14,832,226	\$ 7,719,376	\$ 7,456,279	\$ 22,809,608	\$ 22,288,505
Expenses:						
General government	\$ 1,982,019	\$ 2,189,854	\$ -	\$ -	\$ 1,982,019	\$ 2,189,854
Public Safety	6,696,683	4,458,069	-	-	6,696,683	4,458,069
Public Works	2,994,985	3,749,402	-	-	2,994,985	3,749,402
Leisure activities	2,793,227	2,539,539	-	-	2,793,227	2,539,539
Conservation and Development	67,462	25,337	-	-	67,462	25,337
Interest and fiscal charges	331,518	468,574	996,053	900,162	1,327,571	1,368,736
Water Utility	-	-	2,171,694	2,191,047	2,171,694	2,191,047
Sewer Utility	-	-	2,875,448	2,798,830	2,875,448	2,798,830
Stormwater Utility	-	-	560,891	497,566	560,891	497,566
Total Expenses	\$ 14,865,894	\$ 13,430,775	\$ 6,604,086	\$ 6,387,605	\$ 21,469,980	\$ 19,818,380
Increases in net position before transfers	\$ 224,338	\$ 1,401,451	\$ 1,115,290	\$ 1,068,674	\$ 1,339,628	\$ 2,470,125
Special items	(152,801)	96,420	-	-	(152,801)	96,420
Transfers	229,732	202,063	(327,232)	(369,406)	(97,500)	(167,343)
Increase in net position	<u>\$ 301,269</u>	<u>\$ 1,699,934</u>	<u>\$ 788,058</u>	<u>\$ 699,268</u>	<u>\$ 1,089,327</u>	<u>\$ 2,399,202</u>
NET Position-January 1	\$ 36,325,905	\$ 34,625,971	\$ 35,476,330	\$ 34,777,062	\$ 71,802,235	\$ 69,403,033
Net Position-December 31	\$ 36,627,174	\$ 36,325,905	\$ 36,264,388	\$ 35,476,330	\$ 72,891,562	\$ 71,802,235

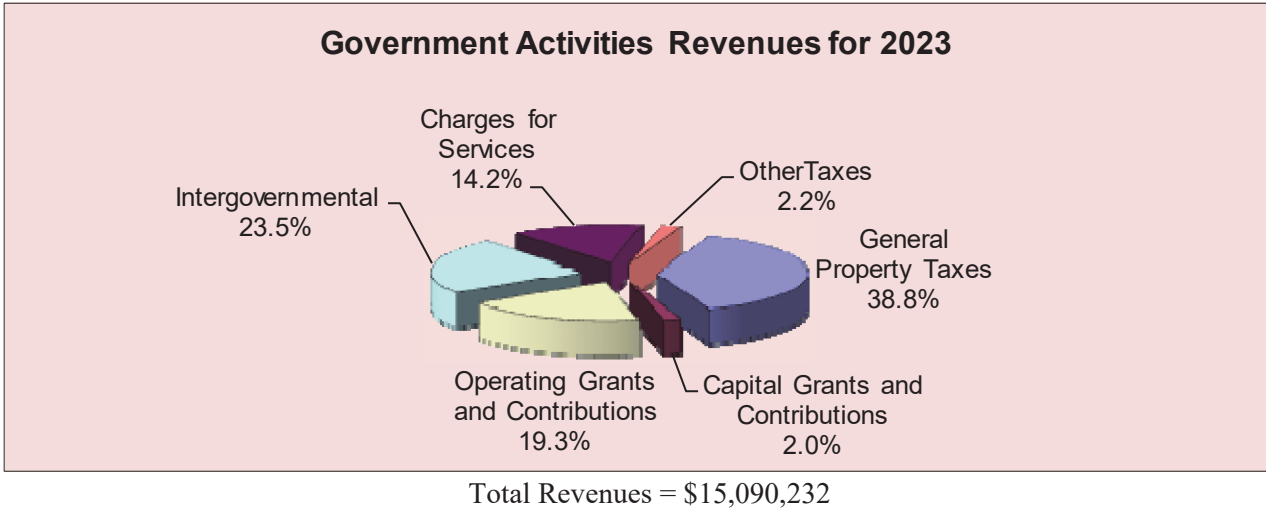
**MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2023**

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE (Continued)

Governmental Activities

Change in Net Position: The City's 2023 revenues for both governmental and business-type activities total \$22,809,608 and expenses total \$21,469,980. These totals plus transfers and special items resulted in an increase in net position of \$1,089,327. Net position increased by \$301,269 for governmental activities. This growth in net position is driven by several factors. First, each year, funds are budgeted to be set aside in special revenue or sinking funds for large or infrequent needs. Secondly, revenues were favorable compared to budget and 164,000 higher than 2021 due, in part, to increased room tax, state intergovernmental funding, and ARPA funding. Expenditures were also below budget.

Revenues for the City's governmental activities total \$15,090,232 with intergovernmental revenues (largely state shared-revenues) accounting for 23.5% (\$3,539,656) of total revenues. Taxes have been broken out into two categories, debt service property taxes and general property taxes. The tax collected for debt service property taxes, which is 8.3% (\$1,257,105) of total revenues, were collected to pay for the principal and interest due in 2023. General property taxes accounted for 30.5% (\$4,611,135) of governmental revenues in 2023. Charges for services contributed 14.2% (\$2,147,258) and increased modestly in 2023; operating grants, other taxes, interest income, contributed 21.5% (\$3,240,346) of the total revenues. Capital grants were \$294,732 and decreased mainly because of a CDBG grant received in 2022.

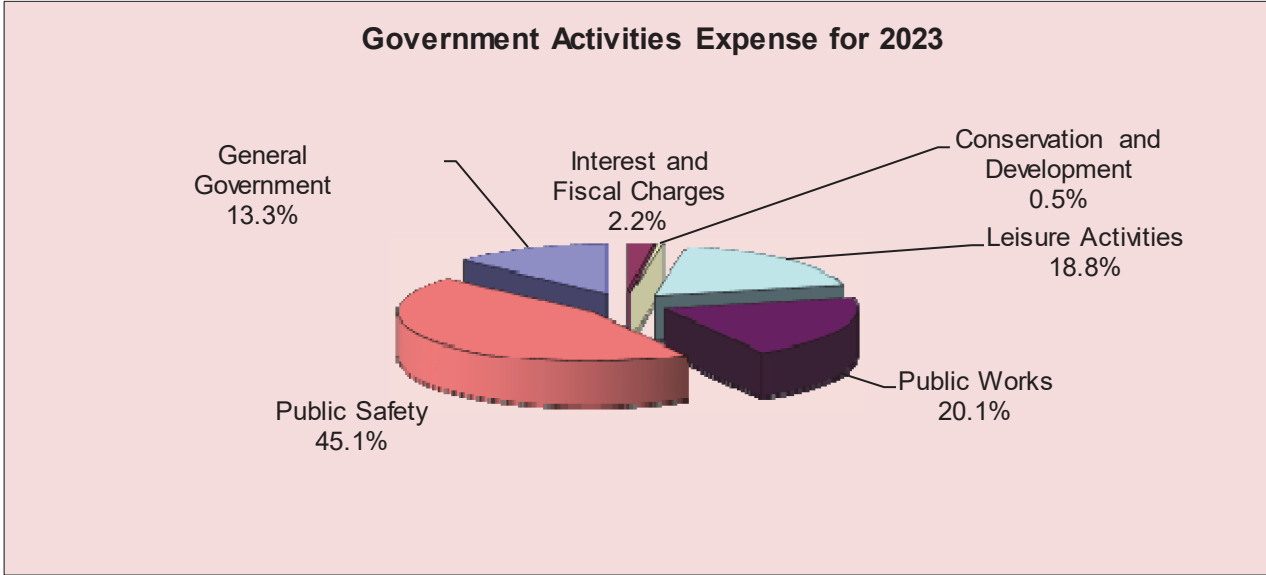


CITY OF WHITEWATER
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2023

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE (Continued)

Governmental Activities (Continued)

Governmental activities expenditures total \$14,865,894. Public Safety activities amount for 45.1% (\$6,696,683), or the largest single portion of expenditures. Public Safety includes Police, Fire, Rescue, Crash and Building Inspections. Public Works, General Government and Leisure activities account for 20.1% (\$2,994,985), 13.3% (\$1,982,019), and 18.8% (\$2,793,227), respectively, of total expenditures for 2023. Conservation/Development—0.5% (\$67,462); Interest/Fiscal Charges—2.2% (\$331,518).



Total Expenses = \$14,865,894

MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2023

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE (Continued)

Governmental Activities (Continued)

The following table presents the total cost of each of the City's activities as well as their net cost. The net costs are the total costs less fees generated by the activities plus operating and capital grants and contributions. The net cost shows the financial burden placed on City taxpayers or indirect revenue sources by each of these activities. The cost of all governmental activities during 2023 was \$10,786,900. However, the amount paid through the City's property tax was only \$5,868,240. Intergovernmental revenues make up most of the additional revenue sources along with investment earnings, transfers and other revenue.

	<u>Cost of Services</u>	<u>Charges for Services, Operating & Capital Grants, Contributions</u>	<u>Net Cost of Services</u>
General Government	\$ 1,982,019	\$ 260,690	\$ 1,721,329
Public Safety	6,696,683	1,762,002	4,934,681
Public Works	2,994,985	703,676	2,291,309
Culture and Recreation	2,793,227	1,348,597	1,444,630
Conservation and Development	67,462	4,029	63,433
Interest and Fiscal Charges	331,518	-	331,518
Total	<u>\$ 14,865,894</u>	<u>\$ 4,078,994</u>	<u>\$ 10,786,900</u>

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

General Fund – Is the primary operating fund of the City. The General Fund's fund balance decreased \$5,906,135 to \$5,483,417. Of that amount, \$2,918,974, is unassigned, which represents 24.0% of the expenditures and transfers out for calendar/budget year 2023.

Fire and EMS Fund – Accounts for revenues and expenditures related to the City's Fire and EMS department.

MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2023

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS (Continued)

WATER, WASTEWATER, AND STORMWATER UTILITY

The **Water Utility** earned a 3.25% return on its rate base in 2023 compared to 1.17% in 2022. The Water Utility's (GAAP Basis) operating revenues increased by \$332,820 to \$2,732,609 and the operating expenses increased by \$134,536 to \$2,171,694. The Utility filed a rate increase in 2022 and had new rates effective in 2023.

The **Wastewater Utility** operating revenue decreased by \$19,890 in 2023 to \$4,047,750. Operating expenses increased by \$76,618 to \$2,875,448. Wastewater rates were adjusted by 17.6% (average residential user) on June 27, 2019. The increase provided funding for the debt service costs of the wastewater treatment plant project.

The **Stormwater Utility** operating revenues increased by \$1,479 to \$551,171. The operating loss was \$9,720 in 2023. The monthly charge is \$6.17 per ERU (Equivalent Runoff Unit), which was increased as of December 29, 2015, to provide funding for the debt service costs of George Street and Center Street reconstruction projects. Most residential properties equal 1.0 ERU.

	Operating Revenues		Operating Expenses		Operating Income (Loss)	
	2023	2022	2023	2022	2023	2022
Water Utility	\$ 2,732,609	2,399,789	\$ 2,171,694	\$ 2,037,158	\$ 560,915	\$ 362,631
Wastewater Utility	4,047,750	4,067,640	2,875,448	2,798,830	1,172,302	1,268,810
Stormwater Utility	551,171	549,692	560,891	497,566	(9,720)	52,126

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

Governmental Activities			
	2023	2022	Total Change
Land/Right of Way/Improvements	\$ 9,456,100	\$ 9,766,650	\$ (310,550)
Construction in Progress	1,392,186	-	1,392,186
Traffic and street lights	1,471,875	1,471,875	-
Buildings and Improvements	15,083,187	15,553,697	(470,510)
Machinery & Equipment	8,902,079	8,657,763	244,316
Streets/Sidewalks/Curb & Gutter	32,066,941	31,946,037	120,904
Accumulated depreciation	(28,556,321)	(27,109,041)	(1,447,280)
Capital Assets,			
Net of Depreciation	\$ 39,816,047	\$ 40,286,981	\$ (470,934)

CAPITAL ASSETS AND DEBT ADMINISTRATION (Continued)**Capital Assets (Continued)**

In the governmental-wide financial statement, fixed assets are accounted for as capital assets. Capital assets are defined as assets with an initial cost of more than \$5,000 for general assets and infrastructure assets. Prior to January 2003, infrastructure assets of the City's governmental activities were not capitalized. The City has retroactively reported significant infrastructure networks acquired by its governmental activities for streets (including curb and gutter) and sidewalks, lighting and easements. The dams were considered to be immaterial to the government-wide financial statements. Storm sewers have been retroactively reported in 2007.

The City (Primary Government) had capital assets of \$39,816,047 in the governmental activities and \$60,113,075 in the business-like activities for a total of \$99,929,122 at the end of 2023. The largest investment in capital assets was infrastructure, including streets, curb & gutter, sidewalks, storm sewers, sewer mains, sewer laterals, water mains and hydrants. Of the total City of Whitewater capital assets, the governmental activities account for 39.8% and the business-type activities total 60.2%. The business-type activities represent the Water Utility with 30.8%, the Wastewater Utility having 58.5%, and the Stormwater Utility 10.7% of the capital assets.

<u>BUSINESS-TYPE ACTIVITIES</u>			
	<u>2023</u>	<u>2022</u>	<u>Change</u>
Water			
Land and Land Rights	\$ 224,506	224,506	\$ -
Source of Supply	705,364	705,364	-
Pumping	987,932	978,052	9,880
Water Treatment	1,458,742	1,458,742	-
Transmission and Distribution	22,458,161	21,898,948	559,213
General	1,051,182	1,037,855	13,327
Construction in Progress	672,739	21,150	651,589
Less: Accumulated Depreciation	<u>(9,056,719)</u>	<u>(8,595,787)</u>	<u>(460,932)</u>
Net Assets-Water Utility Plant	<u>18,501,907</u>	<u>17,728,830</u>	<u>773,077</u>
Wastewater			
Land and Land Rights	4,498,925	4,498,925	-
Collection System	17,335,824	17,214,642	121,182
Treatment and Disposal	37,645,225	37,645,225	-
General	1,845,187	1,840,614	4,573
Construction in Progress	236,469	180,203	56,266
Less: Accumulated Depreciation	<u>(26,379,327)</u>	<u>(25,116,997)</u>	<u>(1,262,330)</u>
Net Assets-Wastewater Utility Plant	<u>35,182,303</u>	<u>36,262,612</u>	<u>(1,080,309)</u>
Stormwater			
Capital Assets	7,402,354	7,402,354	-
Construction in Progress	75,680	13,281	62,399
Less: Accumulated Depreciation	<u>(1,049,169)</u>	<u>(928,141)</u>	<u>(121,028)</u>
Net Assets-Stormwater Utility Plant	<u>6,428,865</u>	<u>6,487,494</u>	<u>(58,629)</u>
Total Utility's Capital Assets	<u>\$ 60,113,075</u>	<u>\$ 60,478,936</u>	<u>\$ (365,861)</u>

MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2023

CAPITAL ASSETS AND DEBT ADMINISTRATION (Continued)

Long-term Debt

All general obligation notes and bonds payable are backed by full faith and credit of the City. Notes and bonds payable by the governmental funds will be retired by future property tax levies or TID tax increments accumulated by the Debt Service Fund or from the utility portion of the State Shared Revenues. Business-type activities debt is payable by revenues from user fees of those funds. In accordance with Wisconsin Statutes, total general obligation indebtedness of the City may not exceed five percent of the equalized value of taxable property within the city's jurisdiction. The debt limit as of December 31, 2023 was \$48,814,160. Total general obligation debt outstanding at year end was \$20,782,415, which represents 42.6% of the allowable debt limit.

	Comparison of Outstanding Debt by Activity					
	Governmental Activities		Business-type Activities		TOTAL	
	2023	2022	2023	2022	2023	2022
General Obligation						
Bonds and Notes	\$ 12,087,915	\$ 12,949,975	\$ 8,694,500	\$ 9,264,997	\$ 20,782,415	\$ 22,214,972
Revenue Bond/Notes	-	-	24,741,721	26,295,528	24,741,721	26,295,528
Total Outstanding	\$ 12,087,915	\$ 12,949,975	\$ 33,436,221	\$ 35,560,525	\$ 45,524,136	\$ 48,510,500

The total outstanding general obligation debt of \$20,782,415 is distributed:

City	\$12,087,915
Utility (Water/Sewer/Storm)	\$ 8,694,500

	AMOUNTS DUE WITHIN ONE YEAR		
	Governmental Activities	Business-type Activities	Amounts Due Within One Year
General Obligation			
Bonds and Notes	\$ 975,600	\$ 595,500	\$ 1,571,100
Revenue Bonds	-	1,772,793	1,772,793
Totals	\$ 975,600	\$ 2,368,293	\$ 3,343,893

GENERAL FUND BUDGETARY HIGHLIGHTS

Budgets are adopted at the function level of expenditures. General Fund revenues were greater than the final budget by \$838,725. Expenditures were \$206,350 higher than the final budget of \$7,604,928. General Government was over by \$67,462; Public Safety was over by \$97,338; Culture, Recreation and Education was under by \$28,575. Public Works was over by \$70,125. The actual change in Fund Balance was an increase of \$130,856 to a balance of \$3,128,823. This includes only Fund 100 and none of the other assigned general fund balances.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The City's strategic location between Milwaukee and Madison and the success of the business park, developed by the City of Whitewater under the direction of the Community Development Authority, has contributed to both growth in tax base and population. The City's tax base, currently \$861 million, has shown steady growth over the past two decades. For 2023, the equalized value increased by \$59 million.

All recreational fees, fines, licenses, and permits are reviewed on a yearly basis. Solid Waste/Recycling costs are paid by the General Fund and State of Wisconsin grants.

For 2022, the monthly cost for one household is \$12.55. The distribution of this cost is \$8.70 for Solid Waste and \$3.85 for Recycling. Solid Waste monthly household fee increased \$0.41 per month and recycling increased \$1.26 per month in 2022.

For 2023, the monthly cost for one household is \$13.15. The distribution of this cost is \$9.00 for Solid Waste and \$4.15 for Recycling. Solid Waste monthly household fee increased \$0.30 per month and recycling increased \$0.30 per month in 2023.

On March 28, 2022 the City issued \$5.13MM in GO Debt. S&P Global rated the issue at "A+".
 On June 8, 2022 the City issued \$8.19MM in Waterworks & Sewer System Revenue Bonds. Build America Mutual Rating of S&P Global rating "AA" with an underlying rating S&P Global rating "A-".
 On December 9, 2022 the City took out a 10 year \$304,500 Bank Note.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the City's finances and to demonstrate the City's accountability for the money and resources it receives. If you have questions about this report or need additional information, please contact the City of Whitewater, Finance Director, P.O. Box 690, Whitewater, WI 53190.

BASIC FINANCIAL STATEMENTS

	Governmental Activities	Business-type Activities	Primary Government	Component Unit
ASSETS				
Current Assets:				
Cash and Cash Equivalents	\$ 12,281,956	\$ 7,056,615	\$ 19,338,571	\$ 1,179,629
Receivables				
Taxes and special assessments	4,121,624	-	4,121,624	-
Accounts	394,064	611,827	1,005,891	-
Other	194,518	189	194,707	2,437
Due from Other Governments	-	-	-	-
Leases-current portion	-	8,020	8,020	141,248
Internal Balances	(6,803)	6,803	-	-
Due From Agency Fund	7,890	-	7,890	-
Due From Component Unit/City	17,177	-	17,177	-
Inventories	-	22,500	22,500	-
Prepaid Expenses	6,406	-	6,406	-
Total Current Assets	<u>17,016,832</u>	<u>7,705,954</u>	<u>24,722,786</u>	<u>1,323,314</u>
Noncurrent Assets:				
Restricted Assets				
Cash and Cash Equivalents	-	4,537,681	4,537,681	-
Other Assets				
Special Assessment Receivable	26,577	-	26,577	-
Loans Receivable	-	-	-	1,026,892
Due From City	-	-	-	851,866
Lease Receivable- Long-Term	-	-	-	589,951
Capital Assets				
Land, Improvements, and Construction in Progress	10,848,286	5,708,319	16,556,605	446,740
Other Capital Assets, net of depreciation	28,967,761	54,404,756	83,372,517	4,543,149
Net Capital Assets	<u>39,816,047</u>	<u>60,113,075</u>	<u>99,929,122</u>	<u>4,989,889</u>
Total Noncurrent Assets	<u>39,842,624</u>	<u>64,650,756</u>	<u>104,493,380</u>	<u>7,458,598</u>
Total Assets	<u>56,859,456</u>	<u>72,356,710</u>	<u>129,216,166</u>	<u>8,781,912</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Pension Outflows	7,164,833	1,085,657	8,250,490	23,155
Deferred OPEB Outflows	119,925	-	119,925	-
Total Deferred Outflows of Resources	<u>7,284,758</u>	<u>1,085,657</u>	<u>8,370,415</u>	<u>23,155</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 64,144,214</u>	<u>\$ 73,442,367</u>	<u>\$ 137,586,581</u>	<u>\$ 8,805,067</u>
LIABILITIES				
Current Liabilities:				
Accounts Payable and Accrued Expenses	\$ 760,355	\$ 408,047	\$ 1,168,402	\$ 24,589
Due to Component Unit/City	-	-	-	17,177
Payable to Other Governments	-	-	-	-
Accrued Interest	71,979	173,260	245,239	-
Unearned Grant Advance	18,043	866,900	884,943	-
Current Portion of Long-Term Liabilities	1,076,050	2,386,801	3,462,851	-
Total Current Liabilities	<u>1,926,427</u>	<u>3,835,008</u>	<u>5,761,435</u>	<u>41,766</u>
Noncurrent Liabilities:				
Due to Component Unit/City	-	851,866	851,866	-
Unamortized Debt Premium	289,698	466,895	756,593	-
Net OPEB Liability - Life Insurance	310,402	-	310,402	-
Net Pension Liability	1,886,803	285,899	2,172,702	6,098
Net OPEB Liability - Health Insurance	439,559	-	439,559	-
Bonds and Direct Borrowings	11,112,315	31,067,928	42,180,243	-
Compensated Absences	527,026	52,977	580,003	-
Total Noncurrent Liabilities	<u>14,565,803</u>	<u>32,725,565</u>	<u>47,291,368</u>	<u>6,098</u>
Total Liabilities	<u>16,492,230</u>	<u>36,560,573</u>	<u>53,052,803</u>	<u>47,864</u>
DEFERRED INFLOWS OF RESOURCES				
Tax Apportionment	6,737,184	-	6,737,184	-
Deferred Pension Inflows	3,950,385	598,585	4,548,970	12,767
Deferred OPEB Inflows	247,504	-	247,504	-
Deferred Life insurance OPEB Inflows	68,257	-	68,257	-
Other Deferred Inflows	21,480	18,821	40,301	1,551,301
Total Deferred Inflows of Resources	<u>11,024,810</u>	<u>617,406</u>	<u>11,642,216</u>	<u>1,564,068</u>
NET POSITION				
Net Investment in Capital Assets	27,438,434	27,064,833	54,503,267	4,543,149
Restricted				
CDA Programs	-	-	-	2,590,731
Debt Service	-	134,400	134,400	-
Capital	3,048	2,653,096	2,656,144	-
Special Revenue Activity	1,574,336	-	1,574,336	-
Unrestricted				
Total Net Position	<u>7,611,356</u>	<u>6,412,059</u>	<u>14,023,415</u>	<u>59,255</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>36,627,174</u>	<u>36,264,388</u>	<u>72,891,562</u>	<u>7,193,135</u>
Position	<u>\$ 64,144,214</u>	<u>\$ 73,442,367</u>	<u>\$ 137,586,581</u>	<u>\$ 8,805,067</u>

**City of Whitewater
Whitewater, WI**

**Statement of Activities
For the Year Ended December 31, 2023**

	Program Revenue				Net (Expense) Revenue and Changes in Net Position		
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Primary Government	Component Unit
Functions/Programs							
Primary Government							
Governmental Activities							
General Government	\$ 1,982,019	\$ 18,500	\$ -	\$ (1,721,329)		\$ (1,721,329)	
Public Safety	6,696,683	256,442	268,494	(4,934,681)		(4,934,681)	
Public Works	2,994,985	678,538	25,138	(2,291,309)		(2,291,309)	
Culture and Recreation	2,793,227	679,495	1,100	(1,444,630)		(1,444,630)	
Conservation and Development	67,462	4,029	-	(63,433)		(63,433)	
Interest on Long-Term Debt	331,518	-	-	(331,518)		(331,518)	
Total Governmental Activities	14,865,894	1,637,004	294,732	(10,786,900)		(10,786,900)	
Business-Type Activities							
Water	2,587,713	-	76,522	-	\$ 221,418	221,418	
Wastewater	3,383,215	-	98,496	-	763,031	763,031	
Storm Sewer	633,158	-	-	-	(81,987)	(81,987)	
Total Business-Type Activities	6,604,086	-	175,018	-	902,462	902,462	
Total Primary Government	21,469,980	1,637,004	469,750	(10,786,900)	902,462	(9,884,438)	
Component Unit							
Community Development Authority	\$ 415,089	-	-	-		\$ (165,628)	
Total Component Units	415,089	-	-	-		(165,628)	
General Revenues:							
Taxes:							
Property Taxes, Levied for General Purposes				4,611,135		4,611,135	
Property Taxes, Levied for Debt Service				1,257,105		1,257,105	
Other Taxes				331,063		331,063	
Grants and Contributions Not Restricted to Specific Programs				3,539,656		3,539,656	
Unrestricted Investment Earnings				964,210	139,726	1,103,936	102,859
Public Gifts and Grants				78,265		78,265	
Miscellaneous				229,804	73,102	302,906	13,642
Special Item - Gain (Loss) on Retirement of Asset(s)				(152,801)		(152,801)	
Transfers to/from CDA				(97,500)		(97,500)	97,500
Transfers				327,232	(327,232)	-	
Total General Revenues, Transfers, and Special Items				11,088,169	(114,404)	10,973,765	214,001
Change in Net Position				301,269	788,058	1,089,327	48,373
Net Position - Beginning				36,325,905	35,476,330	71,802,235	7,144,762
Net Position - Ending				\$ 36,627,174	\$ 36,264,388	\$ 72,891,562	\$ 7,193,135

See accompanying notes to the basic financial statements

City of Whitewater
Whitewater, WI

Balance Sheet
Governmental Funds
December 31, 2023

	General Fund	Fire and EMS Fund	Non-Major Governmental Funds	Total Governmental Funds
ASSETS				
Cash and Cash Equivalents	\$ 7,863,339	\$ -	\$ 4,418,617	\$ 12,281,956
Receivables:				
Taxes	3,566,021	-	551,764	4,117,785
Delinquent Personal Property Taxes	3,840	-	-	3,840
Special Assessments	26,577	-	-	26,577
Accounts net of Allowance	-	387,564	-	387,564
Other	169,518	-	31,500	201,018
Due from Other Funds	76,951	-	-	76,951
Due from CDA	17,177	-	-	17,177
Prepaid Expenses	6,406	-	-	6,406
Advances Receivable	199,604	-	-	199,604
Total Assets	\$ 11,929,433	\$ 387,564	\$ 5,001,881	\$ 17,318,878
LIABILITIES				
Accounts Payable	\$ 197,367	\$ 24,108	\$ 79,247	\$ 300,722
Accrued Liabilities	368,004	53,510	38,118	459,632
Due to Other Funds	6,803	-	69,060	75,863
Advances Payable	-	130,026	69,578	199,604
Unearned Grant Advance	-	-	18,043	18,043
Total Liabilities	\$ 572,174	\$ 207,644	\$ 274,046	\$ 1,053,864
DEFERRED INFLOWS OF RESOURCES				
	5,873,842	280,663	889,072	7,043,577
FUND BALANCE (DEFICIT)				
Nonspendable	209,850	-	-	209,850
Restricted	-	-	3,976,261	3,976,261
Assigned	2,354,593	-	-	2,354,593
Unassigned (Deficit)	2,918,974	(100,743)	(137,498)	2,680,733
Total Fund Balance (Deficit)	\$ 5,483,417	\$ (100,743)	\$ 3,838,763	\$ 9,221,437
Total Liabilities, Deferred Inflows and Fund Balance (Deficit)	\$ 11,929,433	\$ 387,564	\$ 5,001,881	\$ 17,318,878

See accompanying notes to the basic financial statements

**Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
December 31, 2023**

Total fund balance, governmental funds	\$ 9,221,437
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not current financial resources and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Position.	39,816,047
The net pension asset (liability) is not a current financial resource and is, therefore, not reported in the fund statements.	(1,886,803)
The net OPEB asset (liability) is not a current financial obligation and is, therefore, not reported in the fund statements.	
Life Insurance	(310,402)
Health Insurance	(439,559)
Pension and OPEB deferred outflows of resources and deferred inflows of resources are actuarially determined by the defined benefit pension and OPEB plans. These items are reflected in the Statement of Net Position and are being amortized with pension and OPEB expense in the Statement of Activities. The deferred outflows of resources and deferred inflows of resources are not financial resources or uses and therefore are not reported in the fund financial statements.	3,018,609
Deferred inflows of resources are reported in the fund financial statement, but are already recognized as earned in the Statement of Position. This represents EMS revenues recognized on the Statement of activities but not in the fund financials.	284,913
Some liabilities, (such as General Obligation Debt, Long-Term Compensated Absences, and Leases Payable), are not due and payable in the current period and are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Position.	
Long-term debt current portion	1,076,050
Long-term debt non-current portion	11,112,315
Unamortized premium on debt	289,698
Compensated absences long-term portion	527,026
Accrued interest	71,979
	<u>(13,077,068)</u>
Net Position of Governmental Activities in the Statement of Net Position	<u>\$ 36,627,174</u>

See accompanying notes to the basic financial statements

City of Whitewater
Whitewater, WI

Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2023

	General Fund	Fire and EMS Fund	Non-Major Governmental Funds	Total Governmental Funds
REVENUES				
Property Taxes	\$ 4,499,748	\$ -	\$ 1,368,491	\$ 5,868,239
Other Taxes	363,435	-	-	363,435
Special Assessment Revenue	138	-	-	138
Intergovernmental	4,347,842	338,782	770,440	5,457,064
License and Permits	167,690	-	-	167,690
Fines, Forfeits and Penalties	250,979	-	-	250,979
Public Charges for Services	62,413	635,022	687,929	1,385,364
Intergovernmental Charges for Services	-	-	-	-
Interest Income	834,090	-	95,735	929,825
Miscellaneous Income	425,688	8,324	649,643	1,083,655
Total Revenues	10,952,023	982,128	3,572,238	15,506,389
EXPENDITURES				
Current:				
General Government	1,808,116	-	-	1,808,116
Public Safety	5,515,036	1,825,855	37,822	7,378,713
Public Works	1,842,843	-	106,772	1,949,615
Culture, Recreation and Education	415,680	-	2,057,956	2,473,636
Conservation and Development	-	-	68,940	68,940
Capital Outlay	186,706	46,562	477,723	710,991
Debt Service:				
Principal Repayment	-	-	862,060	862,060
Interest Expense	-	-	475,019	475,019
Total Expenditures	9,768,381	1,872,417	4,086,292	15,727,090
Excess (Deficiency) of Revenues Over Expenditures	1,183,642	(890,289)	(514,054)	(220,701)

OTHER FINANCING SOURCES (USES)

Transfers In	797,047	1,258,615	1,133,929	3,189,591
Transfers Out	(2,370,907)	(385,000)	(106,451)	(2,862,358)
Transfers Out to CDA	(32,500)	-	(65,000)	(97,500)
Total Other Financing Sources and Uses	(1,606,360)	873,615	962,478	229,733
Net Change in Fund Balances	(422,718)	(16,674)	448,424	9,032
Fund Balances (Deficits) - Beginning	5,906,135	(84,069)	3,390,339	9,212,405
Fund Balances - Ending	\$ 5,483,417	\$ (100,743)	\$ 3,838,763	\$ 9,221,437

See accompanying notes to the basic financial statements

**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of
Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2023**

Net change in fund balances - total governmental funds:	\$	9,032
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Amounts reported for Governmental Activities in the Statement of Activities are different because:

Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as expense. The outlay is allocated over the assets' estimated useful lives as depreciation expense for the period.

This is the amount by which capital additions \$2,033,772 were greater than depreciation of \$1,757,635 in the current period.		276,137
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Governmental funds report the entire net sales price (proceeds) from sale of an asset as revenue because it provides current financial resources. In contrast, the Statement of Activities reports the gain or (loss) on the sale of the assets. Thus, the change in net position differs from the change in fund balance by the cost of the asset sold.		(747,071)
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Governmental funds do not present revenues that are not available to pay current obligations. In contrast, such revenues are reported in the Statement of Activities when earned. This represents revenues which were recorded on the government-wide financial statements in the current year but not yet recognized in the fund financial statements.		178,113
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Governmental funds report bond proceeds as current financial resources. In contrast, the Statement of Activities treats such issuance of debt as a liability. Governmental funds report repayment of bond principal as an expenditure. In contrast, the Statement of Activities treats such repayments as a reduction in long-term liabilities. The following is a summary of the debt activity for the year.

Debt repayment - general obligation		862,060
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Some expenses reported in the Statement of Activities do not require the use of current financial resources and these are not reported as expenditures in governmental funds:

Adjustment for accrued interest not reflected on Governmental Funds		122,150
Adjustment for increase in compensated absences		(42,498)
Adjustment for premium amortization		21,351

Pension and OPEB expense reported in the governmental funds represents current year required contributions into the defined benefit pension and OPEB plans. Pension and OPEB expense in the Statement of Activities are actuarially determined by the defined benefit pension and OPEB plans as differences between net pension asset/net OPEB liability from the prior year to the current year, with some adjustments.

Change in net position of governmental activities		(378,005)
	\$	301,269

**Statement of Net Position
Proprietary Funds
December 31, 2023**

Enterprise Funds

	<u>Water</u>	<u>Wastewater</u>	<u>Stormwater</u>	<u>Total</u>
ASSETS				
Current Assets:				
Cash and Cash Equivalents	\$ 2,372,783	\$ 4,269,980	\$ 413,852	\$ 7,056,615
Receivables				
Accounts	211,718	350,786	49,323	611,827
Interest	189		-	189
Leases- Current portion	8,020	-	-	8,020
Due from Other Funds	6,803	-	-	6,803
Inventories	22,500	-	-	22,500
Total Current Assets	<u>2,622,013</u>	<u>4,620,766</u>	<u>463,175</u>	<u>7,705,954</u>
Restricted Assets:				
Restricted Cash	1,099,678	3,438,003	-	4,537,681
Total Restricted Assets	<u>1,099,678</u>	<u>3,438,003</u>	<u>-</u>	<u>4,537,681</u>
Capital Assets:				
Construction Work-In-Progress	672,739	236,469	75,680	984,888
Land	224,506	4,498,925	-	4,723,431
Utility Plant	26,661,381	56,826,236	7,402,354	90,889,971
Less Accumulated Depreciation	(9,056,719)	(26,379,327)	(1,049,169)	(36,485,215)
Net Capital Assets	<u>18,501,907</u>	<u>35,182,303</u>	<u>6,428,865</u>	<u>60,113,075</u>
Total Assets	<u>22,223,598</u>	<u>43,241,072</u>	<u>6,892,040</u>	<u>72,356,710</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Pension Outflows	419,024	503,457	163,176	1,085,657
Total Deferred Outflows of Resources	<u>419,024</u>	<u>503,457</u>	<u>163,176</u>	<u>1,085,657</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 22,642,622</u>	<u>\$ 43,744,529</u>	<u>\$ 7,055,216</u>	<u>\$ 73,442,367</u>

Statement of Net Position
Proprietary Funds
December 31, 2023

Enterprise Funds

	Water	Wastewater	Stormwater	Total
LIABILITIES				
Current Liabilities:				
Accounts Payable	\$ 241,446	\$ 88,214	\$ 30,172	\$ 359,832
Accrued Liabilities	19,161	22,142	6,912	48,215
Accrued Interest Payable	67,632	90,965	14,663	173,260
Unearned Grant Advance	-	866,900	-	866,900
Compensated Absences	7,152	7,867	3,489	18,508
Current Portion of Long-Term Debt	511,300	1,676,993	180,000	2,368,293
Total Current Liabilities	<u>846,691</u>	<u>2,753,081</u>	<u>235,236</u>	<u>3,835,008</u>
Non-Current Liabilities:				
Long-Term Debt				
Notes Payable	156,500	62,500	210,000	429,000
Bonds and Loans Payable	8,785,000	19,848,928	2,005,000	30,638,928
Unamortized Debt Premium	264,124	140,014	62,757	466,895
Advance Payable-CDA	851,866	-	-	851,866
Total Long-Term Debt	<u>10,057,490</u>	<u>20,051,442</u>	<u>2,277,757</u>	<u>32,386,689</u>
Other Liabilities:				
Compensated Absences	16,125	21,982	14,870	52,977
Net Pension Liability	110,347	132,581	42,971	285,899
Total Other Liabilities	<u>126,472</u>	<u>154,563</u>	<u>57,841</u>	<u>338,876</u>
Total Non-Current Liabilities	<u>10,183,962</u>	<u>20,206,005</u>	<u>2,335,598</u>	<u>32,725,565</u>
Total Liabilities	<u>11,030,653</u>	<u>22,959,086</u>	<u>2,570,834</u>	<u>36,560,573</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred Pension Inflows	231,033	277,584	89,968	598,585
Unearned Revenue	18,821	-	-	18,821
Total Deferred Inflows of Resources	<u>249,854</u>	<u>277,584</u>	<u>89,968</u>	<u>617,406</u>
NET POSITION				
Net Investment in Capital Assets	8,996,176	14,097,549	3,971,108	27,064,833
Restricted				
Debt	22,500	111,900	-	134,400
Capital	-	2,653,096	-	2,653,096
Unrestricted	2,343,439	3,645,314	423,306	6,412,059
Total Net Position	<u>11,362,115</u>	<u>20,507,859</u>	<u>4,394,414</u>	<u>36,264,388</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 22,642,622</u>	<u>\$ 43,744,529</u>	<u>\$ 7,055,216</u>	<u>\$ 73,442,367</u>

See accompanying notes to the basic financial statements

**Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2023**

	Enterprise Funds			
	<u>Water</u>	<u>Wastewater</u>	<u>Stormwater</u>	<u>Total</u>
OPERATING REVENUES				
Charges for Services	\$ 2,732,609	\$ 4,047,750	\$ 534,171	\$ 7,314,530
Other Operating Revenues	-	-	17,000	17,000
Total Operating Revenues	<u>2,732,609</u>	<u>4,047,750</u>	<u>551,171</u>	<u>7,331,530</u>
OPERATING EXPENSES				
Operation and Maintenance	1,675,886	1,588,620	439,863	3,704,369
Depreciation	495,808	1,286,828	121,028	1,903,664
Total Operating Expenses	<u>2,171,694</u>	<u>2,875,448</u>	<u>560,891</u>	<u>5,608,033</u>
Operating Income (Loss)	<u>560,915</u>	<u>1,172,302</u>	<u>(9,720)</u>	<u>1,723,497</u>
NON-OPERATING REVENUES (EXPENSES)				
Interest and Investment Revenue	26,640	113,086	-	139,726
Miscellaneous Non-Operating Revenues	63,116	6,120	3,866	73,102
Interest Expense	(416,019)	(507,767)	(72,267)	(996,053)
Total Non-Operating Revenue (Expenses)	<u>(326,263)</u>	<u>(388,561)</u>	<u>(68,401)</u>	<u>(783,225)</u>
Income (Loss) Before Contributions and Transfers	<u>234,652</u>	<u>783,741</u>	<u>(78,121)</u>	<u>940,272</u>
Capital Contributions	76,522	98,496	-	175,018
Transfers In	44,465	50,526	-	94,991
Transfers Out	(391,745)	(5,478)	(25,000)	(422,223)
Change in Net Position	<u>(36,106)</u>	<u>927,285</u>	<u>(103,121)</u>	<u>788,058</u>
Total Net Position - Beginning	<u>11,398,221</u>	<u>19,580,574</u>	<u>4,497,535</u>	<u>35,476,330</u>
Total Net Position - Ending	<u>\$ 11,362,115</u>	<u>\$ 20,507,859</u>	<u>\$ 4,394,414</u>	<u>\$ 36,264,388</u>

See accompanying notes to the basic financial statements

**Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2023**

	<u>Water</u>	<u>Wastewater</u>	<u>Stormwater</u>	<u>Totals 2023</u>
<u>Cash Flows From Operating Activities:</u>				
Receipts from customers	\$ 2,958,046	\$ 4,070,262	\$ 552,133	\$ 7,580,441
Payments to suppliers	(808,972)	(826,388)	(152,309)	(1,787,669)
Payments to employees	(738,173)	(750,937)	(286,178)	(1,775,288)
Taxes paid	(391,745)	(5,478)	-	(397,223)
Net cash provided (used) by operating activities	<u>1,019,156</u>	<u>2,487,459</u>	<u>113,646</u>	<u>3,620,261</u>
<u>Cash Flows From Capital and Related Financing Activities:</u>				
Acquisition and construction of plant assets	(1,270,408)	(83,525)	(62,399)	(1,416,332)
Proceeds of debt	1,550,000	-	-	1,550,000
Principal payments on long-term debt	(346,300)	(3,153,005)	(175,000)	(3,674,305)
Interest and debt issuance costs paid	(448,953)	(632,628)	(105,368)	(1,186,949)
Transfers in	44,465	50,526	-	94,991
Net cash provided (used) by capital and related financing activities	<u>(471,196)</u>	<u>(3,818,632)</u>	<u>(342,767)</u>	<u>(4,632,595)</u>
<u>Cash Flows From Investing Activities:</u>				
Interest on investments	27,178	113,086	-	140,264
Net cash provided (used) by investing activities	<u>27,178</u>	<u>113,086</u>	<u>-</u>	<u>140,264</u>
Net increase (decrease) in cash and equivalents	575,138	(1,218,087)	(229,121)	(872,070)
Cash and equivalents - beginning of year	<u>2,897,323</u>	<u>8,926,070</u>	<u>642,973</u>	<u>12,466,366</u>
Cash and equivalents - end of year	<u>\$ 3,472,461</u>	<u>\$ 7,707,983</u>	<u>\$ 413,852</u>	<u>\$ 11,594,296</u>

**Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2023**

	Water	Wastewater	Stormwater	Totals 2023
Reconciliation of operating income (loss) to net cash provided (used) by operating activities				
Operating income (loss)	\$ 560,915	\$ 1,172,302	\$ (9,720)	\$ 1,723,497
Adjustments to Reconcile Operating Income (Loss):				
Depreciation	495,808	1,286,828	121,028	1,903,664
Pension expense	38,777	50,749	19,975	109,501
Other	-	-	3,866	3,866
Joint meter	24,498	(24,498)	-	-
Cash Provided (Used) by Operating Activities:				
Tax equivalent	(391,745)	(5,478)	-	(397,223)
Other income (expense)	43,104	-	-	43,104
Transfer out	-	-	(25,000)	(25,000)
Changes in Assets and Liabilities:				
Customer accounts receivable	225,437	22,512	962	248,911
Other accounts receivable	25,404	-	-	25,404
Due from/to other funds	(1,209)	-	-	(1,209)
Accounts payable	(94)	15,287	16,944	32,137
Accrued liabilities	(1,739)	(30,243)	(14,409)	(46,391)
Net cash provided (used) by operating activities	\$ 1,019,156	\$ 2,487,459	\$ 113,646	\$ 3,620,261
Reconciliation of cash and cash equivalents to statement of net position accounts				
Cash and cash equivalents	\$ 2,372,783	\$ 4,269,980	\$ 413,852	\$ 7,056,615
Restricted Cash	1,099,678	3,438,003	-	4,537,681
Total cash and investments	\$ 3,472,461	\$ 7,707,983	\$ 413,852	\$ 11,594,296

See accompanying notes to basic financial statements

Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2023

	Tax Custodial Fund
ASSETS	
Cash and Cash Equivalents	\$ 3,942,182
Receivables:	
Taxes Receivable	6,157,771
Total Assets	<u>\$ 10,099,953</u>
LIABILITIES	
Due to Other Funds	\$ 7,890
Due to Other Governments	10,092,063
Total Liabilities	<u>\$ 10,099,953</u>

See accompanying notes to the basic financial statements

**Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2023**

	<u>Tax Custodial Fund</u>
ADDITIONS	
Property tax collections for other governments	\$ 7,849,388
Total additions	<u>7,849,388</u>
DEDUCTIONS	
Payments of taxes to other governments	<u>7,849,388</u>
Total deductions	7,849,388
Net increase (decrease) in fiduciary net position	-
Net position - Beginning	<u>-</u>
Net position - Ending	<u><u>\$ -</u></u>

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2023

1. Summary of Significant Accounting Policies

The accounting policies of the City of Whitewater, Wisconsin, conform to generally accepted accounting principles as applicable to governmental units.

A. Reporting Entity

This report includes all of the funds of the City of Whitewater (the “City”). The reporting entity for the City consists of the primary government, organizations for which the primary government is financially accountable and other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity’s financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The primary government is financially accountable if it appoints a voting majority of the organization’s governing body and it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to or burdens on the primary government. The primary government may be financially accountable if an organization is fiscally dependent on the primary government.

A legally separate, tax exempt organization should be reported as a component unit of a reporting entity if all of the following criteria are met: (1) the economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government, its component units, or its constituents; (2) the primary government is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the separate organization; (3) the economic resources received or held by an individual organization that the specific primary government, or its component units, is entitled to, or has the ability to otherwise access, are significant to that primary government. Blended component units, although legally separate entities, are, in substance, part of the government’s operations and are reported with similar funds of the primary government. Each discretely presented component unit is reported in a separate column in the government-wide financial statements (see note below for description) to emphasize that it is legally separate from the primary government.

Discretely Presented Component Unit

The government-wide financial statements include the City of Whitewater Community Development Authority (“CDA”) as a component unit. The CDA is a legally separate organization. The board of the CDA is appointed by the city council. Wisconsin Statutes provide for circumstances whereby the City can impose their will on the CDA, and also create a potential financial benefit to or burden on the City. See Note 15. As a component unit, the CDA’s financial statements have been presented as a discrete column in the financial statements. The information presented is for the fiscal year ended 2023. The CDA does not issue separate financial statements.

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2023

1. Summary of Significant Accounting Policies (Continued)

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

“Government-wide” financial statements are basic financial statements required for all governmental units. The statement of net position and the statement of activities are the two required statements. Both statements are prepared on the full accrual basis. The modified accrual basis of accounting continues to be the appropriate basis of accounting for governmental activity fund financial statements.

In addition, all funds in the government-wide financial statements are reported as business-type activities, governmental activities or fiduciary funds. The definitions for these types of activities are discussed in other portions of Note 1.

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The City does not allocate indirect expenses to functions in the statement of activities. Program revenues include: (1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not included among program revenues are reported instead as general revenues. Internally dedicated resources are reported as general revenues rather than as program revenues.

Fund Financial Statements

Fund financial statements of the reporting entity are organized into individual funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, liabilities, net assets/fund equity, revenues, and expenditure/expenses.

Separate financial statements are provided for governmental, proprietary, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Finally, all non-fiduciary funds are further classified as major or non-major funds. In reporting financial condition and results of operations for governmental units, the new standard concentrates on major funds versus non-major funds.

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2023

1. Summary of Significant Accounting Policies (Continued)

B. Government-Wide and Fund Financial Statements (Continued)

Fund Financial Statements (Continued)

Funds are identified as major funds or non-major funds within the governmental and proprietary statements. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the City or meets the following criteria:

1. Total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type.
2. Total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.
3. In addition, any other governmental or proprietary fund that the City believes is particularly important to financial statement users may be reported as a major fund.

Major Governmental Funds

The City reports the following major governmental funds:

General Fund – Accounts for the City’s primary operating activities. It is used to account for all financial resources except those required to be accounted for in another fund.

Fire and EMS Fund – Accounts for revenues and expenditures related to the City’s Fire and EMS department.

Major and Non-Major Enterprise Funds

The City reports the following major and non-major enterprise funds:

Enterprise Funds – Used to account for operations (1) that are financed and operated in a manner similar to private business enterprise – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (2) where the governing body has decided that periodic determination of revenues earned, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The following enterprise funds are included in these statements:

- Water Utility – Accounts for the operations of the water system. (Major Fund)
- Wastewater Utility – Accounts for the operations of the sewer system. (Major Fund)
- Stormwater Utility – Accounts for the operations of the stormwater system (Non-Major Fund)

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2023

1. Summary of Significant Accounting Policies (Continued)

B. Government-Wide and Fund Financial Statements (Continued)

Fund Financial Statements (Continued)

Non-Major Governmental Funds

The City reports the following non-major governmental funds:

Debt Service Fund – Accounts for resources accumulated and payments made for principal and interest on long-term debt other than TID or enterprise debt.

Special Revenue Funds – Used to account for the proceeds of specific revenue sources (other than major capital projects) that is legally restricted to expenditures for specific purposes. Non-major special revenue funds included in these statements are the following:

- Cable TV Fund
- Library Special Revenue Fund
- Taxicab Grant Program Fund
- Parkland Acquisition Fund
- Parkland Development Fund
- Forestry Fund
- Rescue Squad Equipment/Education Fund
- Parking Permit Fund
- Police Department Trust Fund
- Parks and Recreation Fund
- Field of Dreams Fund
- Aquatic Center Fund

Capital Projects Funds – Used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds). Non-major capital projects funds included in these statements are the following:

- Tax Incremental Districts No. 10-14. TIF 10-14 were created in 2021 and are reported as non-major funds.
- Capital Projects Fund
- Housing Fund

Fiduciary funds consist of pension (and other employee benefit) trust funds, private-purpose trust funds, investment trust funds, and custodial funds. Fiduciary funds should be used only to report resources held for individuals, private organizations, or other governments. A fund is presented as a fiduciary fund when all of the following criteria are met: a) The government *controls* the assets that finance the activity, b) Assets are *not* generated from the *government's own-source revenues* or from government-mandated or voluntary nonexchange transactions, c) Assets are administered through a *qualifying trust* or the government does *not* have *administrative involvement* and the assets are *not* generated from the *government's delivery of goods or services* to the beneficiaries, *or* the assets are for the benefit of *entities that are not part of the government's reporting entity*.

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2023

1. Summary of Significant Accounting Policies (Continued)

B. Government-Wide and Fund Financial Statements (Continued)

Fund Financial Statements (Continued)

The City reports the following fiduciary funds:

Custodial Funds – Used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, and/or other governmental units. The City accounts for tax collections payable to overlying taxing jurisdictions in a custodial fund.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Measurement focus refers to what is being measured, basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

Government-Wide Financial Statements

The government-wide statement of net position and statement of activities are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Deferred outflows of resources represent a consumption of resources that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. Deferred inflows of resources represent an acquisition of resources that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. Property taxes are recognized as revenues in the year for which they are levied. Taxes receivable for the following year are recorded as receivables and deferred inflows of resources. Grants and similar items are recognized as revenue when earned.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the City’s Water and Wastewater Utilities and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Fund Financial Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when they are both measurable and available. “Measurable” means the amount of the transaction can be determined. “Available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within sixty days of the end of the current fiscal 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.

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2023

1. Summary of Significant Accounting Policies (Continued)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

Fund Financial Statements (Continued)

Property taxes are recorded in the year levied as receivables and deferred inflows of resources. They are recognized as revenues in the succeeding year when services financed by the levy are being provided.

Intergovernmental aids and grants are recognized as revenues in the period the City is entitled to the resources and the amounts are available. Amounts owed to the City, which are not available, are recorded as receivables and deferred inflows of resources. Amounts received prior to the entitlement period are also recorded as deferred inflows of resources.

Special assessments are recognized as revenues when they become measurable and available as current assets. Annual installments due in future years are reflected as receivables and deferred inflows of resources.

Delinquent special assessments being held for collection by the county are reported as receivables and nonspendable fund balance in the General Fund.

Revenues susceptible to accrual include property taxes, miscellaneous taxes, and public charges for services, special assessments, and interest. Other general revenues such as fines and forfeitures, inspection fees, recreation fees, and miscellaneous revenues are recognized when received in cash or when measurable and available under the criteria described above.

The City reports deferred inflows of resources on its governmental funds balance sheet. Deferred inflows of resources arise from taxes levied in the current year, which are for subsequent year's operations. For governmental fund financial statements, deferred inflows of resources arise when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred inflows of resources also arise when resources are received before the City has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the City has a legal claim to the resources, the liability for deferred inflows of resources is removed from the balance sheet and revenue is recognized.

Proprietary and fiduciary fund financial statements (other than agency funds) are reported using the economic resources measurement focus and accrual basis of accounting, as described previously in this note. Agency funds follow the accrual basis of accounting and do not have a measurement focus.

The proprietary funds follow all pronouncements of the Governmental Accounting Standards Board ("GASB"). The proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Water and Sewer Utilities are charges to customers for sales and services. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2023

1. Summary of Significant Accounting Policies (Continued)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

Fund Financial Statements (Continued)

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

D. Assets, Liabilities, and Net Position or Equity

Cash and Cash Equivalents/Investments

Investment of City funds is restricted by State statutes. Available investments are limited to:

- (1) Deposits in any credit union, bank, savings bank, trust company or savings and loan association which is authorized to transact business in this State if the time deposits mature in not more than three years.
- (2) Bonds or securities issued or guaranteed as to principal and interest by the federal government, or by a commission, board or other instrumentality of the federal government.
- (3) Bonds or securities of any county, drainage district, VTAE district, village, city, town, district or school district of this State.
- (4) Any security which matures or which may be tendered for purchase at the option of the holder within not more than seven years of the date on which it is acquired, if that security has a rating which is the highest or second highest rating category assigned by Standard & Poor's Corporation, Moody's Investor Service or other similar nationally recognized rating agency or if that security is senior to, or on a parity with, a security of the same issuer which has such a rating.
- (5) Bonds or securities issued under the authority of the municipality.
- (6) The local government pooled-investment fund as established under Section 25.50 of the Wisconsin Statutes.
- (7) Agreements in which a public depository agrees to repay funds advanced to it by the City plus interest, if the agreement is secured by bonds or securities issued or guaranteed as to principal and interest by the federal government.
- (8) Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.
- (9) Repurchase agreements with public depositories, with certain conditions.
- (10) Bonds issued by the University of Wisconsin Hospital and Clinics Authority and the Wisconsin Aerospace Authority.

The City has adopted an investment policy. That policy follows the State statute for allowable investments, but does not specifically address the risk described in Note 2.

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2023

1. Summary of Significant Accounting Policies (Continued)

D. Assets, Liabilities, and Net Position or Equity (Continued)

Cash and Cash Equivalents/Investments (Continued)

Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. Fair values are based on quoted market prices. No investments are reported at amortized cost. Adjustments necessary to record investments at fair value are recorded in the operating statement as increases or decreases in investment income. Investment income on commingled investments of municipal accounting funds is allocated based on average balances. The difference between the bank balance and carrying value is due to outstanding checks and/or deposits in-transit. See Note 2 for additional information.

Proprietary Cash and Equivalents

For purposes of the proprietary fund statement of cash flows, the City considers all highly liquid investments, with a maturity of less than three months, when purchased, to be cash equivalents. This consists of current cash and investments.

Taxes Receivable

Property taxes are levied prior to the end of the calendar year and are due and collectible in the following year. Property taxes attach as an enforceable lien as of January 1. The City's portion of taxes is recorded as a receivable in the General Fund. The County acts as the collecting agency for all City taxes. Since City property taxes are not considered available until January 1 of the year following the levy, they are recorded as deferred inflows of resources in the funds budgeted therefore. Taxes are levied in December on the assessed value as of the prior January 1.

Property tax calendar – 2023 tax roll

Lien date and levy date	December, 2023
Tax Bills mailed	December, 2023
Payment in full, or	January 31, 2024
First installment due	January 31, 2024
Second installment due	July 31, 2024
Personal property taxes in full	January 31, 2024

Allowance for Uncollectible Accounts

General Fund accounts receivable have been adjusted for all known uncollectible accounts. No allowance is necessary at year-end. Delinquent real estate taxes as of July 31 are paid in full by the county, which assumes the collection thereof. No provision for uncollectible accounts receivable has been made for delinquent Water and Sewer billings because the utilities have the right by law to place delinquent bills on tax roll and other delinquent bills are not significant.

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2023

1. Summary of Significant Accounting Policies (Continued)

D. Assets, Liabilities, and Net Position or Equity (Continued)

Leases Receivable

The City has recorded leases receivable. They are a lessor for cell antennas and parking spaces. The lease is recorded at the discounted amount of future lease payments and offset by deferred inflows.

Interfund Transactions

During the course of operations, transactions occur between individual funds that may result in amounts owed between funds. Short-term interfund loans are reported as “due to and from other funds”. Long-term interfund loans (noncurrent portion) are reported as “advances from and to other funds”. Interfund receivables and payables between funds within governmental activities are eliminated in the statement of net position. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances”.

In the governmental fund financial statements, advances to other funds are offset equally by a fund balance account which indicates that they do not constitute expendable available financial resources and, therefore, are not available for appropriation.

Special Assessments

Assessments against property owners for public improvements are generally not subject to full settlement in the year levied. Deferred inflows of resources for special assessments are placed on tax rolls on an installment basis. Revenue from special assessments recorded in governmental funds is recognized as collections are made or as current installments are placed on tax rolls. Special assessments of enterprise funds are recorded as non-operating revenue at the time of assessment, if subject to collection. Deferred inflows of resources for special assessments, those not subject to collection, are recorded as other liability until such time they are subject to collection.

Uncollected installments placed on prior year tax rolls are held for collection by the County and are remitted to the City upon collection by the County. These delinquent installments are financed by the General Fund.

Inventories and Prepaid Items

Governmental fund inventory items are charged to expenditure accounts when purchased. Year-end inventory was not significant. Proprietary fund inventories are generally used for construction, operation and maintenance work. They are not for resale. They are valued at cost based on weighted average, and charged to construction or operation and maintenance expense when used.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2023

1. Summary of Significant Accounting Policies (Continued)

D. Assets, Liabilities, and Net Position or Equity (Continued)

Restricted Assets

Mandatory segregations of assets are presented as restricted assets. Such segregations are required by bond agreements and other external parties. Current liabilities payable from these restricted assets are also classified. The excess of restricted assets over current liabilities payable from restricted assets will be used first for retirement of related long-term debt. The remainder, if generated from earnings, is shown as restricted net position.

Capital Assets

Government-Wide Statements

In the government-wide financial statements, fixed assets are accounted for as capital assets. Capital assets are defined by the government as assets with an initial cost of more than \$5,000 for general capital assets including infrastructure assets, and an estimated useful life in excess of 1 year. All capital assets are valued at historical cost or estimated historical cost if actual amounts are unavailable. Donated fixed assets are recorded at their estimated fair value at the date of donation.

Prior to January 2003, infrastructure assets of governmental funds were not capitalized. The City has retroactively reported all infrastructure acquired by its governmental fund types.

General Fixed Assets – Fixed assets acquired or constructed for general governmental services are recorded as expenditures in the fund from which the disbursements are made. Generally accepted accounting principles require that these fixed assets be capitalized at cost in the government-wide financial statements. Contributed fixed assets are to be recorded in the government-wide financial statements at acquisition value at the time received. Interest incurred during construction is not capitalized.

Depreciation on governmental fixed assets is calculated straight-line based on the estimated useful life of assets. The estimated useful life of assets is determined by industry standards as recommended by GASB.

Proprietary Fund Fixed Assets - Assets in the enterprise fund are capitalized at cost or fair value at date of contribution or acquisition. Normal repairs and maintenance that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining lives of the related assets.

Depreciation is charged over the estimated service life of the assets using the straight-line method. Annual depreciation charges are determined using the average utility plant in service and rates ranging from 8 to 77 years for the Water Utility and 4 to 100 years for the Wastewater Utility, depending on the various classes of property, in the respective utilities. The Stormwater Utility assets are depreciated straight-line over useful lives ranging from 65 to 85 years.

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2023

1. Summary of Significant Accounting Policies (Continued)

D. Assets, Liabilities, and Net Position or Equity (Continued)

Capital Assets (Continued)

Fund Financial Statements

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for the same way as in the government-wide statements.

Debt Issuance Costs

Debt issuance costs are recognized in the current period for the government-wide, proprietary, and governmental fund statements.

Deferred charges are recorded in the enterprise fund for extraordinary repairs. Costs are amortized over the estimated life of repair.

Compensated Absences

Governmental Funds

Under terms of employment, employees are granted sick leave and vacations in varying amounts. The entire accumulation is recorded in the statement of net position. See Note 7.

All Funds

Payments for vacation and sick leave will be made at rates in effect when the benefits are used. Accumulated vacation and sick leave liabilities at December 31, 2023 are determined on the basis of current salary rates and include salary related payments.

Long-Term Obligations/Conduit Debt

All long-term obligations to be repaid from governmental and business-type resources are reported as liabilities in the government-wide statements. The long-term obligations consist primarily of notes and bond payable, and accrued compensated absences.

All short term and long-term obligations expected to be financed from proprietary fund type operations are accounted for as those fund liabilities.

Proceeds of long-term debt issues not recorded as fund liabilities are reflected as “Other Financing Sources” in the operating statement of the recipient fund. Retirement of these issues is reported as an expenditure of the debt service fund in the year in which the debt matures or is repaid, whichever is earlier.

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2023

1. Summary of Significant Accounting Policies (Continued)

D. Assets, Liabilities, and Net Position or Equity (Continued)

Long-Term Obligations/Conduit Debt (Continued)

For the government-wide statements and the proprietary fund statements, bond premiums and discounts amortized over the life of the issue using the straight-line method. Gains or losses on prior refunding are amortized over the remaining life of the old debt, or the life of the new debt, whichever is shorter. The balance at year-end for both premiums/discounts and gains/losses, as applicable, is shown in the deferred outflows of resources or inflows of resources sections of the balance sheet.

The City had approved the issuance of industrial revenue bonds (IRB) for the benefit of private business enterprises. IRB’s are secured by mortgages or revenue agreements on the associated projects, and do not constitute indebtedness of the City. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. The total amount of IRB’s outstanding at the end of the year is zero.

Claims and Judgments

Claims and judgments are recorded as liabilities if all the conditions of GASB pronouncements are met. Claims and judgments that would normally be liquidated with expendable available financial resources are recorded during the year as expenditures in the governmental funds. If they are not to be liquidated with expendable available financial resources, no liability is recognized in the governmental fund statements. The related expenditure is recognized when the liability is liquidated. Claims and judgments are recorded in the government-wide statements and proprietary funds as expenses when the related liabilities are incurred. There were no significant claims or judgments at year-end requiring accrual.

Equity Classifications

Government-Wide Statements

Equity is classified as net position and displayed in three components:

1. Net investment in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
2. Restricted – Consists of net assets with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
3. Unrestricted – All other net position that does not meet the definition of “restricted” or “net investment in capital assets”.

When both restricted and unrestricted resources are available for use, it is the City’s policy to use restricted resources first, then unrestricted resources as they are needed.

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2023

1. Summary of Significant Accounting Policies (Continued)

D. Assets, Liabilities, and Net Position or Equity (Continued)

Equity Classifications (Continued)

Fund Financial Statements

Government fund equity is classified as fund balance.

In the fund financial statements, governmental fund balance is presented in five possible categories:

- 1. Nonspendable – Resources which cannot be spent because they are either (1) not in spendable form or (2) legally or contractually required to be maintained intact.
- 2. Restricted – Resources with constraints placed on the use of resources are either (1) externally imposed by the creditors (such as through debt covenants), grantors, contributors, or law and regulations of other governments; or (2) imposed by law through constitutional provisions or enabling legislation.
- 3. Committed – Resources which are subject to limitations the government imposes upon itself through formal action of the City Council, and that remain binding unless removed in the same manner.
- 1. Assigned – Resources neither restricted nor committed for which a government has stated intended use for a specific purpose. This intent can be expressed through the City Council or through the City Council delegating this responsibility to the City Finance Director through the budgetary process.
- 2. Unassigned – Resources which cannot be properly classified in one of the other four categories. Unassigned balances also include negative balances in the governmental funds reporting resources restricted for specific programs.

E. Utility Rates

Current water rates were approved by the City, as regulated by the Wisconsin Public Service Commission, effective August 27, 2020. Current wastewater rates were approved by the City Council on June 27, 2019 and stormwater rates were approved by the City Council on December 29, 2015.

F. Income Taxes

The City of Whitewater Water, Wastewater, and Stormwater Utilities are municipal utilities. Municipal utilities are exempt from income taxes and therefore no income tax liability is recorded.

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2023

1. Summary of Significant Accounting Policies (Continued)

G. Deficit Balances

Generally accepted accounting principles require disclosure of individual funds that have deficit balances at year-end. As of December 31, 2023, the following individual funds held a deficit balance:

Aquatic Center	\$	(69,579)
Fire and EMS Fund	\$	(100,743)
TID 10	\$	(16,469)
TID 12	\$	(44,296)
TID 13	\$	(7,154)

The TIF deficits are anticipated to be replenished with future increments. The Debt Service Fund will be replenished with future tax revenues. The Aquatic Center Fund deficit is financed internally and will be monitored over the next few years. The Fire and EMS will be financed by a tax levy.

H. Tax Incremental Financing District

The City has 5 active Tax Incremental Districts (TIF's). TIFs 10-14 are in existence. TIF's are authorized by Section 66.1105 of the Wisconsin Statutes. It is a method by which the City can recover its project costs in the designated district of the City. Those costs are recovered through tax increments, which are placed on the tax rolls.

I. Capital Contributions

Capital contributions represent the value of infrastructure contributed or paid by developers for plant. They are recorded as additions to net position in the government-wide statements and proprietary fund statements. These amounts are not subject to repayment.

J. Advances to Other Funds

Non-current portions of long-term interfund loan receivables are reported as advances and are offset equally by a fund balance reserve account which indicates that they do not constitute expendable available financial resources and therefore are not available for appropriation.

K. Pensions

For purposes of measuring the net pension liability (asset), deferred outflows of resources, and deferred inflows of resources related to pensions, pension expense (revenue), information about the fiduciary net position of the Wisconsin Retirement System (“WRS”), and additions to/deductions from WRS’ fiduciary net position have been determined on the same basis as they are reported by the WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefits terms. Investments are reported at fair value.

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2023

1. Summary of Significant Accounting Policies (Continued)

L. Other Post-Employment Benefits

Group Life Insurance Plan

The fiduciary net position of the Local Retiree Life Insurance Fund (“LRLIF”) has been determined using the flow of economic resources measurement focus and the accrual basis of accounting. This includes for purposes of measuring the net other postemployment benefits (“OPEB”) liability, deferred outflows of resources and deferred inflows of resources related to other post-employment benefits, OPEB expense (revenue), and information about the fiduciary net position of the LRLIF and additions to/deductions from LRLIF’s fiduciary net position have been determined on the same basis as they are reported by LRLIF. For this purpose, benefit payments (including refunds of member contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

City Health Insurance Plan

For purposes of measuring the OPEB Health Insurance liability and OPEB expense, information of the City’s OPEB plan has been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with benefit terms.

M. Deferred Outflows of Resources and Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expenditure) until then. The City has two items that qualify for reporting in this category. The deferred outflows of resources are for the WRS pension system and the LRLIF.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statements element represents an acquisition of net position which applies to a future period and will not be recognized as an inflow of resources (revenue) until then. The City has three items that qualify for reporting in the category. The deferred inflows of resources are related to the deferred property tax revenue to be received in 2024, along with the WRS pension system and the LRLIF. In 2023, deferred lease inflows were also added.

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2023

2. Cash and Investments

As previously discussed, cash for all City funds is pooled for investment purposes. At December 31, 2023, the cash and investments consist of the following:

	Carrying Value	Bank Balance	Associated Risk
Deposits in financial institutions - City	\$ 21,398,530	\$ 19,611,496	Custodial credit risk, interest rate risk
Deposits in financial institutions - CDA	1,142,835	1,142,835	Custodial credit risk, interest rate risk
LGIP	7,222,655	7,222,655	Credit risk, interest rate risk
Total Cash and Investments	\$ 29,764,020	\$ 27,976,986	

Reconciliation to financial statements

Per statement of net position

Primary government

Cash and Cash Equivalents \$20,104,527

Restricted Cash and Cash Equivalents 4,537,682 Agrees to Restricted Assets tab

Component unit 1,179,629 Agrees to subtotal on lead

Fiduciary Funds

Tax Custodial Fund 3,942,182 Agrees to subtotal on lead

Total Cash and Investments **\$ 29,764,020**

A. Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. As of December 31, 2023, the Local Government Investment Pool (“LGIP”) investments have an average maturity of 17 days and a fair value of \$7,222,655.

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2023

2. Cash and Investments (Continued)

B. Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. The City has no investment policy that would further limit its investments choices.

The LGIP is part of the State Investment Fund (“SIF”), and is managed by the State of Wisconsin Investment Board (SWIB). The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. All investments are valued at amortized cost by the SIF for purposes of calculating earnings to each participant. Specifically, the SIF distributes income to pool participants monthly, based on their average daily share balance. Distributions include interest income based on stated rates (both paid and accrued), amortization of discounts and premiums on a straight-line basis, realized investment gains and losses calculated on an amortized cost basis, and investment expenses. This method does not distribute to participants any unrealized gains or losses generated by the pool’s investments. Detailed information about the SIF is available in separately issued financial statements available at <https://doa.wi.gov/Pages/StateFinances/LGIP.aspx>.

Participants in the LGIP have the right to withdraw their funds in total on one day’s notice. At December 31, 2023, the fair value of the City’s share of the LGIP’s assets was substantially equal to the amount reported above. Information on derivatives was not available to the City.

Investment allocation in the LGIP as of December 31, 2023 was: 39% in U.S. Treasuries, 2% in Certificates of Deposit and Bankers’ Acceptances and 10% in Commercial Paper and Corporate Notes. The Wisconsin State Treasurer updates the investment allocations on a monthly basis.

C. Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the City would not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial risk for investments is the risk that, in the event of failure of the counterparty (e.g. broker-dealer) to a transaction, the City would not be able to recover the value of its investment of collateral securities that are in the possession of another party.

Deposits in each local and area bank are insured by the FDIC in the amount of \$250,000 for time and savings deposit accounts and \$250,000 for demand deposit accounts. Deposits in credit unions are insured by the National Credit Union Administration in the amount of \$250,000 for all share draft accounts, and \$250,000 for all share certificate and regular share accounts.

Bank accounts, credit union accounts, and the local government investment pool are also insured by the State Deposit Guarantee Fund in the amount of \$400,000. However, due to the relatively small size of the Guarantee Fund in relationship to the total deposits covered and other legal implications, recovery of material principal losses may be significant to individual municipalities. This has been considered when determining custodial credit risk.

The City’s uninsured deposits in financial institutions are collateralized by various instruments. These include depository bonds and collateralized investments.

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2023

2. Cash and Investments (Continued)

Custodial Credit Risk (Continued)

As of December 31, 2023, the City's deposits with financial institutions in excess of federal depository insurance limits that were exposed to custodial credit risk are listed below:

Uninsured and collateralized by depository bond	\$ 4,137,343
Uninsured and collateral held by the pledging financial institution's trust department or agent not in the City's name	\$ 13,352,829
Uninsured and uncollateralized	\$ -

D. Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer.

3. Receivables

The following accounts receivable amounts are not expected to be collected within one year:

	General
Delinquent personal property taxes	\$ 3,840
Special assessments	4,936
Total	\$ 8,776

The following represents 2023 lease revenue at year-end:

	For the Year Ended December 31, 2023			
	Governmental Activities	Business-type Activities	Component Unit	Total
Lease-related Revenue				
Lease Revenue				
Land and equipment	\$ (32,220)	\$ (20,012)	\$ -	\$ (52,232)
Office Space	-	-	(147,964)	(147,964)
Total Lease Revenue	(32,220)	(20,012)	(147,964)	(200,196)
Interest Revenue	(1,182)	(824)	(31,704)	(33,710)
Total	\$ (33,402)	\$ (20,836)	\$ (179,668)	\$ (233,906)

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2023

3. Receivables (Continued)

Aggregate future cash flows for the revenue generated by the lease receivables and interest for the City as of December 31, 2023 were as follows:

Year Ended December 31,	Business-type Activities		Component Unit		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ (8,020)	\$ (327)	\$ (141,248)	\$ (26,682)	\$ (149,268)	\$ (27,009)
2025	-	-	(101,734)	(21,746)	(101,734)	(21,746)
2026	-	-	(105,879)	(17,602)	(105,879)	(17,602)
2027	-	-	(112,988)	(13,242)	(112,988)	(13,242)
2028	-	-	(83,750)	(9,250)	(83,750)	(9,250)
2029-2031	-	-	(185,600)	(8,150)	(185,600)	(8,150)
Total	<u>\$ (8,020)</u>	<u>\$ (327)</u>	<u>\$ (731,199)</u>	<u>\$ (96,672)</u>	<u>\$ (739,219)</u>	<u>\$ (96,999)</u>

Governmental funds report deferred inflows of resources in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Property taxes levied for the subsequent year are not earned and cannot be used to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of deferred inflows of resources and unearned revenue reported in the governmental funds were as follows:

	<u>Unearned</u>	<u>Total</u>
Property taxes for subsequent year	\$ 6,737,184	\$ 6,737,184
Tournament entry fees	4,250	4,250
Leases	21,480	21,480
Unearned Fire & EMS revenue	<u>280,663</u>	<u>280,663</u>
Total Deferred Inflows of Resources For Governmental Funds	<u>\$ 7,043,577</u>	<u>\$ 7,043,577</u>

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2023

4. Restricted Assets

The following represent the balances of the restricted cash and cash equivalents:

	Water Utility	Wastewater Utility	Totals
Restricted Assets			
Redemption account	\$ 39,008	\$ 142,076	\$ 181,084
Unspent bond proceeds	473,727	292,229	765,956
Reserve account	586,943	350,603	937,546
Connection account	-	375,559	375,559
DNR Replacement account	-	2,277,537	2,277,537
Total Restricted Assets	\$ 1,099,678	\$ 3,438,004	\$ 4,537,682

Long-Term Debt Accounts

Redemption – Used to segregate resources accumulated for debt service payments over the next twelve months.

Reserve – Used to report resources set aside to make up potential future deficiencies in the redemption account.

Equipment Replacement Account

The Wastewater Utility established an equipment replacement account to be used for significant mechanical equipment replacement as required by the Wisconsin Department of Natural Resources.

Clean Water Fund Loan Account

The Wastewater Utility established this account in order to track clean water fund loan proceeds and reimbursements.

Following is a list of the restricted cash and cash equivalents at December 31, 2023:

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2023

5. Capital Assets

Capital asset activity in the governmental activities for the year ended December 31, 2023, was as follows:

	1/1/2023 Beginning Balance	Additions	Deletions	12/31/2023 Ending Balance
Governmental Activities				
Capital Assets Not Being Depreciated				
Construction in Progress	\$ -	\$ 1,392,186	\$ -	\$ 1,392,186
Land	3,046,076	-	310,550	2,735,526
Right of way	1,879,406	-	-	1,879,406
Land improvements	4,841,168	-	-	4,841,168
Total Capital Assets	9,766,650	1,392,186	310,550	10,848,286
Not Being Depreciated	9,766,650	1,392,186	310,550	10,848,286
Capital Assets Being Depreciated				
Land Improvements	2,454,873	162,504	-	2,617,377
Buildings	13,098,824	19,375	652,389	12,465,810
Traffic and Street Lights	1,471,875	-	-	1,471,875
Machinery and Equipment	8,657,763	338,802	94,486	8,902,079
Streets	29,632,790	120,904	-	29,753,694
Sidewalks	1,257,134	-	-	1,257,134
Curb and Gutter	1,056,113	-	-	1,056,113
Total Capital Assets	57,629,372	641,585	746,875	57,524,082
Being Depreciated	57,629,372	641,585	746,875	57,524,082
Accumulated Depreciation				
Total Accumulated Depreciation	27,109,041	1,757,635	310,355	28,556,321
Capital Assets, Net of Depreciation	\$ 40,286,981	\$ 276,136	\$ 747,070	\$ 39,816,047

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2023

5. Capital Assets (Continued)

Depreciation expense for the governmental activities is as follows:

Government Activities	
General Government	\$ 174,852
Public Safety	195,566
Public Works, which includes the depreciation of streets (including curb and gutter) and sidewalks	1,163,257
Culture, Recreation and Education	223,960
Total Governmental Activities Depreciation Expense	\$ 1,757,635

Capital asset activity in the business-type activities for the year ended December 31, 2023, was as follows:

<u>Water</u>	Beginning Balance	Additions	Deletions	Ending Balance
Capital Assets Not Being Depreciated				
Construction in progress	\$ 21,150	\$ 651,589	\$ -	\$ 672,739
Land and land rights	224,506	-	-	224,506
Total Capital Assets Not Being Depreciated	245,656	651,589	-	897,245
Capital Assets Being Depreciated				
Source of supply	705,364	-	-	705,364
Pumping	978,052	9,880	-	987,932
Water treatment	1,458,742	-	-	1,458,742
Transmission and distribution	21,898,948	618,588	59,375	22,458,161
Administrative and general assets	1,037,855	13,327	-	1,051,182
Total Capital Assets Being Depreciated	26,078,961	641,795	59,375	26,661,381
Total Capital Assets	26,324,617	1,293,384	59,375	27,558,626
Less: Accumulated depreciation	(8,595,787)	(515,798)	(54,866)	(9,056,719)
Net Capital Assets	\$ 17,728,830	\$ 777,586	\$ 4,509	\$ 18,501,907

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2023

5. Capital Assets (Continued)

	Beginning Balance	Additions	Deletions	Ending Balance
<u>Wastewater</u>				
Capital Assets Not Being Depreciated				
Construction in progress	\$ 180,203	\$ 56,266	\$ -	\$ 236,469
Land and land rights	4,498,925	-	-	4,498,925
Total Capital Assets Not Being Depreciated	4,679,128	56,266	-	4,735,394
Capital Assets Being Depreciated				
Collection system	17,214,642	121,182	-	17,335,824
Treatment and disposal	37,645,225	-	-	37,645,225
General	1,840,614	4,573	-	1,845,187
Total Capital Assets Being Depreciated	56,700,481	125,755	-	56,826,236
Total Capital Assets	61,379,609	182,021	-	61,561,630
Less: Accumulated depreciation	(25,116,997)	(1,262,330)	-	(26,379,327)
Net Capital Assets	\$ 36,262,612	\$ (1,080,309)	\$ -	\$ 35,182,303
	Beginning Balance	Additions	Deletions	Ending Balance
<u>Stormwater</u>				
Capital Assets Not Being Depreciated				
Construction in progress	\$ 13,281	\$ 62,399	\$ -	\$ 75,680
Total Capital Assets Not Being Depreciated	13,281	62,399	-	75,680
Capital Assets Being Depreciated				
Infrastructure	7,402,354	-	-	7,402,354
Less: Accumulated depreciation	(928,141)	(121,028)	-	(1,049,169)
Net Capital Assets	\$ 6,487,494	\$ (58,629)	\$ -	\$ 6,428,865

Listed below is the depreciation expense for the utilities.

Business Type Activities	
Water Utility	\$ 491,300
Wastewater Utility	1,286,828
Stormwater Utility	121,028
Total Business-Type Activities Depreciation Expense	\$ 1,899,156

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2023

6. Interfund Receivables/Payables, Advances and Transfers

Interfund Receivables/Payables

The following is a schedule of interfund receivables and payables including any overdrafts on pooled cash and investment accounts in the governmental funds:

Receivable Fund	Payable Fund	Amount
General Fund	Police Department Trust Fund	\$ 1,096
General Fund	Tax Custodial Fund	7,890
General Fund	Rescue Squad Equipment	45
General Fund	TIFs 10, 12, and 13	67,920
Subtotal - General Fund		76,951
Water Utility	General Fund	6,803
Subtotal - Proprietary Funds		6,803
Subtotal - Fund Financial Statements		83,754
Less: Fund Eliminations		(76,951)
Total - Government-Wide Statements		\$ 6,803
Receivable Fund	Payable Fund	Amount
Governmental Activity	Tax Collection Fund	\$ 7,890
Governmental Activity	Component Unit Activity	17,177
Business-type Activity	Governmental Activity	6,803
	Total	\$ 31,870

The principal purpose of these interfunds is due to commingled cash. All remaining balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. All amounts are due within one year.

For the statement of net position, interfund balances which are owed within the governmental activities, and business-type activities are netted and eliminated.

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2023

6. Interfund Receivables/Payables, Advances and Transfers (Continued)

Advances

The following is a schedule of interfund advances:

Receivable Fund	Payable Fund	Amount	Amount Due Within One Year
General Fund	Aquatic Center	\$ 69,578	-
General Fund	Fire and EMS Fund	\$ 130,026	-
	Advances Receivable Governmental Funds	\$ 199,604	\$ -

No repayment schedule exists.

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2023

6. Interfund Receivables/Payables, Advances and Transfers (Continued)

The following is a schedule of interfund transfers:

Fund Transferred To	Fund Transferred From	Amount	Principal Purpose
General Fund	Parking Permit Fund	\$ 35,350	Administrative
General Fund	Police Department Trust Fund	5,000	Administrative
General Fund	Fire and EMS Fund	385,000	Administrative
General Fund	Water and Sewer	346,697	Tax equivalent
General Fund	Stormwater Utility	25,000	Capital equipment
Subtotal - General Fund		<u>797,047</u>	
Capital Projects Fund	General Fund	<u>500</u>	Appropriation
Debt Service Fund	General Fund	67,039	Debt service payment
Debt Service Fund	TIF 12	16,586	Debt service payment
Subtotal - Debt Service Fund		<u>83,625</u>	
Cable TV Fund	General Fund	47,200	Appropriation
Aquatic Center Fund	General Fund	50,000	Capital improvements
Aquatic Center Fund	General Fund	279,759	Appropriation
Parks and Recreation Fund	General Fund	197,795	Appropriation
Fire and EMS Fund	General Fund	1,258,615	Appropriation
Library Special Revenue Fund	General Fund	470,000	Appropriation
Parks and Recreation Fund	Field of Dreams Fund	5,050	Appropriation
Subtotal - Non-Major Funds		<u>2,308,419</u>	
Water Utility	TIF 14	44,465	Debt Service Payments
Wastewater Utility	Water Utility	50,526	Bond Issuance Costs
Subtotal - Enterprise Funds		<u>94,991</u>	
Sub-Total – Fund Financial Statements		3,284,582	
Less: Fund Eliminations		<u>(2,957,350)</u>	
Total – Government-Wide Statement of Activities - Primary Government		<u>\$ 327,232</u>	
CDA	Housing	\$ 50,000	Economic development
CDA	TIFs 11 and 12	15,000	Economic development
CDA	General Fund	32,500	Economic development
Total – Government-Wide Statement of Activities - Component Unit		<u>\$ 97,500</u>	

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2023

6. Interfund Receivables/Payables, Advances and Transfers (Continued)

Generally, transfers are used to (1) move revenues from the fund that collects them to the fund that the budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund, and (3) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

7. Long-Term Obligations

The following is a summary of long-term debt transactions of the City for the year ended December 31, 2023.

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
GOVERNMENTAL ACTIVITIES					
Bonds and Notes Payable					
General Obligation Bonds	\$ 12,205,000	\$ -	\$ 725,000	\$ 11,480,000	\$ 860,000
Notes from Direct Borrowings	744,975	-	137,060	607,915	115,600
Sub-Total	12,949,975	-	862,060	12,087,915	975,600
Other Liabilities					
Vested Compensated Absences	584,978	42,498	-	627,476	100,450
Total Other Liabilities	584,978	42,498	-	627,476	100,450
Total Governmental Activities Long-Term Liabilities	\$ 13,534,953	\$ 42,498	\$ 862,060	\$ 12,715,391	\$ 1,076,050
BUSINESS-TYPE ACTIVITIES					
Bonds and Notes Payable					
General Obligation Notes and Bonds	\$ 8,954,997	\$ -	\$ 524,997	\$ 8,430,000	\$ 595,500
Bonds from Direct Borrowings	18,415,528	-	1,359,307	17,056,221	1,342,793
Revenue Bonds	8,190,000	1,550,000	1,790,000	7,950,000	430,000
Total Long-Term Debt	35,560,525	1,550,000	3,674,304	33,436,221	2,368,293
Other Liabilities					
Vested Compensated Absences	118,048	-	46,563	71,485	18,508
Total Other Liabilities	118,048	-	46,563	71,485	18,508
Total Business-type Activities Long-Term Liabilities	\$ 35,678,573	\$ 1,550,000	\$ 3,720,867	\$ 33,507,706	\$ 2,386,801

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2023

7. Long-Term Obligations (Continued)

A. Governmental Activities – General Obligation Debt

All general obligation notes and bonds payable are backed by the full faith and credit of the municipality. Notes and bonds will be retired by future property tax levies. Proprietary fund debt is payable by revenues from user fees of those funds, or if the revenues are not sufficient, by future tax levies.

The City’s general obligation debt limit is equal to 5% of the City’s total equalized value. The City’s debt limit as of December 31, 2023, is \$48,814,160. Debt subject to the limit is \$20,782,415.

The following table outlines the governmental debt:

	<u>Date Of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance 12/31/23</u>	<u>Current Portion</u>
Governmental Activities						
2012 GO Refunding Bonds	5/17/2012	9/1/2031	.85-3.25%	\$ 5,020,000	\$ 2,510,000	\$ 290,000
2014 Taxable GO Bonds	6/10/2014	9/1/2029	0.5-3.0%	\$ 2,645,000	1,545,000	155,000
2018 Taxable GO Bonds	4/11/2018	9/1/2037	2.0-5.0%	\$ 2,535,000	2,225,000	110,000
2019 GO Promissory Notes	7/23/2019	7/23/2029	2.49%	\$ 703,500	352,800	64,050
2020 Taxable GO Bonds	7/8/2020	6/1/2040	2.0-2.1%	\$ 1,450,000	1,040,000	170,000
2022 Taxable GO Bonds	3/30/2022	6/1/2041	3.0-4.0%	\$ 4,165,000	4,160,000	135,000
2022 GO Promissory Notes	12/9/2022	12/15/2032	3.99%	\$ 304,500	255,115	51,550
Total Governmental Activities -- General Obligation Debt					<u><u>\$ 12,087,915</u></u>	<u><u>\$ 975,600</u></u>

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2023

7. Long-Term Obligations (Continued)

A. Governmental Activities – General Obligation Debt (Continued)

Debt service requirements to maturity are as follows:

Governmental Activities

<u>Years</u>	<u>General Obligation Bonds</u>		<u>Notes from Direct Borrowings</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2024	\$ 860,000	\$ 336,201	\$ 115,600	\$ 18,505
2025	845,000	312,739	111,406	14,781
2026	820,000	293,264	113,568	11,180
2027	845,000	271,386	115,817	7,493
2028	835,000	248,121	64,526	4,258
2029-2033	3,750,000	827,789	86,998	4,075
2034-2038	2,580,000	329,275	-	-
2039-2041	945,000	40,030	-	-
Totals	\$ 11,480,000	\$ 2,658,802	\$ 607,915	\$ 60,293

B. Business-Type Debt

The following is business-type debt outstanding:

	<u>Date of Issuance</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance 12/31/23</u>	<u>Current Portion</u>
<u>Water Utility</u>						
2022 Mortgage Revenue Bonds	6/9/2022	5/1/1942	4.0-5.0%	\$ 4,625,000	\$ 6,050,000	\$ 270,000
					6,050,000	270,000
2014 Taxable GO Bonds	6/10/2014	9/1/2029	0.5-3.0%	\$ 510,000	230,000	35,000
2018 Taxable GO Bonds	4/11/2018	9/1/2037	2.0-5.0%	\$ 1,850,000	1,465,000	95,000
2019 GO Promissory Notes	7/23/2019	7/23/2029	2.49%	\$ 313,000	187,800	31,300
2020 GO Taxable Bonds	7/8/2020	6/1/2040	2.0-2.1%	\$ 1,730,000	1,520,000	80,000
			Total Water Utility G.O. Debt		3,402,800	241,300
			Total Water Utility Long-Term Debt		9,452,800	511,300

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2023

7. Long-Term Obligations (Continued)

B. Business-Type Debt (continued)

	Date of Issuance	Final Maturity	Interest Rates	Original Indebtedness	Balance 12/31/23	Current Portion
<u>Wastewater Utility</u>						
2009 Clean Water Fund Loan	12/9/2009	5/1/2029	2.91%	\$ 50,000	1,063,823	164,836
2011 Clean Water Fund Loan	7/27/2011	5/1/2031	2.40%	\$ 115,954	291,414	33,476
2016 Clean Water Fund Loan	4/13/2016	5/1/2035	2.10%	\$ 8,829,926	15,436,484	1,144,481
2022 Mortgage Revenue Bonds	6/9/2022	5/1/1942	4.0-5.0%	\$ 3,565,000	1,900,000	160,000
				Total Wastewater Utility Revenue Bonds	18,691,721	1,502,793
2014 Taxable GO Bonds	6/10/2014	9/1/2029	0.5-3.0%	\$ 220,000	95,000	15,000
2018 Taxable GO Bonds	4/11/2018	9/1/2037	2.0-5.0%	\$ 1,355,000	1,150,000	65,000
2019 GO Promissory Notes	7/23/2019	7/23/2029	2.49%	\$ 133,500	76,700	14,200
2020 GO Taxable Bonds	7/8/2020	6/1/2040	2.0-2.1%	\$ 1,795,000	1,575,000	80,000
				Total Wastewater Utility G.O. Debt	2,896,700	174,200
				Total Wastewater Utility Long-Term Debt	21,588,421	1,676,993
<u>Stormwater Utility</u>						
2012 GO Refunding Bonds	5/17/2012	9/1/2031	.85-3.25%	\$ 455,000	240,000	30,000
2014 Taxable GO Bonds	6/10/2014	9/1/2029	0.5-3.0%	\$ 905,000	410,000	65,000
2018 Taxable GO Bonds	4/11/2018	9/1/2037	2.0-5.0%	\$ 800,000	630,000	35,000
2020 GO Taxable Bonds	7/8/2020	6/1/2040	2.0-2.1%	\$ 220,000	190,000	10,000
2022 GO Taxable Bonds	3/30/2022	6/1/2041	3.0-4.0%	\$ 965,000	925,000	40,000
				Total Stormwater Utility G.O. Debt	2,395,000	180,000
				Total Business-type Activities Long-Term Debt	\$ 33,436,221	\$ 2,368,293

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2023

7. Long-Term Obligations (Continued)

B. Business-Type Debt (Continued)

Debt service requirements on business-type debt to maturity are as follows:

<u>Years</u>	<u>General Obligation Bonds and</u>		<u>Business-Type Activities</u>			
	<u>Notes</u>		<u>Bonds from Direct Borrowings</u>		<u>Revenue Bonds</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2024	\$ 550,000	\$ 235,778	\$ 1,388,293	\$ 353,905	\$ 430,000	\$ 339,769
2025	560,000	217,633	1,416,227	322,787	345,000	320,394
2026	575,000	199,185	1,446,525	291,060	345,000	303,144
2027	595,000	179,985	1,477,501	258,646	270,000	287,769
2028	610,000	163,920	1,509,172	225,535	205,000	275,894
2029-2033	2,634,999	578,016	6,971,209	660,437	1,605,000	1,175,694
2034-2038	2,359,999	222,389	2,847,295	60,104	2,390,000	744,962
2039-2042	545,001	14,653	-	-	2,360,000	202,978
Totals	\$ 8,430,000	\$ 1,811,559	\$ 17,056,221	\$ 2,172,473	\$ 7,950,000	\$ 3,650,603

C. Other Debt

Estimated payments of compensated absences are not included in the debt service requirement schedules. The compensated absences liability attributed to governmental activities will be liquidated primarily by the sick leave payout fund.

A statutory mortgage lien upon the utility’s system and any additions, improvements and extensions thereto is created by Section 66.066 of the Wisconsin Statutes as provided for in the ordinances creating the revenue bond issue. The City’s system and the earnings of the system remain subject to the lien until payment in full of the principal and interest on the bonds.

There are a number of limitations and restrictions contained in the various bond indentures and loan agreements. The City believes it is in compliance with all significant limitations and restrictions, including federal arbitrage regulations.

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2023

8. Commitments

Construction

The City has committed up to \$3 million for a library expansion. The total costs anticipated are \$5.057 million. The project is being designed and the library is in the middle of a capital fundraising campaign.

9. Net Position/Fund Balances

Governmental Activities

Net position reported on the government-wide statement of net position at December 31, 2023, includes the following:

Capital Assets net of depreciation	\$ 39,816,047
Less: long-term debt outstanding	(12,377,613)
Total Net Investment in Capital Assets	\$ 27,438,434
 Restricted	
Cable TV Fund	87,482
Library Special Revenue Fund	952,131
Taxicab Grant Program Fund	61,262
Parkland Acquisition Fund	61,233
Parkland Development Fund	17,488
Forestry Fund	13,828
Rescue Squad Equipment/Education Fund	137,971
Parking Permit Fund	71,859
Police Dept. Trust Fund	69,989
Parks and Recreation Fund	35,981
Field of Dreams Fund	65,112
Total Special Revenue Funds	1,574,336
Capital TIF districts	3,048
Total Restricted	1,577,384
 Unrestricted	
Total Governmental Activities Net Position	\$ 7,611,356 36,627,174

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2023

9. Net Position/Fund Balances (Continued)

Governmental Activities (Continued)

Fund balances as of December 31, 2023, include the items in the following tables:

Major Funds

<u>General Fund</u>	<u>Nonspendable</u>	<u>Restricted</u>	<u>Assigned</u>	<u>Unassigned</u>
Delinquent personal property tax	\$ 3,840	\$ -	\$ -	\$ -
Prepaid expenses	6,406	-	-	-
Advances	199,604	-	-	-
27th Payroll	-	-	-	-
Fire Department Equipment	-	-	1,060,553	-
DPW Equipment Revolving Fund	-	-	287,802	-
Police Vehicle Revolving Fund (deficit)	-	-	32,738	-
Building Repair Fund	-	-	46,152	-
Skate Park Fund	-	-	5,433	-
Solid Waste/Recycling Fund	-	-	17,774	-
Sick Leave Severance Fund	-	-	132,389	-
Lakes Improvements Fund	-	-	475	-
Street Repair Revolving Fund	-	-	616,236	-
Insurance Fund	-	-	136,281	-
Elections Fund	-	-	18,760	-
Unassigned	-	-	-	2,917,974
Total General Fund	\$ 209,850	\$ -	\$ 2,354,593	\$ 2,917,974

Fire and EMS

Fund balance (deficit)	\$ (100,743)
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CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2023

9. Net Position/Fund Balances (Continued)

Governmental Activities (Continued)

<u>Non-Major Funds</u>	<u>Nonspendable</u>	<u>Restricted</u>	<u>Assigned</u>	<u>Unassigned</u>
Special Revenue Funds				
Cable TV Fund	\$ -	\$ 87,482	\$ -	\$ -
Library Special Revenue Fund	-	952,131	-	-
Taxicab Grant Program Fund	-	61,262	-	-
Parkland Acquisition Fund	-	61,233	-	-
Parkland Development Fund	-	17,488	-	-
Forestry Fund	-	13,828	-	-
Rescue Squad Equipment/Education Fund	-	137,971	-	-
Parking Permit Fund	-	71,859	-	-
Police Dept. Trust Fund	-	69,989	-	-
Parks and Recreation Fund	-	35,981	-	-
Field of Dreams Fund	-	65,112	-	-
Aquatic Center (deficit)	-	-	-	(69,579)
Capital Projects Funds				
TID 10 (deficit)	-	-	-	(16,469)
TID 11	-	2,436	-	-
TID 12 (deficit)	-	-	-	(44,296)
TID 13 (deficit)	-	-	-	(7,154)
TID 14	-	612	-	-
Capital Projects		392,339		
Housing		2,007,538		
Total Non-Major Funds	\$ -	\$ 3,977,261	\$ -	\$ (137,498)

See Note 1. G. for an explanation of fund deficits.

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2023

9. Net Position/Fund Balances (Continued)

Business-Type Activities

The following calculation supports the Water, Wastewater, and Stormwater Utilities' balance of net investment in capital assets:

	2023
Water Utility	
Capital Assets net of depreciation	\$ 18,504,296
Less: related long-term debt outstanding	(10,568,790)
Total Invested in Capital Assets	7,935,506
Unspent bond proceeds	473,727
Reserve from borrowing	586,943
Total Net Position - Net Investment in Capital Assets	\$ 8,996,176

	2023
Wastewater Utility	
Capital Assets net of depreciation	\$ 35,183,152
Less: related long-term debt outstanding	(21,728,435)
Total Invested in Capital Assets	13,454,717
Unspent bond proceeds	292,229
Reserve from borrowing	350,603
Total Net Position - Net Investment in Capital Assets	\$ 14,097,549

	2023
Stormwater Utility	
Capital Assets net of depreciation	\$ 6,428,865
Less: related long-term debt outstanding	(2,457,757)
Total Net Position - Net Investment in Capital Assets	\$ 3,971,108

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2023

9. Net Position/Fund Balances (Continued)

Business-Type Activities (Continued)

The following calculation supports the Water, Wastewater, and Stormwater Utilities' balance of restricted net position as of December 31, 2023:

	Water	Wastewater
Restricted Assets		
Redemption account	\$ 39,008	\$ 142,076
Reserve account	586,943	350,603
Connection account	-	375,559
Replacement account	-	2,277,537
Total Restricted Assets	625,951	3,145,775
Less: Restricted Assets Not Funded by Revenues		
Reserve from borrowing	(586,943)	(350,603)
Less: Current Liabilities Payable From Restricted Assets	(16,508)	(30,176)
Total Restricted Net Position as Calculated	\$ 22,500	\$ 2,764,996
Restricted for Debt	\$ 22,500	\$ 111,900
Restricted for Capital	-	2,653,096
	22,500	2,764,996

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2023

10. Defined Benefit Pension Plan

A. Plan Description

The WRS is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (“ETF”). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, and expected to work at least 1200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee’s date of hire are eligible to participate in the WRS.

ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

Additionally, ETF issued a standalone Wisconsin Retirement System Financial Report, which can also be found using the link above.

B. Vesting

For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998, and prior to July 1, 2011, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011, must have five years of creditable service to be vested.

C. Benefits Provided

Employees who retire at or after age 65 (54 for protective occupations and 62 for elected officials and executive service retirement plan participants, if hired on or before 12/31/2016) are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

Final average earnings is the average of the participant's three highest annual earnings periods. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee’s contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

Vested participants may retire at or after age 55 (50 for protective occupations) and receive an actuarially-reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

The WRS also provides death and disability benefits for employees.

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2023

10. Defined Benefit Pension Plan (Continued)

D. Post-Retirement Adjustments

The ETF Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system’s consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the “floor”) set at retirement. The Core and Variable annuity adjustments granted during recent years are as follows:

Year	Core Fund Adjustment (%)	Variable Fund Adjustment (%)
2013	(9.6)	9.0
2014	4.7	25.0
2015	2.9	2.0
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17.0
2019	0.0	(10.0)
2020	1.7	21.0
2021	5.1	13.0
2022	7.4	15.0

E. Contributions

Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for general category employees, including teachers, executives and elected officials. Starting on January 1, 2016, the executives and elected officials category was merged into the general employee category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement. During the reporting period, the WRS recognized \$472,129 in contributions from the municipality.

Contribution rates as of December 31, 2023, are:

Employee Category	Employee	Employer
General (including teachers, executives and elected officials)	6.80%	6.80%
Protective with Social Security	6.80%	13.20%
Protective without Social Security	6.80%	18.10%

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2023

10. Defined Benefit Pension Plan (Continued)

F. Pension Liabilities, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2023, the City reported a liability (asset) of \$2,178,800 for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of December 31, 2022, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2021, rolled forward to December 31, 2022. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The City's proportion of the net pension liability (asset) was based on the City's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2022, the City's proportion was 0.04112726%, which was a decrease of 0.00019082% from its proportion measured as of December 31, 2021.

For the year ended December 31, 2023, the City recognized pension expense (income) of \$1,110,094.

Pension amounts have been allocated to the proprietary and CDA funds. Allocations were based on the proportionate share of current year contributions to the pension plan made by the proprietary and CDA funds relative to the total contributions made by the City.

At December 31, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 3,470,154	\$ (4,559,003)
Net differences between projected and actual earnings on pension plan investments	3,701,279	-
Changes in assumptions	428,442	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	5,959	(2,734)
Employer contributions subsequent to the measurement date	667,811	-
Total	\$ 8,273,645	\$ (4,561,737)

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2023

10. Defined Benefit Pension Plan (Continued)

F. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

\$312,790 reported as deferred outflows of resources related to pension resulting from the WRS Member’s contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended December 31, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ended December 31:	Net Deferred Outflows (Inflows) of Resources
2024	\$ 126,395
2025	630,237
2026	647,246
2027	1,640,219
2028	-
Total	\$ 3,044,097

G. Actuarial Assumptions

The total pension liability in the December 31, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2021
Measurement Date of Net Pension Liability (Asset):	December 31, 2022
	January 1, 2018 - December 31 2020
Experience Study:	Published November 19, 2021
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	6.8%
Discount Rate:	6.8%
Salary Increases:	
Wage Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality:	2020 WRS Experience Mortality Table
Post-Retirement Adjustments*	1.7%*

*No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.7% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2023

10. Defined Benefit Pension Plan (Continued)

G. Actuarial Assumptions (Continued)

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. The Total Pension Liability for December 31, 2021 is based upon a roll-forward of the liability calculated from the December 31, 2020 actuarial valuation.

H. Long-Term Expected Return on Plan Assets

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Allocation Targets and Expected Returns¹
 As of December 31, 2022

<u>Core Fund Asset Class</u>	<u>Asset Allocation %</u>	<u>Long-Term Expected Nominal Rate of Return %</u>	<u>Long-Term Expected Real Rate of Return %²</u>
Public Equity	48	7.6	5.0
Public Fixed Income	25	5.3	2.7
Inflation Sensitive	19	3.6	1.1
Real Estate	8	5.2	2.6
Private Equity/Debt	15	9.6	6.9
Total Core Fund ³	115	7.4	4.8
<u>Variable Fund Asset Class</u>			
U.S. Equities	70	7.2	4.6
International Equities	30	8.1	5.5
Total Variable Fund	100	7.7	5.1

¹Asset Allocations are managed within established ranges; target percentages may differ from actual monthly allocations

²New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.5%

³The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower volatility assets, such as fixed income securities. This results in an asset allocation beyond 100%. Currently, an asset allocation target of 15% policy leverage is used, subject to an allowable range of up to 20%

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2023

10. Defined Benefit Pension Plan (Continued)

I. Single Discount Rate

A single discount rate of 6.8% was used to measure the Total Pension Liability, as opposed to a discount rate of 7.0% for the prior year. This single discount rate is based on the expected rate of return on pension plan investments of 6.80% and a municipal bond rate of 4.05% (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index’s “20-year Municipal GO AA Index” as of December 31, 2021. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.). Because of the unique structure of WRS, the 6.8% expected rate of return implies that a dividend of approximately 1.7% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the municipal bond rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

J. Sensitivity of the City of Whitewater’s Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following presents the City’s proportionate share of the net pension liability (asset) calculated using the discount rate of 6.80 percent, as well as what the City’s proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.80 percent) or 1-percentage-point higher (7.80 percent) than the current rate:

	1% Decrease to Discount Rate (5.80%)	Current Discount Rate (6.80%)	1% Increase to Discount Rate (7.80%)
City's proportionate share of the net pension liability (asset)	\$ 7,231,367	\$ 2,178,800	\$ (1,296,932)

K. Pension Plan Fiduciary Net Position

Detailed information about the pension plan’s fiduciary net position is available in separately issued financial statements available at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

L. Allocation of Pension Plan

Pension amounts are allocated between the General Fund, Proprietary Funds and CDA based upon the required contributions of each fund to the whole.

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2023

11. Other Post-Employment Benefits Plan – Multiple Employer Life Insurance Plan

A. Plan Description

The Local Retiree Life Insurance Fund (LRLIF) is a multiple-employer defined benefit OPEB plan. LRLIF benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. The Wisconsin Department of Employee Trust Funds (ETF) and the Group Insurance Board have statutory authority for program administration and oversight. The plan provides Postemployment life insurance benefits for all eligible members.

B. OPEB Plan Fiduciary Net Position

ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

Additionally, ETF issued a standalone Retiree Life Insurance Financial Report, which can also be found using the link above.

C. Benefits Provided

The LRLIF plan provides fully paid up life insurance benefits for post-age 64 retired members and pre-65 retirees who pay for their coverage.

D. Contributions

The Group Insurance Board approves contribution rates annually, based on recommendations from the insurance carrier. Recommended rates are based on an annual valuation, taking into consideration an estimate of the present value of future benefits and the present value of future contributions. A portion of employer contributions made during a member’s working lifetime funds a post-retirement benefit.

Employers are required to pay the following contributions based on member contributions for active members to provide them with Basic Coverage after age 65. There are no employer contributions required for pre-age 65 annuitant coverage. If a member retires prior to age 65, they must continue paying the member premiums until age 65 in order to be eligible for the benefit after age 65.

Contribution rates as of December 31, 2023, are:

Coverage Type	Employer Contribution
25% Post Retirement Coverage	20% of Member Contribution

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2023

11. Other Post-Employment Benefits Plan – Multiple Employer Life Insurance Plan (Continued)

D. Contributions (Continued)

Member contributions are based upon nine age bands through age 69 and an additional eight age bands for those age 70 and over. Participating members must pay monthly contribution rates per \$1,000 of coverage until the age of 65 (age 70 if active). The employee contribution rates in effect for the year ended December 31, 2022 are as listed below:

Life Insurance		
Member Contribution Rates*		
For the year ended December 31, 2022		
Attained Age	Basic	Supplemental
Under 30	\$0.05	\$0.05
30-34	0.06	0.06
35-39	0.07	0.07
40-44	0.08	0.08
45-49	0.12	0.12
50-54	0.22	0.22
55-59	0.39	0.39
60-64	0.49	0.49
65-69	0.57	0.57

*Disabled members under age 70 receive a waiver-of-premium benefit.

During the reporting period, the LRLIF recognized \$1,634 in contributions from the employer.

E. OPEB Liabilities, OPEB Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs

At December 31, 2023, the City reported a liability (asset) of \$310,402 for its proportionate share of the net OPEB liability (asset). The net OPEB liability (asset) was measured as of December 31, 2022 and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an actuarial valuation as of January 1, 2022, rolled forward to December 31, 2022. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The City’s proportion of the net OPEB liability (asset) was based on the City’s share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2022, the City’s proportion was 0.08147400%, which was a decrease of 0.002069% from its proportion measured as of December 31, 2021.

For the year ended December 31, 2023, the City recognized OPEB expense of \$22,836.

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2023

**11. Other Post-Employment Benefits Plan – Multiple Employer Life Insurance Plan
(Continued)**

**E. OPEB Liabilities, OPEB Expense (Revenue), and Deferred Outflows of Resources and
Deferred Inflows of Resources Related to OPEBs (Continued)**

At December 31, 2023 the City reported deferred outflows of resources and deferred inflows of resources related to OPEBs from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ (30,377)
Net differences between projected and actual earnings on plan investments	5,825	-
Changes in actuarial assumptions	111,521	(183,222)
Changes in proportion and differences between employer contributions and proportionate share of contributions	906	(33,905)
Employer contributions subsequent to the measurement date	1,673	-
Totals	\$ 119,925	\$ (247,504)

\$1,673 reported as deferred outflows related to OPEB resulting from the City employer’s contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability (asset) in the year ended December 31, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense(revenue) as follows:

Year Ended December 31:	Net Deferred Outflows (Inflows) of Resources
2024	\$ (14,555)
2025	(17,024)
2026	(9,995)
2027	(24,563)
2028	(33,797)
Thereafter	(29,318)
Total	\$ (129,252)

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2023

11. Other Post-Employment Benefits Plan – Multiple Employer Life Insurance Plan (Continued)

F. Actuarial Assumptions

The total OPEB liability in the January 1, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	January 1, 2022
Measurement Date of Net OPEB Liability (Asset)	December 31, 2022
Experience Study:	January 1, 2018 - December 31, 2020, Published November 19, 2021
Actuarial Cost Method:	Entry Age Normal
20 Year Tax-Exempt Municipal Bond Yield:	3.72%
Long-Term Expected Rate of Return:	4.25%
Discount Rate:	3.76%
Salary Increases	
Wage Inflation:	3.00%
Seniority/Merit:	0.1% - 5.6%
Mortality:	2020 WRS Experience Mortality Table

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. The Total OPEB Liability for December 31, 2022 is based upon a roll-forward of the liability calculated from the January 1, 2022 actuarial valuation.

G. Long-Term Expected Return on Plan Assets

The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. Investments for the LRLIF are held with Securian, the insurance carrier. Interest is calculated and credited to the LRLIF based on the rate of return for a segment of the insurance carriers’ general fund, specifically 10-year A- Bonds (as a proxy, and not tied to any specific investments). The overall aggregate interest rate is calculated using a tiered approach based on the year the funds were originally invested and the rate of return for that year. Investment interest is credited based on the aggregate rate of return and assets are not adjusted to fair market value. Furthermore, the insurance carrier guarantees the principal amounts of the reserves, including all interest previously credited thereto.

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2023

11. Other Post-Employment Benefits Plan – Multiple Employer Life Insurance Plan (Continued)

G. Long-Term Expected Return on Plan Assets (Continued)

Local OPEB Life Insurance
 Asset Allocation Targets and Expected Returns
 As of December 31, 2022

Asset Class	Index	Target Allocation	Long-Term Expected Geometric Real Rate of Return
US Intermediate Credit Bonds	Bloomberg US Interim Credit	50%	2.45%
US Mortgages	Bloomberg US MBS	50%	2.83%
Inflation			2.30%
Long-Term Expected Rate of Return			4.25%

The long-term expected rate of return remained unchanged from the prior year at 4.25%. The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The expected inflation rate remained unchanged from the prior year at 2.30%.

H. Single Discount Rate

A single discount rate of 3.76% was used to measure the Total OPEB Liability for the current year, as opposed to a discount rate of 2.17% for the prior year. The significant change in the discount rate was primarily caused by the decrease in the municipal bond rate from 2.06% as of December 31, 2021 to 3.72% as of December 31, 2022. The Plan’s fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive members. Therefore, the discount rate for calculating the Total OPEB Liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the plan’s fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payment to the extent that the plan’s fiduciary net position is projected to be insufficient. The plan’s fiduciary net position was projected to be available to make projected future benefit payments of current plan members through December 31, 2036.

The projection of cash flows used to determine the single discount rate assumed that employer contributions will be made according to the current employer contribution schedule and that contributions are made by plan members retiring prior to age 65.

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2023

11. Other Post-Employment Benefits Plan – Multiple Employer Life Insurance Plan (Continued)

I. Sensitivity of the City’s Proportionate Share of the Net OPEB Liability (Asset) to Changes in the Discount Rate

The following presents the City’s proportionate share of the net OPEB liability (asset) calculated using the discount rate of 3.76 percent, as well as what the City’s proportionate share of the net OPEB liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (2.76 percent) or 1-percentage-point higher (4.76 percent) than the current rate:

	1% Decrease to Discount Rate (2.76%)	Current Discount Rate (3.76%)	1% Increase to Discount Rate (4.76%)
City's proportionate share of the net OPEB liability (asset)	\$ 423,200	\$ 310,402	\$ 223,955

12. Other Post-Employment Benefits Plan – Single-Employer Health Insurance Plan

A. Plan Description

The City operates a single-employer retiree benefit plan that provides postemployment health insurance benefits to eligible employees and their spouses. There are 66 active members and 9 retired members in the plan. Benefits and eligibility are established and amended by the governing body. The plan does not issue stand-alone financial statements.

B. Benefits

Upon retirement, those retirees eligible for the Wisconsin Retirement System may choose to remain on the City’s group medical plan indefinitely provided that they self-pay the full premiums. This is typically done with the use of accumulated sick and vacation pay.

C. Funding Policy

The City will fund the OPEB on a pay-as-you-go basis.

D. Employees Covered by Benefit Terms

At December 31, 2022, 66 active employees were eligible for the benefit terms.

E. Total OPEB Liability

The City’s total OPEB liability of \$439,559 was measured at December 31, 2022, and was determined by an actuarial valuation as of December 31, 2022.

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2023

12. Other Post-Employment Benefits Plan – Single-Employer Health Insurance Plan (Continued)

F. Actuarial Assumptions and Other Inputs

The total OPEB liability in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation:	2.50 percent
Salary increases:	3.0 percent, average, including inflation
Discount rate	4.31 percent
Healthcare cost trend rates	Actual first year increase, then 6.4% decreasing by 0.10% per year down to 5.0%, and level thereafter
Retirees' share of benefit-related costs	Retirees are responsible for the full (100%) amount of premiums

The discount rate is based on the S&P Municipal Bond 20 Year High Grade Index as of the week of the measurement date.

Mortality rates were based on the Wisconsin 2018 Mortality Table adjusted for future mortality improvements using the MP-2018 fully generated improvement scale (multiplied 60%).

The actuarial assumptions used in the December 31, 2022 valuation were based on a study conducted in 2018 using the Wisconsin Retirement System (WRS) experience from 2015-2017.

G. Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at 12/31/2021	\$ 479,871
Changes for the year:	
Service cost	52,768
Interest	11,072
Changes in assumptions or other inputs	(75,841)
Benefit payments	(28,311)
Net Changes	(40,312)
Balance at 12/31/2022	\$ 439,559

There were no changes of benefit terms.

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2023

12. Other Post-Employment Benefits Plan – Single-Employer Health Insurance Plan (Continued)

H. Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the City, as well as what the City’s total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.31 percent) or 1-percentage-point higher (5.31 percent) than the current discount rate:

		1% Decrease 3.31%	Current Discount Rate 4.31%	1% Increase 5.31%
Total OPEB Liability	12/31/2022	\$ 474,768	\$ 439,559	\$ 407,321

I. Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following represents the total OPEB liability of the City, as well as what the City’s total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (actual first year increase, then 5.4 percent decreasing to 4.0 percent) or 1-percentage-point higher (actual first year increase, then 7.4 percent decreasing to 6.0 percent) than the current healthcare cost trend rates:

		1% Decrease (Actual first year increase, then 5.4% decreasing to 4.0%)	Healthcare Cost Trend Rates (Actual first year increase, then 6.4% decreasing to 5.0%)	1% Increase (Actual first year increase, then 7.4% decreasing to 6.0%)
Total OPEB Liability	12/31/2022	\$ 394,806	\$ 439,559	\$ 493,402

13. Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; workers compensation; and health care of its employees. All risks are covered through the purchase of commercial insurance, with minimal deductibles. Settled claims have not exceeded the commercial coverage in any of the past three years.

14. Aquatic Center Lease and Operating Agreement

The City and the Whitewater Unified School District (the “District”) have a lease and operating agreement for the Aquatic Center (the “Center”). The Center is owned by the District and leased by the City for \$1 annually. The agreement provides for the City of Whitewater Park Board to assume responsibility for the operation and management of the Center. The effective date is July 1, 2016 for an initial five-year term expiring June 30, 2021. The renewal of this agreement remains under discussion and a committee is in place to negotiate.

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2023

14. Aquatic Center Lease and Operating Agreement (continued)

The City budgets and accounts for this activity separately in the Aquatic Center Fund (Fund 247) and is included as a Non-Major Special Revenue Fund within this document.

Under the agreement, the parties will split all Center expenses equally to the extent they are not covered by revenues generated by the Park Board. The City contributed \$329,759 toward the Center costs in 2023 and the District contributed \$400,009 in 2023 for Center costs.

As of December 31, 2023, the aquatic center fund had a deficit of \$69,579.

15. Component Unit

This report contains the City of Whitewater Community Development Authority (“CDA”), which is included as a component unit. Financial information is presented as a discrete column in the statement of net position and the statement of activities.

In addition to the basic financial statements and the preceding notes to financial statements which apply, the following additional disclosures are considered necessary for a fair presentation.

A. Basis of Accounting/Measurement Focus

The CDA follows the full accrual basis of accounting and the flow of economic resources measurement focus.

B. Deposits and Investments

The CDA’s cash and investments at year end were comprised of the following:

	Carrying Value	Bank Balance	Associated Risk
Demand deposits	\$ 1,179,629	\$ 1,142,507	Custodial Credit Risk, Interest Rate risk

B. Deposits and Investments (Continued)

Deposits in each local and area bank are insured by the FDIC in the amount of \$250,000 for demand deposit accounts and \$250,000 for time and savings deposit accounts.

Bank accounts are also insured by the State Deposit Guarantee Fund in the amount of \$400,000. However, due to the relatively small size of the Guarantee Fund in relationship to the total deposits covered and other legal implications, recovery of material principal losses may not be significant to individual municipalities.

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2023

15. Component Unit (Continued)

Custodial Credit Risk

Deposits – Custodial credit risk is the risk that in the event of a financial institution failure, the CDA’s deposits may not be returned to the CDA. As of December 31, 2023, the total bank balance of \$1,142,507 was exposed to custodial credit as outlined in Note 2. The City’s and the CDA deposits had FDIC and State Deposit Guarantee Fund insurance as well as collateralized investments held in the bank’s name. None of the City and CDA investments were uninsured and uncollateralized. No breakdown was given between the City and the CDA.

C. Economic Development and Housing Rehabilitation Loans Receivable

The CDA has received federal and state grant funds for economic development and housing rehabilitation loan programs to various businesses and individuals. The CDA records a loan receivable when the loan has been made and funds have been disbursed. It is the CDA’s policy to record revenue when the initial loan is made from the federal and state grant funds. Interest received from loan repayments is recognized as revenue when received in cash. The following receivable amounts are not expected to be collected within one year:

Loan receivable, net \$1,226,628

D. Capital Assets

	Beginning Balance	Additions	Deletions	Ending Balance	Useful Lives (Years)
Land	\$ 481,816	\$ -	\$ (206,644)	\$ 275,172	N/A
Equipment	-	-	-	-	5-10
Buildings	6,225,556	40,550	(137,562)	6,128,544	35-40
Accumulated Depreciation					
Equipment	-	-	-	-	
Buildings	<u>(1,343,994)</u>	<u>(124,800)</u>	<u>7,675</u>	<u>(1,461,119)</u>	
Totals	<u>\$ 5,363,378</u>	<u>\$ (84,250)</u>	<u>\$ (206,644)</u>	<u>\$ 4,942,597</u>	

E. Employee Retirement System

All eligible authority employees participate in the WRS, a cost-sharing defined benefit multiple-employer public employee retirement system (PERS). Activity related to the CDA’s involvement in the system is included with the City in Note 10.

F. Transfers In

The CDA recorded net transfers recorded from the City of \$97,500.

G. Due to and from City

The CDA Program fund owes the City \$17,117.

CITY OF WHITEWATER
Notes to the Financial Statements
December 31, 2023

15. Component Unit (Continued)

H. Leases Receivable

The CDA is a lessor for building space. As of December 31, 2023, the CDA had leases receivable of \$731,198. A schedule of lease repayments to the CDA follows:

Year Ended December 31,	Component Unit	
	Principal	Interest
2024	\$ (141,248)	\$ (26,682)
2025	(101,734)	(21,746)
2026	(105,879)	(17,602)
2027	(112,988)	(13,242)
2028	(83,750)	(9,250)
2029-2031	(185,600)	(8,150)
Total	\$ (731,199)	\$ (96,672)

17. Economic Dependency

One of the City’s Water Utility customers provides approximately 20.4% of the water revenue. Another provides 7.2% of water revenue and 25.4% of sewer revenue.

18. Contingencies

From time to time, the City is party to other various pending claims and legal proceedings. Although the outcome of such matters cannot be forecast with certainty, it is the opinion of management that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the City’s financial position or results of operations.

19. Effect of New Accounting Standards on Current Period Financial Statements

The GASB has adopted GASB Statement No. 100, *Accounting Changes and Error Corrections*, effective for periods beginning after June 15, 2023, and GASB Statement No. 101, *Compensated Absences*, effective for periods beginning after December 15, 2023. When these become effective, application of these standards may restate portions of these financial statements.

20. Subsequent Events

Subsequent to year-end, the City approved road construction and other capital projects costs totaling \$4,913,181.

Additionally, the City approved issuing \$6,430,000 in general obligation notes and \$1,635,000 in water and sewer revenue bonds to finance the above projects.

REQUIRED SUPPLEMENTARY INFORMATION

City of Whitewater
Whitewater, WI

**Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (with Budget to GAAP Differences)
General Fund
For the year ended December 31, 2023**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Budget to</u>	<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts,</u>	<u>GAAP</u>	<u>Amounts,</u>	<u>with Final</u>
			<u>Budgetary</u>	<u>Differences</u>	<u>GAAP Basis</u>	<u>Budget-Positive</u>
			<u>Basis</u>			<u>(Negative)</u>
REVENUES						
Taxes	\$ 4,499,748	\$ 4,499,748	\$ 4,499,748	\$ -	\$ 4,499,748	\$ -
Other Taxes	243,383	243,383	363,435	-	363,435	120,052
Special Assessment Revenue	500	500	138	-	138	(362)
Intergovernmental	4,401,936	4,401,936	4,282,603	65,239	4,347,842	(119,333)
License and Permits	73,975	73,975	167,690	-	167,690	93,715
Fines, Forfeits and Penalties	336,400	336,400	250,979	-	250,979	(85,421)
Public Charges for Services	106,911	106,911	62,413	-	62,413	(44,498)
Interest Income	49,533	49,533	815,941	18,149	834,090	766,408
Miscellaneous Income	107,535	107,535	215,699	209,989	425,688	108,164
Total Revenues	<u>9,819,921</u>	<u>9,819,921</u>	<u>10,658,646</u>	<u>293,377</u>	<u>10,952,023</u>	<u>838,725</u>
EXPENDITURES						
Current:						
General Government	1,678,202	1,678,202	1,745,664	62,452	1,808,116	(67,462)
Public Safety	4,167,072	4,167,072	4,264,410	1,250,626	5,515,036	(97,338)
Public Works	1,117,395	1,117,395	1,187,520	655,323	1,842,843	(70,125)
Culture, Recreation and Education	435,909	435,909	407,334	8,346	415,680	28,575
Capital Outlay	-	-	-	186,706	186,706	-
Total Expenditures	<u>7,398,578</u>	<u>7,398,578</u>	<u>7,604,928</u>	<u>2,163,453</u>	<u>9,768,381</u>	<u>(206,350)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>2,421,343</u>	<u>2,421,343</u>	<u>3,053,718</u>	<u>(1,870,076)</u>	<u>1,183,642</u>	<u>632,375</u>
OTHER FINANCING SOURCES (USES)						
Other financing sources	(32,500)	(32,500)	(32,500)	-	(32,500)	-
Transfers In	433,950	433,950	387,047	410,000	797,047	(46,903)
Transfers Out	-	(3,301,920)	(3,277,409)	906,502	(2,370,907)	24,511
Total Other Financing Sources and Uses	<u>401,450</u>	<u>(2,900,470)</u>	<u>(2,922,862)</u>	<u>1,316,502</u>	<u>(1,606,360)</u>	<u>(22,392)</u>
Net Change in Fund Balances	2,822,793	(479,127)	130,856	(553,574)	(422,718)	609,983
Fund Balances - Beginning	2,997,967	2,997,967	2,997,967	2,908,168	5,906,135	2,997,967
Fund Balances - Ending	<u>\$ 5,820,760</u>	<u>\$ 2,518,840</u>	<u>\$ 3,128,823</u>	<u>\$ 2,354,594</u>	<u>\$ 5,483,417</u>	<u>\$3,607,950</u>

**CITY OF WHITEWATER
WISCONSIN RETIREMENT SYSTEM SCHEDULES
December 31, 2023**

**SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)
AS OF THE MEASUREMENT DATE**

Year ended December 31,	Proportion of the net pension liability (asset)	Proportionate share of the net pension liability (asset)	Covered- employee payroll	Collective net pension liability (asset) as a percentage of its covered-employee payroll	Plan fiduciary net position as a percentage of the total pension liability (asset)
2022	0.04112726%	\$ 2,178,800	\$ 5,835,664	37.34%	97.72%
2021	0.04093644%	(3,299,552)	5,614,968	(58.76%)	106.02%
2020	0.04139238%	(2,584,182)	5,494,004	(47.04%)	105.26%
2019	0.04136795%	(1,333,891)	5,512,700	(24.20%)	102.96%
2018	0.04079730%	1,451,440	5,370,806	27.02%	96.45%
2017	-0.04050154%	(1,202,538)	5,085,067	(23.65%)	102.93%
2016	0.04009691%	330,494	5,007,766	6.60%	99.12%
2015	0.04036951%	655,997	5,156,137	12.72%	98.20%
2014	-0.04072418%	(1,000,022)	4,826,161	(20.72%)	102.74%

**SCHEDULE OF CITY'S CONTRIBUTIONS
FOR THE YEAR ENDED**

Year ended December 31,	Contractually required contributions	Contributions in relation to the contractually required contributions	Contribution deficiency (excess)	Covered-employee payroll	Contributions as a percentage of covered- employee payroll
2023	\$ 667,811	\$ (667,811)	\$ -	\$ 6,853,506	9.74%
2022	494,319	(494,319)	-	5,835,664	8.47%
2021	474,842	(474,842)	-	5,614,968	8.46%
2020	460,645	(460,645)	-	5,494,004	8.38%
2019	434,659	(434,659)	-	5,512,701	7.88%
2018	431,432	(431,432)	-	5,370,806	8.03%
2017	421,690	(421,690)	-	5,085,068	8.29%
2016	385,047	(385,047)	-	5,008,036	7.69%
2015	435,190	(435,190)	-	5,156,137	8.44%

See accompanying notes to the required supplementary information

**CITY OF WHITEWATER
LOCAL RETIREE LIFE INSURANCE SCHEDULES
December 31, 2023**

**SCHEDULE OF PROPORTIONATE SHARE OF THE NET OPEB LIABILITY (ASSET)
AS OF THE MEASUREMENT DATE**

Year ended December 31,	Proportion of the net OPEB liability (asset)	Proportionate share of the net OPEB liability (asset)	Covered- employee payroll	Collective net OPEB liability (asset) as a percentage of its covered- employee payroll	Plan fiduciary net position as a percentage of the total OPEB liability (asset)
2022	0.08147400%	\$ 310,402	\$ 4,294,000	7.23%	38.81%
2021	0.08035430%	493,770	4,379,000	11.28%	29.57%
2020	0.08753900%	481,528	4,394,000	10.96%	31.36%
2019	0.09230900%	393,070	4,303,000	9.13%	37.58%
2018	0.09298000%	238,418	4,172,000	5.71%	48.69%
2017	0.09906500%	298,045	4,165,967	7.15%	44.81%

**SCHEDULE OF CONTRIBUTIONS
FOR THE YEAR ENDED**

Year ended December 31,	Contractually required contributions	Contributions in relation to the contractually required contributions	Contribution deficiency (excess)	Covered- employee payroll	Contributions as a percentage of covered- employee payroll
2023	\$ 1,673	\$ (1,673)	\$ -	\$ 5,419,769	0.03%
2022	1,634	(1,634)	-	4,294,000	0.04%
2021	1,663	(1,663)	-	4,379,000	0.04%
2020	1,736	(1,736)	-	4,394,000	0.04%
2019	1,668	(1,668)	-	4,303,000	0.04%
2018	1,773	(1,773)	-	4,172,000	0.04%

See accompanying notes to the required supplementary information

**CITY OF WHITEWATER
WHITEWATER, WISCONSIN
December 31, 2023**

**SCHEDULE OF CHANGES IN THE VILLAGE'S TOTAL HEALTH INSURANCE
OPEB LIABILITY AND RELATED RATIOS**

	2022	2021
Total OPEB Liability		
Service cost	\$ 52,768	\$ 52,768
Interest	11,072	10,189
Changes in assumptions or other inputs	(75,841)	-
Benefit payments	(28,311)	(19,054)
Net change in total OPEB	(40,312)	43,903
Total OPEB Liability - Beginning	479,871	435,968
Total OPEB Liability - Ending	\$ 439,559	\$ 479,871
 Covered Employee Payroll	 \$ 6,005,020	 \$ 6,005,020
 Total OPEB Liability as a Percentage of Covered-Employee Payroll	 7.32%	 7.99%

1. Budgetary Information

Budgets

A budget has been adopted for all funds of the City. The City's budget is adopted in accordance with Chapter 65 of the Wisconsin Statutes. Changes to appropriations authorized in the adopted budget generally require a vote of two-thirds of the entire membership of the governing body. Budgetary expenditure control is exercised at the department level. The budgetary comparison schedule is presented for the general fund only. The debt service levy and transfer out to debt service of \$1,043,530 were eliminated on the fund statements.

Budget amounts include appropriations authorized in the original budget, any council approved amendments, appropriations of restricted resources received for funding specific expenditures and designated portions of the beginning balance of the General Fund's equity expected to finance expenditures of the current fiscal year. Unused appropriations lapse at year-end unless specifically carried over for financing subsequent year expenditures. The final budget includes an other financing source for anticipated fund balance increase which is not a revenue source under modified accrual accounting. Accordingly there is no actual revenue.

Excess Expenditures over Appropriations

Budgetary expenditure control is exercised at the department level. Some individual departments experienced expenditures which exceeded appropriations. The detail of those items can be found in the City's year-end budget to actual report.

The City's General Fund had expenditures in excess of budget as follows:

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final budget
	<u>Original</u>	<u>Final</u>		
General Government	1,678,202	1,678,202	1,745,664	(67,462)
Public Safety	4,167,072	4,167,072	4,264,410	(97,338)
Public Works	1,117,395	1,117,395	1,187,520	(70,125)

Revenues were sufficient to cover the expenditures.

2. Wisconsin Retirement System Schedules

Governmental Accounting Standards Board Statement No. 68 requirements have been implemented prospectively, therefore, the illustrations do not present similar information for the last preceding year.

Changes of benefit terms: There were no changes of benefit terms for any participating employer in WRS.

Changes of assumptions: Based on a three-year experience study conducted in 2021 covering January 1, 2018 through December 31, 2020, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-end December 31, 2021, including the following:

- Lowering the long-term expected rate of return from 7.0% to 6.8%
- Lowering the discount rate from 7.0% to 6.8%
- Lowering the price inflation rate from 2.5% to 2.4%
- Lowering the post-retirement adjustments from 1.9% to 1.7%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table.

Based on a three-year experience study conducted in 2018 covering January 1, 2015 through December 31, 2017, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-ended December 31, 2018, including the following:

- Lowering the long-term expected rate of return from 7.2% to 7.0%
- Lowering the discount rate from 7.2% to 7.0%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Lowering the post-retirement adjustments from 2.1% to 1.9%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table.

CITY OF WHITEWATER
Notes to the Required Supplementary Information
December 31, 2023

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Item 2.

2. Wisconsin Retirement System Schedules (Continued)

Significant methods and assumptions used in calculating Wisconsin Retirement System Actuarially Determined Contributions:

	2022	2021	2020	2019	2018
Valuation Date:	December 31, 2020	December 31, 2019	December 31, 2018	December 31, 2017	December 31, 2016
Actuarial Cost Method:	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age
Amortization Method:	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period
Amortization Period:	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS
Asset Valuation Method:	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)
Actuarial Assumptions					
Net Investment Rate of Return:	5.4%	5.4%	5.4%	5.5%	5.5%
Weighted based on assumed rate for:					
Pre-retirement:	7.0%	7.0%	7.0%	7.2%	7.2%
Post-retirement:	5.0%	5.0%	5.0%	5.0%	5.0%
Salary Increases					
Wage Inflation:	3.0%	3.0%	3.0%	3.2%	3.2%
Seniority/Merit:	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%
Post-retirement Benefit Adjustments*:	1.9%	1.9%	1.9%	2.1%	2.1%
Retirement Age:	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015-2017.	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015-2017.	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015 - 2017.	Experience -based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012 - 2014.	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012 - 2014.
Mortality:	Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%).	Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%).	Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%).	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%).	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%).

*No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience, and other factors. Value is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.

CITY OF WHITEWATER Notes to the Required Supplementary Information December 31, 2023

2. Wisconsin Retirement System Schedules (Continued)

Significant methods and assumptions used in calculating Wisconsin Retirement System Actuarially Determined Contributions:

	2017	2016	2015	2014	2013
Valuation Date:	December 31, 2015	December 31, 2014	December 31, 2013	December 31, 2012	December 31, 2011
Actuarial Cost Method:	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age
Amortization Method:	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period
Amortization Period:	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS
Asset Valuation Method:	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)
Actuarial Assumptions					
Net Investment Rate of Return:	5.5%	5.5%	5.5%	5.5%	5.5%
Weighted based on assumed rate for:					
Pre-retirement:	7.2%	7.2%	7.2%	7.2%	7.2%
Post-retirement:	5.0%	5.0%	5.0%	5.0%	5.0%
Salary Increases					
Wage Inflation:	3.2%	3.2%	3.2%	3.2%	3.2%
Seniority/Merit:	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%
Post-retirement Benefit Adjustments*:	2.1%				
Retirement Age:	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012 - 2014.	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009 - 2011.	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009 - 2011.	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009 - 2011.	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2006 - 2008.
Mortality:	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%).	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with scale BB to all for future improvements (margin) in mortality	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with scale BB to all for future improvements (margin) in mortality	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with scale BB to all for future improvements (margin) in mortality	Wisconsin Projected Experience Table - 2005 for women and 90% of the Wisconsin Projected Experience Table - 2005 for men.

*No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience, and other factors. Value is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.

3. Local Retiree Life Insurance Fund Schedules

Governmental Accounting Standards Board Statement No. 75 requirements have been implemented prospectively, therefore, the illustrations do not present similar information for the 4 preceding years.

Changes in Benefit Terms and Assumptions related to LRLIF OPEB Liabilities (Assets):

Benefit Terms: There were no recent changes in benefit terms.

Assumptions: In addition to the rate changes detailed in the tables above, the State of Wisconsin Employee Trust Fund Board adopted economic and demographic assumption changes based on a three year experience study performed for the Wisconsin Retirement System. These assumptions are used in the actuarial valuations of OPEB liabilities (assets) for the retiree life insurance programs and are summarized below.

The assumption changes that were used to measure the December 31, 2021 total OPEB liabilities, including the following:

- Lowering the price inflation rate from 2.5% to 2.4%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table.

The assumption changes that were used to measure the December 31, 2018 total OPEB liabilities, including the following:

- Lowering the long-term expected rate of return from 5.00% to 4.25%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table.

4. Schedule of Changes in the City's Total Health Insurance OPEB Liability and Related Ratios

Governmental Accounting Standards Board Statement No. 75 requirements have been implemented prospectively, therefore, the illustrations do not present similar information for the 8 preceding years.

Benefit Terms: There were no recent changes in benefit terms.

Assumptions: Actuarial assumptions were not changed from the prior year.

Assets: There were not assets accumulated in a trust that meet the criteria in governmental accounting standards to pay related benefits.

OTHER SUPPLEMENTAL INFORMATION

City of Whitewater
Whitewater, WI

Balance Sheet
Combining General Fund
December 31, 2023

	General Fund	Fire Dept. Equipment Fund	DPW Equipment Revolving Fund	Police Vehicle Revolving Fund	Building Repair Fund	Skate Park Fund	Solid Waste Recycling Fund	Sick Leave Severance Fund	Lakes Improvement Fund	Street Repair Rev. Fund	Insurance Reserve	Elections Fund	Total General Fund
ASSETS													
Cash and Cash Equivalents	\$ 5,501,614	\$ 1,060,553	\$ 287,802	\$ 32,738	\$ 46,152	\$ 5,433	\$ 17,774	\$ 132,389	\$ 475	\$ 623,188	\$ 136,281	\$ 18,940	\$ 7,863,339
Receivables:													
Taxes	3,566,021	-	-	-	-	-	-	-	-	-	-	-	3,566,021
Delinquent Personal Property Taxes	3,840	-	-	-	-	-	-	-	-	-	-	-	3,840
Special Assessments	26,577	-	-	-	-	-	-	-	-	-	-	-	26,577
Other	166,691	2,827	-	-	-	-	-	-	-	-	-	-	169,518
Due from CDA	17,177	-	-	-	-	-	-	-	-	-	-	-	17,177
Due from Other Funds	76,951	-	-	-	-	-	-	-	-	-	-	-	76,951
Prepaid Expenses	6,406	-	-	-	-	-	-	-	-	-	-	-	6,406
Advances receivable	199,604	-	-	-	-	-	-	-	-	-	-	-	199,604
Total Assets	\$ 9,564,881	\$ 1,063,380	\$ 287,802	\$ 32,738	\$ 46,152	\$ 5,433	\$ 17,774	\$ 132,389	\$ 475	\$ 623,188	\$ 136,281	\$ 18,940	\$ 11,929,433
LIABILITIES													
Liabilities:													
Accounts Payable	\$ 187,408	\$ 2,827	-	-	-	-	-	-	-	-	-	-	\$ 197,367
Accrued Liabilities	368,004	-	-	-	-	-	-	-	-	-	-	-	368,004
Due to Other Funds	6,803	-	-	-	-	-	-	-	-	-	-	-	6,803
Total Liabilities	\$ 562,215	\$ 2,827	-	-	-	-	-	-	-	-	-	-	\$ 572,174
DEFERRED INFLOWS OF RESOURCES													
	5,873,842	-	-	-	-	-	-	-	-	-	-	-	5,873,842
FUND BALANCE													
Nonspendable	209,850	-	-	-	-	-	-	-	-	-	-	-	209,850
Assigned	-	1,060,553	287,802	32,738	46,152	5,433	17,774	132,389	475	616,236	136,281	18,760	2,354,593
Unassigned	2,918,974	-	-	-	-	-	-	-	-	-	-	-	2,918,974
Total Fund Balance	\$ 3,128,824	\$ 1,060,553	\$ 287,802	\$ 32,738	\$ 46,152	\$ 5,433	\$ 17,774	\$ 132,389	\$ 475	\$ 616,236	\$ 136,281	\$ 18,760	\$ 5,483,417
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 9,564,881	\$ 1,063,380	\$ 287,802	\$ 32,738	\$ 46,152	\$ 5,433	\$ 17,774	\$ 132,389	\$ 475	\$ 623,188	\$ 136,281	\$ 18,940	\$ 11,929,433

City of Whitewater
Whitewater, WI

Statement of Revenues, Expenditures and Changes in Fund Balance:
Combining General Fund
For the Year Ended December 31, 2023

	General Fund	27th Payroll	Fire Dept. Equipment Fund	DPW Equipment Revolving Fund	Police Vehicle Revolving Fund	Building Repair Fund	Skate Park Fund	Solid Waste Recycling Fund	Sick Leave Severance Fund	Lakes Improvement Fund	Street Repair Rev. Fund	Insurance Reserve	Elections Fund	Total General Fund
REVENUES														
Property Taxes	\$ 4,499,748	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,499,748
Other Taxes	363,435	-	-	-	-	-	-	-	-	-	-	-	-	363,435
Special Assessment Revenue	138	-	-	-	-	-	-	-	-	-	-	-	-	138
Intergovernmental	4,282,603	-	33,459	-	-	-	-	31,780	-	-	-	-	-	4,347,842
License and Permits	167,690	-	-	-	-	-	-	-	-	-	-	-	-	167,690
Fines, Forfeits and Penalties	250,979	-	-	-	-	-	-	-	-	-	-	-	-	250,979
Public Charges for Services	62,413	-	-	-	-	-	-	-	-	-	-	-	-	62,413
Interest Income	815,941	535	1,941	972	-	-	-	-	-	-	14,701	-	-	834,090
Miscellaneous Income	215,699	-	193,517	9,970	4,650	-	-	-	-	-	-	-	1,852	425,688
Total Revenues	10,658,646	535	228,917	10,942	4,650	-	-	31,780	-	-	14,701	-	1,852	10,952,023
EXPENDITURES														
Current:														
General Government	1,745,663	-	-	-	-	6,334	-	-	37,611	-	-	-	18,508	1,808,116
Public Safety	4,264,410	-	1,243,517	-	7,109	-	-	-	-	-	-	-	-	5,515,036
Public Works	1,187,520	-	-	-	-	-	-	507,724	-	-	147,599	-	-	1,842,843
Culture, Recreation and Education	407,334	-	-	-	-	-	-	-	-	-	-	8,346	-	415,680
Capital Outlay	-	-	-	164,473	-	22,233	-	-	-	-	-	-	-	186,706
Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	7,604,927	-	1,243,517	164,473	7,109	28,567	-	507,724	37,611	-	147,599	8,346	18,508	9,768,381
Excess (Deficiency) of Revenues Over Expenditures	3,053,719	535	(1,014,600)	(153,531)	(2,459)	(28,567)	-	(475,944)	(37,611)	-	(132,898)	(8,346)	(16,656)	1,183,642
OTHER FINANCING SOURCES (USES)														
Transfer (to) from CDA	(32,500)	-	-	-	-	-	-	-	-	-	-	-	-	(32,500)
Transfers In	387,047	-	385,000	25,000	-	-	-	-	-	-	-	-	-	797,047
Transfers Out	(3,277,409)	(76,383)	-	170,000	38,270	30,000	-	476,580	85,000	-	158,035	-	25,000	(2,370,907)
Total Other Financing Sources and Uses	(2,922,862)	(76,383)	385,000	195,000	38,270	30,000	-	476,580	85,000	-	158,035	-	25,000	(1,600,360)
Net Change in Fund Balances	130,857	(75,848)	(629,600)	41,469	35,811	1,433	-	636	47,389	-	25,137	(8,346)	8,344	(422,718)
Fund Balances (Deficit) - Beginning	2,997,967	75,848	1,690,153	246,333	(3,073)	44,719	5,433	17,138	85,000	475	591,099	144,627	10,416	5,906,135
Fund Balances - Ending	3,128,824	-	1,060,553	287,802	32,738	46,152	5,433	17,774	132,389	475	616,236	136,281	18,760	5,483,417

**Balance Sheet
Non-Major Governmental Funds
December 31, 2023**

	Non-Major Special Revenue Funds	Non-Major Capital Projects Funds	Non-Major Governmental Funds
ASSETS			
Cash and Cash Equivalents	\$ 1,666,711	\$ 2,751,906	\$ 4,418,617
Receivables:			
Taxes	-	551,764	551,764
Other	6,500	25,000	31,500
Total Assets	\$ 1,673,211	\$ 3,328,670	\$ 5,001,881
LIABILITIES			
Accounts Payable	\$ 55,367	\$ 23,880	\$ 79,247
Accrued Liabilities	38,118	-	38,118
Due to Other Funds	1,141	67,919	69,060
Advances Payable	69,578	-	69,578
Unearned Grant Advance	-	18,043	18,043
Total Liabilities	164,204	109,842	274,046
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows	4,250	884,822	889,072
FUND BALANCE			
Restricted	1,574,336	2,401,925	3,976,261
Unassigned (Deficit)	(69,579)	(67,919)	(137,498)
Total Fund Balance	1,504,757	2,334,006	3,838,763
Total Liabilities, Deferred Inflows and Fund Balance	\$ 1,673,211	\$ 3,328,670	\$ 5,001,881

**Statement of Revenues, Expenditures and Changes in Fund Balances
Non-Major Governmental Funds
For the Year Ended December 31, 2023**

	<u>Debt Service</u>	<u>Non-Major Special Revenue Funds</u>	<u>Non-Major Capital Project Funds</u>	<u>Non-Major Governmental Funds</u>
REVENUES				
Property Taxes	\$ 1,257,105	\$ -	\$ 111,386	\$ 1,368,491
Intergovernmental	-	703,921	66,519	770,440
Public Charges for Services	-	687,929	-	687,929
Intergovernmental Charges for Services	-	-	-	-
Interest Income	-	24,195	71,540	95,735
Miscellaneous Income	-	647,643	2,000	649,643
Total Revenues	<u>1,257,105</u>	<u>2,063,688</u>	<u>251,445</u>	<u>3,572,238</u>
EXPENDITURES				
Current:				
Public Safety	-	37,822	-	37,822
Public Works	-	106,772	-	106,772
Culture, Recreation and Education	-	2,057,956	-	2,057,956
Conservation and Development	-	3,550	65,390	68,940
Capital Outlay	-	78,759	398,964	477,723
Debt Service:				
Principal Repayment	862,060	-	-	862,060
Interest Expense	475,019	-	-	475,019
Total Expenditures	<u>1,337,079</u>	<u>2,284,859</u>	<u>464,354</u>	<u>4,086,292</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(79,974)</u>	<u>(221,171)</u>	<u>(212,909)</u>	<u>(514,054)</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	83,625	1,049,804	500	1,133,929
Transfers Out	-	(45,400)	(61,051)	(106,451)
Transfers Out to CDA	-	-	(65,000)	(65,000)
Total Other Financing Sources and Uses	<u>83,625</u>	<u>1,004,404</u>	<u>(125,551)</u>	<u>962,478</u>
Net Change in Fund Balances	3,651	783,233	(338,460)	448,424
Fund Balances (Deficit) - Beginning	(3,651)	721,524	2,672,466	3,390,339
Fund Balances - Ending	<u>\$ -</u>	<u>\$ 1,504,757</u>	<u>\$ 2,334,006</u>	<u>\$ 3,838,763</u>

City of Whitewater
Whitewater, WI

Combining Balance Sheet
Non-Major Special Revenue Funds
December 31, 2023

	Cable TV Fund	Library Special Revenue Fund	Taxicab Grant Program Fund	Parkland Acquisition Fund	Parkland Development Fund	Forestry Fund	Rescue Squad Equipment/ Educ. Fund
ASSETS							
Cash and Cash Equivalents	\$ 91,706	\$ 981,891	\$ 72,861	\$ 61,233	\$ 10,988	\$ 13,978	\$ 138,016
Receivables:							
Other	-	-	-	-	6,500	-	-
Total Assets	\$ 91,706	\$ 981,891	\$ 72,861	\$ 61,233	\$ 17,488	\$ 13,978	\$ 138,016
LIABILITIES							
Liabilities:							
Accounts Payable	\$ 1,723	\$ 13,853	\$ 11,599	\$ -	\$ -	\$ 150	\$ -
Accrued Liabilities	2,501	15,907	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-	45
Advances Payable	-	-	-	-	-	-	-
Total Liabilities	4,224	29,760	11,599	-	-	150	45
DEFERRED INFLOWS OF RESOURCES							
Deferred Inflows	-	-	-	-	-	-	-
FUND BALANCE (DEFICIT)							
Restricted	87,482	952,131	61,262	61,233	17,488	13,828	137,971
Total Fund Balance	87,482	952,131	61,262	61,233	17,488	13,828	137,971
Total Liabilities, Deferred Inflows of Resources, and Fund Balance (Deficit)	\$ 91,706	\$ 981,891	\$ 72,861	\$ 61,233	\$ 17,488	\$ 13,978	\$ 138,016

City of Whitewater
Whitewater, WI

Combining Balance Sheet
Non-Major Special Revenue Funds
December 31, 2023

	Parking Permit Fund	Police Dept. Trust Fund	Parks and Recreation Fund	Field of Dreams Fund	Aquatic Center Fund	Non-Major Special Revenue Funds
ASSETS						
Cash and Cash Equivalents	\$ 72,184	\$ 71,085	\$ 45,374	\$ 69,394	\$ 38,001	\$ 1,666,711
Receivables:						
Other	-	-	-	-	-	6,500
Total Assets	\$ 72,184	\$ 71,085	\$ 45,374	\$ 69,394	\$ 38,001	\$ 1,673,211
LIABILITIES						
Liabilities:						
Accounts Payable	\$ 325	\$ -	\$ 2,442	\$ 32	\$ 25,243	\$ 55,367
Accrued Liabilities	-	-	6,951	-	12,759	38,118
Due to Other Funds	-	1,096	-	-	-	1,141
Advances Payable	-	-	-	-	69,578	69,578
Total Liabilities	325	1,096	9,393	32	107,580	164,204
DEFERRED INFLOWS OF RESOURCES						
Deferred Inflows	-	-	-	4,250	-	4,250
FUND BALANCE (DEFICIT)						
Restricted	71,859	69,989	35,981	65,112	-	1,574,336
Unassigned (Deficit)	-	-	-	-	(69,579)	(69,579)
Total Fund Balance (Deficit)	71,859	69,989	35,981	65,112	(69,579)	1,504,757
Total Liabilities, Deferred Inflows of Resources, and Fund Balance (Deficit)	\$ 72,184	\$ 71,085	\$ 45,374	\$ 69,394	\$ 38,001	\$ 1,673,211

City of Whitewater
Whitewater, WI

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-Major Special Revenue Funds
For the Year Ended December 31, 2023

	Cable TV Fund	Library Special Revenue Fund	Taxicab Grant Program Fund	Parkland Acquisition Fund	Parkland Development Fund	Forestry Fund	Rescue Squad Equipment/ Educ. Fund
REVENUES							
Intergovernmental	\$ -	\$ 229,240	\$ 74,672	\$ -	\$ -	\$ -	\$ -
Public Charges for Services	76,847	5,876	-	8,064	-	-	-
Intergovernmental Charges for Services	-	-	-	-	-	-	-
Interest Income	1,661	16,295	-	-	-	46	5,154
Miscellaneous Income	18,250	591,827	-	-	16,453	1,530	268
Total Revenues	96,758	843,238	74,672	8,064	16,453	1,576	5,422
EXPENDITURES							
Current:							
Public Safety	-	-	-	-	-	-	7,455
Public Works	-	-	106,772	-	-	-	-
Culture, Recreation and Education	104,350	818,785	-	-	11,878	-	-
Conservation and Development	-	-	-	-	-	3,550	-
Capital Outlay	-	78,759	-	-	-	-	-
Total Expenditures	104,350	897,544	106,772	-	11,878	3,550	7,455
Excess (Deficiency) of Revenues Over Expenditures	(7,592)	(54,306)	(32,100)	8,064	4,575	(1,974)	(2,033)
OTHER FINANCING SOURCES (USES)							
Transfers In	47,200	470,000	-	-	-	-	-
Total Other Financing Sources and Uses	47,200	470,000	-	-	-	-	-
Net Change in Fund Balances	39,608	415,694	(32,100)	8,064	4,575	(1,974)	(2,033)
Fund Balances - Beginning	47,874	536,437	93,362	53,169	12,913	15,802	140,004
Fund Balances - Ending	\$ 87,482	\$ 952,131	\$ 61,262	\$ 61,233	\$ 17,488	\$ 13,828	\$ 137,971

City of Whitewater
Whitewater, WI

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-Major Special Revenue Funds
For the Year Ended December 31, 2023

	Parking Permit Fund	Police Dept. Trust Fund	Parks and Recreation Fund	Field of Dreams Fund	Aquatic Center Fund	Non-Major Special Revenue Funds
REVENUES						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 400,009	\$ 703,921
Public Charges for Services	35,651	-	129,761	43,295	388,435	687,929
Intergovernmental Charges for Services	-	-	-	-	-	-
Interest Income	1,000	39	-	-	-	24,195
Miscellaneous Income	-	17,303	41	-	1,971	647,643
Total Revenues	36,651	17,342	129,802	43,295	790,415	2,063,688
EXPENDITURES						
Current:						
Public Safety	4,516	25,851	-	-	-	37,822
Public Works	-	-	-	-	-	106,772
Culture, Recreation and Education	-	-	328,355	29,864	764,724	2,057,956
Conservation and Development	-	-	-	-	-	3,550
Capital Outlay	-	-	-	-	-	78,759
Total Expenditures	4,516	25,851	328,355	29,864	764,724	2,284,859
Excess (Deficiency) of Revenues Over Expenditures	32,135	(8,509)	(198,553)	13,431	25,691	(221,171)
OTHER FINANCING SOURCES (USES)						
Transfers In	-	-	202,845	-	329,759	1,049,804
Transfers Out	(35,350)	(5,000)	-	(5,050)	-	(45,400)
Total Other Financing Sources and Uses	(35,350)	(5,000)	202,845	(5,050)	329,759	1,004,404
Net Change in Fund Balances	(3,215)	(13,509)	4,292	8,381	355,450	783,233
Fund Balances - Beginning	75,074	83,498	31,689	56,731	(425,029)	721,524
Fund Balances (Deficit) - Ending	\$ 71,859	\$ 69,989	\$ 35,981	\$ 65,112	\$ (69,579)	\$ 1,504,757

City of Whitewater
Whitewater, WI

Combining Balance Sheet
Non-Major Capital Project Funds
December 31, 2023

	Capital Projects Funds	Housing	TIF 10	TIF 11	TIF 12	TIF 13	TIF 14	Non-Major Capital Project Funds
ASSETS								
Cash and Cash Equivalents	\$ 430,738	\$ 1,985,062	\$ 89,636	\$ 26,671	\$ 54,199	\$ 33,182	\$ 132,418	\$ 2,751,906
Receivables:								
Taxes	-	-	148,497	40,149	89,788	54,972	218,358	551,764
Other	-	25,000	-	-	-	-	-	25,000
Total Assets	\$ 430,738	\$ 2,010,062	\$ 238,133	\$ 66,820	\$ 143,987	\$ 88,154	\$ 350,776	\$ 3,328,670
LIABILITIES								
Accounts Payable	\$ 21,356	\$ 2,524	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,880
Due to Other Funds	-	-	16,469	-	44,296	7,154	-	67,919
Unearned Grant Advance	18,043	-	-	-	-	-	-	18,043
Total Liabilities	\$ 39,399	\$ 2,524	\$ 16,469	\$ -	\$ 44,296	\$ 7,154	\$ -	\$ 109,842
DEFERRED INFLOWS OF RESOURCES								
Tax Apportionment	-	-	238,133	64,384	143,987	88,154	350,164	884,822
FUND BALANCE (DEFICIT)								
Restricted	391,339	2,007,538	-	2,436	-	-	612	2,401,925
Unassigned (Deficit)	-	-	(16,469)	-	(44,296)	(7,154)	-	(67,919)
Total Fund Balance (Deficit)	\$ 391,339	\$ 2,007,538	\$ (16,469)	\$ 2,436	\$ (44,296)	\$ (7,154)	\$ 612	\$ 2,334,006
Total Liabilities, Deferred Inflows of Resources, and Fund Balance (Deficit)	\$ 430,738	\$ 2,010,062	\$ 238,133	\$ 66,820	\$ 143,987	\$ 88,154	\$ 350,776	\$ 3,328,670

City of Whitewater
Whitewater, WI

Non-Major Capital Project Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended December 31, 2023

	Capital Projects Funds	Housing	TIF 10	TIF 11	TIF 12	TIF 13	TIF 14	Non-Major Capital Projects Funds
REVENUES								
Property Taxes	\$ -	\$ -	\$ 4,503	\$ 26,784	\$ 12,842	\$ 5,694	\$ 61,563	\$ 111,386
Intergovernmental	66,519	-	-	-	-	-	-	66,519
Interest Income	71,540	-	-	-	-	-	-	71,540
Miscellaneous Income	-	2,000	-	-	-	-	-	2,000
Total Revenues	138,059	2,000	4,503	26,784	12,842	5,694	61,563	251,445
EXPENDITURES								
Current:								
Conservation and Development	-	20,824	2,024	3,350	31,854	1,850	5,488	65,390
Capital Outlay	398,964	-	-	-	-	-	-	398,964
Total Expenditures	398,964	20,824	2,024	3,350	31,854	1,850	5,488	464,354
Excess (Deficiency) of Revenues Over Expenditures	(260,905)	(18,824)	2,479	23,434	(19,012)	3,844	56,075	(212,909)
OTHER FINANCING SOURCES (USES)								
Transfers In	500	-	-	-	-	-	-	500
Transfers Out	-	-	-	-	(16,586)	-	(44,465)	(61,051)
Transfers Out to CDA	-	(50,000)	-	(10,000)	(5,000)	-	-	(65,000)
Total Other Financing Sources and Uses	500	(50,000)	-	(10,000)	(21,586)	-	(44,465)	(125,551)
Net Change in Fund Balances	(260,405)	(68,824)	2,479	13,434	(40,598)	3,844	11,610	(338,460)
Fund Balances (Deficit) - Beginning	651,744	2,076,362	(18,948)	(10,998)	(3,698)	(10,998)	(10,998)	2,672,466
Fund Balances (Deficit) - Ending	\$ 391,339	\$ 2,007,538	\$ (16,469)	\$ 2,436	\$ (44,296)	\$ (7,154)	\$ 612	\$ 2,334,006

City of Whitewater
Whitewater, WI

**Combining Statement of Net Position
Component Unit
December 31, 2023**

	Community Development Authority (Operating)	Community Development Authority (Program)	Innovation Center	Total
ASSETS				
Current Assets:				
Cash and Investments	\$ 30,999	\$ 1,134,276	\$ 14,354	\$ 1,179,629
Receivables				
Lease-current portion	-	-	141,248	141,248
Other	-	-	2,437	2,437
Total Current Assets	<u>30,999</u>	<u>1,134,276</u>	<u>158,039</u>	<u>1,323,314</u>
Noncurrent Assets:				
Lease Receivable - Long-term			589,951	589,951
Loans Receivable	-	1,026,892	-	1,026,892
Advance Receivable from City	-	851,866	-	851,866
Capital Assets:				
Land, Improvements and Construction in Progress		446,740		446,740
Other Capital Assets, Net of Depreciation	-	4,543,149	-	4,543,149
Total Capital Assets	<u>-</u>	<u>4,989,889</u>	<u>-</u>	<u>4,989,889</u>
Total Noncurrent Assets	<u>-</u>	<u>6,868,647</u>	<u>589,951</u>	<u>7,458,598</u>
Total Assets	<u>30,999</u>	<u>8,002,923</u>	<u>747,990</u>	<u>8,781,912</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Pension Outflows	23,155	-	-	23,155
Total Deferred Outflows of Resources	<u>23,155</u>	<u>-</u>	<u>-</u>	<u>23,155</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 54,154</u>	<u>\$ 8,002,923</u>	<u>\$ 747,990</u>	<u>\$ 8,805,067</u>
LIABILITIES				
Current Liabilities:				
Accounts Payable and Accrued Expenses	\$ 13,538	\$ -	\$ 11,051	\$ 24,589
Due to City General Fund	-	17,177	-	17,177
Total Current Liabilities	<u>13,538</u>	<u>17,177</u>	<u>11,051</u>	<u>41,766</u>
Non-Current Liabilities:				
Net Pension Liability	6,098	-	-	6,098
Total Non-Current Liabilities	<u>6,098</u>	<u>-</u>	<u>-</u>	<u>6,098</u>
Total Liabilities	<u>19,636</u>	<u>17,177</u>	<u>11,051</u>	<u>47,864</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred Pension Inflows	12,767	-	-	12,767
Deferred Inflows-Advances	-	851,866	-	851,866
Deferred Lease Inflows	-	-	699,435	699,435
Total Deferred Inflows of Resources	<u>12,767</u>	<u>851,866</u>	<u>699,435</u>	<u>1,564,068</u>
NET POSITION				
Net Investment in Capital Assets	-	4,543,149	-	4,543,149
Restricted	-	2,590,731	-	2,590,731
Unrestricted	21,751	-	37,504	59,255
Total Net Position	<u>21,751</u>	<u>7,133,880</u>	<u>37,504</u>	<u>7,193,135</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 54,154</u>	<u>\$ 8,002,923</u>	<u>\$ 747,990</u>	<u>\$ 8,805,067</u>

City of Whitewater
Whitewater, WI

**Combining Statement of Revenues, Expenses and Changes in Net Position
Component Unit
For the Year Ended December 31, 2023**

	Community Development Authority (Operating)	Community Development Authority (Program)	Innovation Center	Total
Operating Revenues	\$ -	\$ 15,876	\$ 233,585	\$ 249,461
Operating Expenses				
Operating Expenses	129,697	18,117	142,999	290,813
Depreciation	-	124,276	-	124,276
Total Operating Expenses	129,697	142,393	142,999	415,089
Operating Income (Loss)	(129,697)	(126,517)	90,586	(165,628)
Non-Operating Revenues (Expenses)				
Investment Income	-	71,155	31,704	102,859
Miscellaneous	-	13,339	303	13,642
Total Non Operating Revenues	-	84,494	32,007	116,501
Transfer In from City	97,500	-	-	97,500
Change in Net Position	(32,197)	(42,023)	122,593	48,373
Total Net Position - Beginning	53,948	7,175,903	(85,089)	7,144,762
Total Net Position - Ending	\$ 21,751	\$ 7,133,880	\$ 37,504	\$ 7,193,135



GENERAL FUND REVENUE SUMMARY

SEC #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-MAY	2023 Act v Bud		2024 YTD vs. PY		
								2023 YTD	%	2023 YTD	\$ Chg	% Chg
41000	TAXES	4,104,110	4,339,875	4,624,990	6,120,288	6,194,882	4,208,211	(1,986,671)	(32.1%)	4,143,212	64,999	1.6%
42000	SPECIAL ASSESSMENTS	1,523	3,308	150	138	0	975	975	-	0	975	-
43000	INTERGOVT REVENUES	4,851,368	4,589,357	4,590,742	4,250,383	4,694,945	381,580	(4,313,366)	(91.9%)	709,086	(327,506)	(46.2%)
44000	LICENSES & PERMITS	49,695	148,817	89,048	167,690	92,233	45,933	(46,300)	(50.2%)	23,470	22,464	95.7%
45000	FINES, FORFEIT PENALTIES	262,214	295,355	296,072	250,979	288,800	132,682	(156,118)	(54.1%)	99,116	33,566	33.9%
46000	PUBLIC CHARGES FOR SVCS	84,435	68,739	87,843	62,413	32,625	15,662	(16,963)	(52.0%)	53,182	(37,520)	(70.6%)
48000	MISC REVENUE	501,514	462,853	595,927	1,410,557	979,930	813,661	(166,268)	(17.0%)	771,185	42,477	5.5%
49000	OTHER FINANCING SOURCES	44,530	395,840	99,675	180,207	138,110	45,760	(92,350)	(66.9%)	35,350	10,410	29.4%
TOTAL:		9,899,390	10,304,142	10,384,446	12,442,655	12,421,525	5,644,465	(6,777,060)	(54.6%)	5,834,601	(190,136)	(3.3%)

Favorable (Unfavorable)

GENERAL FUND EXPENDITURE SUMMARY

SEC #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-MAY	2023 Act v Bud		2024 YTD vs. PY			
								2023 YTD	%	2023 YTD	\$ Chg	% Chg	
1	ADMINISTRATION	1,559,643	1,628,541	1,736,296	1,758,920	1,844,553	681,788	1	(1,162,766)	(63.0%)	574,885	106,903	18.6%
2	PUBLIC SAFETY	3,383,206	3,421,090	3,566,454	3,932,213	4,099,303.87	1,645,448.35	2	(2,453,856)	(59.9%)	1,141,176	504,272	44.2%
3	PUBLIC WORKS	1,094,477	1,121,114	1,139,541	1,212,804	1,200,352	444,905	3	(755,447)	(62.9%)	377,252	67,653	17.9%
4	PARKS AND RECREATION	688,294	673,505	724,655	682,036	775,265	445,613	4	(329,652)	(42.5%)	263,201	182,412	69.3%
5	NEIGHBORHOOD SVC/PLANNING	254,116	349,565	309,932	355,387	258,543	114,123	5	(144,419)	(55.9%)	89,746	24,377	27.2%
6	TRANSFERS	2,684,859	2,892,162	2,587,789	4,328,639	4,186,508	1,224,838	6	(2,961,671)	(70.7%)	862,830	362,008	42.0%
7	CONTINGENCIES	26,927	17,258	0	41,800	57,000	88,530	7	31,530	55.3%	11,109	77,421	696.9%
TOTAL		9,691,522	10,103,236	10,064,668	12,311,799	12,421,525	4,645,245		(7,776,280)	(62.6%)	3,320,199	1,325,046	39.9%



General Fund
Revenue Budget Summary

GENERAL FUND REVENUES

Favorable (Unfavorable)

DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-MAY	2024 Act v Bud		2024 YTD vs. PY			
							\$	%	2023 YTD	Variance	%	
TAXES												
100-41110-00 LOCAL TAX LEVY	3,093,547	3,133,033	3,154,970	4,499,748	4,538,657	4,090,943	(447,714)	-10%	4,068,924	22,019	1%	
100-41111-00 DEBT SERVICE TAX LEVY	892,438	946,352	1,045,965	1,257,105	1,313,705	-	(1,313,705)	-100%	0	0	-	
100-41112-00 OMITTED PROPERTY TAXES	-	-	-	-	-	-	0	-	0	0	-	
100-41113-00 RESCINDED TAXES-REAL ESTATE	4,183	-	6,611	2,625	-	-	0	-	2,439	(2,439)	-100%	
100-41114-00 USE VALUE PENALTY	224	546	-	-	-	-	0	-	0	0	-	
100-41140-00 MOBILE HOME FEES	17,400	38,885	57,754	41,587	58,000	12,090	(45,910)	-79%	(20,815)	32,905	-158%	
100-41210-00 ROOM TAX-GROSS AMOUNT	56,542	192,583	233,465	237,932	230,000	35,929	(194,071)	-84%	40,363	(4,435)	-11%	
100-41320-00 IN LIEU-UNIV GARDEN & WW MANOR	27,513	27,733	120,606	27,820	27,820	28,035	215	1%	27,820	215	1%	
100-41800-00 INTEREST ON TAXES	12,263	744	5,620	32,372	26,700	33,205	6,505	24%	24,482	8,723	36%	
TOTAL TAXES	4,104,110	4,339,875	4,624,990	6,120,288	6,194,882	4,208,211	(1,986,671)	-248%	4,143,212	64,999	-232%	
SPECIAL ASSESSMENTS												
100-42010-00 INTEREST ON SP ASSESS.	53	53	-	-	-	-	0	-	0	0	-	
100-42100-61 WATER MAINS	-	-	-	-	-	-	0	-	0	0	-	
100-42200-62 SEWER MAINS & LATERALS	316	316	-	-	-	-	0	-	0	0	-	
100-42300-53 ST CONST. - PAVING	-	-	-	-	-	-	0	-	0	0	-	
100-42310-53 CURB & GUTTER	58	58	-	-	-	-	0	-	0	0	-	
100-42320-53 SIDEWALKS	32	32	-	-	-	-	0	-	0	0	-	
100-42350-53 TRAFFIC SIGNAL	-	-	-	-	-	-	0	-	0	0	-	
100-42400-53 SNOW REMOVAL	641	1,675	150	-	-	975	975	-	0	975	-	
100-42500-53 FAILURE TO MOW FINES	425	1,175	-	138	-	-	0	-	0	0	-	
100-42550-53 EQUIPMENT USED-DPW	-	-	-	-	-	-	0	-	0	0	-	
TOTAL SPECIAL ASSESMENTS	1,523	3,308	150	138	-	975	975	0%	0	975	0%	
INTERGOVERNMENTAL REVENUES												
100-43344-00 EXPENDITURE RESTRAINT PROGM	67,958	71,382	63,331	53,306	-	-	0	-	0	0	-	
100-43410-00 SHARED REVENUE-UTILITY	371,011	422,541	397,001	395,596	394,892	-	(394,892)	-100%	0	0	-	
100-43420-00 SHARED REVENUE-BASE	2,836,916	2,836,783	2,836,846	2,836,844	3,534,954	-	(3,534,954)	-100%	0	0	-	
100-43507-52 POLICE-MISC SAFETY GRANTS	7,697	6,841	8,013	4,164	-	-	0	-	0	0	-	
100-43510-00 FEDERAL/STATE GRANTS-REIMBURSE	268,360	-	-	-	-	-	0	-	0	0	-	
100-43520-52 LAW ENFORCEMENT TRNG REIMBURSE	-	-	-	8,103	-	-	0	-	8,103	(8,103)	-100%	
100-43530-53 TRANSPORTATION AIDS	664,597	625,414	576,591	572,087	580,479	292,818	(287,660)	-50%	286,043	6,775	2%	
100-43531-52 STATE GRANT--PUBLIC SAFETY	-	-	9,356	38,060	-	-	0	-	0	0	-	
100-43540-52 UNIVERSITY-LEASE-PARKING	45,000	45,000	45,000	-	45,000	-	(45,000)	-100%	0	0	-	
100-43550-52 MOU-DISPATCH SERVICE	166,561	170,491	178,963	-	-	-	0	-	185,287	(185,287)	-100%	
100-43610-52 MSP-STATE UNIVERSITY SVCS PYMT	284,694	279,097	329,598	192,781	7,331	7,304	(27)	0%	192,781	(185,477)	-96%	
100-43663-52 2% FIRE DUES-ST OF WISC	27,783	29,711	32,121	-	-	-	0	-	0	0	-	
100-43670-60 EXEMPT COMPUTER AID-FR STATE	5,587	5,587	5,846	16,330	16,330	-	(16,330)	-100%	0	0	-	
100-43670-61 PERSONAL PROPERTY AID	35,160	31,433	35,656	43,214	43,214	43,214	0	0%	0	43,214	-	
100-43745-52 WUSD-JUVENILE OFFICIER	62,051	58,228	65,117	65,211	65,237	33,923	(31,314)	-48%	32,363	1,561	5%	
100-43750-52 DRUG GRANT REIMBURSEMENT	-	-	-	94	-	-	0	-	0	0	-	
100-43760-00 WEIGHTS & MEASURES RECOVERY	2,800	2,800	3,408	1,583	3,000	-	(3,000)	-100%	0	0	-	
100-43765-00 REIMB-HIST SOC-DEPOT-EL/GAS	1,784	1,571	1,416	2,029	2,029	1,839	(190)	-9%	2,029	(189)	-9%	
100-43767-52 REIMB-BADGERNET-FORT ATKINSON	2,480	2,480	2,480	2,480	2,480	2,480	0	0%	2,480	0	0%	
100-43775-52 FEDERAL EXCISE TAX REIMB	930	-	-	-	-	-	0	-	0	0	-	
TOTAL INTERGOVT REVENUES	4,851,368	4,589,357	4,590,742	4,231,883	4,694,945	381,580	(4,313,366)	-607%	709,086	(327,506)	-298%	
LICENSES & PERMITS												



General Fund
Revenue Budget Summary

GENERAL FUND REVENUES

DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-MAY	2024 Act v Bud		2024 YTD vs. PY			
							\$	%	2023 YTD	Variance	%	
100-44110-51 Liquor & Beer	10,589	18,400	18,608	18,858	18,733	5,530	(13,203)	-70%	6,340	(810)	-13%	
100-44120-51 CIGARETTE	700	1,350	1,540	1,300	1,300	433	(867)	-67%	600	(167)	-28%	
100-44122-51 BEVERAGE OPERATORS	2,948	4,360	3,020	3,515	3,600	1,645	(1,955)	-54%	820	825	101%	
100-44200-51 MISC. LICENSES	1,725	1,725	2,233	2,873	2,750	1,172	(1,578)	-57%	1,341	(169)	-13%	
100-44300-53 BLDG/ZONING PERMITS	17,495	94,149	42,537	110,560	50,000	27,080	(22,920)	-46%	10,325	16,755	162%	
100-44310-53 ELECTRICAL PERMITS	6,325	8,752	6,911	9,298	5,550	3,447	(2,103)	-38%	1,544	1,903	123%	
100-44320-53 PLUMBING PERMITS	4,422	12,059	7,785	9,396	5,775	2,694	(3,081)	-53%	581	2,113	364%	
100-44330-53 HVAC PERMITS	4,020	5,646	4,668	7,216	3,225	1,907	(1,318)	-41%	1,304	603	46%	
100-44340-53 STREET OPENING PERMITS	50	250	100	200	200	50	(150)	-75%	0	50	-	
100-44350-53 SIGN PERMITS	689	1,703	952	1,310	600	485	(115)	-19%	445	40	9%	
100-44370-51 WATERFOWL PERMITS	20	-	-	320	-	-	0	-	0	0	-	
100-44900-51 MISC PERMITS	713	423	695	2,845	500	1,490	990	198%	170	1,320	776%	
TOTAL LICENSES & PERMITS	49,695	148,817	89,048	167,690	92,233	45,933	(46,300)	-323%	23,470	22,464	1529%	
FINES, FORFEITURES - PENALTIES												
100-45110-52 ORDINANCE VIOLATIONS	185,558	216,906	234,661	179,505	216,600	96,240	(120,360)	-56%	66,631	29,610	44%	
100-45113-52 MISC COURT RESEARCH FEE	120	285	360	200	200	50	(150)	-75%	100	(50)	-50%	
100-45114-52 VIOLATIONS PAID-OTHER AGENCIES	-	-	(200)	520	-	-	0	-	650	(650)	-100%	
100-45130-52 PARKING VIOLATIONS	62,361	64,364	52,826	58,224	60,000	27,692	(32,308)	-54%	26,485	1,206	5%	
100-45135-53 REFUSE/RECYCLING TOTER FINES	5,300	5,750	7,125	9,550	7,500	825	(6,675)	-89%	3,600	(2,775)	-77%	
100-45145-53 RE-INSPECTION FINES	8,875	8,050	1,300	2,980	4,500	7,875	3,375	75%	1,650	6,225	377%	
TOTAL FINES, FORFEIT - PENALTIES	262,214	295,355	296,072	250,979	288,800	132,682	(156,118)	-198%	99,116	33,566	199%	
PUBLIC CHARGES FOR SERVICES												
100-46110-51 CLERK	-	-	-	-	-	-	0	-	0	0	-	
100-46120-51 TREASURER	3,895	4,625	4,500	3,935	3,600	1,795	(1,805)	-50%	1,775	20	1%	
100-46210-52 POLICE-DISPATCH-MOU-UNIV	43,005	42,120	41,520	42,100	-	-	0	-	25,576	(25,576)	-100%	
100-46220-52 FALSE ALARM FINES	450	2,550	750	2,100	1,500	100	(1,400)	-93%	650	(550)	-85%	
100-46230-52 AMBULANCE	11,265	(8,640)	12,174	-	-	-	0	-	0	0	-	
100-46240-52 CRASH CALLS	24	-	164	-	-	-	0	-	0	0	-	
100-46310-53 DPW MISC REVENUE	18,521	13,526	9,853	30,298	10,000	1,534	(8,466)	-85%	14,924	(13,390)	-90%	
100-46311-53 SALE OF MATERIALS	12	10	202	2	-	2	2	-	0	2	-	
100-46312-51 MISC DEPT EARNINGS	277	1,435	100	-	-	405	405	-	0	405	-	
100-46320-53 SAND & SALT CHARGES	700	1,433	1,056	-	500	-	(500)	-100%	0	0	-	
100-46350-51 CITY PLANNER-SERVICES	1,695	-	135	360	-	-	0	-	169	(169)	-100%	
100-46450-52 SPECIAL EVENTS-POLICE/DPW	25	-	-	-	-	-	0	-	0	0	-	
100-46730-55 RECR/FEES	-	-	-	-	-	150	150	-	0	150	-	
100-46733-55 SR CITZ OFFSET	1,307	803	-	-	-	-	0	-	0	0	-	
100-46736-55 ATTRACTION TICKETS	-	42	-	-	-	-	0	-	0	0	-	
100-46743-51 FACILITY RENTALS	3,234	10,710	17,289	25,683	17,000	11,656	(5,344)	-31%	10,088	1,568	16%	
100-46746-55 SPECIAL EVENT FEES	25	125	100	35	25	20	(5)	-20%	0	20	-	
TOTAL PUBLIC CHARGES FOR SVCS	84,435	68,739	87,843	62,413	32,625	15,662	(16,963)	-380%	53,182	(37,520)	-358%	
MISC. REVENUES												
100-48100-00 INTEREST INCOME	78,769	6,396	179,090	814,758	552,887	364,816	(188,071)	-34%	261,802	103,014	39%	
100-48200-00 LONG TERM RENTALS	4,800	4,800	4,800	4,800	4,800	2,200	(2,600)	-54%	1,600	600	38%	
100-48210-55 RENTAL INCOME-LIBRARY PROP	-	-	-	1,000	-	1,000	1,000	-	0	1,000	-	
100-48220-55 DEPOSITS-FORFEITED	-	-	380	50	50	4,225	4,175	8350%	0	4,225	-	
100-48300-00 OTHER PROP/EASEMENT SALES	-	-	7,500	-	-	-	0	-	0	0	-	



General Fund
Revenue Budget Summary

GENERAL FUND REVENUES

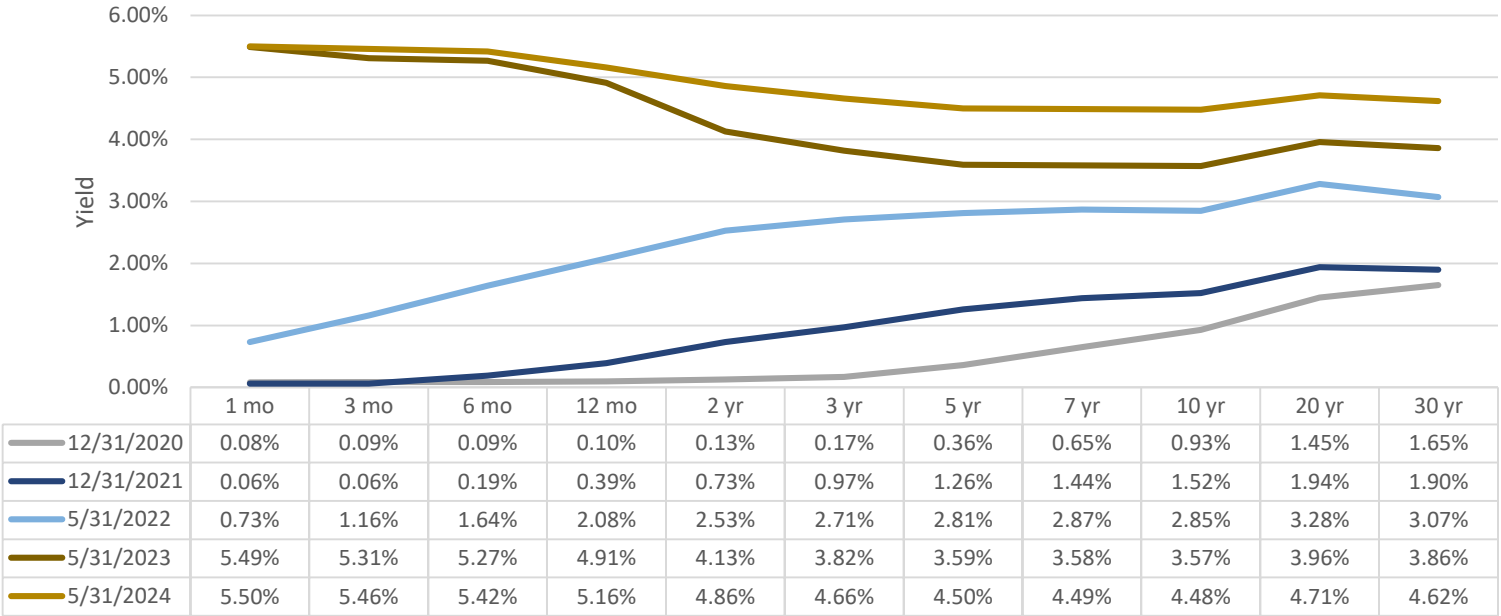
	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-MAY	2024 Act v Bud		2024 YTD vs. PY		
								Favorable (Unfavorable)		2023 YTD	Variance	%
								\$	%			
100-48300-55	PROP SALES-AUCTION PROCEEDS	-	-	-	-	-	-	0	-	0	0	-
100-48400-00	INS./FEMA / CLAIM RECOVERY	-	446	-	1,313	-	-	0	-	1,313	(1,313)	-100%
100-48410-00	WORKERS COMP-RETURN PREMIUM	-	-	-	13,514	10,000	-	(10,000)	-100%	13,514	(13,514)	-100%
100-48415-00	RESTITUTION-DAMAGES	4,417	1,121	7,690	5,539	3,000	4,233	1,233	41%	1,094	3,139	287%
100-48420-00	INSURANCE DIVIDEND	26,688	50,436	10,878	51,535	29,193	29,412	219	1%	51,535	(22,123)	-43%
100-48425-00	WORKERS COMP-REIMBURSEMENT	-	-	-	18,779	-	-	0	-	0	0	-
100-48430-00	INSURANCE-REIMBURSEMENT	-	-	-	1,000	-	-	0	-	0	0	-
100-48442-00	RADON KIT SALES	-	-	-	-	-	-	0	-	0	0	-
100-48500-55	DONATIONS-PARKS-DOG PARK	-	-	125	-	-	-	0	-	0	0	-
100-48520-55	DONATIONS-PARK & REC	-	-	1,500	-	-	-	0	-	0	0	-
100-48535-00	P CARD REBATE REVENUE	31,287	33,761	29,227	28,971	30,000	18,600	(11,400)	-38%	6,784	11,816	174%
100-48545-00	DONATION-GENERAL	750	-	-	-	-	-	0	-	0	0	-
100-48546-55	MISC GRANT INCOME	5,000	7,000	8,000	87,043	-	39,010	39,010	-	80,043	(41,033)	-51%
100-48600-00	MISC REVENUE-NON RECURRING	10	1,262	2,331	2,155	-	166	166	-	0	166	-
100-48700-00	WATER UTILITY TAXES	349,794	357,531	344,406	346,697	350,000	350,000	0	0%	353,500	(3,500)	-1%
	TOTAL MISC REVENUE	501,514	462,753	595,927	1,377,154	979,930	813,661	(166,268)	8166%	771,185	42,477	243%
OTHER FINANCING SOURCES												
100-49260-00	TRANSFER FROM 610 WATER	7,500	8,000	8,000	8,500	8,500	8,500	0	0%	0	8,500	-
100-49261-00	TRANSFER FROM 620 WASTEWATER	12,000	12,000	12,000	12,500	12,500	12,500	0	0%	0	12,500	-
100-49262-00	TRANSFER FROM 440 TID 4	-	-	-	-	-	-	0	-	0	0	-
100-49264-00	TRANSFER FROM 200 CABLE TV	-	-	-	-	-	-	0	-	0	0	-
100-49265-00	TRANSFER FROM 630 STORMWATER	7,500	8,500	8,500	8,500	8,500	8,500	0	0%	0	8,500	-
100-49266-00	GIS TRANSFER-UTILITIES	10,280	12,340	15,720	18,974	16,260	16,260	0	0%	0	16,260	-
100-49267-00	TRANSFER FROM 208 PARKING	2,250	35,927	35,000	35,350	35,350	-	(35,350)	-100%	35,350	(35,350)	-100%
100-49269-00	TRANSFER FROM 250 FORESTRY	-	-	-	-	-	-	0	-	0	0	-
100-49270-00	TRANSFER FROM 446 TID 6	-	-	-	-	-	-	0	-	0	0	-
100-49275-00	TRANSFER FROM 205 27TH PAYROLL	-	-	-	-	-	-	0	-	0	0	-
100-49280-00	TRANSFER FROM 260 SICK LEAVE	-	-	-	-	-	-	0	-	0	0	-
100-49285-00	TRANSFER FROM 900 CDA	-	-	-	91,383	-	-	0	-	0	0	-
100-49290-00	TRANSFER IN FROM OTHER FUNDS	5,000	319,073	5,533	5,000	-	-	0	-	0	0	-
100-49291-00	TRANSFER FROM 450 CIP	-	-	-	-	-	-	0	-	0	0	-
100-49295-00	TRANSFER FROM 248 PARK & REC	-	-	14,922	-	-	-	0	-	0	0	-
100-49300-00	FUND BALANCE APPLIED	-	-	-	-	57,000	-	(57,000)	-100%	0	0	-
	TOTAL OTHER FINANCING SOURCES	44,530	395,840	99,675	180,207	138,110	45,760	(92,350)	-200%	35,350	10,410	-100%
	TOTAL GEN FUND REVENUES	9,899,390	10,304,042	10,384,446	12,390,752	12,421,525	5,644,465	(6,777,060)	6209%	5,834,601	(190,136)	982%

GENERAL FUND EXPENDITURE GROUPINGS

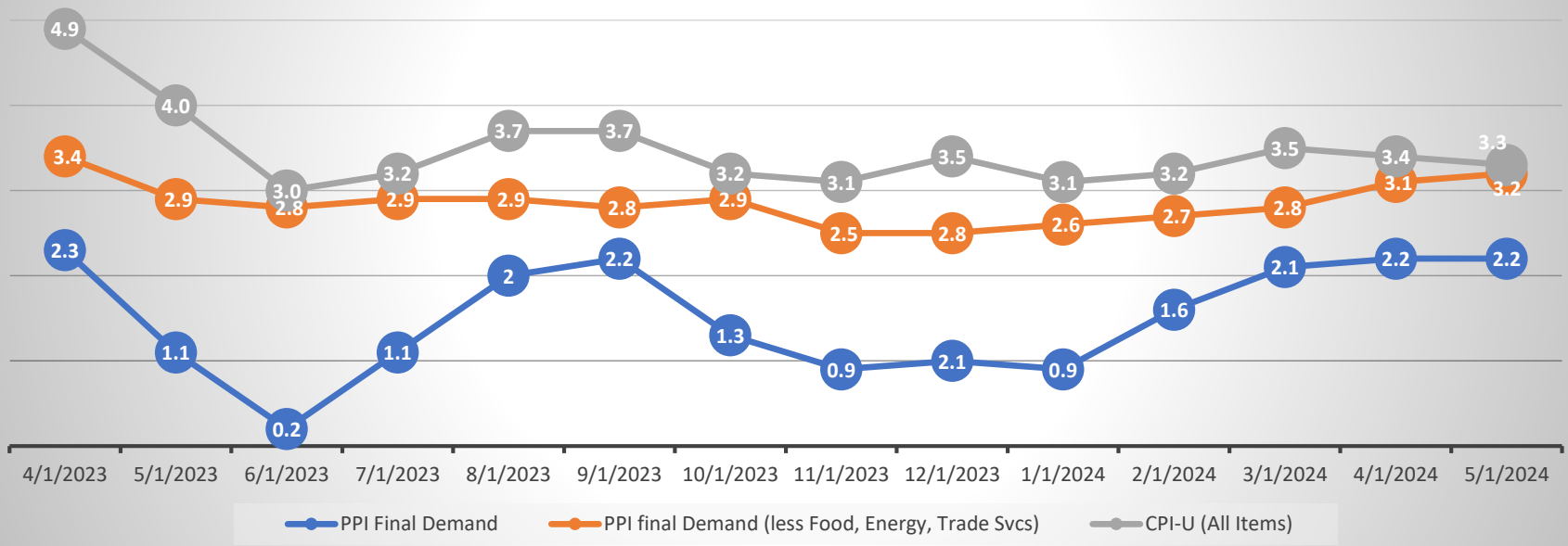
Favorable (Unfavorable)

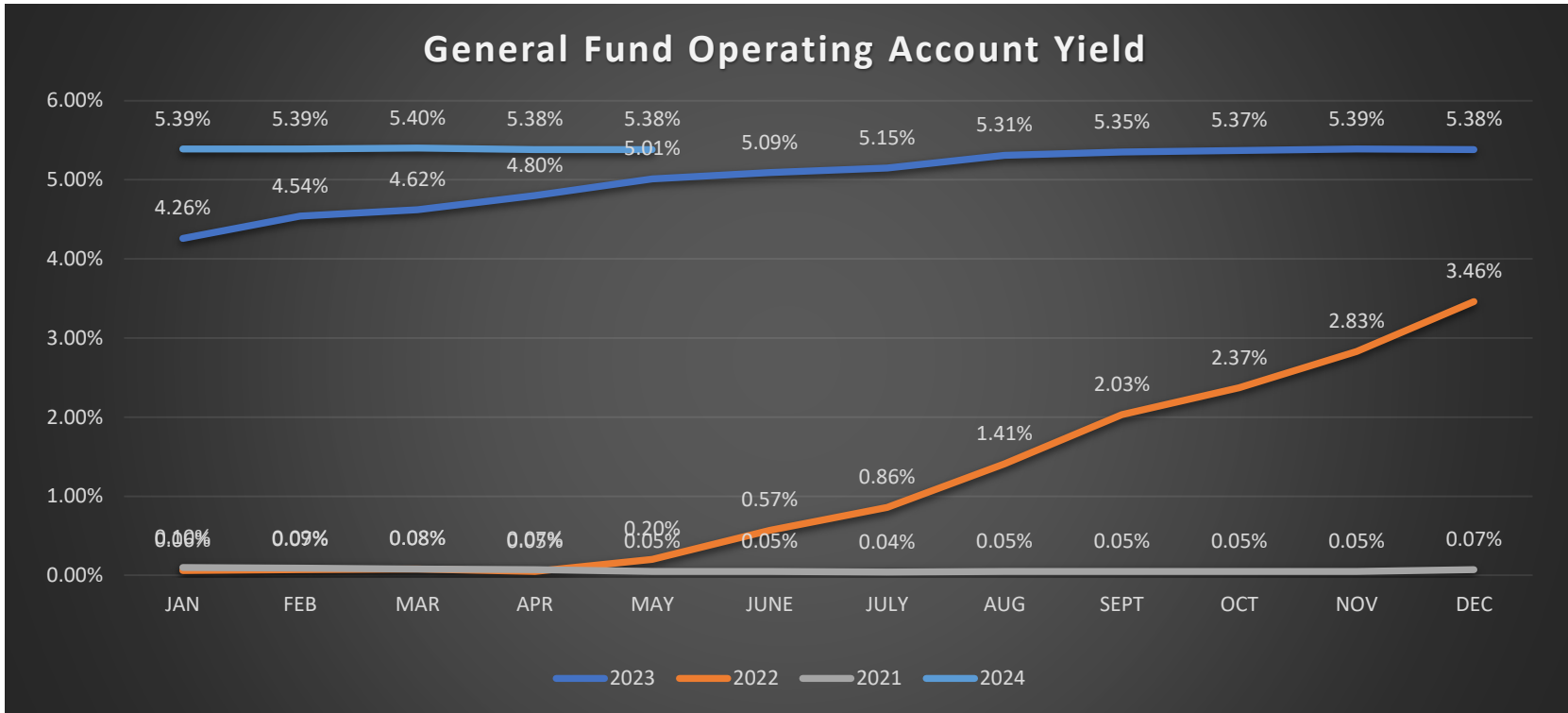
SEC #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD-MAY	2023 Act v Bud		2024 YTD vs. PY			
								2023 YTD	%	2023 YTD	\$ Chg	% Chg	
51100	Total Legislative Support	137,138	234,884	263,085	269,611	254,474	52,222	1	(202,252)	(79.5%)	38,364	13,858	36.1%
51110	Total Contingencies	26,927	17,258	-	41,800	57,000	88,530	7	31,530	55.3%	11,109	77,421	696.9%
51200	Total Court	72,609	75,869	81,915	85,807	81,180	40,932	1	(40,248)	(49.6%)	31,235	9,697	31.0%
51300	Total Legal	71,277	72,504	72,901	83,516	84,260	27,198	1	(57,062)	(67.7%)	16,236	10,962	67.5%
51400	Total General Administration	343,224	370,144	426,841	369,760	388,644	145,003	1	(243,641)	(62.7%)	159,109	(14,106)	(8.9%)
51450	Total Information Technology	82,498	83,395	65,345	114,144	156,148	46,385	1	(109,763)	(70.3%)	26,588	19,797	74.5%
51500	Total Financial Administration	197,879	206,731	215,000	229,735	249,616	99,452	1	(150,164)	(60.2%)	85,731	13,721	16.0%
51540	Total Insurance/Risk Mgt.	116,260	97,278	105,745	83,981	118,593	84,195	1	(34,398)	(29.0%)	83,981	214	0.3%
51600	Total Facilities Maintenance	481,094	429,937	449,597	467,311	453,703	165,777	1	(287,926)	(63.5%)	117,855	47,923	40.7%
52100	Total Police Administration	642,418	669,231	709,476	799,470	768,065	322,195	2	(445,870)	(58.1%)	231,233	90,962	39.3%
52110	Total Police Patrol	1,916,943	1,877,722	1,914,817	2,082,340	2,190,394	824,311	2	(1,366,082)	(62.4%)	591,649	232,663	39.3%
52120	Total Police Investigation	328,880	378,879	419,193	524,244	500,560	229,012	2	(271,548)	(54.2%)	146,148	82,864	56.7%
52130	Total Crossing Guard	-	-	-	-	0	0	2	0	-	-	0	-
52140	Total Comm Service Program	28,631	27,498	32,429	33,068	43,604	17,150	2	(26,454)	(60.7%)	10,538	6,612	62.7%
52200	Total Fire Department	-	-	-	-	0	0	2	0	-	-	0	-
52210	Total Crash Crew	-	-	-	-	0	0	2	0	-	-	0	-
52300	Total Rescue Service (Amb.)	-	-	-	-	0	0	2	0	-	-	0	-
52400	Total Neighbor Svcs & Planning	254,116	349,565	309,932	355,387	258,543	114,123	5	(144,419)	(55.9%)	89,746	24,377	27.2%
52500	Total Emergency Preparedness	7,102	6,754	10,971	9,490	10,211	5,354	2	(4,857)	(47.6%)	2,010	3,344	166.4%
52600	Total Communications/Dispatch	459,233	461,006	479,568	483,601	586,470	247,426	2	(339,045)	(57.8%)	159,598	87,827	55.0%
53100	Total Public Works Administration	45,500	40,109	45,026	48,109	50,000	19,118	3	(30,882)	(61.8%)	16,328	2,790	17.1%
53230	Total Shop/Fleet Operations	155,827	170,149	210,224	235,267	179,201	74,346	3	(104,855)	(58.5%)	49,580	24,766	50.0%
53270	Total Parks Maintenance	251,896	207,028	224,661	233,524	282,932	89,682	4	(193,250)	(68.3%)	32,150	57,531	178.9%
53300	Total Street Maintenance	530,072	535,830	527,315	538,881	571,387	175,024	3	(396,363)	(69.4%)	152,754	22,270	14.6%
53320	Total Snow & Ice	130,637	147,570	106,517	125,096	153,453	88,684	3	(64,769)	(42.2%)	80,186	8,498	10.6%
53420	Total Street Lights	232,441	227,456	250,459	265,450	246,312	87,733	3	(158,579)	(64.4%)	78,405	9,328	11.9%
55111	Total Young Library Building	57,665	57,800	55,867	55,057	57,934	20,624	1	(37,310)	(64.4%)	15,788	4,836	30.6%
55200	Total Parks Administration	45,223	46,542	48,615	102,161	91,360	40,955	4	(50,405)	(55.2%)	45,372	(4,417)	(9.7%)
55210	Total Recreation Administration	197,349	196,989	257,934	-	0	0	4	0	-	-	0	-
55300	Total Recreation Programs	1,636	718	3,393	1,055	0	0	4	0	-	27	(27)	(100.0%)
55310	Total Senior Citizen's Program	52,224	55,071	-	-	0	0	4	0	-	-	0	-
55320	Total Community Events	11,966	14,157	12,052	15,538	16,000	466	4	(15,534)	(97.1%)	7,651	(7,185)	(93.9%)
55330	Total Comm. Based-Coop Projects	128,000	153,000	178,000	329,759	384,973	314,510	4	(70,463)	(18.3%)	178,000	136,510	76.7%
59220	Total Transfers to Other Funds	1,401,357	1,745,442	1,297,705	1,751,181	1,469,509	468,910	6	(1,000,599)	(68.1%)	258,270	210,640	81.6%
59230	Total Transfer to Debt Service Fund	970,287	942,883	1,043,530	1,318,343	1,313,705	455,928	6	(857,778)	(65.3%)	104,560	351,368	336.0%
59240	Total Transfer to Fire Department	215,715	203,837	199,564	1,258,615	1,402,794	300,000	6	(1,102,794)	(78.6%)	500,000	(200,000)	(40.0%)
59240	Total Transfers to Special Funds	97,500	-	46,991	500	500	0	6	(500)	(100.0%)	-	0	-
Grand Totals		9,691,522	10,103,236	10,064,668	12,311,799	12,421,525	4,645,245		(7,776,280)	(62.6%)	3,320,199	1,325,046	39.9%

US Treasury: Constant Maturity



12-Month Inflation Measures





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All potentially dangerous situations, including threats by co-workers, should be reported immediately to any member of management with whom the employee feels comfortable. Reports of threats may be maintained confidential to the extent maintaining confidentiality does not impede the City of Whitewater's ability to investigate and respond to the complaints. All threats will be promptly investigated. All employees must cooperate with all investigations. No employee will be subjected to retaliation, intimidation or disciplinary action as a result of reporting a threat in good faith under this policy. 45

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I. Overview

Welcome

Working for the City of Whitewater provides a dynamic opportunity to engage with various facets of municipal government and contribute meaningfully to the community's development. As an employee, you become part of a diverse team committed to upholding the city's values of transparency, accountability, and service excellence. Within the municipal government structure, which comprises approximately 200 dedicated employees, you may find yourself working with



departments such as the office of the City Manager, City Clerk, Public Works including Streets, Water and Wastewater, Parks and Recreation, Fire & EMS, Police, Economic Development/Neighborhood Services, Library and Finance. Each department plays a crucial role in ensuring the smooth functioning of essential services and the implementation of initiatives that enhance residents' quality of life. The City of Whitewater encourages employee

participation in decision-making processes and fosters a culture of continuous improvement through professional development opportunities and training programs. Working for the City of Whitewater means being at the forefront of local governance, where your efforts directly impact the well-being and prosperity of the community you serve.

About the City of Whitewater

On April 2, 1885, Whitewater became a City with the adoption of a City Charter. Whitewater is a vibrant city known for its scenic beauty, thriving community and rich history. Home to the University of Wisconsin-Whitewater, our city boasts a dynamic educational environment and a strong sense of academic achievement. Situated near the picturesque Kettle Moraine State Forest, outdoor enthusiasts enjoy a variety of recreational activities such as hiking, biking and kayaking. With a population of over 15,000 residents, Whitewater offers a welcoming small-town atmosphere while providing access to cultural events, local businesses and recreation.



Purpose of This Employee Handbook

This employee handbook is designed to provide you with important information regarding employment policies and procedures, salary and benefits, your responsibilities to your job, and City of Whitewater services available to you.

Please read the contents of this handbook carefully. This is one of the many channels of communication we maintain to create an enjoyable and productive work environment. Should you need further explanation of the items covered, contact your supervisor or the Human Resources Department.

Contractual Disclaimer/At Will

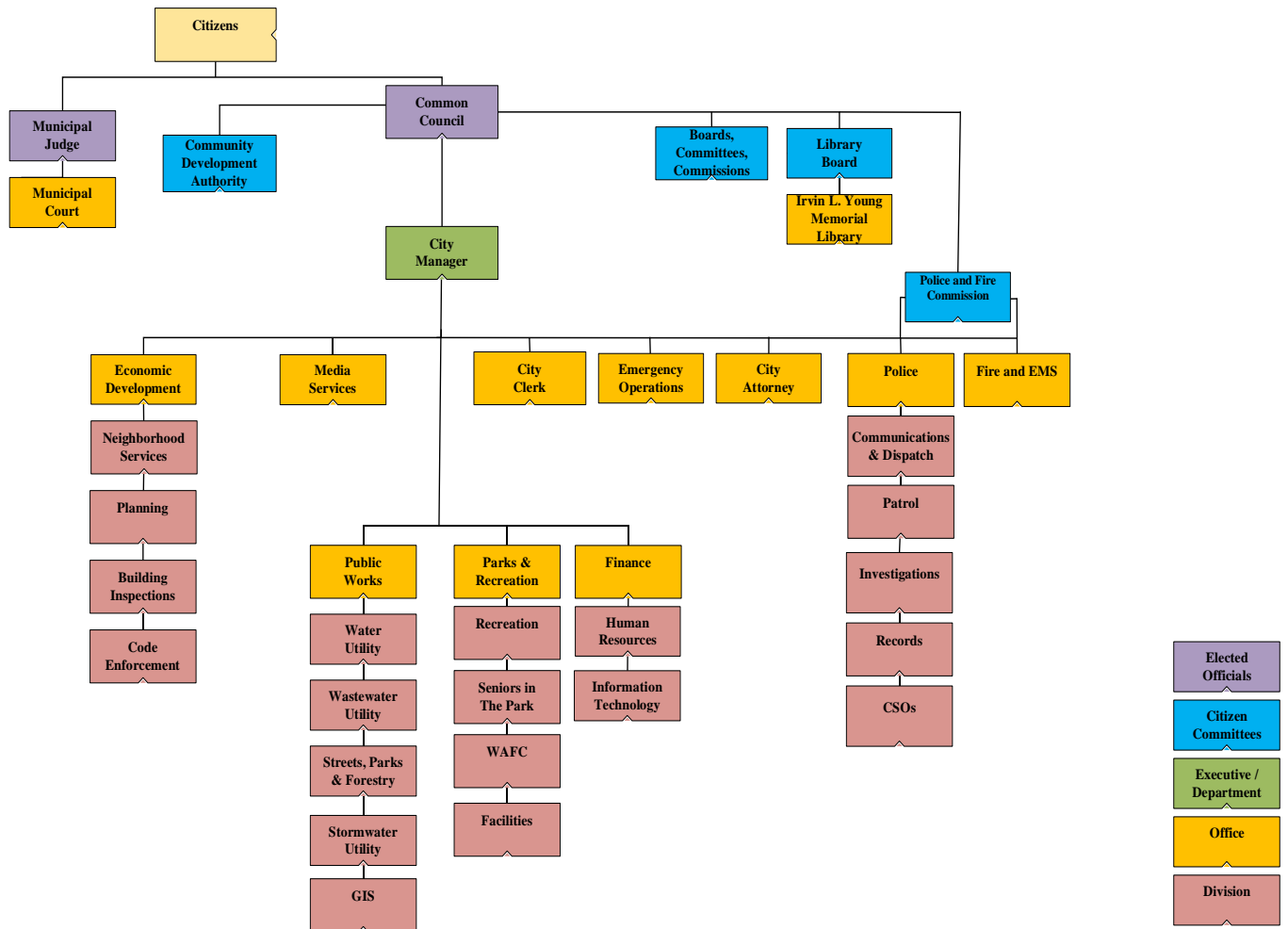
The handbook is simply a summary of the City's current policies, procedures, practices and benefits for your personal education and therefore should not be construed as a legal document. This handbook is not a contract of employment, it is only a guide that does not alter your at-will employment status. None of the statements, policies, procedures, rules or regulations contained in this handbook constitute a guarantee of employment, a guarantee of any other rights or benefits, or a contract of employment express or implied. Unless otherwise specified by law, statute, ordinance, an employment contract or a collective bargaining agreement, all City employees are employed at will, and employment is not for any definite period. Termination of employment may occur at any time, with or without notice, and with or without cause at the option of the City or the employee.

For all employees covered by a collective bargaining agreement, on issues that may conflict with this manual, the applicable collective bargaining agreement takes precedent over this handbook. Many matters covered by this handbook, such as benefit plan descriptions, are also described in separate City documents. These documents supersede any statement made in this handbook or by any member of management.

Amendments to this Handbook

Circumstances may occur that result in the policies, procedures, practices, and benefits described in this handbook changing from time to time. The City may modify or eliminate the provisions set forth in this handbook at any time with or without notice. This employee handbook shall be reviewed and updated as needed at the discretion of the City Manager. Policy changes shall be subject to Common Council approval. This handbook supersedes all previous handbooks, manuals, statements, policies, procedures, rules or regulations given to employees, whether verbal or written.

Organization Chart



II. Employment

Hours of Work and Schedule

The Municipal Building is generally open to the public for business Monday through Friday from 8:00 a.m. to 4:30 p.m. Other City buildings' hours for business may vary.

Library:	Monday – Thursday:	9:00 a.m. to 8:30 p.m.
	Friday:	9:00 a.m. to 5:30 p.m.
	Saturday:	9:00 a.m. to 3:00 p.m.
DPW:	Monday – Thursday:	6:00 a.m. to 3:30 p.m.
	Friday:	6:00 a.m. to 10:00 a.m.
WAFC:	Monday – Friday:	5:30 a.m. to 8:00 p.m.
	Saturday:	7:00 a.m. to 8:00 p.m.
	Sunday:	12:00 p.m. to 6:00 p.m.

An employee's particular hours of work and the scheduling of breaks is determined and assigned by the department director (or designee). To accommodate the needs of the business, at some point the City of Whitewater may need to change individual work schedules on either a short-term or long-term basis.

Paydays

Regular full-time employees, with the exception of public safety employees, are expected to work a minimum of 40 hours per week. Each pay period begins on Saturday and runs for two weeks (14 consecutive days). Pay day is normally every other Friday. The City of Whitewater requires employees to use direct deposit. Direct deposit will begin immediately after the appropriate documentation is received.



On payday, employees will receive an online earnings statement, which shows gross pay, taxes, deductions, net pay and deposit information. Employees shall notify Human Resources/Payroll immediately in the event their bank account is closed or changed.

If there is an error in any employee's pay, the employee should bring the matter to the attention of Payroll immediately so the City can resolve the matter quickly.

Attendance

Employees are expected to be at work and ready to work at the beginning of their assigned work hours. Additionally, employees are expected to work until their designated quitting time each working day. Employees who need to work an alternate schedule must make arrangements with their supervisor. Failing to report for work, habitual lateness and/or absences will be cause for

corrective action up to and including termination.

Reporting Absences from Work

In the event an employee finds it necessary to be absent from work due to illness, injury, or other emergency, they must contact their immediate supervisor directly as soon as possible prior to the start of their scheduled work time, unless the employee is unable to give such notice because of the illness, etc. If the immediate supervisor cannot be reached, a voice mail message will be acceptable. When calling to report absences, employees should state: their name, department, shift, specific reason for the absence and the date they are expected to return to work.

Should an employee be unable to return to work by the “expected date,” they must notify their supervisor providing the same information as noted above. Employees not calling in will be considered absent, with “no report.”

An employee off work due to illness or injury for an extended period must keep their supervisor informed weekly of updates if changes occur.

Employees who are absent for three (3) consecutive work days without notifying their supervisor will be considered as having voluntarily resigned unless failure to do so is for proper cause. If an employee has been under a doctor’s care for an injury, they must obtain a doctor’s release before they will be allowed to return to work. In addition, employees off with an illness of three (3) or more consecutive work days may be required to provide a dated doctor’s slip stating the nature of the illness.

Unusual or Undesirable Working Conditions (Severe Weather or Other Emergencies)

When Municipal Buildings are closed by the City Manager or designee because of inclement weather, loss of adequate building heat, light, or use of all sanitary facilities for a period of time in excess of four (4) hours, employees shall choose from one of the following options:

1. If already at work, be paid for actual hours worked and choose to use vacation time, sick leave or compensatory time for hours not worked.
2. Not report for work and utilize a day of vacation, sick leave or compensatory time.
3. Make up the lost time at a date agreeable between the supervisor and the employee.
4. Hourly, non-exempt employees may take the time unpaid if all vacation, sick leave and compensatory time has been used or with supervisor approval.

In any case, employees should notify the supervisor immediately upon notice of their choice.

In the event the Municipal Buildings are NOT closed by the City Manager or designee and an employee does not report to work due to inclement weather they shall choose from one of the following options:

1. Utilize a day of vacation, sick leave or compensatory time with supervisor approval.
2. Make up the time at a date agreeable between the supervisor and the employee.
3. Hourly, non-exempt employees may take the time unpaid with supervisor's approval.

In any case, employees should notify the supervisor immediately upon notice of their choice.

Time Records

Hourly or non-exempt employees must report all hours of work, and all time taken off on their biweekly payroll sheet. Salaried or exempt employees must report paid time-off on their biweekly payroll sheet. This payroll sheet must be verified and approved by the employee's supervisor and/or department director. Altering, falsifying or tampering with time records is prohibited and subjects the employee to discipline, up to and including termination.

Overtime Pay

Non-exempt employees are eligible to receive overtime pay of one and one-half (1 ½) times their regular hourly wages for approved hours worked over forty (40) hours in one (1) week. Time off during the week resulting from use of paid leave such as vacation or compensatory leave will be considered as hours worked for the purpose of determining the payment of overtime. All overtime must be approved in advance by the employee's immediate supervisor.

Compensatory Time Off

The City gives non-exempt employees the option of receiving compensatory time off in lieu of overtime pay for overtime hours worked. The agreement to use compensatory time in lieu of monetary overtime must be agreed upon before the performance of work. Compensatory time cannot be earned and taken in the same pay period. All compensatory time off is accrued at the rate of one and one-half (1 ½) hours for each hour of overtime worked. Compensatory time off scheduling will be done at the discretion of the supervisor so as not to disrupt the work in the department. The Compensatory time bank may be regenerated during the course of the year, but will not be allowed to exceed 48 hours at any one time within the bank. Compensatory time off bank/accrual does not carryover and any unused balance will be paid out on the final paycheck of the year.

Call-in Pay

Non-exempt employees reporting for work with supervisor approval, at a time other than their regularly scheduled starting time, shall be paid a minimum of two hours worked. Fire & EMS employees reporting to work shall be paid a minimum of one hour worked. Call-ins must be approved by the employee's supervisor. Reporting early for a shift, shift extensions, scheduled meetings, remote work or schedule changes do not qualify for call-in pay. Eligibility for call-in pay is determined based on the work requirements and schedules of each division.

On-Call Pay

Employees designated to be On-Call outside of normal working hours will be compensated for

every hour On-Call. The On-Call hours will not count toward the forty-hour work week for purposes of overtime pay.

Paid on Call (Fire & EMS)

Part-time Fire & EMS employees receive compensation for their time and services rendered when they respond to emergency calls or participate in training activities.

Flex Time Off (Exempt Employees)

Because much of the City's affairs are conducted during board and commission meetings held after normal business hours, it is the expectation of the City that periodic attendance at these meetings is part of the compensation set for these positions. However, exempt employees will be allowed freedom for flexible work hours when personal needs and convenience demand. Exempt employees may, with the approval of their supervisor, work flexible hours. While department directors and other exempt employees are generally expected to conform to the normal business hours of their departments, they are afforded flexibility in the application of their time to the responsibility involved in managing their job responsibilities.

These hours are not to be misconstrued as an accruing balance that is owed to the employee. The hours are not guaranteed time off nor will they be paid out in the form of wages to employees at any time during employment or upon separation.

Flex Time (Non-exempt)

Flex time for non-exempt employees refers to a scheduling arrangement where employees have some flexibility in choosing start and end times for work, while still being subject to the regulations of the Fair Labor Standards Act regarding overtime pay. Flex time arrangements require supervisory, and in most cases City Manager approval.

Classifications

Employees are classified as regular full-time, regular part-time, part-time, temporary, seasonal or in-training. In addition, all employees are classified as exempt or non-exempt, as determined by the Fair Labor Standards Act (FLSA) and applicable state laws. If you are non-exempt, you are eligible for overtime for hours worked in excess of 40 per week, and must record hours worked. If you are exempt, you are not eligible for overtime.

Regular Full-time

A regular full-time employee is an employee who works a regular schedule and is expected to normally work forty or more hours per workweek. Only regular full-time employees receive employment benefits from the City unless specifically identified in the City's policies or as required by law.

Regular Part-time

A regular part-time employee is an employee who works a regular schedule and is expected to normally work more than twenty but less than forty hours per workweek. A regular part-time employee receives prorated employment benefits from the City unless specifically identified in the City's policies or as required by law.

Part-time

A part-time employee is an employee whose schedule consists of less than twenty hours per week. A part-time employee is not eligible for employment benefits from the City unless specifically identified in the City's policies or as required by law.

Temporary

A temporary employee is an employee who is in the service of the City on a temporary basis for fewer than fifty-two (52) consecutive weeks per year. Such employees are compensated at an hourly rate and are not eligible for employee benefits. Such employees are also not eligible for Wisconsin Retirement benefits nor are contributions made by the City unless the employee exceeds the required hours in a 12-month rolling period which at that time the employee will be eligible for WRS benefits including any contributions required to be made by the City. Hours worked will be reviewed periodically to verify the accuracy of an employee's employment classification. If reclassification is necessary, the employee will be notified.

Seasonal

Employees are considered seasonal if the expected duration of their employment is six months or fewer, and if the job typically starts and ends at approximately the same time each year.

In-Training

In-training employment is designed to provide a means to recruit and develop employees for hard to fill positions. In-training employees are hired without fully possessing all of the minimum qualifications required for the position and are then placed on a program to attain all qualifications criteria. Depending upon the skill level gap, the salary may be pro-rated by the Human Resources Department until position qualifications are met. A candidate who is initially hired into an in-training position must successfully complete the job requirements of the appointment. The City may separate from service any employee who has not successfully completed any portion of the in-training plan, or subsequent licensure or certification requirements.

III. Compensation and Benefits

Compensation Philosophy

The City of Whitewater strives to compensate all employees fairly based on the Common Council's established pay plan and based on negotiated labor agreements.

Annually, the Common Council adopts a pay plan for City employees. This is done by resolution (salary resolution) of the Common Council. The resolution is generally done in December for the

following fiscal year, thus for January through December. All positions are reflected in the pay plan.

The salary resolution adopted by the Council will reflect compensation for employees covered by a collective bargaining agreement in accordance with the pay as provided for in the collective bargaining agreement in effect.

Benefits

Benefits are approved by the Common Council and may be amended or deleted from time to time. See the Human Resources Department for additional information on the following benefits.

The City provides group health, dental, vision, life, accident and income continuation insurance, WRS pension and Deferred Compensation (457 Plan) benefits under the State of Wisconsin Public Employers Insurance Program to those employees that meet the Wisconsin Retirement System (WRS) eligibility definition. The specific benefits provided are as defined and limited in the literature provided by the Wisconsin Department of Employee Trust Funds. Please refer to Appendix B for more information regarding benefit eligibility by employee classification.

Health Insurance

Full-time employees enrolled in City sponsored health insurance will contribute 15% of the health insurance premiums on a monthly basis. Part-time employees working 1,200-2,079 hours per year will contribute a prorated percentage of the health insurance premiums based on hours worked per year.

Full-time employees who are otherwise eligible for health insurance coverage may opt out of the plan or seek reduced coverage and are then eligible for an insurance buyout payment. These payments are not wages for purposes of overtime or any other benefit calculated based upon earnings.

The payment buyout is as follows:

1. Employees who are eligible for family health insurance coverage, but who choose not enroll in the City's program will receive \$400.00 per month.
2. Employees who are eligible for single coverage, but who choose not to enroll in the City's program will receive \$200.00 per month.
3. Employees who are eligible for family coverage but who elect single coverage will receive \$200.00 per month

Dental and Vision Insurance

Employees will contribute 100% of the dental and vision insurance premiums on a monthly basis.

Life Insurance

Employees are eligible to participate in the group Life Insurance program for life insurance for self, spouse or children. Premiums shall be paid by the employee.

Accident Plan

The Accident Plan provides a cash benefit paid directly to an employee to help cover out-of-pocket expenses regardless of health insurance coverage. Premiums shall be paid by the employee.

Income Continuation Insurance (ICI)

ICI is an income replacement plan that replaces a portion of your income if you are unable to work because of sickness or injury both short and long term. The City will provide at no cost a 180-day elimination period. The employee can choose to reduce the elimination period at their cost.

Health Reimbursement Arrangement (HRA)



The City offers employee participation in a Health Reimbursement Arrangement under Section 125 of the Internal Revenue Code to those employees that meet the Wisconsin Retirement System (WRS) eligibility definition. The HRA is a City-funded benefit plan designed to help employees offset medical expenses such as deductibles, copayments, co-insurance, prescriptions, and other healthcare-related costs.

Flexible Spending Account (FSA)

The City offers employee participation in a Flexible Spending Account under Section 125 of the Internal Revenue Code to those employees that meet the Wisconsin Retirement System eligibility definition. The plan provides employees with an opportunity to set aside money on a pre-tax basis to pay for qualified health care and dependent care expenses.

Retirement Plan

The City participates in the Wisconsin Retirement System (WRS) Plan. Those employees that meet the WRS eligibility definition are automatically enrolled in the Plan. The City will contribute 50% of the required annual WRS retirement contribution as defined by the Department of Employee Trust Funds. The employee is required to contribute the other 50% of the required WRS contribution on a pre-tax basis.

Deferred Compensation Program

The City offers employees participation in the Wisconsin Deferred Compensation Program (WDC). The WDC program provides eligible employees with the opportunity to set aside a portion of their annual earnings on a tax-deferred basis to supplement retirement income as regulated by Section 457 of the Internal Revenue Code. Participation in the deferred compensation program is voluntary and is 100% funded by the employee. The WDC offers both Traditional and Roth IRA options for the elective deferrals.

Holidays

Regular full-time and regular part-time (pro-rated basis) employees are eligible for 8 hours of Holiday Pay.

The following holidays are recognized by the City as paid holidays:

- New Year's Day
- Martin Luther King, Jr Day
- Spring Holiday (Good Friday)
- Memorial Day
- Independence Day
- Labor Day
- Thanksgiving Day
- Friday after Thanksgiving Day
- Christmas Eve
- Christmas Day
- New Year's Eve

Holidays falling on a Saturday will be observed on the Friday before the holiday and holidays falling on a Sunday will be observed on the Monday following the holiday, unless otherwise determined by the City Manager.

Employees who have a paid holiday fall within their regularly scheduled vacation period are entitled to another day of vacation outside of that period. Employees on an unpaid leave of absence will not be entitled to holiday pay while on such leave.

An employee must work the scheduled work day before and after a holiday unless excused with pay, to be eligible for holiday pay. Excused paid time off is approved vacation, compensatory time/flex time, sick time, funeral leave, court leave (jury or witness), military leave (first two weeks only), absence resulting from an injury involving workers compensation (first four months only) or where an employee would be on paid leave and a documented situation prevents their timely return to work.

Unless otherwise specified in an employment agreement, non-exempt employees who work on the observed holiday shall be paid at a rate of time and one-half; non-exempt employees who work on the actual holiday shall be paid at a rate of two times their regular hourly rate.

Employees are also granted one floating holiday that can be used at their discretion subject to their supervisor's or department director's approval. Employees hired before July 1st will be eligible for the floating holiday during their first year of employment. Floating holidays are not subject to any year-end payout or carryover provisions.

In lieu of receiving paid time on New Year's Day and MLK Day holidays, employees of the Fire & EMS Department will add the hours to their floating holiday time for use at their discretion.

Sick Pay/Leave

Regular full-time and regular part-time (pro-rated basis) employees accumulate sick pay at the rate of 8 hours for each month of continuous service. Sick pay accumulation shall not exceed 96 hours during any one calendar year. Fire and EMS Department employees accumulate sick pay at the rate of 10.16 hours for each month of continuous service, with a maximum accumulation of 122 hours during any one calendar year. Unused sick pay can be carried over into the subsequent calendar years for future use. In case of the death of an active employee, the employee's survivors shall receive a cash payout of 100% of that entire employee's accumulated sick leave.

Employees may use accumulated sick leave with pay for absences necessitated by their injury, illness, or that of a member of their immediate family. Immediate family to include parent, spouse, child or anyone living with the employee. Sick leave may also be used for those medical appointments that cannot be scheduled outside of working hours. Doctor's documentation may be required when requesting sick leave. Sick leave may not be used in place of other forms of paid leave.

Employees may donate accrued sick leave on an hour to hour basis to fellow employees facing prolonged illnesses or medical emergencies. Donations are voluntary and made anonymously through the Human Resources Department. Recipients must have exhausted all their own sick leave balances and meet criteria determined by HR. Donated sick leave will be credited to the recipient's account and should not exceed the amount necessary to cover the absence. The City Manager reserves the right to review and approve or deny all sick leave donations on a case by case basis to ensure fairness and compliance with applicable regulations.

Vacation

Vacation is intended not only to reward an employee for service to the City but also to provide employees with a break from their normal routine so that they may become refreshed and recharged before returning to work again. Therefore, pay in lieu of time off is not permitted. Each eligible employee should take a period of time away from work, at least once a year. Vacation may not be accumulated beyond the amounts authorized.

Regular full-time employees who are not otherwise bound by an employment agreement will be eligible for vacation time based on the following schedule:

- 1 year of service = 80 hours (10 days)
- 3 years of service = 96 hours (12 days)
- 5 years of service = 112 hours (14 days)
- 8 years of service = 128 hours (16 days)

10 years of service = 144 hours (18 days)
 12 years of service = 160 hours (20 days)
 15 years of service = 176 hours (22 days)
 20 years of service = 200 hours (25 days)
 25 years of service = 224 hours (28 days)

Regular full-time employees of the Fire and EMS Department will be eligible for vacation time based on the following schedule:

1 year of service = 120 hours (5 days)
 5 years of service = 144 hours (6 days)
 8 years of service = 168 hours (7 days)
 10 years of service = 192 hours (8 days)
 15 years of service = 216 hours (9 days)
 20 years of service = 264 hours (11 days)
 25 years of service = 312 hours (13 days)

Regular full-time and regular part-time (pro-rated basis) employees are eligible to receive vacation. New employees are eligible for prorated vacation time based on their start date.

All employees must have the approval of their supervisor or department director in writing before beginning vacation. Employees may be required by their supervisor or department director to take one vacation consisting of at least five (5) consecutive workdays during each calendar year of employment.

Vacation continues to accumulate while an employee is on regularly scheduled vacation, paid sick leave, paid military leave, or paid temporary disability leave through worker's compensation (for a period of four months or less). An employee on a leave of absence for a time that is in excess of a paid benefit leave is considered on inactive status and not eligible to accrue vacation benefits during such absence, unless the leave is covered under the Family Medical Leave Act.

Paid vacation following a leave of absence may only be authorized after the employee has returned to work for a period of time equal to that of the absence, up to a maximum of six (6) months. Further, a leave of absence cannot be extended by adding on accumulated vacation.

Vacation leave will be awarded on a calendar-year basis. As a benefit to employees, full vacation balances are available in January, however the vacation time is earned on a monthly basis. Advanced but unearned vacation will be deducted from final paychecks to the extent permitted by law.

Year-end vacation balances of 40 hours or less will automatically carryover to the following year. Any balances in excess of 40 hours will require approval of the City Manager.

Any employee leaving service to the City in good standing after giving two (2) weeks' notice in writing of such termination of employment will be compensated for vacation earned to the date of separation. No employee will be permitted to waive vacation for the purpose of receiving double pay. Employees who are transferred from one department to another will have their annual vacation credits transferred with them.

Workers Compensation Insurance

The City of Whitewater provides a comprehensive workers' compensation insurance program at no cost to employees. This program covers any injury or illness sustained in the course of employment that requires medical, surgical, or hospital treatment. Subject to applicable legal requirements, workers' compensation provides benefits after a short waiting period as specified by the Wisconsin Department of Industry, Labor and Human Relations.

Employees who sustain work-related injuries or illnesses should report to their Supervisor and Human Resources. No matter how minor an on-the-job injury may appear, it is important that it be reported immediately. This will enable an eligible employee to qualify for coverage as quickly as possible.

Bereavement (Funeral) Leave

In the event there is a death in the immediate family of an employee, consisting of spouse, parent, grandparent, child, brother, sister, grandchild, mother or father in law, son or daughter in law, brother or sister in law, or that of anyone living with the employee, and the employee attends the funeral or memorial service, such employee shall be granted up to a three (3) day leave of absence with full pay. Any employee shall be granted up to one day absence with pay in case of a death in the family or the death of a close friend of such employee, provided the employee attends the service. Extension of a bereavement leave shall only be granted in writing by the department director and approved by the City Manager. Extensions may be approved with unpaid leave or may be approved with vacation or comp time.

Lactation Accommodations

The City of Whitewater will provide a reasonable amount of break time to accommodate employees desiring to express breast milk for their child, in accordance with and to the extent required by applicable law. The break time, if possible and permitted by applicable law, must run concurrently with rest and meal periods already provided. If the break time cannot run concurrently with rest and meal periods already provided, the break time will be unpaid, subject to applicable law.

The City will make reasonable efforts to provide employees with the use of a room or location in close proximity to the employee's work area, other than a bathroom, to express milk in private. This location may be the employee's private office, if applicable. Please consult the HR Manager with questions regarding this policy.

Employees should advise management if they need break time and an area for this purpose. Employees will not be discriminated against or retaliated against for exercising their rights under this policy.

Employee Referral Awards

The City of Whitewater encourages all employees to refer qualified job applicants for available job openings. Other than managers in the line of authority and Human Resources personnel, all employees are eligible to receive employee referral awards. When making referrals, instruct the applicant to list the employee's name on their employment application as the referral source. If the referral is hired, the employee is eligible to receive \$250 for regular full-time hires, \$125 for regular part-time hires or \$50 for part-time/non-seasonal hires. If the referred employee completes 6 months of service and is still employed by the City, the referring employee will be eligible to receive an additional \$250 for regular full-time hires, \$125 for regular part-time hires or \$50 for part-time/non-seasonal employees.

Organ and Bone Marrow Donor Leave

Employees may take up to six (6) weeks of unpaid leave in a 12-month period for the purpose of serving as bone marrow or organ donors. Leave may only be taken for the period necessary to undergo and recover from the bone marrow or organ donation procedure.

In order to take leave to serve as a bone marrow or organ donor, employees must provide the City with advance notice of the bone marrow or organ donation in a reasonable and practicable manner. Employees must make a reasonable effort to schedule the bone marrow or organ donation procedure so that it does not unduly disrupt the City's operations (subject to the approval of the bone marrow or organ recipient's health care provider).

Family/Medical Leave Act (FMLA)

The City provides family and medical leave to eligible employees consistent with Wisconsin and Federal laws. In general, eligible employees shall be allowed up to twelve (12) work weeks of unpaid leave per calendar year for the birth or placement of a child for adoption or foster care, or for the employee's own serious health condition or when the employee is needed to care for the employee's parent, spouse, or child with a serious health condition, or when an employee has a qualifying exigency as a result of a parent, spouse or child serving in active military duty. Eligible employees are allowed twenty-six (26) weeks of unpaid leave to care for a parent, spouse, child, or next of kin who is on active duty and sustains a serious injury or illness which renders the service member medically unfit to perform their duties. Wisconsin and Federal family and medical leave will run concurrently with each other and with any other leave which is available to the employee under the policies of the City or other Federal and State laws. Unless provided for under a different leave policy, the family and medical leave will be unpaid.

The taking of leave under this policy will not be used in any employment decision involving the employee including the determination of raises or disciplinary action.

Eligibility for Leave - An employee, who has worked for the City for at least fifty-two (52) consecutive weeks and has been paid by the City for at least one thousand (1,000) hours in the twelve (12) months immediately preceding the date the leave begins, is eligible for leave under the Wisconsin family and medical leave law. An employee, who has worked for the City for at least twelve (12) months and has worked at least one thousand two hundred fifty (1,250) hours for the City in the twelve (12) month period immediately preceding the date the leave begins, will be eligible for Federal family and medical leave. The leave taken under this policy will be counted toward the leave to which an employee may be entitled under Federal and/or Wisconsin leave laws.

Reasons for a Leave - Eligible employees are generally entitled to an unpaid leave under this policy during a calendar year for one or a combination of the following reasons:

1. Birth or Placement for Adoption or Foster Care of a Son or Daughter. Unpaid leave of up to twelve (12) weeks under Federal law and/or six (6) weeks under Wisconsin law is available to an eligible employee. Leave for this purpose may not be taken on an intermittent basis unless the City agrees otherwise or as required by law. Leave under this provision must commence within sixteen (16) weeks of the date of the birth or placement for adoption. Any accrued paid leave for which the employee is eligible at the time the leave begins may be substituted, or may be required to be substituted, for this otherwise unpaid time. Entitlement to leave for the birth or placement for adoption or foster care ends twelve (12) months after the birth or placement for adoption or foster care.
2. Serious Health Condition of Employee. Unpaid leave of up to twelve (12) weeks under Federal law and/or two (2) weeks under Wisconsin law may be taken by an eligible employee for the employee's own "serious health condition." A serious health condition generally occurs when an employee receives inpatient care at a hospital, hospice or nursing home or outpatient care which requires a schedule of continuing treatments by a health care provider and the employee is incapable of performing the functions of their position because of the condition. Leave for this reason may be taken all at once or in smaller increments as necessary. If the leave is taken in smaller increments, the employee may be temporarily transferred to a different job. In general, the City will consider any absence of more than three (3) full days due to illness or injury to be absence for a serious health condition. If the leave is required due to a work-related injury, for any employee who is on leave for more than two (2) weeks, the family and medical leave will run concurrently with the workers compensation leave.
3. Serious Health Condition of a Child, Spouse, or Parent Unpaid leave of up to twelve (12) weeks under Federal law and two (2) weeks under Wisconsin law may be taken by an eligible employee, who is needed to care for a child, spouse, or parent with a "serious health condition."

4. Qualifying Exigency of Active Duty Spouse, Child or Parent Unpaid leave of up to twelve (12) work weeks under Federal law may be used to address certain qualifying exigencies when a spouse, child or parent is on active military leave or is called to active duty in the uniformed services. Qualifying exigencies may include attending certain military events, arranging for alternative childcare, addressing certain financial and legal arrangements, attending certain counseling sessions and attending certain post-deployment reintegration briefings.
5. Serious Injury or Illness of Covered Servicemember Unpaid leave of up to twenty-six (26) work weeks under Federal law may be used to care for a covered servicemember. A covered servicemember is a current member of the Armed Forces, including a member of the National Guard or Reserves, or a veteran, who has a serious injury or illness incurred or aggravated in the line of duty within the last five (5) years that may render the servicemember medically unfit to perform his or her duties and for which the servicemember is undergoing medical treatment, recuperation, or therapy, is in outpatient status, or is on the temporary disability retired list.

Substitution of Paid Leave – In general, both Wisconsin and Federal FMLA leaves are unpaid. The City of Whitewater may require employees, or employees may choose, to substitute paid leave for which they are eligible (such as sick leave, compensatory time or vacation days) for unpaid leave available under the Federal FMLA; or employees may choose to substitute available accrued leave for unpaid Wisconsin FMLA. The City of Whitewater will require that any leave provided by a City of Whitewater collective bargaining agreement be substituted for Federal FMLA leave.

If the leave is not taken all at once, but is taken in smaller increments, the employee may be temporarily transferred to another job at the City. Once the employee has exhausted any paid time off the remainder of the leave will be unpaid. Any paid leave used will not be available later.

Notification to the City - In the event the need for a leave under this policy is foreseeable, the employee shall notify the City, in writing, at least thirty (30) calendar days before the start date of the leave. In the event of an emergency, written notice must be received by the City promptly after the leave commences, and such notice must comply with the City's policies regarding notice of absence from work. Failure to provide the required notification may result in the delaying of the leave.

Certification of Need for Leave - Within fifteen (15) days of requesting a leave under this policy, the employee must file the appropriate completed certification with their department director or Human Resources or the leave may not be classified as a leave under this policy. The certification forms are available from the Human Resources Department. If the City determines that the medical certification is incomplete or insufficient, the employee will be notified in writing. The employee must provide the additional information/documentation within seven (7) days. The City may also contact the health care provider directly to authenticate or clarify the information provided on the medical certification form.

Benefits Coverage - If an employee is participating in the City's group insurance programs prior to the start of the leave, the employee may continue to receive coverage under those plans. The City shall continue to provide insurance at the same level and under the same conditions as if the employee was continuing to work, for the duration of the leave. The employee shall continue to be responsible for the employee's share of the premiums (if any is required for similarly situated active employees). If the employee has paid time off substituted for the otherwise unpaid leave, the employee's share of the premiums will be paid through the normal payroll deduction method. If the leave, or any portion thereof, is unpaid, the employee shall pay for the employee's portion of the premiums (if any is required for similarly situated active employees) during the leave. All premiums for coverage must be received by the City no later than the first day of the month to which the coverage relates. Certain other benefits may also be continued during a leave provided under this policy. An employee who does not want to continue health or any other insurance coverage while on leave shall notify the Human Resources Department, in writing; otherwise, it will be assumed that the employee chooses to continue such coverage. If an employee fails to return to work at the City or fails to remain at work for a period provided by law, the City may recover its portion of the premium paid for health plan coverage during the leave.

Additional Certification - The City may require an employee to provide additional Health Care Provider Certifications from a health care provider chosen, and paid for by the City. The City may also require that an employee re-certify as to the continuation of the serious health condition at various points in time under certain circumstances.

Return to Position at End of Leave - An employee, who returns to work at the City at the end of a family or medical leave, shall be returned to the position the employee held at the commencement of the leave or, if the position has been filled, to equivalent employment with the City. If an employee wishes to return to work before the previously approved end date of the leave, the employee shall give the City reasonable advance notice prior to the desired return date. If the reason for the leave was the employee's own serious health condition, the employee shall provide the City with a medical release from the employee's health care provider before returning to work. Failure to provide such a release will delay the employee's return to work until such release is provided to the City.

[FMLA Policy Link 1]

Jury Duty/Court Leave

The City of Whitewater realizes that it is the obligation of all U.S. citizens to serve on a jury or to appear in court when summoned to do so. All employees will be allowed time off to perform such civic service as required by law. Employees are expected, however, to provide proper notice of a request to perform jury duty or appear in court and verification of their service.

Employees also are expected to keep management informed of the expected length of service or appearance and to report to work for the major portion of the day if excused by the court. If the

required absence presents a serious conflict for management, employees may be asked to try to postpone jury duty or a court appearance.

Leave with pay for jury duty or court appearance may be granted by the supervisor and must be submitted to Human Resources to ensure accountability and that employees can fulfill their civic duty with minimal financial burden. No overtime shall be paid for work performed by an employee on leave with pay and any expenses incurred as City expenses must be authorized by the City Manager.

Police officers may be required to appear in court as witnesses, to provide testimony or to fulfill other duties related to law enforcement activities. In these instances, the court appearance is considered duty-related, and the activity would be covered as part of the collective bargaining agreement.

Military Leave

Employees who are called to active duty with one of the armed forces shall receive the rights and privileges authorized by federal military and veterans' laws with respect to leave, status, and reemployment. An employee who is a member of one of the military reserve units or a National Guard unit will, after presentation of their order, receive leave with pay not to exceed seventeen (17) calendar days in a twelve (12) month period.

Unpaid Leave (Non-FMLA)

Unpaid leave may be granted at the discretion of the or department director, in conjunction with the Human Resources Department, on a case by case basis. Employees granted an unpaid leave of absence will be responsible for the payment of benefit premiums (both the employee contribution and the City contribution) and will not accrue benefits such as vacation time, sick time, etc. The review of an unpaid leave request will at minimum take into consideration the reason for leave, duration, impact on workload and operations and alternative solutions (i.e., flexible work arrangements or temporary reassignments).

Compulsory Leave

When, in the opinion of a department director, any employee is unable to perform duties due to any non-service connected injury, illness, or disability, the employee may be required to submit to a physical examination by a physician named by the City Manager.

If the report of the medical examination indicates the employee is unable to perform their duties effectively, the department director may require the employee to take such leave as is medically determined sufficient to restore them to normal health.

Firefighter/Emergency Responder Leave

Employees who become a member of a volunteer fire department member must notify the City of Whitewater in writing that they are a volunteer firefighter, EMT, first responder or ambulance

driver. Additionally, if the employee's status changes, including termination of that status, the employee must notify the City of the change.

When an employee serving as an emergency responder or firefighter responds to a call during the regular work day, said employee shall be considered to be in pay status for the duration of the call and return to work, if applicable, provided such affected employees comply with the applicable policies set forth in this manual.

Spanish Speaking Stipend

The City recognizes the value of diversity and the importance of fostering a multilingual workforce. To support our employees' professional development and promote cultural understanding, we offer a stipend program for learning to speak Spanish. The City will pay an annual stipend of \$1,500.00 to employees who are able to fluently speak and read Spanish. In order to be eligible for the stipend, employees must prove fluency by submitting to testing by a qualified agency approved by the City Manager. The City will be responsible for the cost of fluency testing upon employee's successful completion of fluency testing. The employee will be responsible for the cost of testing if unsuccessful. The City expects that the fluency will be actively employed as part of its routine operations during standard business hours.

Volunteer Time Off

The City of Whitewater values community engagement and recognizes the importance of supporting employees' involvement in local clubs and organizations. As such, eligible employees may receive up to 8 hours of paid time off per year to volunteer for clubs or organizations within the City of Whitewater. To qualify for this benefit, employees must submit a request for paid time off to their immediate supervisor, specifying the date(s) and duration of the volunteer activity, along with verification of their participation from the club or organization. Paid time off for volunteering is subject to supervisor approval and must be scheduled in advance to ensure minimal disruption to departmental operations. This policy aims to encourage civic involvement among our workforce while fostering stronger connections between the City of Whitewater and our community.

Employee Assistance Program (EAP)

The City sponsors an Employee Assistance Program (EAP) to support the emotional and physical wellbeing of employees and their families, providing short-term counseling and referral services for various personal issues such as physical, emotional, financial, drug, alcohol, marital, legal, or family problems. The EAP offers confidential services including up to six counseling sessions per issue (available in-person, telephonically, or virtually) with 24/7/365 support, life coaching, legal and financial consultations (including a free 30-minute session per issue and a 25% discount for additional services), medical advocacy, personal assistance for daily tasks, and child and elder care resources.

Employees and their immediate family members can use the EAP voluntarily, with the option for

additional sessions facilitated through referrals. Referrals are encouraged through self-referral or informal supervisor referral. A formal referral may be initiated as an alternative to discipline or as part of a last chance agreement where the employee is agreeing to assessment, referral and subsequent treatment as a method to retain their job with the City. Appointments can be scheduled via FEI Behavioral Health at 1-800-638-3327, and the online portal can be accessed through the FEI Landing Page using the company code "whitewater."

The EAP maintains strict confidentiality unless consent is given or disclosure is legally required. Costs not covered by insurance are the employee's responsibility, and sick leave or unpaid leave may be used for treatment or rehabilitation. The EAP aims to ensure employees have access to assistance for personal or work-related issues, supporting them in maintaining productivity and wellbeing.

[Employee Assistance Program Link 2]



Whitewater Aquatic & Fitness Center (WAFC) Membership Discount

The City understands the importance of health and wellness in the workplace, and we are committed to supporting employee well-being. Employees can enjoy discounted memberships at the WAFC with the convenience of having membership fees deducted directly from their paychecks.

Employee Recognition Program

The City of Whitewater values the dedication and contributions of each employee towards our collective success. The purpose of the Employee Recognition Program is to acknowledge and celebrate the efforts, achievements and positive behaviors demonstrated by our employees. Recognitions include thank you cards, tokens of appreciation, monetary gifts, additional vacation hours and yearly commemorations.

[Employee Recognition Link 3]

Longevity Pay

Longevity Pay only applies to those employees hired on or before June 29, 2011. Please see Appendix B for more information on Longevity Pay.

IV. Policies and Procedures

The City of Whitewater adopts policies as statements of the City's position on a variety of matters. This section of the Employee Handbook provides information for employees on various policies the City has adopted. The policies are listed in this section in alphabetical order so that they may

be easily referenced. Please be aware that some of the policies have been summarized for you and may not represent the full policy document language. Full policies may be accessed by clicking on the policy name. Policies that are unique to a specific City Department rather than a City-Wide Policy may be maintained by the department director rather than appear in this handbook.

Americans with Disabilities Act (ADA)

The City of Whitewater is committed to providing reasonable accommodations to individuals in compliance with applicable laws, including the Americans with Disabilities Act (ADA). It is the City's policy not to discriminate against qualified applicants or employees with regard to any term or condition of employment because of such individual's disability, perceived disability, or record of disability, so long as the employee can perform their job with or without reasonable accommodation. Consistent with this policy, the City will provide reasonable accommodations to otherwise qualified disabled applicants or employees, as required by applicable laws, provided that such accommodation does not constitute an undue hardship on the City.

Any employee with a disability who believes they may need an accommodation to perform their job should contact their supervisor and/or the HR Manager. Upon receipt of an accommodation request, the City will work with the employee to identify functional limitations and possible accommodations. Consistent with applicable law, appropriate medical documentation may be requested to support any request for accommodation. The City reserves the right to choose among reasonable accommodations.

[ADA Policy Link 4]

Artificial Intelligence (AI)

The City recognizes that the use of AI tools can potentially assist employees with the performance of job duties. To ensure the protection of confidential information and the integrity of our operations, as set forth below, all employees who wish to use AI tools must comply with the below best practices.

Evaluation of AI tools

Employees must evaluate the utility and security of any AI tool before using it. This includes reviewing the tool's security features, terms of service, and privacy policy. Employees should also review the reputation of the tool developer and any third-party services used by the tool.

Protection of confidential data

In using any AI tool, employees must not upload or share any confidential, proprietary or protected data without prior written approval from the IT Director. This includes data related to customers, employees or partners. Similarly, employees must ensure any AI tool does not utilize confidential or copyrighted information of a third party.

Access control

Employees must not give access to any AI tools approved for business use to anyone outside the company without prior approval from the IT Director and implementation of processes as required to meet security compliance requirements. This includes sharing login credentials or other sensitive information with third parties.

Compliance with security policies

Employees must apply the same security best practices used for all City and customer data. This includes using strong passwords, keeping software up-to-date, and following the City's data retention and disposal policies.

Bonding Requirement

Employees whose employment with the City requires them to handle other people's property or that requires them to handle money, may be required to be bonded. Whitewater will pay the cost of bonding in that event.

Bulletin Boards

Important notices and items of general interest are continually posted on City of Whitewater bulletin boards. Employees should make it a practice to review bulletin boards frequently. This will assist employees in keeping up with what is current at the City of Whitewater. To avoid confusion, employees should not post or remove any material from the bulletin board.

Chain of Command

Operation of any government agency depends on an effective chain of command. The ultimate decision concerning policy in the City of Whitewater resides by law with the Common Council under the leadership of the City Manager. The department directors of the City are part of the management team and report to the City Manager. Supervisors and managers subordinate to the Directors are also members of the management team. This system represents a means of establishing orderly lines of organization and communication as management personnel unite with Common Council and City Manager to promote effective service delivery for the community.

Each employee is responsible for informing their immediate supervisor of the employee's activities by whatever means the supervisor deems appropriate. If an employee has any questions, opinions or suggestions about the information contained in this Handbook or about any other aspect of their job, then those questions, opinions or suggestions must be directed through the chain of supervision.

The City recognizes that many employees interact with or receive requests from the Public on a daily basis as part of their positions. The City expects that employees will use sound judgment and common sense to determine which requests are inappropriate and should be reported to a supervisor. If an employee is unsure of whether a request should be reported, the employee should discuss it with their supervisor. Any employee who receives inappropriate requests for special treatment from an individual citizen, business representative or elected or appointed official must

immediately report such request to their supervisor. No specific requests should be fulfilled unless permission to do so is given by an employee's supervisor.

Generally, if an employee has a problem with an individual, then the employee is encouraged to approach that person first and attempt to resolve the conflict. If that does not resolve the problem, then the employee should address the problem through the employee's immediate supervisor and onward through the chain of supervision and management.

As citizens, City employees retain constitutional rights to address matters of public concern with elected officials in a professional manner. However, City employees are expected to use the management chain to address any matters related to the performance of their specific job duties or responsibilities.

Drug Free and Alcohol-Free Workplace

The City of Whitewater has Alcohol and Substance Abuse and Testing Policies to meet our obligations to provide a safe workplace and to comply with current laws. Each day our employees are entrusted to safely operate vehicles, tools, and other City equipment, as well as interact with citizens. The City understands that the employee's ability to perform these duties safely is compromised when employees use controlled substances and/or alcohol. These policies balance our respect for our employees while maintaining an alcohol and drug-free environment to promote the safety and well-being of each individual and the general public. Therefore, compliance with our policies is to the benefit of all City employees.

At the same time, these policies comply with and promote the requirements of Federal and State laws, including but not limited to OSHA standards, Wisconsin Department of Transportation regulations, Wisconsin Department Safety and Professional Services standards, safe work place requirements, and our legal duty to the public.

If any conflict occurs between State and local laws and any requirement of the Federal regulations, the Federal regulations prevail. However, Federal regulations do not preempt provisions of State criminal laws that impose sanctions for reckless conduct attributed to prohibited drug use or alcohol misuse; whether the provisions apply specifically to transportation employees, employers, or the public in general.

There are two different categories of employees that are subject to testing:

1. **Non-safety sensitive employees or Non-DOT** - are those employees not covered by the DOT regulations, but subject to the City's drug and alcohol testing policies.
2. **Safety sensitive employees or DOT**- are those employees subject to the Department of Transportation's (DOT) drug and alcohol testing regulations. This applies to any employee who operates a commercial motor vehicle subject to the DOT's drug and alcohol testing regulations.

Drugs and Alcohol

The manufacture, distribution, dispensation, possession, use of, or being under the influence of alcohol, inhalants, controlled substances or substances represented to be such, or unauthorized prescription medication, is prohibited on City premises, in City vehicles, at City worksites, or during the performance of City job duties.

Reasonable Suspicion Testing

All employees shall be required to undergo alcohol and drug testing at any time the City has reasonable suspicion to believe that the employee has violated the City's policy concerning alcohol and/or drugs. Reasonable suspicion alcohol or drug testing may be conducted when there is reasonable suspicion to believe that the employee has used or is using drugs or alcohol prior to reporting for duty, or while on duty. The City's determination that reasonable cause exists must be based on specific, contemporaneous, accurate observations concerning the appearance, behavior, speech or body odors of the employee. A trained supervisor must make the observations. Refusal to consent to testing will be treated the same as a positive test and will result in disciplinary action, up to and including termination of employment.

Pre-Employment Drug Testing

As a condition of an employment offer, a pre-employment drug test may be required for regular employees. For other identified positions (i.e. Police Officers, CDL Drivers and Fire and EMS Staff) the applicant offered employment is required to take and pass a pre-employment drug screen. If a non-negative test result is obtained, any offer of employment will be rescinded.

Post-Accident Testing

If an employee is involved in an accident and the accident cannot be explained to the satisfaction of City representatives, the employee is involved in an accident for which the employee is issued a citation for a moving violation, the accident involves a fatality or the accident causes disabling vehicle damage, the employee shall be required to submit to a drug and/or alcohol test. This section shall apply to the employee operating the City motor vehicle and any other employee whose actions may have contributed to the occurrence of the accident.

Additional Testing and Requirements

Employees required to possess a commercial driver's license are required to undergo additional drug testing in accordance with relevant law, policy, and administrative rules. Furthermore, before working for the City, a driver must complete and turn in the "Employee Acknowledgement Form – Drug and Alcohol Policy".



Refusal to Consent

Refusal to consent to testing under any of the circumstances provided in the sections above and/or refusal to consent to the release of the results of any such testing to the City will be treated the same as a positive test and will result in disciplinary action, up to and including termination of employment.

Notice of Use of Prescription Medications

An employee, who is taking medications prescribed to that individual by a medical provider which may impact the employee's ability to safely perform the duties of the employee's position, must provide written notice to their supervisor from the treating provider of the following information 1) the name/dosage of the medication prescribed to the employee, 2) how long the employee is expected to be taking the prescribed medication and 3) whether or not, in the opinion of the medical provider, the employee may safely perform the duties of their position while taking the prescribed medication. The City reserves the right to have an independent medical provider review the written information provided by the employee's treating medical provider to determine if the employee may safely perform the duties of their position.

An employee must notify the immediate supervisor of any criminal drug statute conviction for a violation occurring on City premises or while conducting City business in writing no later than 5 calendar days after such conviction.

At the discretion of the City, any employee who violates the drug-free workplace policy may be required, in connection with or in lieu of disciplinary sanctions, to participate to the City's satisfaction in an approved drug assistance or rehabilitation program.

[DOT Employee Policy Link 5]

[Non-DOT Employee Policy Link 6]

Equal Employment Opportunity

The City of Whitewater is an Equal Opportunity Employer that does not discriminate on the basis of actual or perceived race, color, creed, religion, national origin, ancestry, citizenship status, age, sex or gender (including pregnancy, childbirth, pregnancy-related conditions, and lactation), gender identity or expression (including transgender status), sexual orientation, marital status, military service and veteran status, physical or mental disability, genetic information, or any other characteristic protected by applicable federal, state, or local laws and ordinances. The City of Whitewater's management team is dedicated to this policy with respect to recruitment, hiring, placement, promotion, transfer, training, compensation, benefits, employee activities, access to programs, and general treatment during employment.

Any employees with questions or concerns about equal employment opportunities in the workplace are encouraged to bring these issues to the attention of Human Resources Manager. The City of Whitewater will not allow any form of retaliation against employees who raise issues of equal employment opportunity. If employees feel they have been subjected to any such

retaliation, they should contact Human Resources Department. To ensure the workplace is free of artificial barriers, violation of this policy including any improper retaliatory conduct will lead to discipline, up to and including discharge. All employees must cooperate with all investigations conducted pursuant to this policy.

Ethics Policy

Because Whitewater believes strongly in good government, the Common Council has passed an ordinance that provides that the business of the City and thus the conduct of its employees be ethical. This means that employees must be impartial and responsible to the citizens of Whitewater and decisions and policies are best made through the proper channels of open government. These guidelines aim to maintain transparency, accountability, and public trust in Whitewater's government. Key guidelines include:

1. **Responsibility of Public Office:** Employees must uphold the law, prioritize the public interest, and conduct their duties impartially.
2. **Dedicated Service:** Loyalty to the objectives set by voters and adherence to established work standards are expected.
3. **Fair and Equal Treatment:** Employees must not misuse city resources or grant special privileges to any individual.
4. **Conflict of Interest:** Employees should avoid any business or transaction that conflicts with their official duties or personal interests.
5. **Confidentiality:** Disclosure of confidential information for personal gain is strictly prohibited.
6. **Gifts and Favors:** Acceptance of gifts that could influence judgment or actions is prohibited, except for nominal advertising items.
7. **Solicitation and Acceptance:** Employees cannot solicit or accept anything of value that could influence their official actions.
8. **Hospitality:** Employees must avoid accepting hospitality if it appears to influence their actions.
9. **Representation:** Employees cannot represent private interests before city agencies if they have jurisdiction over the matter.
10. **Contracts with the City:** Employees cannot participate in contracts where they have a financial interest unless permitted by law or through competitive bidding.
11. **Disclosure:** Employees must disclose any financial or personal interests in proposed legislative actions.

Additionally, the City of Whitewater has created an Ethics Committee which handles complaints regarding ethics violations, ensuring due process is followed.

[Ethics Policy Link 7]

Flexible Work Arrangements (FWA)

The City of Whitewater supports flexible work arrangements to improve operational efficiency

and address employee work-life balance needs. The policy includes remote work (employee works from an alternative location, typically home), flextime (employee has flexibility in setting daily start and end times within a standard 40-hour workweek) and compressed workweek options (employee works 40 hours in less than five full workdays).

Flexible work arrangements are at the discretion of departments and based on job suitability. Arrangements undergo a trial period and annual review, subject to management approval. Employees must maintain a safe work environment, adhere to work hours, and ensure productivity and availability. The City may provide equipment on a case-by-case basis, and employees must follow City policies regarding its use.

Employees submit a request to their supervisor, including details of remote work. Flexible work arrangements must be approved by the supervisor and department director, considering operational needs and employee performance. Employees are encouraged to review the full policy and obtain approval before implementing flexible work arrangements.

[FWA Policy Link 8]

Harassment & Retaliation in the Workplace Policy

The City endorses the principle that all employees have the right to work in an environment free from verbal, physical or any other form of harassment, discrimination or retaliation. The City is committed to maintaining a workplace that is pleasant, courteous and free of harassment, discrimination or retaliation and is prepared to take all necessary steps to reasonably ensure a harassment, discrimination and retaliation free workplace.

Harassment of any employee on the basis of race, color, creed, sex, national origin, age, disability, marital status, sexual orientation or any other class protected by state or federal law, will not be tolerated and is prohibited in our workplace. This includes harassment by another employee, supervisor, customer, vendor, visitor, elected official or any other individual with whom the employee interacts as part of his or her job. This policy encompasses any situation in which an employee is serving in the capacity of a City employee or is otherwise representing the City, regardless of the location.

Recognizing Harassment

Sexual Harassment

Sexual harassment is defined as unwelcome sexual advances, requests for sexual favors and other verbal or physical conduct of a sexual nature when:

1. Submission to such conduct is made either explicitly or implicitly a term or condition of employment; or
2. Submission to or rejection of such conduct by an employee is used as the basis for employment decisions affecting the employee; or

3. Such conduct has the purpose or effect of unreasonably interfering with an employee's work performance or creating an intimidating, hostile, or offensive working environment.

Harassment

Harassment is any verbal, written, visual or physical act that creates a hostile, intimidating or offensive work environment or interferes with an individual's job performance.

1. No employee shall either explicitly or implicitly ridicule, mock, deride or belittle any person.
2. Employees shall not make offensive or derogatory comments to any person, either directly or indirectly, based on age, ancestry, arrest & conviction record, color, creed, disability, genetic testing, honesty testing, marital status, military service, national origin, pregnancy or childbirth, race, religion, sex (including sexual harassment), sexual orientation, and use or nonuse of lawful products on the employer's premises during non-working hours. Such harassment is a prohibited form of discrimination under state and federal employment law and/or is also considered misconduct subject to disciplinary action by the City.

Retaliation

1. Retaliation against any employee or applicant for filing a harassment or discrimination complaint, for assisting, testifying or participating in the investigation of such a complaint, or for requesting a protected leave of absence or reasonable accommodation, is illegal and is prohibited by the City and by federal statutes.
2. Retaliation can occur from a variety of sources, including co-workers, supervisors or elected officials.
3. Generally, any materially adverse action taken against an employee or applicant "because of" protected conduct is prohibited. The scope of retaliation goes beyond workplace-related or employment-related actions and includes conduct that would dissuade a reasonable worker from making or supporting a charge of discrimination. The significance of any given act of retaliation may depend upon the particular circumstances, but must be considered "materially adverse", thus separating significant from trivial harms that normally will not deter discrimination victims from filing a complaint

Complaint Reporting and Investigation Procedure

1. Any employee encountering harassment or retaliation is encouraged but not required to inform the person that his or her actions are unwelcome and offensive. This initial contact can be either verbal or in writing. The employee is to document all incidents of harassment and retaliation in order to provide the fullest basis for investigation.
2. Any employee who has unsuccessfully attempted to terminate the harassment or retaliation by means of Section 1 and who believes that he or she is being harassed shall report the incident(s) as soon as possible to their supervisor so that steps may be taken to protect the employee from further harassment or retaliation, and so that appropriate investigative and disciplinary measures may be initiated. Where doing so is not practical, the employee may instead file a complaint with another supervisor, Human Resources, the City Attorney or City Manager.
3. An employee should utilize the City's internal reporting procedure first. However, if after

utilizing this procedure the complainant does not feel the complaint has been adequately addressed, the employee may file a complaint with either or both of the following:

- a. **State of Wisconsin – Equal Rights Division**
201 East Washington Avenue
Madison, WI 53703
Phone: 608-266-6860
 - b. **Equal Employment Opportunity Commission**
210 Martin Luther King Boulevard
Madison, WI 53703
Phone: 608-266-4910
4. The internal investigation authority shall be responsible for investigating any complaint alleging harassment, discrimination or retaliation.
 5. There shall be no retaliation against any employee for filing a harassment or discrimination complaint, or for assisting, testifying or participating in the investigation of such a complaint.
 6. The complaining party's confidentiality will be maintained throughout the investigatory process to the extent practical and appropriate under the circumstances.
 7. Complaints of employees accused of harassment and/or retaliation may file a grievance/appeal in accordance with City procedures when they disagree with the investigation or disposition of a harassment or retaliation claim.

[Anti-Harassment & Retaliation Policy Link 9]

Hiring Relatives/Employee Relationships

The City of Whitewater wishes to ensure that its personnel practices including employee hiring, promotion and transfer maintain an equitable working environment and do not create the potential for conflict of interest or favoritism. Close relatives, partners, those in a dating relationship or members of the same household are not permitted to be in positions that have a direct or indirect reporting responsibility to each other. Close relatives are defined as spouse, domestic partner, parents (in-laws), grandparents, children (in-laws), uncle, aunt, nephew, niece, siblings (in-law), step relatives, cousins, and relatives of a domestic partner. Direct reporting responsibility includes when a close relative is the employee's immediate supervisor. Indirect reporting responsibility is when a close relative (1) supervises the immediate supervisor of a close relative and has the ability to influence the decisions of the immediate supervisor, or (2) serves as the ultimate supervisor in the chain of command and is responsible for auditing, controlling or reviewing the work of the employees in the chain of command who supervise a close relative.

If employees begin a dating relationship or become relatives, partners, or members of the same household and if one party is in a supervisory position over the other, both employees are required to inform their management chain and Human Resources of the relationship. The supervisor and Human Resources will confer as to the best method to resolve the potential conflict.

Management personnel are prohibited from having romantic or sexual relationships with subordinate employees in their supervisory chain. Possible violations should be reported to Human Resources.

The City reserves the right to take appropriate action to maintain fairness in its personnel policies and practices when there is the potential for a conflict of interest because of the relationship between employees.

Nothing in this policy shall be construed as discouraging the appointment of relatives for positions not designated by this policy as being in conflict. Except as restricted by this policy, each recommendation for appointment shall be based upon the best qualified applicant for the position to be filled. Nothing in this policy shall be construed to limit the opportunity for promotion of any person employed by the City.



Information Technologies (IT) Policies & Standards

The City of Whitewater's IT Policy is designed to ensure the responsible, ethical, and effective use of Information Technology (IT) resources by all employees. These resources, including email, internet access, hardware, and software, are critical assets owned by the City and must be used in a manner that aligns with our mission, legal standards, and job responsibilities. Requests for assistance or support from the IT department must be submitted formally, either in writing or through the City's designated ticketing system, except in cases of emergencies where immediate action is necessary.

Policy Overview

Property Rights - IT resources are the property of the City. Employees should have no expectation of privacy regarding their use of these resources, as the City reserves the right to monitor all activity.

Access and Use - Access to IT resources is granted for official City business and limited personal use. Employees must adhere to guidelines that prohibit inappropriate content, unauthorized software/hardware installation, and misuse of email and internet services.

Security and Confidentiality - Maintaining the security and confidentiality of City information is paramount. Employees are responsible for safeguarding their accounts and must not disclose sensitive information without proper authorization.

Compliance - All use of IT resources must comply with federal and state laws, city ordinances, and City policies. Violations of the IT Policy may result in disciplinary action, up to and including termination.

Key Points

Email and Internet Usage - City email accounts and internet access are provided for work-related purposes, with minimal personal use allowed. Employees are accountable for the content and use of their email accounts.

Hardware and Software - Only approved hardware and software may be used, and all IT-related purchases must be authorized by the IT Department to ensure compatibility and security.

Network Access - Connections to the City's network require approval, and employees must adhere to security protocols to protect City data and resources.

Telecommunications - Use of City telecommunication devices, including phones and fax machines, is primarily for City business. Personal use is restricted and may incur reimbursement to the City for associated costs.

Resource Usage and Privacy - The City reserves the right to monitor and audit all IT resource usage. While employee productivity is not routinely monitored, specific instances may warrant review by authorized personnel.

Adherence to the IT Policy ensures that the City's IT resources are used efficiently, securely, and responsibly. Employees are encouraged to refer to the full IT Policy document for detailed information and to contact their supervisor, department director, or Human Resources with any questions or concerns regarding the policy.

[Link 10 – Information Technologies Policies & Standards]

Political Activities

Any employee of the City may not directly or indirectly use their authority or the influence of their position to control or modify the political action of another person. An employee of the City may not engage in political activity during working hours.

Portable Communication Devices While Driving (PCD)

Employees who drive on City business must abide by all state or local laws prohibiting or limiting PCD (cell phone or personal digital assistant) use while driving. Further, even if usage

is permitted, employees may choose to refrain from using any PCD while driving. "Use" includes, but is not limited to, talking or listening to another person or sending an electronic or text message via the PCD.

Regardless of the circumstances, including slow or stopped traffic, if any use is permitted while driving, employees should proceed to a safe location off the road and safely stop the vehicle before placing or accepting a call. If acceptance of a call is absolutely necessary while driving, and permitted by law, employees must use a hands-free option and advise the caller that they are unable to speak at that time and will return the call shortly.

Under no circumstances should employees feel that they need to place themselves at risk to fulfill business needs.

Since this policy does not require any employee to use a cell phone while driving, employees who are charged with traffic violations resulting from the use of their PCDs while driving will be solely responsible for all liabilities that result from such actions.

Texting and e-mailing while driving are prohibited in all circumstances.

Professional Appearance - Dress for Your Day (DFYD)

The City of Whitewater's Dress for Your Day policy encourages personal discretion by allowing **non-uniformed** staff to determine their clothing choices based upon the day-to-day demands of their role and the work that they perform. DFYD work attire is intended to be more casual or relaxed when employees have a workday that does not include meetings with external customers, clients, vendors or the like. The expectation is that employees will wear professional clothing appropriate for the nature of the business and the type of work performed. When involved in meetings with external customers, vendors, clients, outside third parties or the like, employees are expected to wear business casual attire. Traditional business attire is always acceptable.

General Dress Standards and Guidelines

Suitable work attire can range and generally includes City special dress days, casual or relaxed dress, business casual, and business professional or traditional attire. Staff should consider their day's schedule, tasks being performed, the people with whom they'll be interacting, and manager's expectations when determining what to wear for the day. Good judgement should always be applied and used by staff when making decisions on workday attire.

To provide guidance, some minimum dress standards or guidelines are outlined below.

1. Attire should be clean, neat and appropriate to the workday.
2. Staff are expected to practice good personal hygiene.
3. Attire should not be offensive or disruptive to others.
4. Business professional or traditional attire may be necessary for meetings with customers, non-City staff, Board/Commission meetings or other formal gatherings.
5. If an employee is not sure if their clothing meets the City's dress standards, they should

consult with their supervisor or HR prior to wearing the questionable attire to work.

Inappropriate Work Attire

Some examples of inappropriate or unprofessional work attire are listed below. This list is not intended to be exhaustive.

1. Garments that are dirty, wrinkled, ripped or faded.
2. Logos and other wording on clothing must be appropriate for the workplace and not offensive.
3. Sleepwear/loungewear, including slippers.
4. Beachwear, including shorts and flip flops.
5. Clothing that is tight or exposes an excessive amount of skin.
6. Exercise gear is generally not appropriate, but may be worn when participating in wellness, recreational or other outdoor activities.

Additional Expectations

1. Departments may have unique attire expectations or requirements that prompt adoption of additional staff dress guidelines specific to that area.
2. Managers who are onboarding new staff should include expectations for dress as one of their onboarding topics.
3. Although the City values individual expression and personal choice, safety is always a priority. Clothing should always be suitable and safe for the work being performed. Staff may not opt out of using/wearing personal protective equipment (PPE) whenever it is required.
4. If an employee comes to work in inappropriate dress, the employee may be asked to go home, change into appropriate attire and return to work. In this circumstance, the employee will be required to use their paid leave time.

Smoking and Use of Tobacco

In keeping with the City of Whitewater's intent to provide a safe and healthful work environment, smoking (including e-cigarettes) and the use of tobacco products, is prohibited on City premises and in all City vehicles. This policy applies to all employees, members, suppliers and visitors.

Social Networking Policy

City Sponsored Social Media

The City Sponsored Social Media Policy establishes guidelines for the appropriate use of social media platforms by city employees and representatives engaged in official city-sponsored activities. The policy emphasizes transparency, respect, compliance, accuracy, accessibility, security, and engagement as guiding principles.

Key Guidelines include:

1. Designated officials manage official city-sponsored social media accounts.
2. Content shared aligns with the city's mission and values, avoiding political, discriminatory,

- or offensive material.
3. Moderation ensures discussions remain civil, relevant, and constructive.
 4. Personal social media accounts must distinguish personal views from official city positions.
 5. Endorsement of commercial products or services is prohibited without explicit authorization.
 6. Records management ensures compliance with public records laws and retention policies.
 7. Training and oversight are provided to ensure compliance with the policy.
 8. Enforcement measures include disciplinary action for violations, with periodic review and updates to the policy to adapt to changing technology, regulations, and community needs.

Employee Sponsored Social Media

Employees of the City of Whitewater may use personal social media profiles for personal purposes, but they must understand that such use remains public despite privacy settings and can be easily shared. City email accounts or passwords should not be used for personal social media. Even if an employee identifies their association with the City of Whitewater, they must be cautious as personal views can be linked to their employment. Guidelines for personal social media use include: clearly stating when speaking as a private citizen, considering the permanence and accessibility of posts, aligning personal activity with the City of Whitewater policies, and accepting personal responsibility for consequences of personal social media activity.

[Social Networking Policy Link 11]

Solicitations and Distributions

Solicitation within the workplace is to be conducted with discretion and sensitivity to the working environment. While we encourage a congenial atmosphere among colleagues, solicitation for personal or outside business purposes should be kept to a minimum during work hours. Additionally, solicitation should not disrupt work activities or interfere with the productivity of others. Employees are encouraged to utilize appropriate channels, such as designated bulletin boards or electronic communication platforms, for approved workplace-related announcements or activities. Any concerns or questions regarding solicitation should be directed to the HR Department.

Weapons

Possession or use of dangerous weapons, including handguns and firearms, by City employees and volunteers is prohibited on City property and while performing work or training on behalf of the City, in City vehicles, while driving or while riding as a passenger in a personal vehicle.

Exceptions to this policy are as follows:

1. Employees may possess firearms in City-owned parking areas if the employee holds a valid permit (provided one is required) and if the firearm is secured within an attended personal vehicle or concealed from view within a locked, unattended personal vehicle while the

- employee is working on City property.
2. This policy does not apply to an employee who is showing or transferring the weapon or firearm to law enforcement officers as part of an investigation.
 3. This policy does not apply to sworn law enforcement officers, either on or off duty.

Workplace Safety



Emergency Procedures Manual

The Emergency Procedures Manual is distributed to all City departments within the City of Whitewater to be shared with employees. It contains an overview of how employees shall respond to emergencies. It is the responsibility of each employee to read, become familiar with, and follow the procedures outlined in the manual.

[Emergency Procedures Manual Link 12]

Emergency Evacuation

When employees are advised to evacuate the building in which they are working, they should:

1. Stop all work immediately
2. Contact outside emergency response agencies, if needed
3. Shut off all electrical equipment and machines, if possible
4. Walk to the nearest exit, including emergency exit doors
5. Exit quickly but do not run
6. Proceed, in an orderly fashion, to a parking lot near the building or other such safe location
7. Do not re-enter the building until instructed to do so

Fire Prevention

Employees should generally familiarize themselves with the location of fire extinguishers in their work area. They should assist in keeping the area around the fire extinguisher clear at all times so that it is easily accessible. In the case of fire, follow the emergency evacuation procedures noted above.

Bloodborne Pathogens

Bloodborne pathogens are microorganisms that are present in blood, tissue, blood products, and other potential infectious materials. In accordance with the Federal Office of Safety and Health Administration, all employees with occupational exposure will participate in an annual training program as well as at the time of initial assignment. Training will occur during working hours and the City will provide the training program.

[Bloodborne Pathogen Policy Link 13]

Hazardous Materials Policy

The City desires to develop and maintain a hazardous materials purchase-through disposal plan which meets federal and state regulations and which is safe, cost effective, and sustainable. The City desires to promote awareness concerning hazardous materials and to educate all levels of personnel, maintain an accurate management system and monitor policy effectiveness through random audits.

Departments are required to maintain an inventory of hazardous materials, listing them alphabetically by product label name and including manufacturer details. Employees responsible for procurement are encouraged to seek non-hazardous alternatives whenever feasible.

All hazardous material containers must be properly labeled with product identity and hazard warnings, with labels matching information in the hazardous materials list and Material Safety Data Sheets (MSDS). Departments are responsible for ensuring labels remain intact and legible, even upon transfer to new containers.

Each department must maintain a complete and accessible MSDS library for hazardous materials used in their location. MSDSs should be readily available to employees during work shifts.

Initial Hazardous Communication Standard and Right to Know training is provided by the Human Resources Office to all employees. Department-specific training covers hazardous materials exposure, proper handling, safety precautions, spill procedures, and disposal protocols. MSDS training and accessibility are emphasized during department-specific training.

[Hazardous Materials Policy Link 14]

Loss Prevention Program

The safety and health of each of our employees is of primary importance. Our loss prevention program includes:

1. Training of all employees in safety and health requirements
2. Promoting safety awareness and participation
3. Development and follow-up on all safety and health rules for all employees
4. Providing personal protective equipment and instructions on the appropriate use
5. Providing mechanical and physical safeguards to insure maximum protection to all employees
6. Conducting safety inspections and observation to improve present methods and standards as related to health and safety
7. Performing accident investigations to seek and eliminate any unsafe conditions or acts which may cause recurrences

Employees are required to exercise due care during work to prevent injuries to themselves and others and to conserve materials. Each employee will: report all unsafe conditions to their supervisor; keep work areas clean and orderly; report all accidents immediately; avoid engaging in any horseplay and avoid distracting others from their work; obey all safety rules and procedures; operate only equipment that they have been authorized to operate; use only prescribed equipment for the job and handle it properly; wear protective equipment when working in hazardous operation areas.

City Safety Committee

This ad hoc committee will consist of the Human Resources Department and representatives of City Departments deemed essential to assure productive discussion of safety problems encountered City-wide or in high hazard area operations. Functions of the committee may include, but not be limited to, the following:

1. Hold periodic meetings to review and evaluate the progress of the City's accident prevention efforts.
2. Discuss safety problems and recommend solutions for their elimination and refer serious safety problems to the City's insurance carrier for recommendation.
3. Coordinate a training program which will develop in all members of the organization a strong safety awareness and a clear-cut understanding of specific requirements.
4. Assist in accident investigation.
5. Record and file minutes.

Safety Equipment

The City promotes the safety of employees. The City has personal protective equipment available and/or issued to employees to provide a safe working environment. Common sense must be utilized to determine under which conditions different equipment should be worn. General City guidelines are as follows:

1. Hard hats must be worn when overhead hazard is present.
2. Proper eye protection must be worn when sledging, hammering, sawing on metal or concrete, chipping, welding, grinding, drilling, working in dusty places, handling hazardous materials or chemicals or any other operation where eye injuries may result.
3. Proper personal protective equipment (PPE) is required for job duties being performed including equipment for dealing with bloodborne pathogens.
4. Approved hearing protection must be worn where high noise levels exist. If you must raise your voice to be heard, you need hearing protection.
5. Shoes that are "work wise" and in serviceable condition for the operation to which the employee is assigned are required.
6. When working with materials that have rough edges or abrasiveness that may cause lacerations, punctures, or burns to the hands, wearing gloves is mandatory.
7. Reflective traffic vests must be worn when performing work adjacent to or in traffic.
8. Approved respirators must be worn when a hazard is present and may be used for no other purpose.

9. Approved harnesses must be worn when a fall hazard is present and may be used for no other purpose.

In order for safety equipment to be effective, it must be inspected periodically to assess its condition, it must be worn properly, and employees must comply with the orders and directions given to them by supervisors and management. Safety equipment is available (through a clothing allowance) or is issued to permanent City employees. Seasonal employees are responsible for appropriate footwear and clothing. Head, ear, and eye protection is available from the employees' supervisor.

Prescription Safety Glasses and Safety Toe Boots

For employees that wear prescription eyeglasses, the City may reimburse 50% of the cost, up to \$150, for the purchase of prescription safety glasses. The City will provide this reimbursement for no more than one pair of prescription safety glasses per employee in any 1-year period. Safety glasses must meet safety standards for personal protective equipment in the employees' respective department in order to be eligible for reimbursement. The City may require the employee to obtain an eye examination at the employee's expense prior to granting the reimbursement. Eye examination costs will not be eligible for reimbursement.

For employees required to wear safety toe boots, the City may pay up to \$75.00 towards the cost for the purchase of safety toe boots per year. The safety toe boots must meet safety standards for protective equipment in the employees' department in order to receive the payment.

Vehicle Collision Control and Accident Prevention

The operation of motor vehicles is often necessary in conducting City business. The City works toward ensuring that the employees of the City who operate motor vehicles for their work, whether City or personally owned, operate vehicles in the safest manner possible both for their benefit and the City's. In the event of an accident or incident, preventable or non-preventable, no matter what extent the damages or injuries, report the accident or incident immediately to your supervisor.

All employees hired to operate motor vehicles in the course of their employment must have an excellent driving record and substantial experience in the operation of the particular type of vehicle they may be required to drive for the City. An excellent driving record must be maintained throughout the time an employee works for the City.

Citations or arrests for violations received while operating City or personal vehicles while on City business, moving or otherwise, must be reported by the next business day to their supervisor who will in turn report the information to the Human Resources Department. The information will be placed in the employee's personnel file. Employees issued tickets may subject themselves to disciplinary procedure, up to and including termination.

An employee must report to their department director and the Human Resources Department any revocation or suspension of their driving privileges before the start of the following business day.

Failure to notify the department director and Human Resources may subject the employee to discipline.

Employees required to operate a motor vehicle in order to perform the duties of their position who are convicted of a violation resulting in suspension or revocation of their driving privileges may have the duties of their position reviewed at that time. If the suspension or revocation hinders the City in the accomplishment of the duties assigned to the position, the employee may be placed on unpaid leave of absence.

All City vehicles must be inspected prior to use and all vehicles in need of repair must be reported to the supervisor immediately in writing.

The Human Resources Department is responsible for requesting and maintaining motor vehicle/driver records from the Department of Motor Vehicles for all employees operating either a City owned vehicle or their privately-owned non-commercial motor vehicle for business purposes.

Use of an employee's personal automobile in the course of City business shall be reimbursed at the I.R.S. approved rate per mile, in accordance with the City Ordinance and with prior approval of the department director and receipts.

[Workplace Safety Policy Link 15]

Workplace Violence

The City of Whitewater is strongly committed to providing a safe workplace. The purpose of this policy is to minimize the risk of personal injury to employees and damage to City and personal property.

The City of Whitewater does not expect employees to become experts in psychology or to physically subdue a threatening or violent individual. The City of Whitewater specifically discourages employees from engaging in any physical confrontation with a violent or potentially violent individual. However, the City of Whitewater does expect and encourage employees to exercise reasonable judgment in identifying potentially dangerous situations.

Prior to engaging in acts of violence, troubled individuals often exhibit one or more of the following behaviors or signs: over-resentment, anger and hostility; extreme agitation; making ominous threats such as bad things will happen to a particular person, or a catastrophic event will occur; sudden and significant decline in work performance; irresponsible, irrational, intimidating, aggressive or otherwise inappropriate behavior; reacting to questions with an antagonistic or overtly negative attitude; discussing weapons and their use, and/or brandishing weapons in the workplace; overreacting or reacting harshly to changes in City policies and procedures; personality conflicts with co-workers; obsession or preoccupation with a co-worker or supervisor; attempts to

sabotage the work or equipment of a co-worker; blaming others for mistakes and circumstances; or demonstrating a propensity to behave and react irrationally.

Prohibited Conduct

Threats, threatening language or any other acts of aggression or violence made toward or by any City employee WILL NOT BE TOLERATED. For purposes of this policy, a threat includes any verbal or physical harassment or abuse, any attempt at intimidating or instilling fear in others, menacing gestures, flashing of weapons, stalking or any other hostile, aggressive, injurious or destructive action undertaken for the purpose of domination or intimidation. To the extent permitted by law, employees and visitors are prohibited from carrying weapons onto City premises.

Procedures for Reporting a Threat

All potentially dangerous situations, including threats by co-workers, should be reported immediately to any member of management with whom the employee feels comfortable. Reports of threats may be maintained confidential to the extent maintaining confidentiality does not impede the City of Whitewater's ability to investigate and respond to the complaints. All threats will be promptly investigated. All employees must cooperate with all investigations. No employee will be subjected to retaliation, intimidation or disciplinary action as a result of reporting a threat in good faith under this policy.

If the City determines, after an appropriate good faith investigation, that someone has violated this policy, the City will take swift and appropriate corrective action.

If the employee is the recipient of a threat made by an outside party, that employee should follow the steps detailed in this section. It is important for the City to be aware of any potential danger in its offices. The City wants to take effective measures to protect everyone from the threat of a violent act by employees or by anyone else.

[Workplace Violence Link 16]

V. Employee Development

Introduction

The City of Whitewater desires to provide an interesting, challenging, and rewarding workplace and work experience. To that end, the City believes in and supports employee education, training and professional development.

New Employee Orientation

Within the first week, new employees will be invited to the Human Resources Department for an orientation session. This session serves as an introduction to our City's policies, rules and benefits programs, ensuring employees' have a solid understanding of the framework within which the City

operates. Additionally, this session will ensure that all necessary employment paperwork is completed promptly. The employee's supervisor will continue orientation by reviewing job duties and responsibilities, outlining the hours of work, providing training on safety protocols and departmental rules.

As part of the onboarding process, HR will conduct a three-month check-up to assess progress and address any concerns or questions an employee may have. This check-up provides an opportunity for open dialogue, allowing the City to fine-tune the employee experience and support growth within the organization.

Training

The City recognizes the need for the growth and development of its employees, understanding that continuous learning is key to fostering job satisfaction and facilitating high-quality performance in their respective roles. With this in mind, the City actively encourages and supports employees in seeking out training and educational opportunities that enhance their knowledge, skills and abilities.

On an annual basis, the City allocates resources within budget constraints to ensure that each department has access to funds designated specifically for job-related education and training initiatives. These funds are distributed in accordance with general guidelines aligned with the City's mission, with the primary goal of empowering employees to pursue opportunities that challenge them to reach higher levels of achievement and service excellence.

Performance Evaluation

The City of Whitewater believes in recognizing and celebrating the hard work and dedication of our employees through annual performance reviews. These evaluations provide valuable opportunities to acknowledge achievements, identify areas for growth, and chart a path toward continued success. While a positive performance evaluation reflects our appreciation for outstanding contributions, it's important to note that it may not always result in immediate changes such as salary increases, promotions, or guaranteed employment continuation.

The City values the input and feedback of both employees and supervisors, fostering open communication channels that encourage ongoing discussions about job performance throughout the year. By engaging in regular conversations, the City aims to provide support, guidance and opportunities for professional development, ultimately fostering a culture of growth and excellence within our organization.

The City of Whitewater has established a performance evaluation system for all regular full-time and regular part-time employees. The performance evaluation system is designed to:

1. Facilitate continuous two-way communication between employee and supervisor.
2. Review employee performance in relation to City goals and objectives and department expectations.
3. Recognize the achievements, accomplishments and contributions of employees.

4. Identify areas for employee training and development.
5. Provide a basis for planning future performance.
6. Identify and correct performance problems.

Performance feedback is an ongoing process. It provides for communication between the employee and supervisor, planning and goal setting and evaluation of the employee's performance. An annual performance evaluation will typically be conducted for all employees. This evaluation provides an opportunity to review job responsibilities, performance and to review and update department and employee goals. The employee should be a participant in the evaluation process to ensure that two-way communication is taking place.

VI. Recruitment and Selection

Generally, an official announcement of a regular full-time or part-time position opening at the City of Whitewater will be posted on the City's recruitment web site. Each announcement will typically include specific information about the position, the application process, and the application deadline, if any.

Selection Process

The department director will work with the City Manager and Human Resources Department to develop the selection process for any vacancies. The process may include written/performance tests, evaluation of training and experience, oral interviews, developmental assessment, or any combination of these. The process may include checking references before any job offer is made. The selection process for police, fire and certain library personnel is governed by the Police & Fire Commission and Library Board in accordance with Wisconsin State Statutes.

Physical or Psychological Exams

Some applicants may also be required to complete a physical examination, psychological examination, and/or drug and alcohol test as a condition of employment. The City will select the physician or psychologist to assess the candidate's ability to perform the essential functions of the job. The cost of the examination or drug and alcohol test will be paid by the City.

Background Checks

It is the policy of the City to conduct a criminal history background investigation on all applicants and volunteers. The City of Whitewater Police Department is authorized to access data in accordance with applicable law for positions at the City in which the City is required to, or chooses to, conduct a criminal history background investigation in order to screen employment and volunteer applicants. Any data that is accessed and acquired will be maintained at the Police Department under the care and custody of the Chief of Police or his or her designee. A summary of the results of the criminal history data may be released by the Police Department to the hiring authority, including the City Manager or other City staff involved in the hiring process. All information obtained during the background investigation will be confidential except to the extent

required by Chapter 19, Wis. Stats. or other applicable law. After having served the purpose for which they are intended, the reports will be filed and maintained as a confidential record, to the extent permitted by law, and separate from the employee's personnel file. Before the investigation is undertaken, the applicant must authorize the City by written consent to undertake the investigation.

VII. Employee Conduct

It is the City's objective to promote the well-being of its employees in the workplace and to maintain high standards of professional conduct and work performance. Accordingly, this policy sets forth the (1) standards for professional conduct, (2) behavior that is unacceptable, and (3) corrective actions that the City may impose to address behavior and employment problems.



To ensure orderly operations and provide the best possible work environment, the City of Whitewater expects employees to follow rules of conduct that will protect the interests and safety of all employees and the organization.

All full-time and part-time employees are covered under this policy unless provisions of a collective bargaining agreement in effect apply to an employee.

Expected Conduct

Employees are expected to conduct themselves in a positive and professional manner in order to promote the best interests of the City. Examples of appropriate employee conduct include the following (this list is NOT intended to be all-inclusive):

1. Treating all citizens, visitors and co-workers with respect and in a courteous manner;
2. Refraining from conduct that is offensive;
3. Reporting to management suspicious, unethical or illegal conduct by co-workers, citizens or business associates of the City;
4. Cooperating with any City investigation;
5. Complying with all City safety and security regulations;
6. Wearing clothing appropriate for the work being performed;
7. Performing assigned tasks efficiently and in accord with established standards;
8. Reporting to work punctually as scheduled and being at the proper work station, ready for work, at the assigned starting time;
9. Giving proper advance notice whenever unable to work or report on time;
10. Maintaining cleanliness and order in the workplace and work areas.

Unacceptable Conduct

Any conduct that interferes with operations, discredits the City, or is offensive to citizens or co-workers will not be tolerated. The following are examples of unacceptable conduct that may result in disciplinary action, up to and including termination of employment. This list is not intended to be exhaustive.

1. Unauthorized possession of firearms or other weapons on City property (unless employee is required to carry a firearm or other weapon as a condition of employment);
2. Fighting or assaulting a co-worker or citizen;
3. Threatening or intimidating co-workers, citizens, business associates or guests;
4. Engaging in any form of sexual or other harassment or retaliation;
5. Reporting to work under the influence of alcohol, drugs, controlled substances or other narcotics;
6. Disclosing confidential City information;
7. Falsifying or altering any City record or report, such as an employment application, medical reports, production records, time records, expense accounts, absentee reports, or shipping and receiving records;
8. Stealing, destroying, defacing, or misusing City property or another employee's or citizen's property;
9. Misusing City communications systems, including electronic mail, computers, internet and telephones;
10. Refusing to follow management's instructions concerning a job-related matter or being insubordinate;
11. Failing to wear assigned safety equipment or failing to abide by safety rules and policies;
12. Smoking where prohibited by local ordinance or City rules;
13. Using abusive language;
14. Sleeping on the job without authorization;
15. Accepting tips or gifts in the course of work;
16. Claiming leave under false pretenses;
17. Working unauthorized overtime;
18. Deliberately restricting work output or encouraging another employee to do so;
19. Illegal, immoral, offensive or indecent conduct during the workday.
20. Illegal, immoral or indecent conduct off the job if it tarnishes the image of the employer or impacts an employee's ability to effectively interact with other employees.

[Employee Conduct Link 17]

Discipline Procedure

The City of Whitewater's progressive discipline policy and procedures are designed to provide a process to improve and prevent a recurrence of undesirable behavior and performance issues. This procedure applies to all employees of the City, with the exception of those covered by a collective bargaining agreement that sets out a different disciplinary procedure.

Under normal circumstances, department directors and supervisors are expected to follow the procedure outlined below. There may be particular situations, however, in which the seriousness of the offense justifies the omission of one or more of the steps in the procedure. There may also be times when the City may decide to repeat a disciplinary step. The City reserves the right, in its sole discretion, to impose disciplinary action as may be appropriate to the particular circumstances. Furthermore, employees may be terminated for any reason, at the discretion of the City as determined on a case-by-case basis and without prior notice or disciplinary action.

Unacceptable conduct which does not lead to immediate dismissal may be dealt with using the following steps in progression if conduct does not improve within established time periods:

1. **Counseling** - Employee counseling usually entails an informal meeting between the employee and supervisor to address inappropriate behavior or rule violations and provide improvement guidance. If necessary, formal counseling involving a third party is conducted, especially for issues related to alcohol, drugs, or personal problems. The goal of counseling is to resolve issues early and prevent punitive measures.
2. **Verbal warning** - A verbal warning is issued by a supervisor when an employee's behavior, performance, or rule violation remains unacceptable or when prior counseling has not been effective. The supervisor privately discusses the issue and future expectations with the employee, explaining the consequences of not correcting the problem. All verbal warnings must be documented in writing. This documentation should include specific details of the violation, prior related discipline, future conduct standards, warnings of further corrective actions, and any follow-up plans. The written memorandum should be given to the employee and forwarded to Human Resources.
3. **Written Warning** - A written notice is issued when an employee's behavior, misconduct, or poor performance is formally documented in a letter stored in their personnel file. This notice includes details such as the specific violation(s), date and time of occurrence, prior related discipline, expectations for future conduct (potentially with timelines), warnings of further corrective measures for non-compliance, and any planned follow-up actions.
4. **Suspension** - A suspension involves the involuntary removal of an employee from work for a set number of days, either with or without pay. It usually happens when previous warnings have failed to rectify behavior or when the misconduct or violation is serious.
5. **Termination** - Termination refers to permanently removing an employee from City employment. It is enacted when previous efforts to rectify the employee's behavior have been unsuccessful or when the severity of misconduct warrants it.

Immediate or Crisis Suspension

An employee who is alleged to have engaged in serious misconduct may be suspended with or without pay pending an investigation of the situation.

[Discipline Link 18]

Grievance Process

The City complies with Section 66.0509, Wis. Stats., and provides a grievance process addressing issues concerning workplace safety, discipline and termination. This policy applies to all employees covered under Section 66.0509, other than police and fire employees subject to Section 62.13(5), Wis. Stats.

Step One

Step One of the grievance process requires employees to submit a written grievance to their department director within five business days of becoming aware of the issue. The written grievance should include the employee's name and position, a statement of the grievance, the date of the event, steps taken to discuss the matter with their supervisor, and the employee's signature. The department director will investigate and respond to the grievance within ten business days. If the grievance involves the department director, it should be filed with the HR Department, who will conduct the investigation with the assistance of the City Manager.

In the event the grievance or complaint involves the City Manager, the employee may initially file the grievance with the HR Manager or City Attorney, who shall coordinate the investigation with an impartial hearing officer. The impartial hearing officer in this case would be selected by the HR Manager or City Attorney.

Step Two

If the grievance is not settled at Step One, the employee may appeal the grievance to the City Manager within five business days of the receipt of the decision of the department director at Step One. The City Manager or designee will review the matter and inform the employee of their decision, if possible within ten business days of receipt of the grievance.

Step Three

If the grievance remains unsettled after Step Two, the employee has the option to request a written review by an impartial hearing officer within five business days of receiving the City Manager's decision. The City Manager will appoint the hearing officer from a list of candidates approved by the Common Council. The hearing officer cannot be a City employee. Depending on the nature of the grievance, the hearing officer will decide whether a formal hearing is necessary or if the case can be resolved through the submission of written documents. Ultimately, the impartial hearing officer will issue a written decision upon concluding the review process.

Step Four

If the grievance is not resolved after Step Three, the employee or the City Manager shall request a written review by the Governing Body within five business days of receiving the hearing officer's decision. For Library employees, the appeal process is directed to the Library Board, while for all other employees, it's directed to the Common Council for review during its next regularly scheduled meeting. During this review, the Council is restricted from taking testimony or additional evidence; its role is solely to assess whether the hearing officer arrived at an arbitrary

or incorrect decision based on the existing record. Within ten business days of the meeting, the Council or its representative will communicate their findings and decision to the employee in writing. The Common Council will make its determination via majority vote, and this decision will be considered final and binding.

[Grievance Process Link 19]

VIII. Personnel Records and Administration

The Human Resources Department is responsible for handling personnel records and maintaining them in a secure location within the Human Resources office.

Employees must inform the City of any necessary updates to their personnel file, such as change of address, contact information, emergency contact, marital status, number of dependents, or military status. Employees should also inform their supervisor or Human Resources of any outside training, professional certifications, education, or any other change in status.

Personnel File Review

The City is required to permit employees to inspect any personnel document used in determining that employee's qualifications for employment, promotion, transfer, additional compensation, termination or other disciplinary action, and medical records at least 2 times per calendar year (unless otherwise provided for more days in a labor agreement), within 7 working days after the request for inspection, at a location reasonably near the employee's place of employment and during normal working hours.

Information contained in personnel records that is disagreed upon may be removed or corrected, at the mutual agreement of the City and employee. At minimum, an employee may submit a written statement explaining their position, which shall be attached to the disputed portion of the personnel record.

[Personnel Records & Retention Policy Link 20]

IX. Separation of Employment

Separation Policy

The purpose of this policy is to establish a procedure for employee separation with the City of Whitewater by retirement, resignation, termination, or reduction in force. The procedures are designated to provide the least disruption and inconvenience to the employee and the City.

It is the policy of the City to terminate employment due to an employee's resignation, incapacity, termination or retirement; or a permanent reduction in or restructuring of the City's workforce. In

the absence of a specific written agreement, an employee is free to resign at any time and for any reason, and the City reserves the right to terminate an at-will employee at any time and for any reason not prohibited by law.

Types of Separation

Resignation: Resignation is a voluntary act initiated by an employee to end employment with the City. The employee must provide a minimum of two-week's notice prior to the resignation, to leave employment in good standing. If advance notice is not provided or the employee fails to work their remaining weeks(s) of employment, the employee will be ineligible for rehire. The employee's supervisor should confirm the resignation in writing to the employee, and ensure the resignation is properly documented. Upon receipt of the resignation, the supervisor should notify the Human Resources Department.

Retirement: Employees who wish to retire are required to notify their supervisor and the Human Resources Department in writing at least 30 days prior to the planned retirement date. Additionally, the Wisconsin Retirement System (WRS) prefers notification of one year for members wishing to retire. Employees should contact WRS for more information.

Job Abandonment: Employees who fail to report to work or contact their supervisor for three consecutive work days or employees who fail to return from approved leaves of absence [i.e. FMLA, worker's compensation, unpaid leave of absence] on a specified return date without prior notice to their supervisor shall be considered to have abandoned their job without notice. Supervisors shall notify HR at the expiration of the third work day and initiate the paperwork to terminate the employee.

Lay-Off: A lay-off is a separation which results as a consequence of organizational restructuring, work redesign or reduced staffing requirements. Procedures set forth in the City's collective bargaining agreements will be followed, as applicable. For employees not covered by a collective bargaining agreement a lay-off is an involuntary separation initiated by the City Manager upon approval of the Common Council due to shortage of funds or work, the elimination of a position(s), other material changes in the duties or organization, or for related reasons which do not reflect unfavorably upon the service of the employee. The City Manager will determine which job classes within a department are subject to the reduction. Within a department and job class, the City Manager, after consulting with department directors as appropriate, will use factors such as qualifications, job performance, length of service, and organizational needs when determining which employees within a particular job class will be affected. If a reduction in force were to occur, employees would be given as much notice as practical and typically at least one month in advance.

Involuntary Termination: Employees may be involuntarily separated from employment through termination. Grounds for termination may include poor performance, misconduct, or other violations of the City's Rules of Conduct or Ethics Policy as set forth in the Employee Handbook.

Completion of Assignment - Employees hired to fill limited term positions will be separated upon completion of the duties for which the position was established. These employees are not eligible for benefit provisions of the City.

Benefits

A separating employee is eligible to receive benefits, as long as the appropriate procedures are followed, as stated above. Two weeks' notice must be given and the employee must work the full two weeks.

Vacation: Unused earned vacation will be paid out on the employee's final paycheck. Advanced but unearned vacation will be deducted from final paychecks to the extent permitted by law. Vacation cannot be used to extend a separation date.

Compensatory Time: Unused, accrued compensatory time will be paid out on the employee's final paycheck.

Sick Leave: Unused sick leave is not eligible for payout upon separation for most employees. Employees hired on or before June 29, 2011 should refer to Appendix B for more information regarding the conversion of sick leave at separation or retirement.

Health Insurance: Health insurance terminates the last day of the month of employment. Employees will be required to pay their share of health premiums through the end of the month following separation. Extended coverage of the health insurance benefit plan is provided in accordance with conditions outlined through the Consolidated Omnibus Budget Reconciliation Act (COBRA).

Vision and Dental Insurance: Vision and dental insurance terminates the last day of the month of employment. Employees will be required to pay their share of dental and vision premiums through the end of the month following separation.

Accident and Income Continuation Insurance: Accident and Income Continuation Insurance ends on the last day of employment.

Flexible Spending Accounts: FSA plans conclude on the last day of employment. Funds remaining at the end of the coverage period are forfeited. However, there is a thirty-day grace period for the filing of claims following the end of the coverage period.

Health Reimbursement Arrangement: HRA plans conclude on the last day of the month of employment. There is a thirty-day grace period for the filing of claims following the end of the coverage period.

Life Insurance: Life insurance ends on the last day of employment. Employees retiring through the Wisconsin Retirement System may have options for life insurance coverage through WRS.

W2: Departing employees are advised to ensure their miPayOnline accounts are kept up-to-date to facilitate the receipt of their W2s at the end of the year. This includes the important step of updating email addresses from the City-sponsored email to a personal email address.

Rehire/Reinstatement

A former employee who has attained regular status may be reinstated to their former position if they resigned in good standing and if, within one year from the date of resignation, there is a vacancy, and the reinstatement is recommended by the department head and approved by the City Manager and the Police and Fire Commission for positions under the jurisdiction of this Commission.

Procedure

The department shall notify Human Resources and Payroll immediately when they know an employee has resigned or plans to retire. Human Resources will offboard the employee and make arrangements for the exit interview. Forms should be forwarded to the Human Resources Department.

All items which have been issued to an employee during the course of employment remain the property of the City. At the time of an employee's separation, whether voluntary or involuntary, all City documents and other items of City property in the employee's possession (i.e. cell phones, identification cards, uniforms, keys, key cards, credit cards or procurement cards, tools and equipment) must be returned on or before their last day of work. It will be the supervisor's responsibility to ensure that all City property is returned.

An exit interview will be conducted for all separations of employment for regular full and part-time employees through the Human Resources Department. This interview is intended to be beneficial for both the City and the departing employee. Employees will have the opportunity to air concerns or receive answers to specific questions. Additionally, it is the intention of the City to obtain information that will help in recruitment and retention efforts.

The Human Resources Department will conduct the exit interview and document any issues that the departing employee identifies. The HR staff will verify that the department check out process has occurred, ensure that the exit questionnaire is completed, process any benefit information and distribute the required information to the departing employee.

Information obtained from the exit interview will be shared with the appropriate department managers and/or staff.

[Separation Policy Link 21]

Workplace Policies Specific to Departments

The City has in place a variety of policies that affect the work of specific employee groups only. Employees shall be aware of workplace policies that are specific to their work and they shall receive regular training in regard to the implementation of these policies. Such policies shall be maintained and made available to employees and their respective departments.

Appendix A – Benefit Eligibility by Employee Classification

Benefit	Regular Full-time	Regular Part-time (WRS Eligible)	Part-time	Temporary /Seasonal
Health Insurance	X	X		
Dental Insurance	X	X		
Vision Insurance	X	X		
Life Insurance	X	X		
Accident Plan	X	X		
Income Continuation	X	X		
Health Reimbursement	X	X		
Flexible Spending Account	X	X		
WRS Retirement Plan	X	X		
Deferred Compensation	X	X	X	
Holidays	X	X		
Sick Pay/Leave	X	X		
Vacation	X	X		
Workers Compensation	X	X	X	X
Bereavement Leave	X	X		
Lactation Accommodations	X	X	X	X
Employee Referral Bonus	X	X	X	X
Organ & Bone Marrow Donor Leave	X	X		
Family Medical Leave	X	X		
Jury Duty/Court Leave	X	X		
Military Leave	X	X		
Firefighter/Emergency Responder Leave	X	X		
Spanish Stipend	X	X	X	X
Volunteer Time Off	X	X		
Employee Assistance Program	X	X	X	X
Aquatic & Fitness Center Discount	X	X	X	X
Employee Recognition Program	X	X		

Some benefits for regular part-time, part-time and temporary/seasonal employees may be pro-rated.

Appendix B – Longevity Pay and Sick Leave Conversion (Employees hired before June 29, 2011)

Longevity Pay

This benefit does not apply to those employees who were:

- Hired on or after June 29, 2011
- Promoted to an exempt status position on or after January 1, 2012.
- Classified as exempt employees and hired on or after January 1, 2007; and
- Those employees excluded from this benefit per their employment agreement.

Full-time, regular employees with three (3) or more years of continuous service will be eligible for longevity pay. Semi-annual payments will be paid in June and December of each year. The basis for payments shall be:

- Two percent (2%) of employee's current base pay after the completion of three (3) years of service,
- Four percent (4%) of employee's current base pay after the completion of six (6) years of service,
- Six percent (6%) of employee's current base pay after the completion of nine (9) years of service,
- Eight percent (8%) of employee's current base pay after the completion of twelve (12) years of service, and
- The total annual payment to any one individual shall not exceed \$1,000.

Employees with authorized leaves of absence, who return to City employment on or before the expiration date of said leave will be regarded as having continuous employment for longevity pay purposes. Any individual whose employment with the City has been terminated for any reason except an authorized leave of absence after January 1, 1974, will be considered as a new employee upon return to City employment.

During the calendar year in which an employee retires under the City's retirement plan, they shall be entitled to receive, at the time of the semi-annual payment of longevity, a prorated portion of their longevity pay based on days worked.

“Current base pay” is defined as the amount of annual salary being received by the employee at the time the longevity payment becomes due and payable. An hourly employee's base pay will be determined by multiplying the hourly rate times 2080 hours to determine the annual wage. Current base pay does not include overtime. Longevity pay is taxable income.

Conversion of Sick Leave at Separation

This benefit is only available to employees hired on or before June 29, 2011. For employees hired after June 29, 2011, no sick leave payout option exists. Employees resigning from service with the

City after providing a minimum of two (2) weeks' notice after having worked for the City for a minimum of five (5) consecutive years are eligible to receive a cash payout of fifty percent (50%) of that entire employee's accumulated sick leave. Accrual of sick days for this purpose shall be a maximum of one-hundred eighty (180) days. Therefore, the maximum payout of accumulated sick leave shall not exceed ninety (90) days.

Conversion of Sick Leave at Retirement

General Employees (This option does not exist for employees hired after June 29, 2011): Upon an employee's retirement, all accumulated sick leave days, up to a maximum of 90 days, may be converted to a dollar value and used for the payment of group health insurance premiums. (Conversion formula: the last full year's base wage divided by two thousand eighty (2080) hours multiplied by eight (8) hours multiplied by the number of days of accumulated sick leave). Base wages may include longevity pay. Such premium contributions by the City may continue thereafter unless any of the following events are applicable to the employee: primary insured dies, or primary insured is accepted into a substantially similar program of health insurance coverage.

If the employee later chooses to stop buying into the City' group health plan prior to exhaustion of the accumulated sick leave funds, the City will then reimburse the remaining balance without any interest earnings.



Employee Handbook Receipt Acknowledgment

I understand that it is my responsibility to comply with all City policies, rules and expectations as set forth in this Handbook, as well as policies, rules and expectations that the City may otherwise establish or change from time to time. I further understand and acknowledge that this Handbook provides guidelines and information, but this Handbook is not, nor is it intended to constitute, an employment contract of any kind. I understand that any contract or employment agreement must be in writing, intended to be a contract, and authorized and approved by the Common Council at a duly-noticed meeting. I acknowledge that I have not entered into any such individual agreement or contract by acknowledging receipt of this Handbook or by following any of the provisions of this Handbook. I understand that the contents of this Handbook and my compensation and benefits may be changed by the City at any time, with or without notice to the extent permitted by law.

I understand that, unless I am otherwise subject to an individual employment contract, collective bargaining agreement or statutory provision providing a specific process for discipline or removal, I am an at-will employee and my employment can be terminated at the option of either the City or me, at any time for no reason or any lawful reason

This manual and the policies and procedures contained herein supersede any and all prior practices, oral or written representations, or statements regarding the terms and conditions of your employment with the City. By distributing this handbook, the City expressly revokes any and all previous policies and procedures which are inconsistent with those contained herein.


I have received a copy of the Employee Handbook. I have read and I understand its contents. I acknowledge that it is my responsibility to ask questions about anything I do not understand.

Employee's signature

Employee's name (print)

Date

TO BE PLACED IN EMPLOYEE'S PERSONNEL FILE

		Family Medical Leave Act (FMLA)			
Owner:	HR Manager	Approving Position:	Common Council	Pages:	9
Issue Date:	12-21-2011	Revision Date:		Review Date:	
Special Instructions:	Policy revised to reflect change in philosophy regarding paid leave substitution.				

I. PURPOSE

This policy outlines the provisions of the Federal and Wisconsin Family and Medical Leave Acts and the rights and obligations of employees and employers under both laws.

It is the policy of the City of Whitewater to comply with the requirements of the Wisconsin and Federal Family and Medical Leave Acts (FMLA). Generally, an eligible employee will be granted up to 12 weeks of FMLA leave during any calendar year (January 1 through December 31.) The leave may be paid, unpaid or a combination of paid and unpaid, depending on the reason for the leave and the benefits to which the employee may be eligible.

The State and Federal laws differ in a number of areas, and the City will comply with both. When the reason for a leave qualifies under both State and Federal law, the following rules apply:

- The employee is deemed to be exhausting their entitlement under both laws concurrently; and
- The provision(s) most generous to the employee will apply.

II. DEFINITIONS

- A. Child - Biological, adopted, or foster child, stepchild, legal ward or, under the Federal FMLA, the child of a person having day-to-day care of the child, or a child of a person standing “in loco parentis,” who is under 18 years of age or 18 years of age and older and incapable of self-care because of a serious health condition.
- B. Covered Servicemember (Federal FMLA) - Active members of the Armed Forces, including a member of the National Guard or Reserves, who is undergoing medical treatment, recuperation, or therapy, is otherwise in outpatient status, or is otherwise on the temporary disability retired list, for a serious injury or illness, AND veterans who were members of the Armed Forces (including National Guard or Reserves) and were released or discharged from service within the five-year period prior to the date the employee’s military caregiver leave began. An individual discharged dishonorably does not qualify. The time period between the 10/28/09 enactment date and 3/8/13 effective date of the regulations is excluded in the determination of the five-year period for covered veteran status.

- C. Domestic Partner (Wisconsin FMLA) - Same-sex couples who register in their county of residence and same-sex and opposite-sex couples who are not required to register.
 - 1. To qualify as registered domestic partners, two individuals must meet the following criteria: at least 18 years of age and capable of consenting to the relationship, not married to, or in a domestic partnership with another individual, not more closely related than second cousins (whether of the whole or half blood or by adoption), they must share a common residence, and be members of the same sex.
 - 2. To qualify as domestic partners without registration, two individuals must meet the following criteria: at least 18 years of age and capable of consenting to the relationship, not married to, or in a domestic partnership with another individual, they must share a common residence, they must not be related by blood in a way that would prohibit marriage under Wis. Stat. 763.03, they must consider themselves to be members of each other’s immediate family; and they must agree to be responsible for each other’s basic living expenses.
- D. Incapable of Self-Care - The individual requires active assistance or supervision to provide daily self-care in three or more of the *activities of daily living* (i.e. grooming, hygiene, bathing, dressing, eating) or *instrumental activities of daily living* (i.e. cooking, cleaning, shopping, utilizing public transportation, paying bills, maintaining a residence, using telephones and directories, and using a post office).
- E. Next of Kin (Federal FMLA) - The nearest blood relative other than the covered servicemember’s spouse, parent, son or daughter, in the following order of priority: Blood relatives who have been granted legal custody of the covered servicemember by court decree or statutory provisions, brothers and sisters, grandparents, aunts and uncles, and first cousins, unless the covered servicemember has specifically designated in writing another blood relative as their nearest blood relative for purposes of military caregiver leave under the FMLA. When no such designation is made, and there are multiple family members with the same level of relationship to the covered servicemember, all such family members shall be considered the covered servicemembers’ next of kin and may take FMLA leave to provide care to the covered servicemember, either consecutively or simultaneously. When such designation has been made, the designated individual shall be deemed to be the covered servicemember’s only next of kin.
- F. Parent - Biological parent, foster parent, adoptive parent, stepparent or legal guardian of an employee, or parent-in-law or domestic partners’ parents under the Wisconsin FMLA. Under the Federal FMLA, “parent” includes an individual who provided day-to-day care to the employee when the employee was a child.

III. GUIDELINES: See Section E of IV How to Apply for FMLA Leave

IV. PROCEDURE

A. Eligibility

- 1. Employees are entitled to FMLA benefits if they:
 - a. Federal – Have been employed by the City of Whitewater for at least 12 months (not necessarily consecutive); and have worked at least 1,250 hours during the 12 months prior to the start of the FMLA leave.

- 1) Any absence from work due to military service covered under the Uniformed Services Employment and Reemployment Rights Act (USERRA) must be counted toward the employee’s 12-month employment period when determining FMLA eligibility.
 - 2) Time spent on paid or unpaid leave does not count in determining the 1,250-hour eligibility.
 - b. State of Wisconsin – Have been employed by the City of Whitewater for at least 52 consecutive weeks and have worked for at least 1,000 hours during the 52 weeks prior to the start of the FMLA leave.
- B. Qualifying Event and Amount of Leave
- 1. Eligible employees may take up to a total of 12 work weeks of unpaid FMLA leave in a calendar year for the following qualifying events:
 - a. The birth or placement of a child for adoption or under Federal FMLA for foster care:
 - 1) State law provides up to 6 work weeks of unpaid leave for any one child.
 - 2) Federal law requires that leave conclude within 12 months after the birth.
 - b. To care for the employee’s spouse, child, domestic partner (under Wisconsin FMLA), or parent (includes a parent-in-law and domestic partners’ parents under the Wisconsin FMLA) with a serious health condition:
 - 1) State law provides eligible employees up to 2 work weeks of FMLA family leave.
 - 2) Care for a child does not include the children of the employee’s domestic partner.
 - c. Qualifying Exigency - Family leave due to an employee’s spouse, child or parent being deployed or called to covered active duty in a foreign country as a member of any branch of the military, including the National Guard or Reserves.
 - a. Eligible employees may take leave to care for a military member’s parent who is incapable of self-care when the care is necessitated by the member’s covered active duty.
 - b. The amount of time an eligible employee may take for Rest and Recuperation qualifying exigency leave is expanded to a maximum of 15 calendar days.
 - 2. Military Caregiver
 - a. An eligible employee may take up to an additional 14 weeks (not to exceed 26 weeks total) of family leave in a single 12-month period under this policy to care for a current member of the Armed Forces, including a member of the National Guard or Reserves, or, the National Guard or Reserves who is on the temporary disability retired list, who has a serious injury or illness incurred in the line of duty on active duty (or existed before the beginning of the member’s active duty and was aggravated by active duty) for which he or she is undergoing medical treatment, recuperation, or therapy; or otherwise in outpatient status; or otherwise on the temporary disability retired list.

- b. A covered servicemember may also be a veteran who is undergoing medical treatment, recuperation, or therapy, for a serious injury or illness and who was a member of the Armed Forces (including a member of the National Guard or Reserves) at any time during the period of 5 years preceding the date on which the veteran undergoes that medical treatment, recuperation, or therapy.
 - c. This entitlement will be applied on a per-covered-servicemember, per-injury basis. The covered servicemember must be the eligible employee’s spouse, son, daughter, or parent, or next of kin. It will be necessary for the covered servicemember’s treating health-care provider, as defined by law, to document the need for leave through the medical certification process.
 - 1. A covered veteran is defined as an individual who was discharged or released at any time during the five (5) year period prior to the first date the eligible employee takes FMLA to care for the covered veteran.
 - 2. A dishonorable discharge disqualifies the veteran from coverage. [The period between the 10/28/09 enactment of the law and the 3/8/13 effective date of the final rule is excluded in the determination of the five (5) year period for covered veteran status.]
 - d. For the employee’s own serious health condition that renders the employee unable to perform their job.
 - 1) State law provides eligible employees up to 2 work weeks of FMLA medical leave.
 - 2) State law provides eligible employees up to 6 work weeks of FMLA leave for bone marrow or organ donation, in accordance with the Bone Marrow and Organ Donation Leave law (Section 103.11 Wis. Stats.). [Note: This leave may run concurrent with FMLA if the bone marrow or organ donation qualifies as a serious health condition under Federal or State FMLA].
2. Leave qualifying for both Wisconsin and Federal FMLA leave will count against the employee’s entitlement under both laws and will run concurrently.
- a. When the reason(s) for qualified leave differ, the leave may not run concurrently under Federal and State law, and an employee may be entitled to more than 12 weeks of leave in a calendar year.
 - b. This type of leave occurrence will be evaluated and reviewed with the employee at the time of the leave.
 - c. Qualified leave taken under Worker’s Compensation also will run concurrently with Federal FMLA leave.
 - d. Eligible spouses who work for the same employer are limited to a combined total of 12 work weeks of leave in a 12-month period for the following FMLA-qualifying reasons:
 - the birth of a son or daughter and bonding with the newborn child,
 - the placement of a son or daughter with the employee for adoption or foster care and bonding with the newly-placed child, and

- the care of a parent with a serious health condition.

The limitation on the amount of leave for spouses working for the same employer does not apply to FMLA leave taken for some qualifying reasons. Eligible spouses who work for the same employer are each entitled to up to 12 workweeks of FMLA leave in a 12-month period, without regard to the amount of leave their spouses use, for the following FMLA-qualifying leave reasons:

- the care of a spouse or son or daughter with a serious health condition;
- a serious health condition that makes the employee unable to perform the essential functions of their job; and
- any qualifying exigency arising out of the fact that the employee's spouse, son, daughter, or parent is a military member on "covered active duty."

C. Non-Continuous or Intermittent Leave

1. Employees are permitted to take leave on an intermittent (blocks of time) or reduced work schedule.
 - a. When it is medically necessary to care for a family member with a serious health condition or because of the employee's serious health condition.
 - b. When it is necessary to care for a family member or next of kin who suffered an injury or illness while on active duty.
 - c. To care for a newborn, adopted or foster child.
 - 1) Federal FMLA leave for the birth or placement of a child, for adoption or foster care, may not be taken in non-continuous increments unless approved by the Municipality.
 - 2) Under the Wisconsin FMLA, the last increment of leave for the birth or placement of a child for adoption must begin within 16 weeks of that birth or placement.
 - 3) After the 16 weeks have passed (Federal FMLA window), if there is still eligible FMLA time, this time must be taken in concurrent blocks, unless non-continuous increments are approved by Human Resources.
 - 4) FMLA for the birth of a child is tied to the date of the birth of a child, so the 12 weeks of leave is an aggregate total. This is true even if the FMLA spans into multiple years.
2. Medical or family caretaking leave should be planned so as not to unduly disrupt the Municipality's operations.
3. Employees requesting non-continuous Federal FMLA leave that is foreseeable based on planned medical treatment for purposes of providing care to a child, spouse or parent with a serious health condition, or for the employee's own serious health condition, may be required to transfer temporarily to an available alternative position for which the employee is qualified and which better accommodates recurring periods of leave than the regular employment position of the employee.
4. An employee temporarily transferred will receive the same pay and benefits, but may be assigned different duties.

5. The City of Whitewater allows for intermittent leave to be taken in no less than one-hour increments.
6. The employee may not take, or be required to take, more leave than medically necessary to address the circumstances that caused the need for the leave.
7. While utilizing Non-Continuous or Intermittent Leave, for the purposes of scheduling and overtime, a plan will be created with the employee based on the following factors:
 - a. If the leave is for the serious health condition of the employee, it is presumed that the employee would be unavailable for work.
 - b. If the leave is to care for an immediate family member with a serious health condition, the employee must let management know if they would be available for additional work while on the intermittent leave. This agreement is to be prearranged upon the approval of FMLA.
 - c. If the leave is for the birth or placement of a child, the employee must let management know if they would be available for additional work while on the intermittent leave. This agreement is to be prearranged upon the approval of FMLA.

D. Payments on FMLA Leave

1. In general, both Wisconsin and Federal FMLA leaves are unpaid.
2. The City of Whitewater may require employees, or the employees may choose, to substitute paid leave for which they are eligible (such as sick leave, compensatory time or vacation days) for unpaid leave available under the Federal FMLA; or employees may choose to substitute available accrued leave for unpaid Wisconsin FMLA.
3. When paid benefits are substituted for the otherwise unpaid time, the employee is using the benefits concurrently with FMLA leave, and those benefits will not be available to the employee at a later time.
4. When paid benefits are substituted, the employee may be required to satisfy any procedural requirements of the City's paid leave policy (for example, advance notice to use paid leave, use of paid leave in established increments, etc.).
5. In cases where substitution of a paid benefit is not possible, the employee will receive reduced compensation consistent with the number of hours the person actually works.
6. The City of Whitewater will require that any leave provided by a City of Whitewater Collective Bargaining Agreement be substituted for Federal FMLA leave.
7. Holiday Pay:
 - a. If a holiday occurs while an employee is out on leave, the employee will receive pay for the holiday if the employee has substituted paid time off for the scheduled day before and after the holiday.
 - b. If the employee is electing to take the leave as unpaid time, the employee will not receive Holiday Pay.
 - c. In both cases the holiday will not entitle the employee to an extra day of leave.

E. How to Apply for FMLA Leave

1. Employees must submit a Request for Leave email to Human Resources at least **30** days, or as soon as practicable, in advance of taking leave.
 - a. If circumstances do not permit an employee to give notice in advance of taking leave, the employee must notify Human Resources and submit the Request for Leave email as soon as possible, but no later than 7 days after the absence, which is the usual and customary notice requirement applicable to such leave, absent unusual circumstances (CFR 825.303 (c)).
2. Failure to give timely notice may result in the delay or denial of FMLA leave and may subject the employee to discipline under City of Whitewater policies. If the leave is for a family member's or the employee's serious health condition, the employee must submit a medical certification from the employee's or the family member's health care provider within **15** days.
 - a. Documents containing family information must be kept confidential pursuant to the Genetic Information Nondisclosure Act (GINA).
 - b. If an employee does not provide the required certification by the designated deadline, or if the City of Whitewater determines that an employee's absence is not covered as FMLA leave, the leave may not be designated as Wisconsin and/or Federal FMLA leave, and the employee may be subject to discipline under the City of Whitewater attendance policies unless he or she uses accrued paid leave (like vacation) and/or is granted a non-FMLA leave of absence.
3. Second or third certifications at the City of Whitewater's expense and periodic re-certifications at the employee's expense may be required under certain circumstances. The City of Whitewater requires periodic reports during Federal FMLA leave regarding the employee's status and intent to return to work.
4. Forms are available through Human Resources. See Section V: REPORTING

F. Health Insurance Benefits

1. Group health insurance coverage will be maintained for employees while they are on FMLA leave, on the same terms as if the employee continued to work.
 - a. The employee will be required to pay their regular portion of health insurance premium payments on a schedule established by the City of Whitewater.
 - b. Other benefits, including cash payments chosen by the employee rather than group health insurance coverage, will not be maintained during periods of unpaid FMLA leave.
2. The City of Whitewater may recover its share of health insurance premiums paid during a period of unpaid FMLA leave from an employee if the employee fails to return to work (for a minimum of 30 calendar days) after the expiration of the leave. The City of Whitewater may not collect the premiums if the reason the employee does not return is due to continuation, recurrence or onset of a serious health condition that would entitle the employee to leave under FMLA, or other circumstances beyond the employee's control.
3. The City of Whitewater may discontinue health insurance benefits if the employee fails to make a premium payment within 30 days of the due date after providing written notice to the employee of the cancellation of coverage for non-payment.

G. Other Benefits

1. Benefits that accumulate based upon hours worked shall not accumulate during the period of FMLA leave. In addition, an employee may be disqualified from an attendance reward program, and/or any reward may be reduced for having taken unpaid FMLA leave.
2. Other City of Whitewater benefits may be continued during periods of unpaid FMLA leave, and arrangements should be made for employee's portion of the payments with the City of Whitewater Finance Department.

H. Worker's Compensation and Light Duty

1. Federal FMLA will run concurrent with Worker's Compensation provided that the injury meets the criteria for a "serious health condition", as defined by law.
2. Substitution of accrued paid leave is not allowed for Worker's Compensation absences unless an applicable Collective Bargaining Agreement provides otherwise.
3. If an employee accepts a light duty assignment while on Worker's Compensation, that time may not count against the employee's Family or Medical Leave entitlement. If the light duty position is declined and the employee elects to stay on FMLA leave, the employee may give up their Worker's Compensation benefits.

I. Return to Work

1. Any employee returning from FMLA for their own serious health condition must provide a "Fitness for Duty" Statement signed by their treating physician.
2. Upon return from FMLA leave, an employee shall be restored to their original position or, if the position is not vacant, to an equivalent position with equivalent pay, benefits and other terms and conditions of employment.
3. An employee will not be restored to their original or equivalent position if they are unable to perform the functions of their job because of a mental or physical condition.
 - a. The City of Whitewater may require that the Physician or Medical Provider Certification specifically address the employee's ability to perform the essential functions of the job.
 - b. The City of Whitewater must provide an employee with a list of the essential functions with the FMLA Physician or Practitioner Certification and indicate that the certification address the employee's ability to perform those essential functions. (CFR 825.312(b).)
 - c. Before an employee who is unable to perform the functions of their job upon expiration of FMLA leave is terminated, the City of Whitewater must consider whether other provisions of the City of Whitewater's policy or a Collective Bargaining Agreement are applicable or whether the Americans with Disabilities Act or provisions of the Wisconsin Fair Employment Act are applicable.

J. Further Information - For further information regarding this policy and/or your rights under both Federal and State FMLA, please see the Human Resources Department.

V. REPORTING (FORMS)


Initial Letter WH-381: Notice of Eligibility & Rights and Responsibilities

Provider Certification WH-380 E: Certification of Health Care Provider for Employee's Serious Health Condition

Family Medical Leave Act (FMLA)

Item 4.

Provider Certification WH-380 F: Certification of Health Care Provider for Family Member's Serious Health Condition
Approved/Not Approved WH-382: Designation Notice
Poster WH1420: Your Employee Rights Under the Family and Medical Leave Act

		Employee Assistance Program (EAP)			
Owner:	Human Resources	Approving Position:	Common Council	Pages:	3
Issue Date:	12-22-2011	Revision Date:		Review Date:	
Special Instructions:	Complete revision using CVMIC model policy				

I. PURPOSE

In an effort to assist City employees in maintaining healthy levels of emotional and physical wellbeing, and to limit the effect of personal problems on job performance, the City sponsors an Employee Assistance Program (EAP). The EAP is designed to provide short-term counseling and referral services to employees, their spouses and dependent children who may be experiencing physical, emotional, financial, drug, alcohol, marital, legal or family problems.

This policy does not alter or replace existing administrative policy or contractual agreements, but serves to assist in their utilization.

II. GUIDELINES

The EAP will provide **confidential** assessment, short-term counseling, and referral at no cost to the employee or immediate family member with a resource through which they can address personal or work-related issues. The intent is to ensure that employees have access to assistance when they need it, and hopefully prior to problems appearing in the workplace. However, when problems do appear at work, the EAP helps supervisors, managers, and employees engage constructively to support employees as they address problems, seek and receive counseling or treatment, and return to work.

- A. The following services may be confidentially utilized by employees and/or family members:
 1. Counseling up to 6 sessions per issue is available in-person, telephonically or virtually. In-the-Moment support offered 24/7/365.
 2. Life Coaching to help you and your household members meet your personal and professional goals.
 3. Resource & Referral information
 4. Legal and financial consultation that includes a free 30-minute consultation per issue with an Attorney or Financial Planner and a 25% discount on legal services, if more time is required.
 5. Medical Advocacy to help you interpret medical information related to claims, coverage, and medical diagnosis.
 6. Personal Assistant to help with the everyday tasks on your “to-do” list.

- 7. Child and Elder Care Resources
- 8. Your Member Portal is personalized for you with chat access. Includes access to: current health news, on-line assessment tools, child/elder/pet care self-searches, personal and professional development, training, and a library of articles on almost any work/life topic.

B. Utilization of the EAP program

Utilization of the program is voluntary. Employees may use up to 6 counseling sessions through the EAP program (per problem or issue). For employees who would like to utilize more than 6 counseling sessions, the EAP counselor will facilitate a referral to another appropriate counselor, given the situation. Ongoing counseling or other services utilized by an employee or family member will be their responsibility.

C. Referral

The City encourages the utilization of the EAP program through informal or self-referral by employees or their family members. Employees will receive contact information and an informative brochure about the EAP program upon hire and periodically throughout the City’s contract with the provider. Employees and family members are encouraged to contact Human Resources if they do not have this information to confidentially obtain the telephone number of the provider. An employee’s job security or future career advancement will not be jeopardized as a result of their participation in the Employee Assistance Program.

III. PROCEDURE

A. Appointments

Appointment with an EAP counselor can be made by contacting FEI Behavioral Health at 1-800-638-3327.

B. Online Portal

- 1. Visit your [FEI Landing Page](https://myassistanceprogram.com/fei/) (https://myassistanceprogram.com/fei/) and click on “Select Portal & App” in the top menu
- 2. Register to create a new account using your company code: **(whitewater)**
- 3. A confirmation email will be sent to complete the process

C. Confidentiality

The EAP is a confidential service. No information regarding a client will be shared without a signed consent form. Federal and/or state regulations do not protect participants from disclosure of information related to suspected child abuse and neglect, a situation deemed potentially life threatening, or commission of a crime against property or personnel.

D. Work Performance

When an employee is experiencing work performance problems, the supervisor, following established procedures, should work with the employee in an effort to establish acceptable levels of performance.

1. Informal Referrals


If it appears that poor performance is or may be due to personal problems or impairment, the supervisor may informally refer the employee to EAP as part of a performance improvement

plan. The referral to the EAP does not lessen the expectation that work performance must be improved.

2. Formal Referrals

A formal referral may be initiated as an alternative to discipline or as part of a last chance agreement where the employee is agreeing to assessment, referral and subsequent treatment as a method to retain their job with the City. Formal referrals and last chance agreements must be coordinated through Human Resources or the City Attorney's office.

E. It is appropriate and encouraged that supervisors consult with an EAP counselor regarding employee concerns. The counselor must maintain employee confidentiality and will typically maintain a neutral position with respect to workplace conflict, with the exception of conditions set by the City for continued employment (i.e., drug and alcohol rehabilitation).

		<h2>Employee Recognition Policy</h2>			
Owner:	HR Manager	Approving Position:	Common Council	Pages:	6
Issue Date:		Revision Date:		Review Date:	
Special Instructions:	Completely new policy incorporates Years of Service, Employee of the Year,				

I. PURPOSE

The purpose of this policy is to recognize the importance of motivating, rewarding and developing employees. As such, this program has been developed to recognize individual and team efforts and to encourage and empower employees to work to the fullest extent of their capabilities.

II. POLICIES

A. **Years of Service Awards** – Years of service awards recognize and celebrate an employee’s tenure at the City of Whitewater.

1. Eligibility

- a. Full-time and part-time benefit eligible employees of the City with one year of service or greater will receive years of service awards.

2. Type of Award

- a. An employee who has completed a full year of service will receive a thank you card from the City Manager annually.
- b. An employee who has achieved five years of service will be presented with a City of Whitewater logo item.
- c. An employee who has achieved ten years of service will be presented with City of Whitewater apparel of their choice.
- d. An employee who has achieved fifteen years of service will be presented with flowers or a gift box.
- e. An employee who has achieved twenty years of service will be presented with an additional 8 hours of floating holiday for use within one year of reward.
- f. An employee who has achieved twenty-five years of service will have a lunch celebration for their division.
- g. An employee who has achieved thirty years of service will receive a plaque commemorating their achievement.
- h. Additionally, employees that achieve five-year increments will be presented with a monetary reward as follows:

- 1) Five years: \$40 Gift Card (Casey's, Walmart, Kwik-Trip, Starbucks, Aldi's, etc. or donation to local charity)
- 2) Ten years: \$50 Gift Card (Casey's, Walmart, Kwik-Trip, Starbucks, Aldi's, etc. or donation to local charity)
- 3) Fifteen years: \$60 Gift Card (Casey's, Walmart, Kwik-Trip, Starbucks, Aldi's, etc. or donation to local charity)
- 4) Twenty years: \$70 Gift Card (Casey's, Walmart, Kwik-Trip, Starbucks, Aldi's, etc. or donation to local charity)
- 5) Twenty-five years: \$80 Gift Card (Casey's, Walmart, Kwik-Trip, Starbucks, Aldi's, etc. or donation to local charity)
- 6) Thirty years: \$90 Gift Card (Casey's, Walmart, Kwik-Trip, Starbucks, Aldi's, etc. or donation to local charity)
- 7) Thirty-five years: \$100 Gift Card (Casey's, Walmart, Kwik-Trip, Starbucks, Aldi's, etc. or donation to local charity)
- 8) Forty years: \$110 Gift Card (Casey's, Walmart, Kwik-Trip, Starbucks, Aldi's, etc. or donation to local charity)

3. Award Announcements

- a. Service Awards will be presented at the City's Employee Picnic
- b. Thank You Card presented by the City Manager each month

B. Employee of the Year – the City of Whitewater appreciates the efforts of its employees to achieve goals and fulfill our vision statement. Outstanding employees deserve to be recognized both as a reward for exceptional performance and as a model to other employees.

1. Eligibility

- a. Full-time or part-time employees are eligible to participate in the employee of the year program.

2. Procedures

- a. Nominations for the award (including self-nominations) may be submitted by any employee using the nomination form available from Human Resources. Nominations are based on performance excellence, leadership, teamwork, customer focus, innovation and positive motivation during the calendar year for which the award is to be given.
- b. Completed nomination forms may be submitted to HR at any time but no later than December 31st for that year's award. The employee of the year selection committee, comprised of both management and non-management employees selected annually by HR, will meet to review the nominations and to select the employee of the year. The selection will be announced through internal communication channels, at a City-wide celebration and/or during a special recognition event.
- c. The selected employee of the year will receive either a monetary award or additional paid time off. Additionally, the name of the employee of the year will be added to the roster for this recognition in the main lobby.

- C. **Team Celebrations** - Celebrations to commemorate achievements such as promotions and achievements for the year as well as show appreciation for dedicated City service.
1. Employee Picnic
 2. Open Houses
 3. Days of Celebration (i.e., National Pizza Day, Twelve Days until Holiday Break, Health & Wellness Day)
- D. **Referral Bonus** - All City of Whitewater employees (other than managers in the line of authority and HR personnel) are eligible for a referral bonus for full- or part-time employees hired to the City of Whitewater.
1. Eligibility
 - a. Employees will receive \$250 for any full-time referrals, \$125 for part-time/benefit eligible employees and \$50 for part-time, non-benefit/non-seasonal employees hired with the City of Whitewater.
 - b. Upon successful completion of 6 months worked by the new hire, the referring employee will receive an additional \$250 for full-time, \$125 for part-time, benefit eligible and \$50 for part-time non-benefit/non-seasonal employees.
 - c. **Applicant must list the employee's name on their employment application as the referral source.**
- E. **Retirement** – the purpose of this recognition is to formally recognize and honor employees who are retiring after dedicated service to the organization.
1. Recognition
 - a. Employees who retire after a minimum of ten years of service will be formally recognized and honored by the organization.
 - b. The retirement recognition will take place on the employee's last day of employment or at a mutually agreed-upon date before their retirement.
 2. Celebration:
 - a. A retirement celebration or other commemorative event may be organized by the department to honor the retiree's contributions and achievements.
 - b. The City will provide a contribution of \$100 towards the retirement celebration expenses, which can be used towards purchasing a cake, refreshments, gifts or other items for the event.
 - c. Departments may choose to supplement this contribution with additional funds or resources as they see fit.
 3. Recognition Gifts:
 - a. In addition to the retirement celebration, departments may choose to provide retirement gifts or tokens of appreciation to the retiree.
 - b. The selection of gifts should be thoughtful and reflective of the retiree's interests, contributions, and years of service to the organization.
 4. Planning and Coordination:
 - a. Human Resources or designated department liaisons will coordinate with the retiree's department or team to plan and organize the retirement celebration.
 - b. The retiree should be consulted regarding their preferences for the celebration, including the date, time and format of the event.
 5. Communication:

- a. Announcements regarding the retirement celebration will be made through internal communication channels to ensure that all employees have the opportunity to participate and extend their well-wishes to the retiree.

Years of Service	Monetary	Recognition	Gift Items
			<i>Item 4.</i>
1-4		Thank You card personalized from City Manager	
5	\$40 (Gift card-Casey's, Walmart, Kwik-Trip, Starbucks, Aldi's, etc., local charity)	Recognized at Picnic, Thank You card	City of Whitewater logo item
6-9		Thank You card	
10	\$50 (Gift card-Casey's, Walmart, Kwik-Trip, Starbucks, Aldi's, etc., local charity)	Recognized at Picnic, Thank You card	<i>City of Whitewater Apparel item</i>
11-14		Thank You card	
15	\$60 (Gift card-Casey's, Walmart, Kwik-Trip, Starbucks, Aldi's, etc., local charity)	Recognized at Picnic, Thank You card	<i>Flowers or a gift box</i>
16-19		Thank You card	
20	\$70 (Gift card-Casey's, Walmart, Kwik-Trip, Starbucks, Aldi's, etc., local charity)	Recognized at Picnic, Thank You card	<i>8 hours floating holiday</i>
21-24		Thank You card	
25	\$80 (Gift card-Casey's, Walmart, Kwik-Trip, Starbucks, Aldi's, etc., local charity)	Recognized at Picnic, Thank You card	<i>Lunch celebration</i>
26-29		Thank You card	
30	\$90 (Gift card-Casey's, Walmart, Kwik-Trip, Starbucks, Aldi's, etc., local charity)	Recognized at picnic, Thank You card	<i>Plaque</i>
31-34		Thank You card	
35	\$100 (Gift card-Casey's, Walmart, Kwik-Trip, Starbucks, Aldi's, etc., local charity)	Recognized at picnic, Thank You card	
36-39		Thank You card	
40	\$110 (Gift card-Casey's, Walmart, Kwik-Trip, Starbucks, Aldi's, etc., local charity)	Recognized at picnic, Thank You card	

Employee of the Year Nomination Form

Date:

Nominee's Name:


Nominee's Department:

Nominee's Job Title:

Nominated by (Your Name):

Nomination Criteria: Please provide specific examples or anecdotes that demonstrate how the nominee meets the any or all of following criteria:

1. **Performance Excellence:**
 - Describe how the nominee consistently exceeds performance expectations and delivers exceptional results in their role.
2. **Leadership and Initiative:**
 - Provide examples of the nominee's leadership qualities, initiative-taking, and their ability to inspire and motivate others.
3. **Teamwork and Collaboration:**
 - Explain how the nominee contributes to a positive team environment, collaborates effectively with colleagues, and supports team goals.
4. **Customer Focus:**
 - Share instances where the nominee has demonstrated a strong commitment to customer satisfaction and provided exceptional service.
5. **Adaptability and Resilience:**
 - Describe how the nominee has shown resilience and adaptability in the face of challenges or changes in the work environment.
6. **Innovation and Creativity:**
 - Provide examples of the nominee's innovative ideas, contributions to process improvement, or creative problem-solving.
7. **Continuous Learning and Development:**
 - Explain how the nominee actively seeks opportunities for learning and professional development to enhance their skills and knowledge.
8. **Ethical Conduct and Integrity:**
 - Describe how the nominee upholds ethical standards, demonstrates integrity in their actions, and fosters a culture of trust and honesty.
9. **Positive Attitude and Motivation:**
 - Share instances where the nominee has shown a positive attitude, enthusiasm, and motivation in their work, inspiring others around them.
10. **Overall Impact and Contribution:**
 - Summarize the nominee's overall impact and contribution to the organization's success, growth, and reputation.

		Americans with Disabilities Act Policy (ADA)			
Owner:	HR Manager	Approving Position:	Common Council	Pages:	6
Issue Date:	12/22/2011	Revision Date:		Review Date:	
Special Instructions:	Expanded policy utilizing CVMIC model policy				

I. PURPOSE

This policy outlines the provisions of the Americans with Disabilities Act (ADA) of 1990 and the rights and obligations of employees and the City of Whitewater under federal and state law.

II. POLICY

In accordance with the Americans with Disabilities Act of 1990, the Rehabilitation Act of 1973, the ADA Amendments Act of 2008 and the Wisconsin Fair Employment Act, the City of Whitewater prohibits discrimination against qualified individuals with disabilities in all employment practices, including: job application procedures, hiring, firing, advancement, compensation, training and other terms, conditions and privileges of employment. The City of Whitewater is committed to making reasonable accommodation in job duties, the work environment and the application process to enable a person with a permanent or chronic medical restriction to enjoy equal employment opportunities, as long as such accommodations do not constitute an undue hardship on the City.

a. Application Process

In accordance with the law, all applicants for City positions must have accessibility to all steps in the selection process and are protected from disability related questions that could potentially screen them out of the application process. Applicants may not be asked questions that are likely to elicit information about a disability, including whether an applicant has a particular disability. Inquiries regarding an applicant’s medical or worker’s compensation history may also not be asked. However, applicants may be asked questions concerning their ability to perform the essential functions of a job. An applicant may not be asked to describe or demonstrate how they would perform the job functions, unless all applicants are asked to do this or if the disability is obvious or the applicant discloses a hidden disability.

Reasonable accommodation will be provided to qualified applicants during the selection process to ensure that all applicants have accessibility to all phases of the process. Accommodations may include making an interview room accessible, or supplying an interpreter or reader.

b. Pre-Employment

Pre-offer physicals are prohibited by the City, as are inquiries regarding the existence of an applicant’s disability or the nature and severity of the disability.

After an offer of employment has been extended, it may be conditioned on the results of a medical examination, as long as all individuals in the same job category have to undergo a medical exam. The information received during medical examinations will remain confidential. However, a supervisor may be told of a candidate's necessary restrictions and/or accommodations.

If the existence of a disability is revealed during the medical exam, the offer of employment may not be withdrawn unless: (1) the reason is job related and consistent with business necessity and no reasonable accommodation can be made; (2) the disability poses a *direct threat* to the health and safety of the applicant, other employees or the general public, and which cannot be eliminated by reasonable accommodation.

c. Reasonable Accommodation

The City is committed to making reasonable accommodation in job duties, the work environment, and the application process to enable a qualified individual with a disability to enjoy equal employment opportunities, as long as such accommodations do not constitute an undue hardship on the City.

d. Complaint Procedure

If an employee believes they have been discriminated against in employment on the basis of disability, an internal complaint may be filed through the City's harassment complaint procedure, or a formal complaint may be filed with the Wisconsin Equal Rights Division of the Department of Workforce Development and/or the federal Equal Employment Opportunity Commission.

III. PROCEDURE

a. Requests for Accommodation

An employee who believes they need a reasonable accommodation to perform an essential function of their job should make that request through their direct supervisor, the ADA Coordinator or Human Resources Manager. The City will work with the employee to determine if their disability can be reasonably accommodated.

When a request for accommodation is received by a supervisor or when it is apparent that a reasonable accommodation may enable an individual with a disability to perform the essential functions of the position or participate in the employment process, the employee should be directed to submit a "**Reasonable Accommodation Request Form**" with appropriate supporting documentation to their direct supervisor or the Human Resources Department.

All requests for accommodation shall be responded to in a timely fashion, after the supervisor has engaged in the "interactive process" with the employee requesting accommodation. Supervisors are encouraged to request assistance from the Human Resources Department or other outside sources, as necessary.

The City reviews all requests for accommodation on a case by case basis and may provide a reasonable accommodation that allows the qualified individual with a disability to achieve the same level of job performance as other similarly skilled employees. The City is not obligated to provide an accommodation that causes an undue hardship on the City.

b. Documentation of Request for Accommodation

Documentation of the request for accommodation and the response (provided on the "**Response to Accommodation Request Form**") by the supervisor and/or Human Resources Manager should be forwarded to the Human Resources Department and shall be kept in a confidential file (separate from personnel and/or medical files).

IV. DEFINITIONS


- a. **“Disability” as defined under the Americans with Disabilities Act of 1990 (42 U.S.C. sec. 12112) and the ADA Amendments Act of 2008:** A physical or mental impairment that substantially limits one or more major life activities (sometimes referred to in the regulations as an “actual disability”, or a record of a physical or mental impairment that substantially limited a major life activity (“record of”), or when a covered entity take an action prohibited by the ADA because of an actual or perceived impairment that is not both transitory and minor (“regarded as”).
- b. **“Disability” as defined under the Wisconsin Fair Employment Act (Section 111.32):** A physical or mental impairment which makes achievement unusually difficult or limits the capacity to work; has a record of such an impairment; or is perceived as having such an impairment.
- c. **Direct Threat to Safety:** A significant risk to the health or safety of the individual or others that cannot be eliminated by reasonable accommodation.
- d. **Essential Job Functions:** Those activities of a job that are the core to performing the position that cannot be modified. A function is essential if: the job exists to accomplish the function, only a limited number of employees can perform the function, the function is highly specialized and an employee is hired for his/her expertise in the area. Other factors that may be considered in determining whether a function is essential are: the amount of time an employee spends performing the function, the consequences if the employee were not required to perform the function, the terms of applicable collective bargaining agreements, the work experience of previous employees who held the job, and the work experience of employees in similar jobs.
- e. **Interactive Process:** The process by which an agent of the employer and individual requesting accommodation engage in, to discuss physical or mental abilities and limitations as they relate to the job’s essential functions and to determine possible job accommodations.
- f. **Major Life Activities (Non-exhaustive list):** Caring for oneself, performing manual tasks, seeing, hearing, eating, sleeping, walking, standing, sitting, reaching, lifting, bending, speaking, breathing, learning, reading, concentrating, thinking, communicating, interacting with others, and working. Major life activities include the operation of major bodily functions, including functions of the immune system, special sense organs and skin, normal cell growth, digestive, genitourinary, bowel, bladder, neurological, brain, respiratory, circulatory, cardiovascular, endocrine, hemic, lymphatic, musculoskeletal, and reproductive functions. Major bodily functions also include the operation of an individual organ within a body system (i.e. the operation of the kidney, liver or pancreas).
- g. **Physical or Mental Impairment:** Any physiological disorder or condition, cosmetic disfigurement, or anatomical loss affecting one or more body systems, such as neurological, musculoskeletal, special sense organs, respiratory (including speech organs), cardiovascular, reproductive, digestive, genitourinary, immune, circulatory, hemic, lymphatic, skin and endocrine. They also cover any mental or psychological disorder, such as intellectual disability (formerly termed mental retardation), organic brain syndrome, emotional or mental illness, and specific learning disabilities [Section 1630.2(h)]
- h. **Qualified Individual with A Disability:** A person who meets legitimate skill, experience, education, or other requirements of an employment position that s/he holds or seeks, and who can perform the “essential” functions of the position with or without reasonable accommodation.
- i. **Reasonable Accommodation:** Any modification or adjustment to a job or the work environment that will enable a “qualified” applicant or employee with a disability to participate in the application process or to perform essential job functions. Examples of reasonable accommodation include: making facilities readily accessible, job restructuring, modifying work schedules, implementing flexible leave policies, reassignment to a vacant position, acquiring or modifying equipment or devices, adjusting or modifying tests, training material or policies, and providing qualified readers or interpreters.
- j. **Substantial Limitation of a Major Life Activity:** To have an actual disability or to have a record of a disability,

an individual must be (or have been) substantially limited in performing a major life activity as compared to most people in the general population. The following “rules of construction”, as adopted by the ADAAA, will be used when determining if an individual is substantially limited in performing a major life activity:

- An impairment need not prevent or severely or significantly limit a major life activity to be considered “substantially limiting”. However, not every impairment will constitute a disability.
- The term “substantially limits” should be construed broadly in favor of expansive coverage to the maximum extent permitted by the terms of the ADA.
- The determination of whether an impairment substantially limits a major life activity requires an individualized assessment.
- The determination of disability should not require extensive analysis.
- Although determination of whether an impairment substantially limits a major life activity as compared to most people will not usually require scientific, medical or statistical evidence, such evidence may be used if appropriate.
- An individual need only be substantially limited, or have a record of a substantial limitation, in one major life activity to be covered under the first or second prong of the definition of “disability.”

k. Undue Hardship: An action that is excessively costly, extensive, substantial, or disruptive, or that would fundamentally alter the nature or operation of the business.

V. Job Aids – Form on Next Page

		DOT-Regulated Employee Alcohol Misuse Prevention & Anti-Drug Policy			
Owner:	HR Manager	Approving Position:	Common Council	Pages:	20
Issue Date:	12/05/2023	Revision Date:		Review Date:	
Special Instructions:					

I.PURPOSE

The Federal Motor Carrier Safety Administration (FMCSA) has issued federal regulations (49 CFR Parts 40 and 382) implementing the provisions of the federal Omnibus Transportation Employee Testing Act of 1991 which requires alcohol and controlled substance testing of drivers who are required to have a commercial driver's license (CDL). These regulations include detailed procedures for urine drug testing and breath alcohol testing of employees involved in safety-sensitive functions. The purpose of this policy is to establish an alcohol and controlled substances testing program to help prevent accidents, injuries, and property damage resulting from the misuse of alcohol and the use of controlled substances by drivers of commercial motor vehicles. Consequently, the City of Whitewater has established the following alcohol misuse prevention program and anti-drug program as well as subsequent enforcement of violations for its employees conducting safety-sensitive functions.

Program Contact

For additional information or questions, please refer to the Designated Employer Representative (DER) - **Human Resources Manager, 262-473-1387.**

II. POLICY

The City of Whitewater recognizes that the use and/or abuse of alcohol or controlled substances by drivers of our commercial motor vehicles present a serious threat to the safety and health of the driver and the general public. It is the policy of the City of Whitewater that its drivers should be free of drugs and alcohol at all times while performing any work for the organization, or while on any City of Whitewater property. In order to further the goal of obtaining a drug-free and alcohol-free environment, and to be in full compliance with the DOT-regulated testing requirements of 49 CFR Parts 40 and 382, the City of Whitewater has implemented a drug and alcohol testing program which is designed to help reduce and prevent vehicle accidents and injuries to the organization’s employees and the public, to discourage substance use and alcohol abuse, and to reduce absenteeism, accidents, health care costs, and other drug and alcohol-related problems.

III. DEFINITIONS

For the purposes of this policy, the following definitions will apply:

Alcohol means the intoxicating agent in beverage alcohol, ethyl alcohol, or other low weight alcohols including methyl and isopropyl alcohol.

Alcohol Use means the consumption of any beverage, mixture or preparation, including medications, containing alcohol.

Breath Alcohol Technician (BAT) means an individual certified as trained to operate an Evidential Breath Testing Device (EBT) and proficient in breath testing procedures.

Canceled Test means, in controlled substance testing, that a test that has been declared invalid by the MRO. A canceled test is neither positive nor negative.

Collection Site means a place where individuals present themselves for the purpose of providing body fluids or tissue samples to be analyzed for controlled substances, or to provide a breath sample to be analyzed for alcohol concentration.

Commercial Motor Vehicle (CMV) means a motor vehicle or combination of motor vehicles used in commerce to transport property or passengers if the motor vehicle:

1. Has a gross combination weight rating of 26,001 or more pounds inclusive of the towed unit with a gross vehicle weight of 10,000 pounds; or
2. Has a gross vehicle weight of 26,001 more pounds; or
3. Is designed to transport 16 or more passengers inclusive of the driver; or
4. Is of any size and is used in the transportation of materials found to be hazardous for the purpose of the Hazardous Materials Transportation Act and which require the vehicle to display a placard.

Controlled Substance under DOT rule means marijuana, cocaine, opioids, amphetamines, and phencyclidine (PCP) or other substances later defined by DOT as controlled substances.

Designated Employer Representative (DER) is an individual identified by the employer as able to receive communications and test results from service agents and is authorized to immediately remove employees from safety-sensitive functions and make decisions in the testing and evaluation processes. The DER must be an employee of the City of Whitewater.

Evidential Breath Testing Device (EBT) is a device designed to measure alcohol concentration from breath samples which has been approved by the National Highway Traffic Safety Administration.

Laboratory means a laboratory for conducting drug testing that is approved by the Department of Health and Human Services.

Medical Review Officer (MRO) means a licensed doctor of medicine or osteopathy with the knowledge of drug abuse disorders that is retained by the organization to conduct and analyze drug tests in accordance with DOT rules.

Safety-Sensitive Function means the following on duty functions:

1. All time waiting to be dispatched;
2. All time inspecting, servicing or conditioning any commercial motor vehicle;
3. All driving time, i.e. all time spent at the driving controls of a commercial motor vehicle in operation;
4. All time, other than driving time, in or upon any commercial motor vehicle;
5. All time loading or unloading a vehicle, supervising or assisting in the loading or unloading, attending a vehicle being loaded or unloaded, remaining in readiness to operate the vehicle, or in giving or receiving receipts for shipments loaded or unloaded;
6. All time repairing, obtaining assistance or remaining in attendance upon a disabled vehicle.

Performing (a safety-sensitive function) means a driver is considered to be performing a safety-sensitive function during any period in which he or she is actually performing, ready to perform, or immediately available to perform a safety-sensitive function.

Substance Abuse Professional (SAP) is a licensed physician (medical doctor or doctor of osteopathy) or a licensed or certified psychologist, social worker, employee assistance professional or addiction counselor (certified by the National Association of

Alcoholism and Drug Abuse Counselors Certification Commission) with knowledge of and clinical experience in the diagnosis and treatment of alcohol and controlled substances-related disorders.

IV. POLICY COVERAGE

This policy applies to every employee (“driver”) who performs “safety sensitive functions” in association with the operation of a commercial motor vehicle in commerce in any state, and is subject to the commercial driver’s license requirements of part 383 of this subchapter.

Drivers are also governed by the City’s Non-DOT Drug and Alcohol Use Policy. In addition, transit (bus) drivers may be subject to drug and alcohol testing requirements as outlined in 49 CFR Part 655 and their department specific policy.

Condition of Employment

All drivers subject to this policy are required to submit to DOT drug and alcohol testing and therefore, it is a condition of employment

V. PROHIBITED CONDUCT

Federal Regulations prohibit the City of Whitewater’s drivers from engaging in the following conduct:

1. Using or possessing alcohol while on duty. **Note:** Federal regulations include medications containing alcohol in the substances banned from use or possession in the workplace. Therefore, drivers should not report for duty while using or possessing medication if such medication contains any measurable amount of alcohol;
2. Using alcohol within eight (8) hours following an accident, unless the employee has already undergone DOT-regulated post-accident drug and alcohol testing or is not required to undergo post-accident drug or alcohol testing;
3. Reporting for duty or remaining on duty while having an alcohol concentration of 0.04 or greater;
4. Consuming any amount of alcohol within four (4) hours before reporting for duty;
5. Using controlled substances while on duty, unless the use is pursuant to the instructions of a physician who has advised the driver that the substance does not adversely affect the driver's ability to safely operate a commercial motor vehicle;
6. Reporting for duty or remaining on duty if the employee tests positive for controlled substances or has adulterated or substituted a specimen for controlled substances; or
7. Refusing to submit to any alcohol or drug testing required by this policy.

Refusal to Test

Refusal to test, in addition to #7 Above, includes:

- Failing to appear for any test (except a pre-employment test) within a reasonable time, as determined by the employer, after being directed to do so. This includes the failure of an employee to appear for a test when called.
- Failing to remain at the testing site until the testing process is complete (except in a pre-employment testing situation when an applicant leaves the testing site before the testing process commences);
- Failing to provide a urine specimen for any drug test;
- Failing to provide an adequate amount of saliva or breath for any alcohol test;
- Failing to permit a directly observed or monitored collection in a drug test;
- Failing to provide a sufficient amount of urine for the drug test or sufficient breath specimen when directed, and it has been determined, through a required medical evaluation, that there was no adequate medical explanation for the failure;
- Failing or declines to take an additional drug test the employer or collector has directed the driver to take;

- Failing to undergo a medical examination or evaluation, as directed by the MRO as part of the verification process or as directed by the employer associated with a shy bladder or insufficient breath sample. In the case of a pre-employment drug test, the employee is deemed to have refused to test on this basis only if the pre-employment test is conducted following a contingent offer of employment. If there was no contingent offer of employment, the MRO will cancel the test;
- Failing to sign the certification at Step 2 of the alcohol testing form;
- Failing to cooperate with any part of the drug and/or alcohol testing process (e.g., refuse to empty pockets when directed by the collector, behave in a confrontational way that disrupts the collection process, fail to wash hands after being directed to do so by the collector);
- For an observed collection, failing to follow the observer's instructions to raise your clothing above the waist, lower clothing and underpants, and to turn around to permit the observer to determine if you have any type of prosthetic or other device that could be used to interfere with the collection process;
- Possessing or wearing a prosthetic or other device that could be used to interfere with the collection process;
- Admitting to the organization, collector or MRO that he/she has adulterated or substituted the specimen;
- Providing a specimen that the MRO has determined to have been tampered with, verified adulterated or substituted;
- Failing to comply with any follow-up testing plan/criteria.

VI. CONSEQUENCES

Removal from Position

1. Any driver who engages in prohibited conduct, or otherwise violates the DOT/FMCSA regulations will immediately be removed from his/her covered position, including the operation of a commercial motor vehicle and the performance of any safety sensitive duties.
2. The driver shall not return to or assume any DOT covered position with this organization until and unless he/she completes the Substance Abuse Professional evaluation, referral, and education/treatment process detailed in Subpart O of 49 CFR Part 40.
3. A driver with an alcohol test result equal to or greater than 0.020 but less than 0.040, will immediately be removed from his/her position for a mandatory period of twenty-four (24) hours. When a reasonable suspicion drug and/or alcohol test cannot be administered and the employee's behavior or appearance suggests alcohol misuse or use of a controlled substance, he/she will immediately be removed from his/her position for a mandatory period of twenty-four (24) hours.

Disciplinary Action

In addition to above, any employee who violates any of the rules set forth in this policy is subject to discipline, up to and including termination.

VII. REQUIRED TESTS

Refusal to submit to a required test will result in removal of that driver from his or her assignment(s) which, in turn, may result in discipline up to and including termination. The City of Whitewater will test drivers in the following situations:

1. Pre-Employment Testing

Any individual not currently employed by the City who is applying for a safety-sensitive position shall be required to undergo pre-employment-controlled substance testing after a conditional offer of employment has been extended.

Prior to the first time an existing employee performs safety-sensitive functions for the organization (i.e. new position, promotion, job transfer, etc.); the employee shall be required to undergo testing for controlled substances. A positive result will result in a disqualification from further consideration for the vacancy or eligibility list. Any applicant or existing employee who refuses to undergo such alcohol or drug testing will be disqualified from further consideration for employment in that safety-sensitive position.

Per §382.701 and effective January 6, 2020 the City of Whitewater will obtain driver consent and subsequently conduct a pre-employment full query of the Drug and Alcohol Clearinghouse to obtain information about whether the driver has a verified positive, adulterated, or substituted controlled substances test result; has an alcohol confirmation test with a concentration of 0.04 or higher; has refused to submit to a test in violation of §382.211; or that an employer has reported actual knowledge, as defined at §382.107, that the driver used alcohol on duty in violation of §382.205, used alcohol before duty in violation of §382.207, used alcohol following an accident in violation of §382.209, or used a controlled substance, in violation of §382.213.

The City of Whitewater will not allow a driver to perform any safety-sensitive function if the results of a Clearinghouse query demonstrate that the driver has a verified positive, adulterated, or substituted controlled substances test result; has an alcohol confirmation test with a concentration of 0.04 or higher; has refused to submit to a test in violation of §382.211; or that an employer has reported actual knowledge, as defined at §382.107, that the driver used alcohol on duty in violation of §382.205, used alcohol before duty in violation of §382.207, used alcohol following an accident in violation of §382.209, or used a controlled substance in violation of §382.213, except where a query of the Clearinghouse demonstrates:

1. That the driver has successfully completed the SAP evaluation, referral, and education/treatment process set forth in part 40, subpart O, achieves a negative return-to-duty test result; and completes the follow-up testing plan prescribed by the SAP.
2. That, if the driver has not completed all follow-up tests as prescribed by the SAP in accordance with §40.307 and specified in the SAP report required by §40.311, the driver has completed the SAP evaluation, referral, and education/treatment process set forth in part 40, subpart O, and achieves a negative return-to-duty test result, and the City of Whitewater assumes the responsibility for managing the follow-up testing process associated with the testing violation.

2. Post-Accident Testing

As soon as practicable following an accident involving a commercial motor vehicle, the City shall test the driver for alcohol and controlled substances in the following situations:

- a. The accident involves a human fatality, each surviving driver is subject to testing whether they were at fault or not;
- b. The driver has received a citation and the accident involved bodily injury requiring immediate medical attention from the accident scene; and/or
- c. The driver has received a citation and the accident involved disabling damage causing vehicle or vehicles to be towed from the scene of the accident.

Testing Timeframes

The alcohol breath test should be administered within 2 hours, but must be administered no later than 8 hours following the accident, and the drug test must be administered within 32 hours of the accident. If the alcohol test is not administered within 2 hours of the accident, or a drug test within 32 hours of the accident, the supervisor will complete a report explaining the reasons for the delay in conducting the test.

Driver Obligations

A driver who is subject to post-accident testing shall remain readily available and may not take any action to interfere with the testing or the results of the testing.

The driver shall notify his/her immediate supervisor as soon as possible if they are involved in an accident. After the

initial call to the employer, the driver is required to remain in contact with his/her supervisor with any subsequent information pertinent to the accident, including contact by any law enforcement agency, issuance of a citation, etc.

The driver shall allow law enforcement to conduct their investigation. It is possible for a federal, state, or local law enforcement official to direct an employee, who is in the course of conducting City of Whitewater business, to submit to drug and/or alcohol testing. In this case, the employee shall provide the results of that testing to the employer as soon as they become available. These results may be used in lieu of or in addition to post-accident testing outlined in this section.

3. Random Testing

Drivers are subject to unannounced DOT/FMCSA random drug and alcohol testing. Testing percentages are established annually by the FMCSA. The random selection process ensures that each driver has an equal chance of being selected and tested. Some drivers may be tested more than once each year; some may not be tested at all depending on the random selection. However, once a driver has been notified of his/her selection for testing, they must immediately report for testing. Failure to show for a test within a reasonable time from the time of notification or interfering with the testing process is considered a refusal to test. An employee shall only be tested for alcohol during, just before or just after the performance of safety sensitive functions.

4. Reasonable Suspicion Testing

An employee is required to submit to an alcohol or controlled substance test upon a trained (*in accordance with this policy and Section 382.603 requirements*) supervisor's reasonable suspicion to believe that the employee is in violation of this policy. The determination of reasonable suspicion must be based on specific, contemporaneous, articulable observations concerning the appearance, behavior, speech or body odors of the employee. The observations may include indications of the chronic and withdrawal effects of controlled substances. The supervisor who makes the determination that reasonable suspicion exists to conduct an alcohol test shall not conduct the alcohol test of the employee.

Under DOT regulations, alcohol testing is only authorized if observations are made during, just preceding or just after the period of the work day that the employee is required to be in compliance (during, just before or after the employee has performed safety-sensitive functions). However, City policy requires that reasonable suspicion alcohol testing shall be performed at any time during an employee's work day.

Under DOT regulations, the employee will not be permitted to perform safety sensitive functions until: (1) an alcohol test is administered and the alcohol concentration measures less than 0.02; or (2) 24 hours have elapsed following the determination that there was reasonable suspicion to test the employee. However, City policy requires that an employee will not be returned to work until confirmed test results are obtained.

If an alcohol test is not administered within two (2) hours following the reasonable suspicion determination, the supervisor must prepare and maintain on file a record stating the reasons the alcohol test was not promptly administered. If an alcohol test is not administered within eight (8) hours following the reasonable suspicion determination, the supervisor must cease attempts to administer an alcohol test and shall state in the record the reasons for not administering the test. In addition, the driver will be out of service for 24 hours.

The supervisor who made the observations shall provide a report that contains the observations leading to an alcohol or controlled substances reasonable suspicion test within 24 hours of the observed behavior or before the results of the alcohol or controlled substances tests are released, whichever is earlier.

1. Upon the employee's removal from the job site, the supervisor should contact the Human Resources Department. If contact cannot be made at that time, the supervisor should proceed to the next step of this procedure and make contact with the Human Resources Department as soon thereafter as possible.
2. The supervisor is to then take the employee to the collection site for drug and/or alcohol testing, and must remain at the site until the test is completed.
3. If the alcohol test is conducted more than two (2) hours, but less than eight (8) hours, after the supervisor makes the

reasonable suspicion determination, the supervisor will complete a report explaining the reason for the delay in conducting the test. If the alcohol test is not conducted within eight (8) hours after the supervisor makes such reasonable suspicion determination, or if the drug test is not conducted within twenty-four (24) hours after such determination, the supervisor will complete a report explaining the reasons why the test was not conducted.

4. Once the drug and/or alcohol test has been completed the supervisor is to make arrangements for the employee to be taken home. The employee will not be permitted to drive their own car home at that time. The employee may have a family member or a friend pick them up or the supervisor may take the employee home.
5. The employee is to be advised not to report to work. The City of Whitewater will contact the employee once the test results are known (this normally takes 24-48 hours) and a decision has been made as to the employee's status.
6. The results of the drug and/or alcohol test will be sent directly to the Human Resources Department. When the results are obtained, the employee's supervisor and department head will meet with the Human Resources Department and City Manager to determine the appropriate course of action to be taken.
7. This is a confidential process. Test results will be held strictly confidential and are not to be discussed or shared with anyone who does not need to know. Likewise, a supervisor must not discuss the suspected reason for a referral or termination with anyone who does not need to know.
8. Once the test has been completed and the employee has been taken home, the supervisor must submit a written report to the Human Resources Department outlining in detail what happened and what behavior was observed that led the supervisor to believe the employee was under the influence of alcohol and/or drugs. This report is to be done within 24 hours of testing.

5. Return-to-Duty/Follow-up Testing

The requirements for return-to-duty testing must be performed in compliance with the Substance Abuse Professional process detailed in Subpart O of 49 CFR Part 40. In summary, the driver shall not return to a driver position with the City of Whitewater unless and until he/she completes all requirements of Subpart O. Once those requirements have been met, the driver must complete and receive negative test results associated with return-to-duty testing. The alcohol test must be .000.

The requirements for follow up testing must be performed in compliance with the Substance Abuse Professional process detailed in Subpart O of 49 CFR Part 40. In summary, once the driver returns to his/her position, they will be subject to a follow up testing plan as prescribed by the Substance Abuse Professional. Follow up testing includes, but is not limited to, a minimum of six unannounced follow up tests in the first twelve months of returning to his/her position. Additional testing may occur for up to forty-eight months following the initial first twelve-month period.

VIII. DRUG AND ALCOHOL CLEARINGHOUSE QUERIES

In addition to the required pre-employment Clearinghouse full query, and effective January 6, 2020, the City of Whitewater will also conduct a query of the Clearinghouse at least once per year for information for all employees, subject to controlled substance and alcohol testing as defined in 49 CFR Part 382 to determine whether information exists in the Clearinghouse about those employees.

To conduct the annual query referenced above, the City of Whitewater will obtain the individual driver's consent and may conduct a "limited" query to satisfy the annual query requirement. The limited query will tell the City of Whitewater whether there is information about the individual driver in the Clearinghouse but will not release that information to the City of Whitewater. The individual driver may give consent to conduct limited queries that is effective for more than one year.

If the limited query shows that information exists in the Clearinghouse about the individual driver, the City of Whitewater must conduct a full query, within 24 hours of conducting the limited query. If the City of Whitewater fails to conduct a full query within 24 hours, the City of Whitewater must not allow the driver to continue to perform any safety-sensitive function until the City of Whitewater conducts the full query and the results confirm that the driver's Clearinghouse record contains no prohibitions as defined §382.701 (d).

IX. REPORTING TO THE CLEARINGHOUSE

The City of Whitewater must report the following information about a driver to the Clearinghouse by the close of the third business day following the date on which they obtained that information:

- (i) An alcohol confirmation test result with an alcohol concentration of 0.04 or greater;
- (ii) A negative return-to-duty test result;
- (iii) A refusal to take an alcohol test pursuant to 49 CFR 40.261;
- (iv) A refusal to test determination made in accordance with 49 CFR 40.191(a)(1) through (4), (a)(6), (a)(8) through (11), or (d)(1), but in the case of a refusal to test under (a)(11), the employer may report only those admissions made to the specimen collector; and
- (v) A report that the driver has successfully completed all follow-up tests as prescribed in the SAP report in accordance with §§40.307, 40.309, and 40.311 of the drug and alcohol regulations.

The information required to be reported under section must include, as applicable:

- (i) Reason for the test;
- (ii) Driver's name, date of birth, and CDL number and State of issuance;
- (iii) Employer name, address, and USDOT number;
- (iv) Date of the test;
- (v) Date the result was reported; and
- (vi) Test result. The test result must be one of the following:
 - (A) Negative (only required for return-to-duty tests administered in accordance with §382.309);
 - (B) Positive; or
 - (C) Refusal to take a test.

For each report of a violation of 49 CFR 40.261(a)(1) [refusal to test for alcohol] or 40.191(a)(1) [refusal to test for controlled substances], the employer must report the following information:

- (i) Documentation, including, but not limited to, electronic mail or other contemporaneous record of the time and date the driver was notified to appear at a testing site; and the time, date and testing site location at which the employee was directed to appear, or an affidavit providing evidence of such notification;
- (ii) Documentation, including, but not limited to, electronic mail or other correspondence, or an affidavit, indicating the date the employee was terminated or resigned (if applicable);
- (iii) Documentation, including, but not limited to, electronic mail or other correspondence, or an affidavit, showing that the C/TPA reporting the violation was designated as a service agent for an employer who employs himself/herself as a driver pursuant to §382.705 (b)(6) of this section when the reported refusal occurred (if applicable); and
- (iv) Documentation, including a certificate of service or other evidence, showing that the employer provided the employee with all documentation reported under §382.705 (b)(3).

Employers must report the following violations by the close of the third business day following the date on which the employer obtains actual knowledge, as defined at §382.107, of:

- (i) On-duty alcohol use pursuant to §382.205;

- (ii) Pre-duty alcohol use pursuant to §382.207;
- (iii) Alcohol use following an accident pursuant to §382.209; and
- (iv) Controlled substance uses pursuant to §382.213.

For each violation in which the employer obtains actual knowledge, as defined at §382.107, the employer must report the following information:

- (i) Driver's name, date of birth, CDL number and State of issuance;
- (ii) Employer name, address, and USDOT number, if applicable;
- (iii) Date the employer obtained actual knowledge of the violation;
- (iv) Witnesses to the violation, if any, including contact information;
- (v) Description of the violation;
- (vi) Evidence supporting each fact alleged in the description of the violation required under paragraph §382.705 (b)(4) of this section, which may include, but is not limited to, affidavits, photographs, video or audio recordings, employee statements (other than admissions pursuant to §382.121), correspondence, or other documentation; and
- (vii) A certificate of service or other evidence showing that the employer provided the employee with all information reported under paragraph §382.705 (b)(4) of this section.

Reporting Entities and Circumstances

Reporting entity	When information will be reported to clearinghouse
Prospective/Current Employer of CDL Driver	—An alcohol confirmation test with a concentration of 0.04 or higher. —Refusal to test (alcohol) as specified in 49 CFR 40.261.
	—Refusal to test (drug) not requiring a determination by the MRO as specified in 49 CFR 40.191.
	—Actual knowledge, as defined in 49 CFR 382.107, that a driver has used alcohol on duty, used alcohol within four hours of coming on duty, used alcohol prior to post-accident testing, or has used a controlled substance.
	—Negative return-to-duty test results (drug and alcohol testing, as applicable)
	—Completion of follow-up testing.
Service Agent acting on behalf of Current Employer of CDL Driver	—An alcohol confirmation test with a concentration of 0.04 or higher. —Refusal to test (alcohol) as specified in 49 CFR 40.261.
	—Refusal to test (drug) not requiring a determination by the MRO as specified in 49 CFR 40.191.
	—Actual knowledge, as defined in 49 CFR 382.107, that a driver has used alcohol on duty, used alcohol within four hours of coming on duty, used alcohol prior to post-accident testing, or has used a controlled substance.
	—Negative return-to-duty test results (drug and alcohol testing, as applicable)
	—Completion of follow-up testing.
MRO	—Verified positive, adulterated, or substituted drug test result.
	—Refusal to test (drug) requiring a determination by the MRO as specified in 49 CFR 40.191.
SAP	—Identification of driver and date the initial assessment was initiated.
	—Successful completion of treatment and/or education and the determination of eligibility for return-to-duty testing.

X. DRIVER CONSENT AND ACCESS TO THE CLEARINGHOUSE

The City of Whitewater cannot query the Clearinghouse to determine whether a record exists for any particular driver without first obtaining driver consent. The City must retain the consent for 3 years from the date of the last query. Written consent for limited queries can be obtained by using the “*General Consent for Limited Queries of the FMCSA-Drug and Alcohol Clearinghouse Form*” which is attached to this policy.

Before the City may access information contained in the driver's Clearinghouse record, the driver must submit electronic consent through the Clearinghouse granting the City of Whitewater access to the following specific records:

- (1) A verified positive, adulterated, or substituted controlled substances test result;
- (2) An alcohol confirmation test with a concentration of 0.04 or higher;
- (3) A refusal to submit to a test in violation of §382.211;
- (4) An employer's report of actual knowledge, as defined at §382.107, of:
 - (i) On duty alcohol use pursuant to §382.205;
 - (ii) Pre-duty alcohol use pursuant to §382.207;
 - (iii) Alcohol use following an accident pursuant to §382.209; and
 - (iv) Controlled substance uses pursuant to §382.213;
- (5) An SAP report of the successful completion of the return-to-duty process;
- (6) A negative return-to-duty test; and
- (7) An employer's report of completion of follow-up testing.

The City of Whitewater cannot permit a driver to perform a safety-sensitive function if the driver refuses to grant the consent required by the paragraphs of this section.

A driver granting consent must provide consent electronically to the Agency through the Clearinghouse prior to release of information to an employer in accordance with §382.701(a)(2) or (b)(3).

A driver may review information in the Clearinghouse about himself or herself, except as otherwise restricted by law or regulation. A driver must register with the Clearinghouse before accessing his or her information.

XI. CLEARINGHOUSE RECORDKEEPING

The City of Whitewater must retain for 3 years a record of each query and all information received in response to each query made. As of January 6, 2023, an employer who maintains a valid registration with the Clearinghouse fulfills this requirement.

XII. SELF ADMISSION

The City of Whitewater strives to maintain a safe and drug free work environment. Alcohol and drug use on the job poses a serious threat to the safety of our employees and the general public. However, the organization also understands the addictive nature of alcohol and certain drugs. The organization greatly values and cares about all employees, and will make every effort to assist any employee who comes forward and admits the need for help or treatment. To this end, the City of Whitewater has created a qualified self-admission program as detailed in its Non-DOT policy which complies with the DOT regulations by incorporating the following required elements:

- The City will not take any adverse action (loss of seniority, position, title, etc.) against any employee who makes a voluntary admission of having an alcohol or drug problem.
- In the event of a voluntary self-admission, the organization is required to remove the employee from performing, and the employee will be prohibited from performing, or continuing to perform, any safety sensitive functions.
- Self-admitting employees will be given the opportunity to seek treatment (at the employee's expense). The organization shall ensure that the employee is provided sufficient opportunity to seek evaluation, education or treatment to establish control over his or her drug or alcohol problem;
- In order to be permitted to resume performing safety sensitive functions for the City of Whitewater:
 - The organization must be satisfied with and approve the employee's treatment option/program.
 - The employee must successfully complete the treatment program, and provide documentation/certification of completion (as determined by a drug and alcohol abuse evaluation expert, i.e., employee assistance professional, substance abuse professional or qualified drug and alcohol counselor).

Further, the City of Whitewater must ensure that:

- Prior to the employee participating in a safety sensitive function, the employee shall undergo a return-to-duty test (at the employee's expense) with a result indicating an alcohol concentration of less than 0.02; and/or
- A return-to-duty controlled substance (at the employee's expense) test with a verified negative test result for controlled substances use; and
- The organization may incorporate employee monitoring and include non-DOT follow-up testing (at the employee's own expense).

Employees who admit to alcohol misuse or controlled substances use, are subject to the above procedures, but will not be subject to the referral, evaluation and treatment requirements set forth in 49 CFR Part 40, Subpart O, provided that:

- The driver does not self-identify in order to avoid testing under the requirements of this policy;
- The driver does not make the admission of alcohol misuse or controlled substances use prior to performing a safety-sensitive function (i.e., prior to reporting for duty); and
- The driver does not perform a safety-sensitive function until the City of Whitewater is satisfied that the employee has been evaluated and has successfully completed education or treatment requirements in accordance with the self-identification program guidelines.

XIII. TESTING PROCEDURES

Drug testing establishes the presence of a drug or drugs at or above the minimum cut-off concentration levels. The drugs for which tests are conducted include, but are not limited to, marijuana (THC), cocaine, amphetamines, phencyclidine (PCP), and opioids. The cut-off concentration levels for these substances are consistent with those defined in 49 CFR Part 40.

Alcohol testing determines the presence of alcohol based on alcohol concentration levels. Alcohol concentration (or content) means the alcohol in a volume of breath expressed in terms of grams of alcohol per 210 liters of breath as indicated by an evidential breath test. Alcohol use means the drinking or swallowing of any beverage, liquid mixture or preparation (including any medication), containing alcohol.

Before the testing process can begin, the employee must present a valid photo ID (such as a driver's license, state issued identification card, employer ID, etc.).

Alcohol Testing

Initial Testing

An alcohol testing form (ATF) is used to document the alcohol testing process. The Breath Alcohol Technician (BAT) will conduct an initial breath test and if the result is 0.020 or greater, a confirmation test is required. The collector completes Step 1 and the employee is required to sign Step 2 in order for the test to proceed. The employee provides an adequate

amount of breath so the device can analyze it and provide the result. The BAT and employee observe the test results, which are then recorded on the ATF. If the test result is less than .020, the result is considered negative. The collector completes Step 3 and the collection process is complete.

Confirmation Testing

A 15-minute wait period will be observed prior to the confirmation test being administered. The wait period allows an opportunity for any accumulation of residual mouth alcohol to dissipate and will prevent an artificially high reading. The confirmation test result is administered following an air blank on the testing device. Once the results are received, they must electronically print on ATF.

Confirmation test result equal to or less than 0.019 is considered negative; no further action is required. Confirmation test result equal to or greater than .020 but less than .040 requires the employee to immediately be removed from his/her position for a minimum of 24 hours or until their next regularly scheduled shift. An alcohol test result equal to or greater than 0.040 is considered a positive test result. The employee is directed to read and sign Step 4; if the employee refuses to sign Step 4, it will have no bearing on the result, but will be documented on the ATF.

The confirmation test results are those the organization will rely on when determining further action, if any.

DOT Drug Testing

The drug testing processes and protocols are compliant with those mandated by 49 CFR Part 40. The collector utilizes a custody and control form to document the collection process. The collector will provide a brief summary regarding the steps to complete the collection process. The driver is provided privacy to provide his/her specimen, immediately returns the specimen to the collector, and observes the temperature along with the collector. The collector splits the specimen into bottles A & B, seals each container and dates the label. The employee initials each label. The paperwork and specimens are sent to a laboratory certified by the U.S. Department of Health and Human Services.

Laboratory

The laboratory is certified by the U.S. Department of Health and Human Services and utilizes approved techniques and equipment to analyze the specimen. The laboratory conducts validity testing to determine if the specimen is consistent with normal human urine and to determine whether certain adulterants or foreign substances were added to the urine, if the urine was diluted, or if the specimen was substituted. Drug testing establishes the presence of a drug or drugs at or above the minimum cut-off concentration levels.

For initial drug testing, an immunoassay technique is used. If the presence of drugs is detected at or above the minimum cut-off concentration levels, a confirmation test is required. For confirmation testing, a second analytical procedure is conducted by gas chromatography/ mass spectrometry (GC/MS) technology. The procedure is used to further support a validity test result and/or identify and quantify the presence of a specific drug or drug metabolite at or above the minimum thresholds.

All test results are reported to the Medical Review Officer.

Medical Review Officer (MRO)

The MRO serves as an independent, impartial gatekeeper regarding the accuracy and integrity of the drug testing program. As a safeguard to quality and accuracy, the MRO reviews each test for accuracy.

When the laboratory reports non-negative results (i.e., confirmed positive, adulterated, substituted, or invalid drug test result), the MRO conducts a verification process with the employee. During this process, he/she will obtain information to determine if an alternative medical explanation for the test result exists.

If the MRO determines that a legitimate medical use exists, the drug test result is reported as negative to the employer. However, even if there is a legitimate medical explanation and verifies a test negative, the MRO has a responsibility to raise fitness-for-duty considerations with the employer.

When no legitimate medical reason is established, the MRO will report the applicable result to the employer.

XIV. CONTROLLED SUBSTANCES/ OTC/ PRESCRIPTION MEDICATIONS

Before performing any work-related duties, employees must notify their supervisor if they are taking any legally prescribed medication, therapeutic drug (to include the use of CBD Oils), or any non-prescription (over-the-counter) drug especially if it contains any measurable amount of alcohol or if it carries a warning label that indicates the employee's mental functioning, motor skills, or judgment may be adversely affected by the use of this medication. It is the responsibility of the employee to inform their physician of the type of safety-sensitive function that they perform in order that the physician may determine if the prescribed substance could interfere with the safe and effective performance of their duties or operation of City vehicles and other equipment. However, as required by the Federal Regulations, any employee who uses or possesses medication containing alcohol or any substance which would cause a positive test while on duty or who tests positive for alcohol or controlled substance(s) will be removed from his or her position, and subject to the provisions of this policy, even though the reason for the positive test is the fact that the employee's prescription medication contains alcohol or a controlled substance.

A legally prescribed drug is one in which the employee has a prescription or other written approval from a physician for the use of the drug in the course of medical treatment. The prescription must include the patient's name, the name of the substance, quantity/amount to be taken, and the period of authorization. The misuse or abuse of legal drugs while performing City of Whitewater business or on City of Whitewater property is prohibited by this policy.

Special Note for Rx Opioids:

Historically, the DOT's regulation required the MRO to report your medication use/medical information to a third party (e.g. your employer, health care provider responsible for your medical qualifications, etc.), if the MRO determines in his/her reasonable medical judgement that you may be medically unqualified according to DOT Agency regulations, or if your continued performance is likely to pose a significant safety risk. The MRO may report this information even if the MRO verifies your drug test result as 'negative'.

As of **January 1, 2018**, prior to the MRO reporting your information to a third party you will have up to five days to ensure your prescribing physician contacts the MRO. Under DOT rule, **the driver is responsible for facilitating the contact between the MRO and the prescribing physician**. The prescribing physician should be willing to state to the MRO that you can safely perform your safety-sensitive functions while taking the medication(s), or consider changing your medication to one that does not make you "medically unqualified" and/or does not pose a significant safety risk.

If the MRO and prescribing physician cannot agree on a resolution regarding the prescription and conclude the driver must remain "medically unqualified" the City of Whitewater will either place the driver on administrative leave, offer modified duty-not to include performance of any safety sensitive functions, and/or evaluate if the driver qualifies under FMLA as appropriate. During this time, as the driver is unable to perform safety sensitive functions and likely unable to perform all the essential functions of their job, an ADA interactive process may begin, as required, to help determine reasonable accommodations (if any) for the driver.

XV. CONFIDENTIALITY OF RECORDS

Procedures used for drug and alcohol testing follow the requirements of 49 CFR Part 40 to protect the driver and the integrity of the testing processes, safeguard the validity of the test results, and ensure that those results are attributed to the correct driver. The City of Whitewater will strictly adhere to all standards of confidentiality to ensure drivers testing records and results will be released only to those authorized by the FMCSA rules to receive such information.

XVI. EMPLOYEE EDUCATION

As required by Federal Regulations, supervisors of CDL holders will be required to attend two hours of drug and alcohol education. One hour will cover alcohol misuse and the other hour will cover controlled substances use. The training shall cover the physical, behavioral, speech, and work performance indicators of probable alcohol misuse and use of controlled substances. Documentation of this training will be maintained by Human Resources and will be available for review.

For regulated employees who possess a CDL, the City will also provide each employee with a copy of this policy relating to drug

and alcohol use. This policy provides basic information concerning the effects of alcohol and controlled substances use on a person's health, work, and personal life; signs and symptoms of an alcohol or controlled substance problem; and available methods of intervening when an alcohol or controlled substance problem is suspected, including referral to any employee assistance program and/or referral to management (see below).

XVII. CERTIFICATE OF RECEIPT

The City of Whitewater shall ensure that each driver is required to sign a statement certifying that he or she has received a copy of this policy and materials. The organization shall maintain the original of the signed certificate and may provide a copy of the certificate to the driver.

XIII. Job Aids – Forms Attached

WHAT ARE THE AFFECTS OF ALCOHOL AND DRUGS ON THE BODY

ALCOHOL

A central nervous system depressant, alcohol is the most widely abused drug. About half of all auto accident fatalities in this country are related to alcohol abuse.

How Much is Too Much?

Consider that a 12-ounce beer, a 5-ounce glass of wine, and a 1.5 ounce shot of liquor contain about the same amount of alcohol. For the average to larger person (170#) and petite to small person (125#) the following approximate BACs can be expected:

	<u>170# person</u>	<u>125# person</u>
1 drink in 1 hour	.015%	.025%
2 drinks in 1 hour	.04%	.075%
7 drinks in 1 hour	.10%	.175%

The Removal of Alcohol from The Body

- ▲ Blood alcohol concentrations in the average person usually decrease at the rate of .012 to .02% per hour
- ▲ For a given person, the rate of elimination is nearly constant regardless of the % of alcohol in the body
- ▲ Coffee, cold showers, and exercise do not quicken sobriety.

To demonstrate this, here is a chart that shows what happens when a person goes to bed intoxicated with a blood alcohol level of .250

<u>Time</u>	<u>Activity</u>	<u>Blood Alcohol</u>
1:00 AM	Goes to Bed	.250
5:00 AM	Get Up for Work	.190
7:00 AM	Reports for Work	.160
8:00 AM	Still Legally Intoxicated	.145
9:00 AM	Driving Erratically	.140
11:00 AM	Still Legally Intoxicated – car	.100
3:00 PM	Quitting Time – Still Intoxicated CDL	.040

Alcohol first acts on those parts of the brain that affect self-control and other learned behaviors. Low self-control often leads to the aggressive behavior associated with some people who drink. In large doses, alcohol can dull sensation and impair muscular coordination, memory and judgment. Taken in larger quantities over a long period of time, alcohol can damage the liver and heart and cause permanent brain damage. On the average, heavy drinkers shorten their life span by about 10 years.

Other Effects:

- * greatly impaired driving ability
- * reduced coordination and reflex action
- * inability to divide attention
- * impaired vision and judgment
- * overindulgence (hangover) can cause
- * headaches/unclear thinking
- * nausea/unsettled digestion
- * dehydration/aching muscles

1. MARIJUANA

Marijuana is also called grass, pot, weed, Mary Jane, herb, joint and reefer, among other street names. Marijuana may impair or reduce short-term memory and comprehension, alter sense of time, and reduce ability to perform tasks requiring concentrations and coordination, such as driving.

NOTE: While alcohol dissipates in a matter of hours, marijuana stays in the body for four weeks or more!

Other Effects:

- ▲ driving impaired for at least 4-6 hours after smoking 1 joint
- ▲ restlessness, inability to concentrate
- ▲ increased pulse rate and blood pressure
- ▲ altered sense of identity
- ▲ impaired memory, dulling of attention
- ▲ hallucinations, fantasies and paranoia
- ▲ reduction or temporary loss of fertility

2. COCAINE

Cocaine is a stimulant drug, which increases heart rate and blood pressure. As a powder, it is inhaled, ingested, or injected. It is often called coke" snow, blow, nose candy, and white. Cocaine is also used as a free-base cocaine known as crack or rock, which is smoked.

The most dangerous effects of crack are that it can cause vomiting, rapid heart rate, tremors, and convulsive movements. All of this muscle activity increases the demand for oxygen, which can result in a cocaine-induced heart attack. Since the heat regulating center in the brain is also disrupted, dangerously high body temperatures can occur. With high doses, brain functioning, breathing and heart beat are depressed – leading to death.

Other Effects:

- ▲ a rush of pleasurable sensation
- ▲ heightened, but momentary feeling of confidence, strength and endurance
- ▲ paranoia, mood swings, anxiety
- ▲ irritation of the nostrils and nasal membrane
- ▲ reduced sense of humor
- ▲ compulsive behavior such as teeth grinding or repeated hand washing

3. AMPHETAMINES:

Amphetamines can cause increased heart and respiratory rates, and promote a feeling of alertness and an increase in speech and general physical activity. It is often called speed uppers pep pills black beauties bennies and hearts.

NOTE: People with a history of sustained low-dose use often become dependent and believe they need the drug to get by. These users frequently keep taking amphetamines to avoid the “down” mood or crash they experience when the ‘high’ wears off.

Even small infrequent doses can produce toxic effects in some people. Restlessness, anxiety, moody swings, panic, heart beat disturbances, paranoid thoughts, hallucinations, convulsions, and coma have been reported. Long-term users often have acne resembling measles, trouble with their teeth, gums and nails, and dry, dull hair. Heavy, frequent doses can produce brain damage resulting in speech disturbances.

Other Effects:

- * loss of appetite
- * exaggerated reflexes
- * distorted thinking
- * irritability, anxiety, apprehension
- * increased heart rate
- * short term insomnia
- * difficulty focusing eyes
- * increased blood pressure
- * perspiration, headaches, dizziness

4. OPIOIDS

Opioids, including heroin, morphine, and codeine are narcotics used to relieve pain and induce sleep. Common street names include, junk, smack, brown sugar, Harry or big H.

NOTE: Heroin accounts for 90% of the narcotic abuse in this country

Sometimes narcotics found in medicines are abused. This includes pain relievers containing opium and cough syrups containing codeine. Heroin is illegal, and cannot even be obtained with a physician's prescription.

Other Effects:

- * short-lived state of euphoria
- * impaired driving ability
- * drowsiness followed by sleep
- * constipation
- * decreased physical activity
- * reduced vision
- * change in sleep habits
- * possible death

5. PHENCYCLIDINE (PCP):

Also called angel dust, rocket fuel, super kools and killer weed, it was developed as a surgical anesthetic in the late 50's. Later, due to unusual side effects in humans, it was restricted to use as a veterinary anesthetic and tranquilizer. Today, it has no lawful use and is no longer legally manufactured.

NOTE: PCP is a very dangerous drug. It can produce violent and bizarre behavior even in people not otherwise prone to such behavior. More people die from accidents caused by erratic behavior produced by the drug than from the drug's direct effect on the body.

PCP scrambles the brain's internal stimuli and alters how users see and deal with their environment. Routine activities like driving and walking become very difficult.

Other Effects:

- * impaired driving ability
- * perspiration
- * Incomplete verbal responses
- * thick, slurred speech
- * drowsiness
- * repetitive speech patterns
- * blank stare
- * involuntary eye movement

Additional information about the City of Whitewater's Drug & Alcohol Program is available from:

Designated Employer Representative (DER):

Human Resources Manager Phone: **262-473-1387**

General Consent for Limited Queries of the Federal Motor Carrier Safety Administration (FMCSA)

- **Drug and Alcohol Clearinghouse**
- I, _____, hereby provide consent to City of Whitewater to conduct annual limited queries of the FMCSA Commercial Driver's License Drug and Alcohol Clearinghouse to determine whether drug or alcohol violation information about me exists in the Clearinghouse, for the duration of my employment with City of Whitewater
- I understand that if the limited query conducted by City of Whitewater indicates that drug or alcohol violation information about me exists in the Clearinghouse, FMCSA will not disclose that information to City of Whitewater without first obtaining additional specific consent from me.
- I further understand that if I refuse to provide consent for City of Whitewater to conduct a limited query of the Clearinghouse, the City of Whitewater must prohibit me from performing safety-sensitive functions, including driving a commercial motor vehicle, as required by FMCSA's drug and alcohol program regulations.

License # _____

Employee Signature

Date



**EMPLOYEE ACKNOWLEDGEMENT FORM
DRUG & ALCOHOL POLICY**

Detach and return this page to the City of Whitewater’s Designated Employee Representative, Safety Manager or other identified City of Whitewater manager.

I acknowledge that I have received City of Whitewater’s Drug and Alcohol Testing Policy and that this policy has been reviewed with me in a training session conducted by the City of Whitewater. I understand that the terms described in this policy may be altered, amended, or changed by the City of Whitewater, at any time or in order to comply with changes or revisions to federal law, with or without, prior notice.

PRINTED NAME _____

SIGNATURE _____


DATE _____

LICENSE _____



**CITY OF WHITEWATER LIST OF APPROVED TREATMENT PROGRAM OPTIONS
Within 75 miles**

1. Maya Robinson Wauwatosa, WI 53226 414-426-0417
2. Beth Mutton 4835 Manhattan Dr (Clarity Counseling) Rockford, IL 61108 815-520-2303
3. Michael Bauer W177N 9856 Rivercrest Dr Ste 222 Germantown, WI 53022-6422 262-509-0096
4. Tonyetta Ross 5301 W Hampton Ave Milwaukee, WI 53218 262-675-1857
5. Desilynn Smith 4021 N 27th St Fl 7 Milwaukee, WI 53216 414-554-5538
6. Tim Obert 1307 State Road 69 New Glarus, WI 53574-9328 608-527-2401
7. Hilary Harris 310 S Greenleaf St Ste 207 Gurnee, IL 60031 708-692-3194
8. Nashonna Turner 123 W. Water Street Waukegan, IL 60085 847-406-9527
9. Joanne Pilot 504 S Delphia Park Ridge, IL 60068 773-601-5191
10. Brian G. Lengfelder 800 Roosevelt Rd Bldg 322 Glen Ellyn, IL 60137-5839 630-740-7535

		Non-DOT-Regulated Employee Alcohol Misuse Prevention and Anti-Drug Policy			
Owner:	HR Manager	Approving Position:	Common Council	Pages:	7
Issue Date:		Revision Date:		Review Date:	
Special Instructions:	New policy				

I. PURPOSE

In compliance with the Drug-Free Workplace Act of 1988, City of Whitewater has a longstanding commitment to provide a safe, quality-oriented and productive work environment consistent with the standards of the community in which the City operates.

II. POLICY COVERAGE

This policy applies to all full-time, part-time, seasonal, and limited-term employees. For employees required to hold a Commercial Driver’s License for their position, please refer to the DOT Regulated Drivers Policy for further testing, reporting and conduct requirements.

III. POLICY

Alcohol and drug abuse poses a threat to the health and safety of City of Whitewater employees and to the security of the City of Whitewater equipment and facilities. For these reasons, City of Whitewater is committed to the elimination of drug and alcohol use and abuse in the workplace. Employee involvement with alcohol and other drugs can be very disruptive, adversely affect the quality of work and performance of employees, pose serious health risks to users and others, and have a negative impact on productivity and morale. The City has established a drug-free workplace program that balances the respect for individuals with the need to maintain a drug and alcohol free environment.

A. Prohibited Conduct for all City Employees

1. As required by the Drug Free Workplace Act, all City employees are strictly prohibited from using, possessing, manufacturing, distributing, or dispensing controlled substances while on City property, or operating City equipment or vehicles.
2. City employees are prohibited from reporting for or remaining on duty or performing assigned job duties while under the influence of alcohol or a controlled substance.

3. City managers/supervisors are prohibited from deliberately misusing this policy in regard to subordinates, as well as providing false information in connection with a test, or falsifying test results through tampering, contamination, adulteration or substitution.

B. Report of Criminal Conviction

Criminal convictions for manufacturing, distributing, dispensing, possessing or using controlled substances in the workplace must be reported *in writing* to the City of Whitewater no later than 5 calendar days after such conviction. Appropriate action, which may consist of discipline up to and including termination, will be taken within 30 days of notification. Federal contracting agencies will be notified when appropriate.

C. Wisconsin Public Abstract Request System (PARS)

PARS is a secure online service that provides notifications for any changes to an employee's driving record and any changes/updates related to tier of operation changes and Fed Med card expiration. The City utilizes PARS for post-offer; pre-employment driving checks in safety-sensitive positions such as public works and protective services. Additionally, the City maintains a roster of employed public works and protective services drivers on PARS in order to quickly and easily receive current information regarding the driving records of the enrolled employees.

D. Drug and Alcohol Tests

1.Pre-Employment

After a conditional offer of employment has been made, the applicant may be required to take a pre-employment drug test. The applicant shall not be allowed to assume the position until such time the City of Whitewater has received a verified negative drug test result. An offer of employment will be withdrawn if the employee fails to report for testing unless the failure is due to circumstances beyond his/her control (such as a vehicular accident) or the applicant's test result is anything but negative.

2.Reasonable Suspicion

An employee is required to submit to an alcohol or controlled substance test upon a supervisor's reasonable suspicion to believe that the employee is in violation of this policy. The determination of reasonable suspicion must be based on specific, contemporaneous, articulable observations concerning the appearance, behavior, speech or body odors of the employee. The observations may include indications of the chronic and withdrawal effects of controlled substances.

a. Reasonable Suspicion Testing Procedure

1. Upon the employee's removal from the job site, the supervisor should contact the HR Department. If contact cannot be made at that time, the supervisor should proceed to the next step of this procedure and make contact with the HR Department as soon thereafter as possible.
2. The supervisor is to then take the employee to the collection site for drug and/or alcohol testing, and must remain at the site until the test is completed.

3. If the alcohol test is conducted more than two (2) hours, but less than eight (8) hours, after the supervisor makes the reasonable suspicion determination, the supervisor should, if feasible, complete a report explaining the reason for the delay in conducting the test. If the alcohol test is not conducted within eight (8) hours after the supervisor makes such reasonable suspicion determination, or if the drug test is not conducted within twenty-four (24) hours after such determination, the supervisor should, if feasible, complete a report explaining the reasons why the test was not conducted.
4. Once the drug and/or alcohol test has been completed the supervisor is to make arrangements for the employee to be taken home. The employee will not be permitted to drive their own car home at that time. The employee may have a family member or a friend pick them up or the supervisor may take the employee home.
5. The City will contact the employee once the test results are known (this normally takes 24-48 hours) and a decision has been made as to the employee's status. The employee is to be advised not to report to work until notification is received from the City.
6. The results of the drug and/or alcohol test will be sent directly to the HR Department. When the results are obtained, the employee's supervisor(s) will meet with the HR Department to determine the appropriate course of action to be taken.
7. This is a confidential process. Test results will be held strictly confidential and are not to be discussed or shared with anyone who does not need to know. Likewise, a supervisor must not discuss the suspected reason for a referral or termination with anyone who does not need to know.
8. Once the test has been completed and the employee has been taken home, the supervisor must submit a written report to the HR Department outlining in detail what happened and what behavior was observed that led the supervisor to believe the employee was under the influence of alcohol and/or drugs. This report is to be done within 24 hours of testing.
9. Law enforcement will be notified if a suspected crime has been committed as a result of the reasonable suspicion process. The initial contact will be the Whitewater Police Department, unless the potential crime involves a Whitewater Police Department employee, in which case an outside law enforcement agency with jurisdiction will be notified.

3. Post-Accident Testing

Employees are to immediately report all accidents to a supervisor. If an employee is involved in an accident and the accident cannot be explained to the satisfaction of City representatives, the employee is involved in an accident for which the employee is issued a citation for a moving violation, the accident involves a fatality or the accident causes disabling vehicle damage, the employee shall be required to submit to a drug and/or alcohol test. This section shall apply to the employee operating the City motor vehicle and any other employee whose actions may have contributed to the occurrence of the accident.

4. Return-to-Duty/Follow-Up Testing

An employee is required to undergo an alcohol and/or drug test prior to returning to duty, following a violation of this policy and evaluation by a Substance Abuse Professional (SAP). The results of the test must indicate an alcohol concentration of less than 0.02 and/or a negative result for drug use. The City is responsible for deciding whether the employee is returned to duty.

Following successful compliance with a recommendation for education and/or treatment, the employee must submit to the follow-up testing plan established by the SAP, which shall be provided to the City of Whitewater. The City must carry out the SAP's follow up testing requirements and must ensure that the tests are unannounced with no pattern to their timing and that the employee is given no advance notice.

5. Test Refusal

The following behavior constitutes a test refusal for drugs and alcohol:

- a. Failure to appear for the test in the time frame specified by the City with the exception of pre-employment.
- b. Failure to remain at the testing site until the testing process is completed
- c. Failure to provide a urine specimen, saliva or breath specimen, as applicable.
- d. Failure to provide a sufficient volume of urine or breath without a valid medical explanation for the failure.
- e. Failure to undergo a medical examination as part of the verification process.
- f. Failure to cooperate with any part of the testing process.
- g. Failure to permit the observation or monitoring of specimen donation when so required.
- h. Failure to take a second test required by the City or collector.
- i. A drug test result that is verified by the MRO as adulterated or substituted (applicable to drug test only).

6. Results of a Positive Alcohol or Drug Test

Any employee who tests positive for drugs or for alcohol concentration of 0.02 or higher is subject to discipline, up to and including discharge.

7. Controlled Substances, Over-the-Counter, and Prescription Medications

a. Non-Safety Sensitive Positions

Prescription and over-the-counter drugs are not prohibited when taken in standard dosage and/or according to a physician's prescription. Any employee taking prescribed or over-the-counter medications will be responsible for consulting the prescribing physician and/or pharmacist to ascertain whether the medication may interfere with

safe performance of his/her job. If the use of a medication could compromise the safety of the employee, fellow employees or the public, it is the employee's responsibility to use appropriate personnel procedures (i.e. call in sick, use leave, request change of duty, change medications, notify supervisor, notify City Occupational Health Clinic) to avoid unsafe workplace practices.

b. Medical Review Officer (MRO)

The MRO serves as an independent, impartial gatekeeper regarding the accuracy and integrity of drug testing. As a safeguard to quality and accuracy, the MRO reviews each test for accuracy.

When the laboratory reports a confirmed positive, adulterated, substituted, or invalid drug test from the laboratory, test results are reviewed and interpreted by the MRO before they are reported to the City. The MRO conducts a verification process with the employee during which time he/she will obtain information to determine if an alternative medical explanation for the test result.

If the MRO determines that a legitimate medical explanation exists, the drug test result may be reported as negative to the City. Even if there is a legitimate medical explanation and verifies a negative test, the MRO has a responsibility to raise fitness-for-duty considerations with the City. When no legitimate medical reason is established, the MRO may verify a test result as a positive or refusal to test, as applicable.

8. Confidentiality of Records

The City respects the confidentiality and privacy rights of all employees. Accordingly, the results of any test administered under this policy and the identity of any employee participating in the City EAP or other assessment or treatment program will not be revealed by the City to anyone except as required by law. The City will release any employee's records as directed by the express written consent of the employee authorizing release to an identified person. In addition, the City will ensure that any lab, agency or Medical Review Officer (MRO) used to conduct testing under this policy will maintain the confidentiality of employee test records.

The Medical Review Officer (MRO) will not reveal individual test results to anyone except the individual tested, unless the MRO has been presented with a written authorization from the tested employee. The City may be requested by the MRO to have a tested employee contact the MRO if the employee was unable to be reached after a minimum of three (3) attempts over a 24-hour period. The MRO will disclose information related to a verified positive drug or alcohol test of an individual to the HR Department. The City may disclose information to the employee or to the decision maker in a lawsuit, grievance or other proceeding by or on behalf of the individual which arises from any action taken in response to a positive drug or alcohol test; or as required by law, including court orders and subpoenas; or upon the tested employee's written authorization and consent.

All records related to drug and alcohol tests of individual employees will be maintained in individual files separate from the employee's personnel file. These records will be stored in

a locked cabinet and access will only be allowed to those City employees who have a legitimate need to review the records of a particular employee.

E. Prevention and Rehabilitation

The goals of this policy are prevention and rehabilitation whenever possible, rather than discipline or termination. The City encourages employees who have an alcohol or other drug problem to seek help to deal with their problem.

IV. Job Aids – Form Attached

EMPLOYEE ACKNOWLEDGEMENT FORM
DRUG & ALCOHOL POLICY

Detach and return this page to the City of Whitewater's Designated Employee Representative, Safety Manager or other identified City of Whitewater manager.


I acknowledge that I have received City of Whitewater's Drug and Alcohol Testing Policy and that this policy has been reviewed with me in a training session conducted by the City of Whitewater. I understand that the terms described in this policy may be altered, amended, or changed by the City of Whitewater, at any time or in order to comply with changes or revisions to federal law, with or without, prior notice.

PRINTED NAME _____

SIGNATURE _____

DATE _____

DRIVER'S LICENSE # _____

 City of WHITewater		Ethics Policy			
Owner:	HR Manager	Approving Position:	Common Council	Pages:	3
Issue Date:	12/22/2011	Revision Date:	12/23/2021	Review Date:	
Special Instructions:	Previously part of the Employee Conduct and Ethics Policy which are now separate policies				

I. PURPOSE

Because Whitewater believes strongly in good government, the City Council has passed an ordinance that provides that the business of the City and thus the conduct of its employees be ethical. This means that employees must be impartial and responsible to the citizens of Whitewater and decisions and policies are best made through the proper channels of open government. It means that public employees should not use their positions for personal gain. It means that Whitewater wants its citizens to have confidence in the integrity of its government. Whitewater has created an Ethics Committee that through due process handles complaints regarding ethics violations.

II. GUIDELINES


A. Ethical Standards for Employees - The following is a listing of guidelines that establish ethical standards for employees.

1. Responsibility of Public Office - Employees are bound to uphold the law, to observe the highest standards of law in the exercise of the duties of their positions, and they should faithfully discharge their duties without bias, and they must put the public interest first at all times.
2. Dedicated Service- Employees should be loyal to the objectives expressed by the voters and the programs developed to attain these objectives and employees shall adhere to the rules of work and performance established as the standard for their positions.
3. Fair and Equal Treatment – No employee shall request or permit unauthorized use of City owned vehicles, equipment, materials or property for personal convenience or profit. No employee shall grant any special consideration, treatment, or advantage to any citizen beyond that which is available to every other citizen.

4. Conflict of Interest – No employee shall in the discharge of their duties be involved in any business or transaction directly or indirectly in which they have a financial or personal interest.
5. Specific Conflicts Enumerated – No employee shall engage in or accept private employment or render any service for private interest when such employment or service is incompatible with the proper discharge of official duties or would tend to impair independence of judgment or action in the performance of official duties, unless otherwise permitted by law and unless disclosure is made as hereinafter provided.
6. Disclosure of Confidential Information – No employee shall without proper authorization, disclose confidential information concerning the property, government or affairs of the City, nor shall such information be used to advantage the financial or other private interests of the employee or others.
7. Gifts and Favors
 - a. No employee shall accept any gift whether in the form of service, loan, thing, or promise, from any person which may tend to impair their independence of judgment or action in the performance of their duties or provide in the discharge of their duties any improper favor, service or thing of value. (Gifts received by an employee under unusual circumstances should be referred to the Ethics Committee within ten (10) days of receipt for recommended disposition.)
EXCEPTION: Advertising or promotional items having a value of ten dollars (\$10.00) or less per gift shall be exempt.
 - b. No employee may solicit or accept, either directly or indirectly, from any person or organization, money or anything of value if it could reasonably be expected to influence the employee's official actions or judgments or be considered a reward for any action or inaction on the part of the employee.
 - c. An employee is not to accept hospitality if, after consideration of the surrounding circumstances, it could reasonably be concluded that such hospitality would not be extended were it not for the fact that the guest, or a member of the guest's immediate family, was an employee.
8. Representing Private Interest Before City Agencies or Courts - No employee shall appear on behalf of any private person (other than him or herself, his or her spouse, or minor children) before any City Agency, Board, Commission, or the Common Council if the employee or any Board, Commission, or Committee of which the employee is a member has any jurisdiction, discretion, or control over the matter which is the subject of such representation.
9. Ad Hoc Committee Exception – No violation of this Section shall exist, however, where an individual serves on an ad hoc committee charged with the responsibility or addressing an issue or topic in which that individual or the employee or client of that

individual, has an interest so long as the individual discloses to the ad hoc committee that such interest exists.

10. Contracts with the City – No employee who in their official capacity participates in the making of a contract in which the employee has a private pecuniary interest, direct or indirect, or performs in regard to that contract with some function requiring the exercise of discretion on their part, shall enter into any contract with the City unless it falls within the confines of WI State Statutes or the following: The contract is awarded through a process of public notice and competitive bidding or the Common Council waives the requirement of this section after determining that this is the best interest of the City to do so. Or, the contract is for the designation of a public depository of public funds.
11. Any employee who has a financial or personal interest in any proposed legislative action of the Common Council or any Board, Commission, or Committee upon which the employee has any influence or input or of which the employee is a member that is to make a recommendation or decision upon any item which is the subject of the proposed legislative action shall disclose on the records of the Common Council or the appropriate Board, Commission or Committee the nature and extent of such interest.

		Flexible Work Arrangements Policy			
Owner:	HR Manager	Approving Position:	Common Council	Pages:	7
Issue Date:	04/06/2023	Revision Date:		Review Date:	
Special Instructions:	Policy was reviewed 04/04/2024.				

I. Policy - The City of Whitewater supports and encourages flexible work arrangements and allows departments to implement these arrangements, where appropriate, for eligible employees. The City recognizes the changes in workforce trends and the need to improve efficiency of its operations, better address work, personal and family demands, and retain valuable employees. This policy outlines the City’s commitment to providing flexible work arrangements to enable and enhance employee’s work life balance.

Flexible work arrangements offered at the City include:

- A. Remote Work
- B. Flextime
- C. Compressed Workweek

II. Definitions

- A. Remote work: Employees working at an alternative location (most commonly from home) rather than physically traveling back and forth to a designated site.
- B. Flextime: A standard 40-hour workweek (for full-time employees) is completed but there is flexibility in establishing daily start and end times. Days of the workweek may have varying start and end times, but the pattern should recur predictably over each workweek.
- C. Compressed Workweek: Employees work 40 hours in less than five (5) full workdays. The most common types of compressed workweeks are working four (4) 10-hour days or four (4) 9-hour days and (1) 4-hour day within a week.

III. Guidelines

A. Eligibility

- 1. A flexible work arrangement is a department option and certain positions, by their nature, are not suited for flexible work arrangements. Participation is not appropriate for all employees and no employee is entitled to or guaranteed the opportunity to have a flexible work arrangement.

2. An employee's classification, compensation, and benefits will not change if approved for a flexible work arrangement.
3. Generally flexible work arrangements (Remote Work, Flextime, Compressed Workweek) should be considered when:
 - The employee's duties can be fulfilled within the flexible work structure.
 - Flexible work arrangements fit the needs of the department.
 - Flexible work arrangements provide for space savings or increased productivity.
 - The employee has demonstrated high performance, and management believes the employee can maintain the expected quantity and quality of work.
 - The department can maintain quality of service for employees and members of the community.
 - The employees work must be of a nature that face-to-face interaction with internal and external customers is minimal, and the employee's tasks can be performed successfully away from the office.
 - The employee consistently communicates effectively with supervisors, co-workers, support staff and citizens.
 - The employee operates computer or other equipment independently, to the degree that will be required to work from their home.
4. Should a conflict arise between two or more employees concerning a flexible work arrangement, the employee's department director/supervisor shall have the final authority to resolve the matter with input from the City Manager.
5. The Flexible Work Arrangement Policy shall apply to all non-represented employees in the City.

B. Review

1. Upon approval of a flexible work arrangement, a six-month trial period will apply to assess the impact and effectiveness of the arrangement.
2. After successful completion of the trial period, the work arrangement will be reviewed at least annually thereafter to ensure continued success.
3. The arrangement may be canceled for any reason by management.
4. An employee wishing to change or cancel an alternative work arrangement must obtain written approval from his or her supervisor.

C. Remote Work Guidelines - Expectations and Responsibilities of Employees

1. The employee is responsible for maintaining a safe and ergonomic environment during the remote work arrangement.
2. Employees may be called to work at their regular workplace on their regular remote day to meet workload requirements. The supervisor should provide as much advanced notice as possible.
3. Time spent in normal commuting or ordinary travel from the employee's home to the workplace when no work has been performed at multiple locations shall not be considered

as hours worked.

4. The duties, obligations and responsibilities of an employee who works remotely are the same as employees at the centrally located workplace. Employees who work remotely are expected to be working at their home, or other designated location, during their flexible work arrangement.
5. Employees are responsible for maintaining availability, responsiveness and levels of productivity and quality of work at the expected standard while remotely working. Inadequate availability, reduced work production and/or poor or reduced work quality may be cause for modifications or end to remote arrangement.
6. Remote workers who are hourly employees (non-exempt under the Fair Labor Standards Act) are expected to record all hours worked in the City's timekeeping system-miPay. Hourly employees who are approved for an alternate work arrangement must discuss and be approved for any alterations to their schedule or hours with their supervisor in advance. Hourly employees who begin their day working remotely and then commute to the office to continue working (or vice versa) without relieving themselves of their duties for a significant rest period must be paid for travel time. For example, if an hourly employee traveling from a remote site to work stops for fuel on the way, that travel time is compensable. However, if the employee began work at a remote location and travels to work but stopped for fuel and for a doctor's appointment that time may not be compensable. For these reasons hourly employees must have these situations approved by their supervisor in advance.
7. Employees are responsible to provide a stable and sufficient internet connection to be able to complete their work efficiently. Employees are expected to perform due diligence to protect the security of City's data and information and confidentiality while working from home or at an off-site location. Employees should continue to abide to the *City's Information Technology Policies and Standards*.
8. Personal leave such as sick, personal holiday, and vacation that falls on a remote workday should be arranged in the same manner with their manager/supervisor as employees at the centrally located worksite. Flextime shall not be used to extend vacation or holidays.
9. Remote work is not designed to be a replacement for appropriate child/elder care. Although an individual's schedule may be modified on an occasional basis with management approval to accommodate childcare needs, the focus of the arrangement must remain on job performance and meeting business demands. Employees are expected to make dependent and childcare arrangements during the time they will be working from home.
10. Employees working remotely must comply with all City of Whitewater policies and procedures concerning the handling of Protected Health Information, as well as computers, internet, and email. It is expected employees fully review and are familiar with City policies to include City of Whitewater Employee Policies, Confidentiality and Ethics Agreement, IT and Social Media Policies and any other applicable computer, network and telecommunication laws, rules and permissions remain in full effect while working remotely.

D. Equipment and Supplies

1. Computer and telephone equipment may be provided on a case-by-case basis to employees, by the City, based on availability. Remote access to the City's network may be provided to the employee at the discretion of the IT staff based on the recommendation of the employee's supervisor and Department Head. If the City's remote access system includes Internet access or other services, the employee may only use this access or service in a manner consistent with City policies (see the *City's Information Technology Policies and Standards* for more information).
2. The City will provide routine maintenance and repairs for City equipment only. The City will not provide maintenance or repairs for employee-owned equipment.
3. The City will not pay for or reimburse the employee for any communications charges, including internet access or service, cell phone charges, etc. aside from what is outlined in the cell phone reimbursement policy.
4. Necessary office supplies should be obtained through the normal procurement process. Office furniture will not be provided to employees who telework.
5. Employees who telework are subject to the same city policies regarding the use of City provided equipment, supplies and services as that of employees at the centrally located workplace.

E. Liability

1. Workers' compensation coverage is limited to designated work areas in employees' homes or alternate work locations. Employees agree to practice the same safety protocols they would use in the worksite and to maintain safe conditions in their alternate work locations. In the event of a job-related incident, accident, or injury during telework hours, the employee shall report the incident to their supervisor as soon as possible and follow normal procedures for reporting.
2. Worker's compensation will not apply to non-job-related injuries that occur while teleworking. The employee also remains responsible for injuries to third parties and/or members of the employee's family on the employee's premises.

F. Common Council Review

The Common Council will review this Policy one (1) year after adoption to ensure that it remains a positive arrangement for the City of Whitewater and its employees.

IV. Procedure

A. Request for Consideration

1. All non-represented employees of the City shall submit via email a request to their department supervisor/director to work remotely to include:
 - Date range remote work would be effective.
 - Days/times remotely work is requested which shall be during normal business hours.
 - Remote work location (full address)
 - Phone number

B. Approval

1. All flexible work arrangements must be approved by the employee's supervisor and Department Head prior to implementation. Department Heads are responsible for ensuring flexible work arrangements do not disrupt City operations and level of service(s) provided and that employees are productive and responsive while working. Prior to approval of a flexible work arrangement, supervisors and Department Heads will take into consideration several factors, including but limited to, customer service requirements, equipment availability, employee performance, level of supervision needed, safety and liability concerns, etc.
2. To be approved for a Remote Work arrangement, employees and director/manager must read the outlined Section III Guidelines. All desired Flexible Work Arrangements must be presented to and approved by the employee's immediate manager in advance.
3. Management shall respond to all email request for Remote Work Arrangements via email and carbon copy Human Resources for proper retention.

V. Job Aids – Application on Next Page



Instructions: Please complete the form and submit to Human Resources	
Name:	Date:
Department:	Position:
Supervisor:	
Telephone Number - Work:	Telephone Number - Cell:
I. Current Work Schedule:	
II. The requested flexible work arrangements are described as follows (Be specific regarding dates, hours & date range):	
<p>This agreement is subject to the terms and conditions stated in the City of Whitewater Flexible Work Arrangements Policy a copy of which is attached. I have read and understand both the Flexible Work Arrangements Policy and this agreement. I agree to abide by and operate in accordance with the terms and conditions outlined in both documents. I agree that the sole purpose of this agreement is to regulate a flexible work arrangement and it does not constitute an employment contract. I understand that this agreement may be terminated at any time. In the event of a workplace emergency, this agreement may be suspended immediately and indefinitely.</p> <p>This agreement is subject to the employee satisfying the following conditions on a continuing basis:</p> <ul style="list-style-type: none"> • The employee shall perform all job duties at a satisfactory performance level. • The employee's work schedule does not interfere with normal interactions with his/her supervisor, co-workers or customers. • The employee's work schedule does not adversely affect the ability of other City employees to perform their jobs. • The employee will remain accessible to co-workers scheduled to work during the City's traditional business hours. • The employee's paid leave will be earned and used in the same manner as prior to this flexible work arrangement agreement and be subject to all other applicable company leave policies. <p>If the reason for the remote request is due to a medical condition, documentation must be attached to this form supporting this request. Furthermore, the employee agrees to operate within any work restrictions they might have as a result of their own medical condition.</p> <p>Any software, products, documents, reports or data created as a result of employee's work related activities are owned by the city.</p>	
If applicable, remote work location address:	
Employee Signature:	Date:
Supervisor Signature:	Date:
Department Head Signature (if not supervisor):	Date:



The City Manager has reviewed the flexible work arrangement request and it meets the following criteria and conditions:


- The request fits the needs of the department/division.
- The request fits the needs of the employee.
- Employee has agreed to perform job duties at a satisfactory level.
- The request will not unduly reduce or limit services to the public.

City Manager Approval:

The above-named employee has met all of the terms and conditions of the City of Whitewater Flexible Work Arrangements Policy and approval is granted.

City Manager Signature

Date

		Anti-Harassment & Retaliation Policy			
Owner:	HR Manager	Approving Position:	Common Council	Pages:	6
Issue Date:		Revision Date:		Review Date:	
Special Instructions:	Complete revision to CVMIC model policy.				

I. PURPOSE

The purpose of this policy is to maintain a healthy work environment in which all individuals are treated with respect and dignity and to provide procedures for reporting, investigating and resolving complaints of harassment, discrimination and retaliation.

II. POLICY

It is the policy of the City of Whitewater that all employees have the right to work in an environment free of all forms of harassment and retaliation. The City will not tolerate, condone, or allow harassment or retaliation by any employee or other non-employees who conducts business with the City. The City considers harassment, discrimination and retaliation of others to be forms of serious employee misconduct. Therefore, the City shall take direct and immediate action to prevent such behavior, and to remedy all reported instances of harassment, discrimination and retaliation. A violation of this City policy can lead to discipline up to and including termination, with repeated violations, even if “minor,” resulting in greater levels of discipline as appropriate.

III. PROHIBITED ACTIVITY & RESPONSIBILITY

a. Sexual Harassment

Sexual harassment is defined as unwelcome sexual advances, requests for sexual favors and other verbal or physical conduct of a sexual nature when:

1. Submission to such conduct is made either explicitly or implicitly a term or condition of employment; or
2. Submission to or rejection of such conduct by an employee is used as the basis for employment decisions affecting the employee; or
3. Such conduct has the purpose or effect of unreasonably interfering with an employee’s work performance or creating an intimidating, hostile, or offensive working environment.

b. Harassment

Harassment is any verbal, written, visual or physical act that creates a hostile, intimidating or offensive work environment or interferes with an individual’s job performance.

1. No employee shall either explicitly or implicitly ridicule, mock, deride or belittle any person.
2. Employees shall not make offensive or derogatory comments to any person, either directly or indirectly, based on age, ancestry, arrest & conviction record, color, creed, disability, genetic testing, honesty testing,

marital status, military service, national origin, pregnancy or childbirth, race, religion, sex (including sexual harassment), sexual orientation, and use or nonuse of lawful products of the employer's premises during non-working hours. Such harassment is a prohibited form of discrimination under state and federal employment law and/or is also considered misconduct subject to disciplinary action by the City.

c. Retaliation

1. Retaliation against any employee or applicant for filing a harassment or discrimination complaint, for assisting, testifying or participating in the investigation of such a complaint, or for requesting a protected leave of absence or reasonable accommodation, is illegal and is prohibited by the City and by federal statutes.
2. Retaliation can occur from a variety of sources, including co-workers, supervisors or elected officials.
3. Generally, any materially adverse action taken against an employee or applicant "because of" protected conduct is prohibited. The scope of retaliation goes beyond workplace-related or employment-related actions and includes conduct that would dissuade a reasonable worker from making or supporting a charge of discrimination. The significance of any given act of retaliation may depend upon the particular circumstances, but must be considered "materially adverse", thus separating significant from trivial harms that normally will not deter discrimination victims from filing a complaint. Examples of conduct that may be considered retaliation include:
 - a. Discharge
 - b. Demotion or not promoting
 - c. Reduction in pay
 - d. Reassignment of job duties
 - e. Giving a less distinguished job title
 - f. Filing false criminal charges against an employee
 - g. Significantly diminishing an employee's responsibilities
 - h. Unwarranted negative performance evaluations (impacting promotional opportunities)
 - i. Increased scrutiny of employee's work
 - j. Refusing to restore lost leave time
 - k. Isolation or shunning an employee
4. Complaint Procedure: Any employee who believes that he or she is being retaliated against shall report the incident(s) as soon as possible to their supervisor so that steps may be taken to protect the employee. Where doing so is not practical, the employee may instead file a complaint with another supervisor, Human Resources, the City Attorney or City Manager.
5. Retaliation is a form of employee misconduct. Any evidence of retaliation shall be considered a separate violation of this policy and is subject to discipline up to an including termination.
6. Monitoring to ensure that retaliation does not occur is the responsibility of the chief executive officer, supervisors and the appropriate internal investigative authority.

d. Covered Individuals

Individuals covered under this policy include employees and applicants for employment, volunteers, members of the public, elected officials and appointed boards and commissions.

e. Supervisory Responsibilities

1. Each supervisor shall be responsible for preventing prohibited activities as defined above by:
 - a. Monitoring the work environment on a daily basis for signs that harassment or retaliation may be occurring;

- b. Training and counseling all employees on what constitutes harassment, sexual harassment and retaliation, on the types of behavior prohibited by the City's policy and procedures for reporting and resolving complaints of harassment or retaliation.
- c. Stopping any observation that may be considered harassment or retaliation, and taking appropriate steps to intervene, whether or not the involved employees are within his/her line of supervision; and
- d. Taking immediate action to prevent retaliation towards the complaining party or witnesses and to eliminate the hostile work environment where there has been a complaint of harassment, pending an investigation. If a situation requires separation of the parties, care should be taken to avoid actions that appear to punish the complainant. Transfer or reassignment of any of the parties involved should be voluntary if possible and, if non-voluntary, should be temporary pending the outcome of the investigation.

f. Employee Responsibilities

1. Each employee of this agency is responsible for assisting in the prevention of harassment and retaliation through the following acts:
 - a. Refraining from participation in, or encouragement of actions that could be perceived as harassment or retaliation.
 - b. Reporting acts of harassment or retaliation to a supervisor; and
 - c. Encouraging any employee who confides that he or she is being harassed, discriminated or retaliated against to report these acts to a supervisor.
2. Failure of any employee to carry out the above responsibilities will be considered in any performance evaluation or promotional decisions and may be grounds for discipline.

g. Complaint Procedures

1. Any employee encountering harassment or retaliation is encouraged but not required to inform the person that his or her actions are unwelcome and offensive. This initial contact can be either verbal or in writing. The employee is to document all incidents of harassment and retaliation in order to provide the fullest basis for investigation.
2. Any employee who has unsuccessfully attempted to terminate the harassment or retaliation by means of Section 1 and who believes that he or she is being harassed shall report the incident(s) as soon as possible to their supervisor so that steps may be taken to protect the employee from further harassment or retaliation, and so that appropriate investigative and disciplinary measures may be initiated. Where doing so is not practical, the employee may instead file a complaint with another supervisor, Human Resources, the City Attorney or City Manager.
 - a. The supervisor or other person to whom a complaint is given shall meet with the employee and document the incident(s) complained of, the person(s) performing or participating in the harassment or retaliation, any witnesses to the incident(s) and the date(s) on which it occurred.
3. An employee should utilize the City's internal reporting procedure first. However, if after utilizing this procedure the complainant does not feel the complaint has been adequately addressed, the employee may file a complaint with either or both of the following:
 - a. **State of Wisconsin – Equal Rights Division**
201 East Washington Avenue
Madison, WI 53703
Phone: 608-266-6860
 - b. **Equal Employment Opportunity Commission**
210 Martin Luther King Boulevard
Madison, WI 53703
Phone: 608-266-4910

- c. *If the employee exercises the reporting options of (a) or (b) from above, they must file a copy of the complaint with the City Attorney within 24 hours of filing the complaint.*
4. The internal investigation authority shall be responsible for investigating any complaint alleging harassment, discrimination or retaliation.
 - a. The internal investigative authority shall immediately notify the chief executive officer and the City Attorney if the complaint contains evidence of criminal activity, such as battery, rape or attempted rape.
 - b. The investigation shall include a determination as to whether other employees are being harassed or retaliated against by the person, and whether other City employees participated in or encouraged the harassment or retaliation.
 - c. The internal investigative authority shall inform the parties involved of the outcome of the investigation.
 - d. A file of harassment, discrimination and retaliation complaints shall be maintained in a secure location. The chief executive officer shall be provided with an annual summary of these complaints.
5. There shall be no retaliation against any employee for filing a harassment or discrimination complaint, or for assisting, testifying or participating in the investigation of such a complaint.
6. The complaining party's confidentiality will be maintained throughout the investigatory process to the extent practical and appropriate under the circumstances.
7. Complaints of employees accused of harassment and/or retaliation may file a grievance/appeal in accordance with City procedures when they disagree with the investigation or disposition of a harassment or retaliation claim.

IV. DEFINITIONS

- a. **Harassment on any basis (race, sex, age, disability etc.) exists whenever:** Submission to harassing conduct is made, either explicit or implicit, a term or condition of an individual's employment; submission to or rejection of such conduct is used as the basis for an employment decision affecting an individual; the conduct interferes with an employee's work or creates an intimidating, hostile, or offensive work environment. Such conduct is prohibited under this policy and §111.31-111.39 Wis. Stats.
- b. **Non-Verbal:** Sexually suggestive or offensive objects or pictures, inappropriate usage of voicemail, e-mail, the internet or other such sources as a means to express or obtain sexual material, comments etc., printed or written materials including offensive cartoons, suggestive or offensive sounds, whistling, catcalls or obscene gestures. Any material which inappropriately raises the issues of sex or discrimination. Treating an employee differently than other employees when they have refused an offer of sexual relations.
- c. **Other Forms of Harassment:** Persistent and unwelcome conduct or actions on the basis of disability, sex, arrests or conviction record, marital status, sexual orientation, membership in the military reserve, or use or nonuse of lawful products away from work is prohibited under this policy and s.111.31-111.39, Wis. Stats.
- d. **Physical:** Unsolicited or unwelcome physical contact of a sexual nature, which may include touching, hugging, massages, kissing, pinching, patting, or regularly brushing against the body of another person.
- e. **Retaliation**, as outlined in Title VII of the Civil Rights Act of 1964, prohibits employers, employment agencies, joint labor management committees controlling apprenticeship or training, and labor organizations from discriminating against employees, applicants, or members who have opposed any unlawful employment practice, filed a charge, testified, assisted, or participated in any investigation, proceeding, or hearing under this subchapter.
- f. **Unwelcome:** Sexual conduct is unwelcome whenever the person subjected to it considers it unwelcome. The conduct may be unwelcomed even though the victim voluntarily engages in it to avoid adverse treatment.
- g. **Verbal Harassment:** Sexual innuendoes, degrading or suggestive comments, repeated pressure for dates, jokes of a sexual nature, unwelcome sexual flirtations, degrading words used to describe an individual,

obscene and/or graphic description of an individual's body or threats that job, wages, assignments, promotions or working conditions could be affected if the individual does not agree to a suggested sexual relationship.

All of the laws we enforce make it illegal to fire, demote, harass, or otherwise “retaliate” against people (applicants or employees) because they filed a charge of discrimination, because they complained to their [employer or other covered entity](#) about discrimination on the job, or because they participated in an employment discrimination proceeding (such as an investigation or lawsuit).

For example, it is illegal for an employer to refuse to promote an employee because she filed a charge of discrimination with the EEOC, even if EEOC later determined no discrimination occurred.

Retaliation & Work Situations

The law forbids retaliation when it comes to any aspect of employment, including hiring, firing, pay, job assignments, promotions, layoff, training, fringe benefits and any other term or condition of employment.

V. Job Aids – Form on Next Page



Name of Complainant: _____ Date: _____

Date of Incident: _____ Time: _____

Location of Incident: _____

Name of Witnesses to the Incident [Include email / telephone number if known]: _____

Details of the Incident [Attach additional pages if necessary]: _____

Have you reported this or similar behavior before [If so, please indicate to whom and date reported]?

Have you discussed this complaint with anyone else [If so, please indicate to whom and date discussed]?


Do you know of any documents that may be relevant to this matter [Please attach]?

How would you like this matter resolved? _____

The foregoing information is true and correct to the best of my knowledge.

Signature: _____ Date: _____

Intake Signature: _____ Date: _____

		Information Technologies Policies & Standards			
Owner:	IT Director	Approving Position:	Common Council	Pages:	7
Issue Date:	12/22/2011	Revision Date:		Review Date:	
Special Instructions:	Minor updates to policy to reflect changes in IT technology and procedures such as ticketing system.				

I. PURPOSE

The purpose of this policy is to set forth general guidelines for the efficient, ethical and appropriate use of and prohibit inappropriate use of Informational Technology (IT) resources. All IT resources are the property of the City of Whitewater. Employees should not have any expectations of privacy and understand that the City can and will monitor use of all IT resources including the use of the City’s Wi-Fi (Wireless Local Area Network) on personal devices. The policy is meant to ensure that the use of IT resources among employees is consistent with City policies, all applicable laws and the individual user’s job responsibilities. The policy is intended to confirm that all information composed, sent, or received is and shall remain City property, and it further enhances City-wide coordination and management of electronic communications and IT resources. This policy is intended to apply to all individuals who have authority to use City electronic communication, Wi-Fi, and IT resources.

II. POLICIES and STANDARDS

Administrative

Any requests to the IT department should be in writing at a minimum and would also utilize the City’s ticketing system. Any request that does not utilize the City’s ticketing system may not be fulfilled. Any exception to this is in the event of an emergency where no work can be completed such as in the event of a network outage, compromised system, etc.

All employees will be required to sign the Information Technologies Policies and Standards Agreement before using City IT resources. Department heads will be responsible for ensuring this statement is signed and forwarded to Human Resources for placement in the personnel file. Human Resources will thereafter obtain the required signoffs from all new employees hired by the City during employee orientation.

Department heads are considered to be the custodian of all information pertaining to their department as well as enforcement of this policy within their department. Disciplinary action for violation of this policy may include, but is not limited to, verbal or written reprimand, suspension or termination. The department head, together with the City Manager, Human Resources and the IT Director will investigate reported violations to determine if any action is justified.

E-Mail

Scope- Applies to use of City e-mail services by City employees.

Policy-

- a) The City of Whitewater is the owner of all e-mail accounts and addresses in its registered domains as well as email accounts created outside of the City's domains for City business. All e-mail messages processed by the City's e-mail server become the property of the City of Whitewater. City of Whitewater e-mail users have no right of ownership or expectation of personal privacy in their e-mail usage.
- b) Additional encryption beyond what the City is currently utilizing is prohibited on any documents or e-mail created on City IT resources, without prior approval by the IT Director.
- c) The City reserves the right, without notice, to inspect, modify, return, reject, redirect or discard any e-mail message it receives, for any reason. The City reserves the right, without notice, to limit or restrict any individual's e-mail usage.
- d) The City may place system-wide limitations on e-mail usage in order to protect the well-being of the City's e-mail infrastructure and ensure system availability and reliability for all e-mail users (e.g., maximum mailbox size, maximum message size)
- e) All e-mail messages and attachments are centrally archived and indexed automatically upon arrival to the Exchange Email Server.
- f) City e-mail services shall be used in accordance with all applicable Federal and State laws, City ordinances, policies, rules and regulations, and Administrative Instructions, and may not be used as a vehicle to harass or intimidate. All users of City e-mail services are expected to conduct themselves in a professional and ethical manner.
- g) City e-mail services are provided for the purposes of study, research, service, and other activities, which must be in the conduct of official business or in support of the City's mission, with the exception of occasional personal use. Personal use shall be kept at a minimum.
- h) Access to City e-mail services is granted to an individual by the City for that individual's sole use. Users are authorized to access, use, copy, modify, or delete files and data on their own accounts. Users shall not perform any functions on another user's e-mail account or on a shared mailbox without the explicit permission of the primary user of that account. Users shall not allow someone else to use their account(s) and/or password(s). City e-mail users are responsible for their e-mail accounts and shall be held accountable if someone else uses their service with permission and violates this policy.
- i) Subscription to mailing lists, "listservs," or other mass mailings is authorized only when used to conduct official City business. Non-work-related subscriptions to mass mailings are prohibited. The City also reserves the right to unsubscribe any or all City e-mail addresses from said mailings.
- j) Access to City e-mail services shall be permanently revoked upon employee termination or retirement. The City shall not forward e-mail messages addressed to terminated or retired City employees except to other City e-mail addresses. The City shall not provide address verification, correction, or forwarding to personal or non-City e-mail accounts or addresses under any circumstances.
- k) User privacy is not to be violated. It is the responsibility of the user to protect their privacy. Users shall not leave passwords where they can easily be found, share passwords with others, or leave confidential information on a screen where it could be viewed by an unauthorized person.
- l) All City e-mail accounts (and all City digital media) are subject to Wisconsin Open Records Law. While a majority of City records fall under Wisconsin Open Records Law, users should not assume that any message contents or data are automatically subject to public inspection under the Wisconsin Open Records Law. There are exclusions to this law, and such message contents or data may not be forwarded, uploaded, or otherwise transmitted without appropriate approvals.

Internet

Scope- This policy establishes appropriate use of City Internet access for City employees. The City of Whitewater provides employees access to the vast information resources of the Internet with the intention of increasing productivity. While Internet access has the potential to help you do your job faster/smarter, there is justifiable concern that it can also be misused. Such misuse can waste time and potentially violate laws, ordinances, or other City policies.

Policy-

- a) City internet access is provided to employees for the purposes of study, research, service and other activities, which, with the exception of occasional personal use, must be in the conduct of official business or in support of the City's mission. Personal use shall be kept at a minimum. This includes the use of the City's Wi-Fi network.
- b) Each City employee using the City's internet access shall identify themselves honestly, accurately, and completely when corresponding or participating in online activities.
- c) Employees have no right of ownership or expectation of personal privacy as to their City Internet usage. The City reserves the right to inspect any and all network traffic internet usage including Wi-Fi. The City reserves the right, without notice, to limit or restrict any employee's internet usage.
- d) Offensive content may not be accessed, displayed, archived, stored, distributed, edited, or recorded using City network, printing, or computing resources. Offensive content includes, but is not limited to, pornography, sexual comments or images, profanity, racial slurs, gender-specific comments, or any content that can reasonably offend someone on the basis of sex, race, color, religion, national origin, age, sexual orientation, gender identity, mental or physical disability, veteran status or any protected status of an individual or that individual's relatives or associates. Any content that may be interpreted as libelous, defamatory or slanderous is prohibited. Exceptions shall be made as it pertains to Police investigations.
- e) City internet access shall not be used to conduct personal business, play computer games, gamble, run a business, conduct political campaigns, for personal gain, or to take part in any prohibited or illegal activity.
- f) No employee may use City internet access to post a message to an Internet message board, chat room, weblog, listserv, social media site, or other Internet communication facility, except in the conduct of official business. The message must clearly identify the author as a City employee, by name, with the employee's official return City e-mail address or other contact information. Any opinions expressed must include a disclaimer stating that the opinions are those of the author and not necessarily those of the City of Whitewater.
- g) Any software or download via the internet may be used only in ways that are consistent with their licenses or copyrights, and only after review and approval by the City's IT Director.
- h) No employee may use the City's internet facilities to deliberately propagate any virus, worm, Trojan horse, trap-door, or back-door program code, or knowingly disable or overload any computer system, network, or to circumvent any system intended to protect the privacy or security of another user.
- i) Internet access from the City's networks is "filtered" using a third-party product/service. Access shall be limited or blocked based upon categories or protocols defined by the vendor of the product/service and the IT Director.
- j) Employees requiring access to blocked or limited sites in order to conduct official City business only may request an exemption from a site restriction using their network credentials. This request must be in writing and must provide a specific reason for the override and if the override is temporary. All overrides shall be reported (and are recorded) to the IT Director for review.

Hardware and Software

Scope- Expedite the procurement process for City standard IT equipment. Any standard IT commodity purchase

must be approved by the IT Director or their designee. The City is working to reduce the total cost of ownership of City IT assets.

Policy-

- a) Department heads will work with their staff and the IT department to establish appropriate technology implementation and they will consult with the IT department to ensure the equipment is compatible with the City's existing infrastructure.
- b) The IT Director or their designee will approve all IT purchases with the exception of peripherals such as keyboards, mice, and speakers to ensure compatibility with current IT resources. This process anchors City IT procurement standards and also promotes cost savings for the City.
- c) Installation of hardware and software by persons other than the IT department without prior authorization is prohibited. Employees shall use only hardware and software provided or approved by the City. Any suspected misuse of software shall be reported to the IT Director.
- d) All hardware and software inventories will be maintained by the IT department. If a user/department receives hardware or software directly, it will be given to the IT department immediately to be placed into inventory. Web-based applications that do not require downloads or City network resources are exempt from this.

Network

Scope- Applies to all devices connecting to networks owned and managed by the City of Whitewater. The City has made, and will continue to make, a significant investment implementing and information sharing infrastructure to meet the business needs of the City, the work requirements of employees, and the communication needs of the public.

Policy- The following policies are adopted to ensure the internal and external integrity and protection of the City's networks:

- a) No non-City owned or managed platforms (PCs, laptops, tablets, or any other devices capable of attaching to the network) will be directly connected through any means to the City's internal networks, without prior approval by the IT Director.
- b) No remote connectivity or remote-control software (e.g. PC Anywhere, GoToMyPC, etc.) will be used to connect to the City's network in any way unless approved in advance by the IT Director.
- c) No wireless device will be connected to the City's internal Wi-Fi network unless approved in advance by the IT Director. An exception is the use of guest Wi-Fi for personal devices.
- d) All platforms approved by the IT Director for connection to the City's internal networks will have the City's anti-virus and antimalware protection software.
- e) User names and passwords created by the IT department shall provide internal network access. The requirements for complexity and formatting of these credentials will follow Microsoft's best practice policy for strong authentications. Users are not permitted to place personal passwords on local settings (e.g. screensavers).
- f) All users shall log off of the network when they are away from their computer for any significant length of time and when they leave for the day. Per security policy, if the user's computer remains inactive for more than 15 minutes, the connection to the network will be locked. The user will have to unlock their workstation upon return to access the system. Users are responsible for properly safeguarding any administrative data such as logins and passwords, and are held accountable for any activity which occurs under their login name and password. Users must log off when they are not immediately near their workstation.
- g) All personal and shared workstations must be restarted at least once a week.

- h) Anti-virus and antimalware software shall be loaded on all servers and workstations, and all programs, files, external storage devices, downloads, etc. are actively scanned during usage. If a user finds that any virus, corruption or damage has occurred, or is being reported, contact the IT department immediately.
- i) All of the City's servers and information contained therein shall be backed up on a daily basis. Backup media shall be stored in a secure, locked location on City premises and is managed by the IT department. Additionally, the media should be stored off-site in a secure facility at a minimum once per week and ideally in a cloud storage environment. Media no longer used or needed shall be disposed of in the appropriate manner to ensure that data is not retrievable from the discarded media. Users are strongly encouraged to store data in the appropriate folders that are on the City servers so that it is not lost. Any data not stored in designated areas is not the responsibility of the City should it be lost or damaged.
- j) Electronic documents will be treated the same as paper documents with respect to City Ordinances (refer to City Municipal Code Chapter 15: Public Records Management) and Resolutions, Regulations, Administrative and Executive Instructions, and Schedules regarding document retention and disposition.

Phone, Fax, Cellular Phone, Photocopy Machines & Other Equipment

Scope- This policy ensures City telecommunications resources are used appropriately. City telephone equipment, cellular telephones, fax machines, photocopy machines, and equipment as outlined below are provided for official City business use only. As such, absent a clear and convincing exception, all landline, cell phone and fax numbers paid for with taxpayer dollars are to be made available to the public on request. City employees are reminded that all messages, calls, files and user actions are subject to monitoring.

Policy-

- a) With the exception of occasional personal use, all use of City telecommunications equipment and services is for City business use only. Personal calls should be made during an employee's break or lunch hour, except for necessary work-related situations such as unanticipated overtime or family emergencies. In the event the City is charged for a personal call, the employee may be required to reimburse* the City for the actual cost.
- b) City copiers are intended for business use. In the event that an employee uses this equipment for personal use, the employee shall reimburse the city for the actual cost of usage, and personal use shall be kept at a minimum. *
- c) Directory assistance (411) calls should be kept to a minimum. Telephone directories are readily available throughout the City and online for outside numbers.
- d) City employees that require cellular telephones to perform their essential job functions will be enrolled in a "calling plan" considered to be appropriate for their City business needs. Employees that are issued a cellular phone will sign the City Cell Phone Usage Agreement, and will abide by the rules set forth in the agreement.
- e) Voice mail is for business purposes and all messages received are the property of the City. Messages should be deleted from the voice mail system as soon as possible. The City's voice mail system will automatically delete messages after 15 days.

*** Note: The actual cost of usage will be available on the respective City bill and reimbursement for personal usage can be set up through the Finance Department. It is the employee's responsibility to disclose personal use.**

Resource Usage

Scope- This policy applies to all data utilizing City IT Resources. The City has and reserves the right to monitor, review, audit, intercept, access and disclose all information created, received or sent on City IT resources. Information contained in the IT resources will only be disclosed to the extent permitted by law, for business purposes, or as needed to enforce the policy. Authorized access to employee IT resources by other employees or outside individuals

includes, but is not limited to, the following:

- a) Access by the IT Director during the course of system maintenance or administration, investigation or network slowdown, system hardware or software problems including software license compliance, general system failure, litigation, or potential litigation.
- b) Access approved by the employee, the employee's supervisor, or an officer of the City when there is a need to perform work or provide a service when the employee is not available.
- c) Access approved by the employee's supervisor, the City Manager, or an officer of the City when there is suspicion of a crime or violation of a policy.
- d) Access approved by the City Manager or the City Attorney in response to the City's receipt of a court order or request from law enforcement officials for disclosure of an employee's e-mail messages.
- e) Confidential and misinformation – the release of untrue, distorted, confidential information, or the use of aliases, regarding City business, is prohibited.
- f) Equipment, software, hardware or related peripherals are not to be removed from City premises without authorization from the IT Director and appropriate Department head.
- g) The IT department does not monitor employee productivity without explicit permission from the Human Resources Manager, the City Manager, or their designee.

III. Job Aids – Form on Next Page



INFORMATION TECHNOLOGIES POLICIES AND STANDARDS
AGREEMENT


Item 4.

I acknowledge that I have received, read, and understand the City of Whitewater's Information and Technologies Policies and Standards. I understand that failure to comply with the policy could result in disciplinary action up to and including termination of employment. I understand that if I have any questions, I should contact my supervisor, department head or Human Resources.

Employee Signature _____

Employee Name _____

Date _____

		<h2>Social Networking Policy</h2>			
Owner:	HR Manager	Approving Position:	Common Council	Pages:	
Issue Date:		Revision Date:		Review Date:	
Special Instructions:	Formerly Social Media Policy – complete revision utilizing CVMIC model policy.				

I. Purpose

The City of Whitewater has an overriding interest and expectation in deciding what is “announced” or “spoken” on behalf of the City through the use of social media. This policy establishes guidelines for the establishment and use of social media by the City of Whitewater for conveying information about the City and its events and activities. This policy also establishes guidance for employees acting in a personal capacity when using social media.

The City of Whitewater’s intent is to create a “government speech forum” or a “limited forum” devoted exclusively to the City of Whitewater’s postings to the public. Nothing in this policy shall be applied to prohibit or infringe upon any communication, speech or expression that is protected or privileged under law. This includes speech and expression protected under state or federal constitutions as well as labor laws or other applicable laws.

II. Policy

a. City of Whitewater Website

The City of Whitewater’s website www.whitewater-wi.gov is the City of Whitewater’s primary and predominant internet presence. All of the City of Whitewater’s website content and social media sites that are posted by departments and offices will be subject to approval by the City Manager or designee. Social media use should complement rather than replace the City of Whitewater’s primary website. Only employees authorized by the City Manager are authorized to post content on the City of Whitewater’s website.

b. Social Media Provider Terms of Service

Social media is defined as the various activities that integrate technology, social interaction, and content creation. Through social media, individuals or groups may create, organize, edit, comment on, combine and share content. Social media providers offer web pages that provide a means for various forms of discussion and information-sharing and include features such as social networks, blogs, video sharing, podcasts, wikis, message boards, and news media comment sharing/blogging. Social media providers are hosted by websites that authorize multiple users to establish, post content on, and operate their own individual social media profile. Technologies associated with social media often include picture and video sharing, wall postings, e-mail, instant messaging, and music sharing. Examples of websites that host social media profiles include, but are not limited to, Facebook (social networking); YouTube (social networking and video sharing); and X (social networking and microblogging).

Each social media provider maintains a term of use agreement for users. All posts and comments on any City of Whitewater social media profile are bound by these terms and conditions. The City of Whitewater reserves the right to report any user violation under the terms and conditions. This policy does not modify the

terms and conditions established by the social media provider. Nor does the City of Whitewater assume any responsibility or liability for decisions made by the social media provider involving the conduct or absence of conduct by the social media provider or by the user.

The terms and conditions of the social media provider represent a binding contract. No employee may execute such terms of service or enter into an agreement on behalf of the City of Whitewater without authorization from the City Manager.

c. Social Media Posting

As a public entity, the City of Whitewater must abide by certain standards to serve all constituents in a civil and unbiased manner. Only employees authorized by the City Manager are authorized to post content on an authorized City of Whitewater social media profile on behalf of the City. The City Manager's Office will maintain a list of social media profiles, including login and password information, approved for use by departments and employees for communicating the City of Whitewater's business. Any social media profiles used by the City, including any login information and passwords, are the property of the City of Whitewater and not the property of an employee or other party. Any social media profile used by the City of Whitewater must be capable of editing, removing, and archiving content from social media websites. The authorized employee will inform the City Manager's Office of any administrative changes to existing social media profiles.

For each social media profile approved for use by the City, the following documentation will be developed and adopted:

- A list of authorized employees who may manage the social media profile
- Operational and use guidelines
- Standards and processes for managing accounts on social media sites
- Branding standards
- Design standards
- Standards for the administration of social media sites

Authorized employees representing the City of Whitewater on social media must conduct themselves at all times as professional and dignified representatives of the City in accordance with all policies, directives, and professional expectations.

Employees posting content on behalf of the City of Whitewater must follow these guiding principles:

- Communications must be consistent with the goals, branding, mission, vision, and values of the City of Whitewater.
- Communications must be factual and accurate and not reflect opinions or biases.
- Communicate meaningful, respectful entries that are on topic while also recognizing that postings are widely accessible and not easily retractable.
- Communications must be written in plain business English with proper grammar and vocabulary and should avoid acronyms and jargon.
- Communications must comply with policy, directives, professional expectations, and respect for privacy, confidentiality, and applicable legal guidelines for external communication.
- Ensure that legal right exists to publish all materials, including photos and articles, and comply with all trademark, copyright, fair use, disclosure of processes and methodologies, confidentiality, and financial disclosure laws.
- If identifying yourself, then maintain transparency by using your real name and job title, and by being clear about your role regarding the subject. Write and post only about your area of expertise. Remember that your postings are your responsibility.
- Communications must never be for political purposes or in support of or opposition to political campaigns or ballot measures.
- Communications must never be for purposes of private business activity or commerce, or for personal motivation or sharing of personal opinion or commentary.

- Communications must not promote, foster, or perpetuate discrimination, harassment, or retaliation on the basis of race, creed, color, age, religion, gender, marital status, national origin, disability, or sexual orientation, or other protected status.
- Communications must not compromise the safety or security of the public, public systems, or public services.

An important part of social media use is restraint. While the City of Whitewater desires to inform the community of the City of Whitewater's business, the City of Whitewater is not entering into a debate or discourse with those reading the social media profile. As such, "commenting," "liking," or "non-liking" of a post or comment by any other person is not permitted except in the following limited circumstances:

- An authorized employee may respond to a comment when the employee is providing contact information to the commenter to seek or provide further information.
- An employee may respond to a comment or post to direct the poster to the City of Whitewater's website or to a previous social media post by the City.
- The employee's name and title should be made available in the responsive comment.

d. Reporting/Removal of Social Media Activity

A post, like, or comment by a member of the public on any City of Whitewater social media profile is the opinion of the commentator or poster only. Publication of a user's post, a like, or a comment does not imply endorsement of, or agreement by, the City of Whitewater or reflect the opinions or policies of the City. The City of Whitewater assumes no liability for any comment, like, or post made by another person.

If a forum allowing for two-way or multi-way communication is created, then an authorized employee may, with the approval of the City Manager, regulate comments or posts made by other persons on the City of Whitewater's social media profile as provided herein. The City of Whitewater requires that authorized employee to immediately notify the Chief of Staff if there is any posted material that may violate this policy, violates the terms of use of the social media provider, is illegal, or that potentially infringes the copyrights or other rights of any persons. The Chief of Staff will investigate and address the potential violation. If the comment or post violates the terms of use established by the social media provider, then the authorized employee may notify the social media provider and report the post or comment. If a comment or post demonstrates or incites unlawful behavior, then the authorized employee may notify law enforcement authorities. If the comment or post contains any of the following content, the comment may be subject to removal or restriction by the City of Whitewater:

- Obscene content;
- Content that is threatening or incites violence;
- Solicitation of commerce, including but not limited to, advertising of any non-City of Whitewater related event, or business or product for sale;
- Conduct in violation of any federal, state or local law;
- Content that promotes, fosters or perpetuates unlawful activity;
- Content that infringes the intellectual property rights of others;
- Content that is malicious or harmful software or malware.

The City of Whitewater should not deny access to the City of Whitewater's social media profile for any individual who violates the City of Whitewater's social media policy. The social media provider may, relying on their terms and conditions and their discretion, block a user or remove content in violation of the terms and conditions, and nothing herein restrains the social media provider from such actions.

e. Record Retention

The City of Whitewater must retain all social media content published by the City of Whitewater for the purposes of public records retention as may be required by applicable law. Records required to be maintained pursuant to a relevant records retention schedule for the required retention period in a format that preserves the integrity of the record and is accessible. Any content removed by the City of Whitewater based

on these guidelines must be retained in accordance with the applicable retention schedule including the time, date and identity of the poster, when available.

f. Open Meetings Law Compliance

All conduct by officials serving on a governmental body must comply with Wisconsin's Open Meetings Law. Officials should refrain from discussing business or action of the governmental body with one another while using social media. Authorized employees publishing on the City of Whitewater's social media profile should not engage officials serving on a governmental body when engaging in the City of Whitewater's social media activity.

g. Employee Personal Conduct

Like other members of the community, employees may use social media profiles not belonging to the City of Whitewater for the employee's personal social media purposes. Employees must recognize that most uses of personal social media are still part of the public domain regardless of privacy settings and are easily replicated and published.

An employee's personal social media profile or use must remain personal in nature. In addition, employees should never use their City of Whitewater e-mail account, login, or passwords in conjunction with a personal social media profile. Regardless of whether an employee identifies on a personal social media account that the employee works for the City of Whitewater, employment with the City of Whitewater is public record and members of the public may associate the employee with the City. As such, employees must exercise care when posting and commenting on social media as personal views can be tied back to employment with the City of Whitewater.

Employees posting personal content on social media must follow these guiding principles:

- When commenting or posting on matters pertaining to the City of Whitewater, the employee must make clear to other persons that the employee is speaking as a private citizen and not as an employee of the City of Whitewater.
- Pause and think before posting with the understanding that postings are widely accessible, not easily retractable, easily shared and replicated.
- Personal activity is the personal responsibility of the employee, including the consequences that flow from such activity.

Nothing in this policy is meant to prevent an employee from exercising his or her right to make a complaint of unlawful discrimination or other workplace misconduct through the proper processes, to engage in lawful protected concerted activity, or to express a personal opinion on a matter of public concern which may be balanced against the interests of the City of Whitewater.

h. Compliance with Policy

The City of Whitewater reserves the right to monitor and analyze social media use to ensure compliance with policy, directives and expectations, to evaluate use, and to recommend and implement changes to use of social media, among other legitimate government interests. Failure to comply with this policy by any employee may result in disciplinary action up to and including termination of employment. Failure to comply with this policy by any officeholder may result in pursuit of any lawful action against any official in violation of policy.

III. Job Aids – Form on Next Page

**Social Networking Policy
Employee Acknowledgement Page**

I understand that I must have approval from the City Manager to use, engage, or post on the City of Whitewater's social media profiles and pages on behalf of the City of Whitewater. I also understand that I am responsible for all postings made by me on the City of Whitewater's social media profiles and pages, including those made in sections created for replies, comments, or other similar responses. I further understand that the Social Networking Policy applies to postings made by me via personal social media, and I agree to adhere to the guidelines in such Policy.

I acknowledge that all content on the City of Whitewater's social media is considered to be property of the City and may be monitored by the City of Whitewater. As such, I acknowledge and understand that I am obligated to promptly disclose any log-in names or passwords associated with the City of Whitewater's social media profiles and pages to the City Manager upon request. I further understand that employees do not have privacy or personal rights in the use of the City of Whitewater's social media, and the postings, data, access to or distribution of such materials is subject to all applicable laws.

I authorize my image, likeness, voice, and work product to be published, used, and disclosed by the City of Whitewater on its social media, and I waive any and all rights I may have to royalties and compensation. I understand the City retains sole right and discretion as to use and ownership of information posted, published, used, and disclosed on its social media to the extent permitted by law.

I understand that I am obligated to report any suspected or perceived violations of the Social Networking Policy that I observe on the City of Whitewater's social media to the Chief of Staff for further review and determination. I further understand that I must be authorized by the Chief of Staff to regulate comments or posts made by other persons on the City of Whitewater's social media profiles and pages or to regulate the access of private citizens to the City of Whitewater's social media profiles and pages. To the extent I am authorized to regulate posts or comments made by other persons on the City of Whitewater's social media profiles and pages or regulate the access of private citizens to the City of Whitewater's social media profiles and pages, I agree to regulate such matters consistent with the restrictions set forth in the Social Networking Policy.

In complying with the Policy, I will abide by all security procedures as set forth by the City of Whitewater's I.T. Department. I am aware that violations of the Policy may result in restriction of use, may subject me to disciplinary action, up to and including discharge from employment, and may subject me to civil or criminal liability.

I acknowledge I have read and that I understand the Policy and have been afforded an opportunity to ask questions regarding the Policy.

I have read and understand this Acknowledgement Form.


Signature of Employee

Date

Signature of Supervisor

Date

AFTER SIGNING THIS ACKNOWLEDGEMENT FORM, BRING THE ORIGINAL, EXECUTED COPY OF THIS FORM TO HUMAN RESOURCES FOR PLACEMENT IN THE PERSONNEL FILE.

		Policy – 208.01 Bloodborne Pathogens			
Owner:	DPW Director	Approving Position:	Common Council	Pages:	9
Issue Date:	04/23/2021	Revision Date:	10/27/2022	Review Date:	
Special Instructions:	OSHA standard 29 CFR 1910.1030				

I. POLICY

The purpose of this policy is to provide a comprehensive infection control system, which maximizes protection against infectious disease for all employees and for the public that they serve.

This policy will establish specific procedures that employees should follow to reduce their risk of exposure to infectious diseases. Personal protection equipment (PPE) and procedures that should be followed when handling persons or equipment that may be contaminated by infectious diseases, will also be addressed in this policy.

II. GUIDELINES

It is the policy of the City of Whitewater that all employees recognize the potential risk of contamination that can occur when dealing with people or property that may be contaminated with an infectious disease. In pursuit of this endeavor, the following exposure control plan (ECP) is provided to eliminate or minimize occupational exposure to bloodborne pathogens in accordance with OSHA standard 29 CFR 1910.1030, "Occupational Exposure to Bloodborne Pathogens" <https://www.osha.gov/laws-regs/regulations/standardnumber/1910/1910.1030>.

III. DEFINITIONS

- A. **Biohazard:** Any danger, risk or harm resulting from exposure to infectious bacteria, viruses, or other harmful agents or their products.
- B. **Body Fluids:** Included, but not limited to, body secretions such as blood, semen, saliva, vomit, urine, or feces.
- C. **Communicable Disease:** Any infectious disease capable of being passed to another person by contact with the infected individual or their body fluids. Communicable diseases include, but are not limited to AIDS (HIV Virus), Hepatitis B, and Tuberculosis.

- D. Contaminated Waste: Any waste which has had contact with any potentially contaminated blood or body fluid, including, but not limited to, soiled gloves, gauze, disposable first aid materials.
- E. Coordinator: The HR Manager, who is in charge of overseeing the implementation and continued use of bloodborne pathogens policy and exposure plan for the City of Whitewater.
- F. Indirect Exposure: Indirect contact with a potentially infected person through inhalation of an airborne virus or bacteria from a cough or sneeze or contact with an object an infected person has previously touched. This would also include a small fluid spill on an employee, excluding any mucous membrane of eye, nose or mouth, or any open wounds.
- G. Sharps: Medical articles, including those that are potentially infectious and that may cause punctures or cuts.
- H. Sharps Container: Leak-proof, puncture resistant container capable of holding contaminated sharp materials such as needles, broken glass, etc. Each container shall be marked appropriately with the red-orange label
- I. Significant Exposure: Direct contact by an employee with the body fluids of another. Direct contact is mucous membrane exposure; i.e., being stuck by a hypodermic needle, knife or other sharp object, contact with an open wound, or through the employees eyes, nose or mouth.
- J. Universal Precautions: All blood or other potentially infectious materials will be considered infectious, regardless of the perceived status of the individual.

IV. PROCEDURE

- A. Exposure determination: An employee may reasonably anticipate exposure to blood, body fluids or other potentially infectious materials during emergency medical care to injured or ill persons.
- B. Work Practice Controls
 - 1. Hand-washing is required after contact with a possible infectious environment and shall only be done in rest rooms, or an area where food is not handled. When a sink is unavailable an antiseptic hand towelette shall be used.
 - 2. Leak-proof, puncture resistant sharps containers with appropriate labels and color coding are available for all sharps materials.
 - a. The sharps containers are located in all public restrooms in the Municipal Building, the Armory, the Cravath Lakefront Community Building, the Starin Park Community Building (outside bathrooms only).
 - b. Facility Building Maintenance staff are assigned to safely dispose of sharps.
- C. Prevention
 - 1. Immunizations are available to protect employees from contracting many types of infectious diseases.

- a. The City of Whitewater encourages all employees with a higher probability for exposure (Wastewater) receive immunization for Hepatitis B. The cost of this immunization shall be the responsibility of the City.
 - b. Employees with a higher probably for exposure who decline the Hepatitis B immunization shall sign the *Hepatitis B Vaccine Declination Form* provided by the Coordinator.
 - c. Employees who have not been immunized against "childhood" diseases such as measles, mumps, and rubella should contact their family physicians to obtain these immunizations.
2. Persons with sores, scratches, abrasions, and cuts should take additional precautionary measures to minimize their exposure to infectious diseases.
- a. The greatest protection against infection is human skin, but even a small scratch or sore may permit a virus or bacteria to enter the body.
 - b. Sores, scratches, abrasions and cuts should be covered with a bandage or dressing when at work. If the bandage or dressing becomes soiled, employees should change it with materials available in a department first aid kit.
- D. Personal Protective Equipment (PPE)
1. Equipment designed to protect an employee from significant or indirect exposures to body fluids (gloves, goggles, mask, gown) should be utilized when handling property and/or persons contaminated with body fluids.
 - a. It is the at-risk personnel's responsibility to notify the Coordinator if they have an allergic sensitivity or size conflict to the supplied equipment (gloves, gowns, booties).
 - b. Upon request, the Coordinator or designee shall supply the employee with alternate equipment.
 2. A pocket mask or CPR face shield/barrier mask shall be used whenever one is administering CPR.
 3. Bloodborne pathogen/bodily fluid spill kits and first aid kits are available in the following areas:
 - a. Municipal Building Finance Department
 - b. Municipal Building 2nd Floor Administration
 - c. Irvin L. Young Memorial Library
 - d. Starin Park Community Building
 - e. Water Utility Building
 - f. Streets/City Garage
 - g. Wastewater Utility Building
 - h. Whitewater Aquatic and Fitness Center
 4. Managers/Supervisors shall insure that the PPE kit is readily available and stocked.

5. Replacement PPE items can be obtained through the Coordinator or designee.
- E. Precautions for handling and using PPE
1. Remove garments soaked by blood or other infectious materials immediately, or as soon as possible.
 2. Roll garments outward, away from body and clothing so as not to be contaminated from the infectious materials on the used PPE.
- F. Contaminated Equipment/Clothing
1. If equipment or vehicles are contaminated with body fluids from any person, whether infected or not, the items shall be disinfected.
 - a. Before leaving work, contaminated equipment shall be placed in appropriate areas for either discarding or decontaminating.
 - b. Contaminated equipment shall not be taken home until it has been decontaminated.
 2. All Contaminated clothing shall be removed and placed into red biohazard bags.
 - a. DPW employees should contact their uniform clothing provider to determine how to handle contaminate uniforms.
 - b. Employees who do not have uniforms have the options to have their clothing washed or disposed of.
 - c. Sweatpants, t-shirts, and sweatshirts are available from the police department for employees who need clothing to travel home to get clean clothing.
 3. After gloves are removed and disposed of, hands should be cleaned with the alcohol solution, disinfectant wipes, or washed with antiseptic soap and warm water.
- G. Housekeeping
1. Documentation of decontamination, stocking and training will be handled by the Coordinator or designee.
 2. Personnel are responsible for ensuring that any equipment is cleaned with appropriate disinfectant and decontaminated immediately after spills or leakage occurs, or as soon as possible.
 - a. Liquid blood and body fluids shall be disinfected and cleaned up with bodily fluid absorbent in the following manner:
 - 1) Gloves and mask shall be worn
 - 2) Bodily fluid absorbent shall be poured over the spill
 - 3) The now solid waste shall be scooped up and disposed in a red biohazard bag.
 - 4) The area will be wiped down with a disinfectant spray or wipe.

- b. In the event bodily fluid absorbent is unavailable the contaminated area shall be cleaned in the following manner:
 1. Wearing gloves and mask, blot with a paper towel.
 2. Spray with a disinfecting solution.
 3. Wipe again with a paper towel.
 4. Spray and wipe a second time with the disinfecting solution
 5. Paper towels and gloves shall then be placed in a red bio-hazard bag.
 3. Contaminated items, such as bloodied gauze pads, PPE, paper towels, etc., shall be properly disposed of by placing in a red biohazard bags
 4. Notify Facility Building Maintenance staff to dispose of the red biohazard bags.
 5. Sharps, general principles.
 - a. Ensure that sharps boxes are correctly assembled and marked to identify.
 - b. Do not dispose of sharps into anything other than an approved OSHA container.
 - c. Sharp boxes should be wall or trolley mounted using brackets whenever possible.
 - d. Boxes must only be filled to the manufacturer's fill line.
 - 1) When to capacity notify Facility Building Maintenance staff.
 - 2) Facility Building Maintenance staff will follow the contacted disposal company's policy to dispose of the container.
- H. Procedure for Exposure Incidents
1. If an employee believes that he/she has been exposed to an infectious disease, or a high probability exists, a supervisor shall be notified immediately.
 2. If the exposure is determined to be a significant exposure, i.e. eyes, nose, mouth or open wound, the employee shall obtain medical treatment immediately, or as soon as possible.
 3. The incident shall be documented on the *Exposure Incident Investigation Report*.
 4. If an employee has been exposed to body fluids, a supervisor, a physician or the city's legal advisor shall ask the person who is the source of the suspected exposure to submit to a blood test as soon as practical.
- I. Post exposure evaluation and follow-up:
1. In the event of a significant exposure incident, the procedures listed below are to be followed:
 - a. A written opinion by the evaluating health care professional stating that the exposed employee has been informed of the results of the evaluation and about any treatment is included in the employee's confidential medical records.

- b. The health care professional shall have a copy of that evaluation mailed to the HR Manager, who will then place the evaluation into the employees file.

J. Training

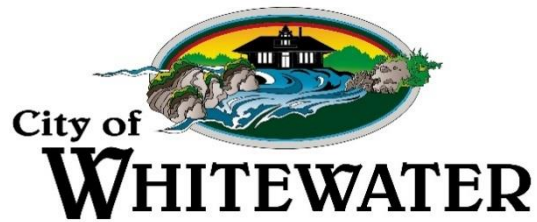
- 1. All new personnel shall receive Bloodborne Pathogens training within the first month of hire
- 2. All personnel shall have available a copy of the Bloodborne Pathogens Policy.
- 3. All department personnel shall have a confidential medical file maintained by the HR Manager.
- 4. The Manager or designee shall maintain all training records regarding the personnel attending the training.

V. REPORTING

- A. The *Hepatitis B Vaccine Declination Form* will be completed by those employees at a higher risk who decline the Hepatitis B vaccine.
- B. The *Exposure Incident Investigation Report* will be completed for all exposure incidents immediately

VI. JOB AIDS

- A. *Bloodborne Incident Checklist*



HEPATITIS B VACCINE DECLINATION (MANDATORY)

I understand that due to my occupational exposure to blood or other potentially infectious materials I may be at risk of acquiring hepatitis B virus (HBV) infection. I have been given the opportunity to be vaccinated with hepatitis B vaccine, at no charge to myself. However, I decline hepatitis B vaccination at this time. I understand that by declining this vaccine, I continue to be at risk of acquiring hepatitis B, a serious disease. If in the future I continue to have occupational exposure to blood or other potentially infectious materials and I want to be vaccinated with hepatitis B vaccine, I can receive the vaccination series at no charge to me.

Employee Name Printed

Employee Signature

Date: _____

City of Whitewater Exposure Incident Investigation Form

Date of Incident: _____ Time of Incident: _____

Location: _____

Person(s) Involved: _____

Witness: _____

Potentially Infectious Materials Involved:

Type: _____ Source: _____

Circumstances (what was occurring at the time of the incident): _____

How was the incident caused (accident, equipment malfunction, etc. List any tool, machine, or equipment involved): _____

Personal protective equipment being used at the time of the incident: _____

Actions Taken (decontamination, clean-up, reporting, etc.): _____

Workman's Comp Form Completed: Yes

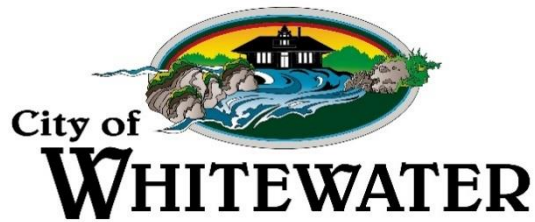
Recommendations for avoiding repetition of incident: _____

Supervisor notification:

Date: _____ Time: _____ Signature: _____


Comments from discussion: _____

Copies to: Human Resources & Employee File



Bloodborne Incident Checklist

- Call 911
- Grab bloodborne kit and first aid kit
- Put on gloves and mask. Gown is optional depending on severity of the incident
- When the incident is over, complete the following:
 - Clean and disinfect area and equipment
 - Remove all contaminated PPE and clothing
 - Place all contaminated items in a red biohazard bag
 - Clean hands
 - Notify supervisors or manager of incident
 - Contact Facility Building Maintenance staff to remove contaminated items in red biohazard bags
 - Complete *Exposure Incident Investigation Form* and forward to HR Department

 City of WHITewater		<p style="text-align: center;">Policy 208.02 Hazardous Materials</p>			
Owner:	DPW Director	Approving Position:	Common Council	Pages:	3
Issue Date:	12/22/2011	Revision Date:		Review Date:	
Special Instructions:					

I. PURPOSE

The City desires to develop and maintain a hazardous materials purchase-through disposal plan which meets federal and state regulations and which is safe, cost effective, and sustainable.

The City desires to promote awareness concerning hazardous materials and to educate all levels of personnel, maintain an accurate management system and monitor policy effectiveness through random audits.

II. GUIDELINES

III. PROCEDURE

A. Purchasing

1. An inventory of all materials identified as hazardous must be developed and maintained by each department utilizing such materials.
2. Substances are to be listed alphabetically by the label name of the product.
3. The name and address of the manufacturer of the product should be listed as well.
4. All employees responsible for purchasing materials may purchase non-hazardous alternative products to those identified as hazardous whenever possible.

B. Labeling

1. All containers of hazardous materials must always be labeled.
2. Manufacturers are required to ensure that every container of hazardous material is appropriately labeled with the identity of the material and appropriate hazard warnings.
3. An employee of each department receiving purchased hazardous materials may verify that the label is on the shipping container and intact. The label must reflect the same

identity as that listed on the hazardous materials list for that location and the Material Data Safety Sheets (MSDS).

4. If material is subsequently transferred to another container, the new container must have the same labeling information.
5. Labels must be prominently displayed and legible

C. Training

1. Any employee who works with or is potentially exposed to hazardous materials will receive initial training on the Hazardous Communication Standard and Right to Know.
2. Department Managers are responsible for the initial training of current and new employees.
3. Individual departments are responsible for training employees on the specific hazardous materials utilized at their location.
4. Each department supervisor may designate an individual(s) to be responsible for this location specific training.
5. Initial training includes ensuring that employees:
 - a. are aware that they may be exposed to hazardous chemicals
 - b. know how to read and interpret labels and material safety data sheets
 - c. know the appropriate protective measures established by the employer
6. Department specific training includes:
 - a. ensuring that employees of each department know what hazardous materials they may be exposed to in the course of their employment
 - b. where the MSDS library is kept and that it is readily accessible to them
 - c. where hazardous materials are stored in their location
 - d. the proper use of hazardous materials
 - e. what safety precautions must be taken when utilizing the materials
 - f. what the procedures are for accidental spill or leakage of hazardous material
 - g. what the proper packaging, storage, and transportation for disposal of the material or containers for the materials is

D. Material Data Safety Sheets (MSDS)

1. Each department must develop and maintain an MSDS library on every hazardous material on the list for that location.
2. The MSDS must be complete, readable, and in English.
3. Each City department will ensure that each location maintains the MSDS's for that location and that they are readily accessible to all employees during each work shift when they are in their work areas.
4. All Materials Safety Data Sheets must be kept by the Department for thirty (30) years after the use of the hazardous material has been discontinued.


E. Monitoring

1. The Human Resources Office may monitor the departmental practice of purchase through disposal (including training/education) of hazardous materials.
2. This may be done by conducting random audits of department storage and MSDS maintenance to ensure compliance.

IV. REPORTING

V. JOB AIDS

- A. Material Data Safety Sheets MSDS
- B. Hazardous Materials Inventory Sheet

 City of WHITewater		Workplace Safety Policy			
Owner:	DPW Director	Approving Position:	Common Council	Pages:	4
Issue Date:	12/22/2011	Revision Date:		Review Date:	
Special Instructions:	Minor wording changes.				

I. PURPOSE

The City has in place a variety of policies that affect the work of specific employee groups only. Employees shall be aware of workplace safety policies that are specific to their work and they shall receive regular training in regard to the implementation of these policies. Such policies shall be maintained and made available to employees and their respective departments.

II. PROCEDURE

A. Loss Prevention Program

1. The safety and health of each of our employees is of primary importance. Our loss prevention program includes:
 - a. Training of all employees in safety and health requirements
 - b. Promoting safety awareness and participation
 - c. Development and follow-up on all safety and health rules for all employees
 - d. Providing personal protective equipment and instructions on the appropriate use
 - e. Providing mechanical and physical safeguards to insure maximum protection to all employees
 - f. Conducting safety inspections and observation to improve present methods and standards as related to health and safety
 - g. Performing accident investigations to seek and eliminate any unsafe conditions or acts which may cause recurrences
2. Employees are required to exercise due care during work to prevent injuries to themselves and others and to conserve materials.
3. Each employee will:
 - a. report all unsafe conditions to their Supervisor;
 - b. keep work areas clean and orderly;

- c. report all accidents immediately;
- d. avoid engaging in any horseplay and avoid distracting others from their work;
- e. obey all safety rules and procedures;
- f. operate only equipment that they have been authorized to operate;
- g. use only prescribed equipment for the job and handle it properly;
- h. wear protective equipment when working in hazardous operation areas.

B. City Safety Committee


1. This ad hoc committee will consist of the Public Works Director as Chair, Human Resources Manager and representatives of City Departments to assure productive discussion of safety problems encountered City-wide or in high hazard area operations.
2. Functions of the committee may include, but not be limited to, the following:
 - a. Hold periodic meetings to review and evaluate the progress of the City's accident prevention efforts.
 - b. Discuss safety problems and recommend solutions for their elimination and refer serious safety problems to the City's insurance carrier for recommendation.
 - c. Coordinate a training program which will develop in all members of the organization a strong safety awareness and a clear cut understanding of specific requirements.
 - d. Assist in accident investigation.
 - e. Record and file minutes.

C. Safety Equipment

1. The City promotes the safety of employees.
2. The City will provide and/or issue personal protective equipment to employees to provide a safe working environment.
3. Common sense must be utilized to determine under which conditions different equipment should be worn.
4. General City guidelines are as follows:
 - a. Hard hats must be worn when overhead hazard is present.
 - b. Proper eye protection must be worn when sledging, hammering, sawing on metal or concrete, chipping, welding, grinding, drilling, working in dusty places, handling hazardous materials or chemicals or any other operation where eye injuries may result.
 - c. Approved hearing protection must be worn where high noise levels exist. If you must raise your voice to be heard, you need hearing protection.
 - d. Shoes that are "work wise" and in serviceable condition for the operation to which the employee is assigned are required.
 - e. Gloves must be worn when handling rough edge or abrasive materials when the work subjects hands to lacerations, puncturing or burns.

- f. Reflective traffic vests must be worn when performing work adjacent to or in traffic.
 - g. Approved respirators must be worn when a hazard is present and may be used for no other purpose.
 - h. Approved harnesses must be worn when a fall hazard is present and may be used for no other purpose.
5. In order for safety equipment to be effective it must be inspected periodically to assess its condition, it must be worn properly, and employees must comply with the orders and directions given to them by supervisors and management.
 6. Safety equipment is generally available or issued to permanent City employees. Employees who are required to wear protective steel toe shoes/boots may receive an allowance towards the purchase of such shoes/boots.
 7. Seasonal employees are responsible for appropriate footwear and clothing.
 8. Head, ear, and eye protection is available from the employees' Supervisor.
- D. Prescription Safety Glasses
1. For employees that wear prescription eyeglasses, the City may reimburse 50% of the cost, up to \$150, for the purchase of prescription safety glasses.
 2. The City will provide this reimbursement for no more than one pair of prescription safety glasses per employee in any two-year period.
 3. Safety glasses must meet safety standards for personal protective equipment in the employees' respective department in order to be eligible for reimbursement.
 4. The City may require the employee to obtain an eye examination at the employee's expense prior to granting the reimbursement.
 5. Eye examination costs will not be eligible for reimbursement.
- E. Safety Toe Boots
1. For employees required to wear safety toe boots, the City may pay up to \$75.00 of the cost, for the purchase of safety toe boots.
 2. The City will provide the payment for no more than one pair of boots per employee in any one-year period.
 3. Safety Toe Boots must meet safety standards for personal protective equipment in the employees' department in order to receive the payment.
- F. Vehicle Collision Control and Accident Prevention
1. The operation of motor vehicles is often necessary in conducting City business.
 2. The City works toward ensuring that the employees of the City who operate motor vehicles for their work, whether City or personally owned, operate vehicles in the safest manner possible both for their benefit and the City's.

3. In the event of an accident or incident, preventable or non-preventable, no matter what extent the damages or injuries, the accident or incident shall be immediately reported to your supervisor.
4. All employees hired to operate motor vehicles in the course of their employment must have an excellent driving record and substantial experience in the operation of the particular type of vehicle they may be required to drive for the City.
5. An excellent driving record must be maintained throughout the time an employee works for the City.
6. Citations or arrests for violations received while operating City or personal vehicles while on City business, moving or otherwise, must be reported by the next business day to the employee's Supervisor who will in turn report the information to the Human Resources Department. The information will be placed in the employee's personnel file. Employees issued tickets may subject themselves to disciplinary procedure, up to and including termination.
7. Employees must report to their Department Director and the Human Resources Office any revocation or suspension of their driving privileges before the start of the following business day. Failure to notify the Department Director and Human Resources Office may subject the employee to discipline. Employees issued tickets may subject themselves to disciplinary procedure, up to and including termination.
8. Employees required to operate a motor vehicle in order to perform the duties of their position who are convicted of a violation resulting in suspension or revocation of their driving privileges may have the duties of their position reviewed at that time. If the suspension or revocation hinders the City in the accomplishment of the duties assigned to the position, the employee may be placed on unpaid leave of absence
9. All City vehicles must be inspected prior to use and all vehicles in need of repair must be reported to the supervisor immediately in writing.
10. The Human Resources Department is responsible for requesting and maintaining motor vehicle/driver records from the Department of Motor Vehicles for all employees operating either a City owned vehicle or their privately-owned non-commercial motor vehicle for business purposes.
 - a. Use of an employee's personal automobile in the course of City business shall be reimbursed at the I.R.S. approved rate per mile, in accordance with the City Ordinance and with prior approval of the department head and receipts.

		Violence in the Workplace Policy			
Owner:	Human Resources	Approving Position:	Common Council	Pages:	2
Issue Date:	12/22/2011	Revision Date:		Review Date:	
Special Instructions:	Policy last revised 12/23/21. This revision added guideline for prohibited conduct.				

I. PURPOSE

The City is committed to providing a safe work environment free from threats or acts of violence including acts of violence in the workplace perpetrated by non-employees. The City will not tolerate threats or acts of violence in the workplace and will make every effort to prevent such incidents from occurring.

II. GUIDELINES

A. Prohibited Conduct

1. Threats, threatening language or any other acts of aggression or violence made toward or by any City employee WILL NOT BE TOLERATED. For purposes of this policy, a threat includes any verbal or physical harassment or abuse, any attempt at intimidating or instilling fear in others, menacing gestures, flashing of weapons, stalking or any other hostile, aggressive, injurious or destructive action undertaken for the purpose of domination or intimidation.

III. PROCEDURE

A. Procedures to aid employees in addressing workplace violence

1. Department Directors and Supervisors should familiarize their employees with the policies of the City, including City work rules that may be applicable and may assist in handling a particular situation.
2. Employees are expected to participate in and maintain as pleasant an environment for the public and other employees as possible.
3. If at all possible, employees should take time to evaluate a situation before reacting.
4. Do not ignore a situation you are concerned about.


5. If an employee believes he/she is in danger of immediate bodily harm, the employee should attempt to leave the scene if this can be done safely.
6. If possible, employees should contact the Police Department for assistance.
7. Each employee is expected to conduct himself/herself in a courteous, respectful manner. Failure to do so may result in disciplinary action.
8. When an employee is confronted with disruptive behavior, the employee should report the incident to a Supervisor.
9. When confronted with a confrontational or angry individual, the employee should explain their position in clear and firm language. The employee should stay calm and courteous.
10. If an employee is becoming angry or upset, the employee should request assistance from their Supervisor.
11. Be supportive of co-workers.
12. When any staff member becomes involved in a difficult situation, other employees must report the incident to a Supervisor immediately.
13. Quick action is especially important if the employee suspects that the situation may become violent.

B. Weapons

- A. Whitewater prohibits all persons who enter City property from carrying a handgun, firearm, or other prohibited weapon of any kind.
- B. The only exception to this policy will be police officers, security guards, or other persons who have the legal authority to carry a weapon.

IV. REPORTING

- A. Employees who observe abusive behavior or weapons in the workplace must immediately report it to their manager, Human Resources, or any member of management. Employees should directly contact proper law enforcement authorities if they believe there is an immediate threat to their own health and safety, the health and safety of others, or property.
- B. Prompt attention and investigation of a reported situation will take place. Retaliation for reporting behavior, making a complaint or participating in an investigation of a situation will not be tolerated. If an employee feels they have been retaliated against, it must be reported to their immediate manager, Human Resources or a member of the Leadership Team.

		Employee Conduct Policy			
Owner:	HR Manager	Approving Position:	Common Council	Pages:	2
Issue Date:	12/22/2011	Revision Date:	12/23/2021	Review Date:	
Special Instructions:	Policy last revised 12/23/21 as part of the Ethics & Employee Conduct Policy. This revision adds "Expected Conduct" and updates list of prohibited conduct.				

I. PURPOSE

It is the City’s objective to promote the well-being of its employees in the workplace and to maintain high standards of professional conduct and work performance. Accordingly, this policy sets forth the (1) standards for professional conduct and (2) behavior that is unacceptable.

To ensure orderly operations and provide the best possible work environment, the City of Whitewater expects employees to follow rules of conduct that will protect the interests and safety of all employees and the organization.

All full time and part time employees are covered under this policy unless provisions of a collective bargaining agreement in effect apply to an employee.

II. POLICY

All City employees are expected to meet a standard of conduct appropriate to the reputation of the City. While at work employees are responsible for being aware of and abiding by existing rules and regulations. It is also the responsibility of employees to perform their job duties to the best of their abilities and to the standards set forth in their job descriptions, or as otherwise established.

a. Expected Conduct

Employees are expected to conduct themselves in a positive and professional manner in order to promote the best interests of the City. Examples of appropriate employee conduct include the following (this list is **NOT** intended to be all-inclusive):


1. Treating all citizens, visitors and co-workers with respect and in a courteous manner;
2. Refraining from conduct that is offensive;
3. Reporting to management suspicious, unethical or illegal conduct by co-workers, citizens or business associates of the City;
4. Cooperating with any City investigation;
5. Complying with all City safety and security regulations;
6. Wearing clothing appropriate for the work being performed;
7. Performing assigned tasks efficiently and in accord with established standards;

8. Reporting to work punctually as scheduled and being at the proper work station, ready for work, at the assigned starting time;
9. Giving proper advance notice whenever unable to work or report on time;
10. Maintaining cleanliness and order in the workplace and work areas.

b. Prohibited Conduct

Any conduct that interferes with operations, discredits the City, or is offensive to citizens or co-workers will not be tolerated. The following are examples of conduct that is strictly prohibited (this list is NOT intended to be all-inclusive). At the City's discretion, any violation of City policy or any conduct considered inappropriate or unsatisfactory may subject an employee to discipline up to and including termination.

1. Possession of fire arms or other weapons on City property (unless employee is required to carry a firearm or other weapon as a condition of employment);
2. Fighting or assaulting a co-worker or citizen;
3. Threatening or intimidating co-workers, citizens, business associates or guests;
4. Engaging in any form of sexual or other harassment or retaliation;
5. Reporting to work under the influence of alcohol, illegal drugs, controlled substances or other narcotics;
6. Disclosing confidential City information;
7. Falsifying or altering any City record or report, such as an employment application, medical reports, production records, time records, expense accounts, absentee reports, or shipping and receiving records;
8. Stealing, destroying, defacing, or misusing City property or another employee's or citizen's property;
9. Misusing City communications systems, including electronic mail, computers, internet and telephones;
10. Refusing to follow management's instructions concerning a job-related matter or being insubordinate;
11. Failing to wear assigned safety equipment or failing to abide by safety rules and policies;
12. Smoking where prohibited by local ordinance or City rules;
13. Using abusive language;
14. Sleeping on the job without authorization;
15. Accepting tips or gifts in the course of work;
16. Claiming leave under false pretenses;
17. Working unauthorized overtime;
18. Deliberately restricting work output or encouraging another employee to do so;
19. Illegal, immoral, offensive or indecent conduct during the workday.
20. Illegal, immoral or indecent conduct off the job if it tarnishes the image of the employer or impacts on an employee's ability to effectively interact with other employees.

		Discipline Policy			
Owner:	HR Manager	Approving Position:	Common Council	Pages:	3
Issue Date:	12/22/2011	Revision Date:		Review Date:	
Special Instructions:	This version provides more detail regarding the purpose and steps of progressive discipline.				

I. PURPOSE

The City of Whitewater's progressive discipline policy and procedures are designed to provide a structured corrective action process to improve and prevent a recurrence of undesirable behavior and performance issues.

II. POLICY

The City reserves the right to combine or skip steps depending on the facts of each situation and the nature of the offense. Some of the factors that will be considered are whether the offense is repeated despite coaching, counseling or training; the employee's work record; and the impact the conduct and performance issues have on the organization.

Nothing in this policy provides any contractual rights regarding employee discipline or counseling, nor should anything in this policy be read or construed as modifying or altering the employment-at-will relationship between the City of Whitewater and its employees. This procedure applies to all employees of the City with the exception of those covered by a collective bargaining agreement that sets out a different disciplinary procedure.

Step 1: Counseling and verbal warning

Step 1 creates an opportunity for the immediate supervisor to bring attention to the existing performance, conduct or attendance issue. The supervisor should discuss with the employee the nature of the problem or the violation of company policies and procedures. The supervisor is expected to clearly describe expectations and steps the employee must take to improve his or her performance or resolve the problem.

The supervisor will prepare written documentation of the verbal counseling. The employee will be asked to sign this document to demonstrate his or her understanding of the issues and the corrective action.

Step 2: Written warning

The Step 2 written warning involves more formal documentation of the performance, conduct or attendance issues and consequences.

During Step 2, the immediate supervisor and/or a representative from HR will meet with the employee to review any additional incidents or information about the performance, conduct or attendance issues as well as any prior relevant corrective action plans. Management will outline the consequences for the employee of his or her continued failure to meet performance or conduct expectations.

A formal performance improvement plan (PIP) requiring the employee's immediate and sustained corrective action may be issued. The written warning may also include a statement indicating that the employee may be subject to additional discipline, up to and including termination, if immediate and sustained corrective action is not taken.

Step 3: Suspension

Some performance, conduct or safety incidents are so problematic and harmful that the most effective action may be the temporary removal of the employee from the workplace. When immediate action is necessary to ensure the safety of the employee or others, the immediate supervisor may suspend the employee pending the results of an investigation.

Suspensions that are recommended as part of the normal sequence of the progressive discipline policy and procedures are subject to approval from the Department Director and HR.

Depending on the seriousness of the infraction, the employee may be suspended without pay in full-day increments consistent with federal, state and local wage and hour employment laws. Nonexempt/hourly employees may not substitute or use an accrued paid vacation or sick day in lieu of the unpaid suspension. In compliance with the Fair Labor Standards Act (FLSA), unpaid suspension of salaried/exempt employees is reserved for serious workplace safety or conduct issues. HR will provide guidance to ensure that the discipline is administered without jeopardizing the FLSA exemption status.

Pay may be restored to the employee if an investigation of the incident or infraction absolves the employee of wrongdoing.

Step 4: Recommendation for termination of employment

The last and most serious step in the progressive discipline process is a recommendation to terminate employment. Generally, the City of Whitewater will try to exercise the progressive nature of this policy by first providing warnings, issuing a final written warning or suspending the employee from the workplace before proceeding to a recommendation to terminate employment. However, the City reserves the right to combine and skip steps depending on the circumstances of each situation and the nature of the offense. Furthermore, employees may be terminated for any reason, at the discretion of the City, as determined on a case-by-case basis and without prior notice or disciplinary action.

Performance and Conduct Issues Not Subject to Progressive Discipline

Behavior that is illegal is not subject to progressive discipline and may result in immediate termination. Such behavior may be reported to local law enforcement authorities.

Similarly, theft, substance abuse, intoxication, fighting and other acts of violence at work are also not subject to progressive discipline and may be grounds for immediate termination.

Documentation

The employee will be provided copies of all progressive discipline documentation, including all PIPs. The employee will be asked to sign copies of this documentation attesting to his or her receipt and understanding of the corrective action outlined in these documents.

IV. JOB AIDS – Form Attached (Example Warning Letter)



Disciplinary Action Notice

Employee's Name: _____ **Date:** _____

Disciplinary Action Taken:

- Verbal warning – (*memo to the employee's personnel file*)
- Written warning – (*copy to employee; copy to personnel file*)
- Final written warning – (*copy to employee; copy to personnel file*)
- _____ day Suspension – Report for work on: _____ (*copy to employee; copy to personnel file*)

Continued unsatisfactory performance and failure to fully comply with company work rules has resulted in your suspension pending discharge. You will be notified regarding the company's final decision and action within the next several days.

Performance/Conduct Issue:

Briefly describe: _____

Expectations:

Briefly describe: _____

Consequences of Performance/Conduct Issue:

Briefly describe: _____

Additional Resources/Support Company Will Provide:

Briefly describe: _____

Previous Disciplinary Action

Date: _____

Action taken: _____

Corrective Action Required:


I acknowledge receipt of this disciplinary action notice and understand that failure to correct the performance issue(s) or repetition of unsatisfactory performance will result in further disciplinary action which could include termination.

Employee Signature

Date

Manager Signature

Date

		Grievance Process			
Owner:	HR Manager	Approving Position:	Common Council	Pages:	4
Issue Date:	12-22-2011	Revision Date:		Review Date:	
Special Instructions:	Section 66.0509, Wis. Stats. This version expands the policy and guidelines sections, adds a step for complaints against the City Manager and a minor re-word for complaints against department heads.				

I. Policy

This policy is intended to comply with Section 66.0509, Wis. Stats., and provides a grievance procedure addressing issues concerning workplace safety, discipline and termination. The policy provides an employee with the individual opportunity to address concerns regarding corrective action, termination or workplace safety matters, to have those matters reviewed by an Impartial Hearing Officer and to appeal to the Common Council of the City of Whitewater

This policy applies to all employees covered under Section 66.0509, Wis. Stats., other than police and fire employees subject to Section 62.13(5), Wis. Stats.

II. Guidelines

The City expects employees and management to exercise reasonable efforts to resolve any questions, problems or misunderstandings prior to utilizing this policy. An employee subject to a contractual grievance procedure shall follow the contractual grievance procedure to the extent those procedures cover the matters covered by the Grievance Process. An employee subject to statutory dispute resolution procedures shall be subject to those procedures to the extent those procedures cover the matters covered by the Grievance Process. The City reserves all rights and this Grievance Process does not create a contract of employment or any other legally binding contract. Employees of the City of Whitewater are employed at-will and may resign or be terminated with lawful reason or without reason. The City may terminate the employment relationship at any time with or without reason and without violation of applicable law.

III. Procedures

A. Grievance Procedure

1. Subject Disciplinary Actions

- a. Any disciplinary action may be subject to appeal by an employee under this grievance procedure except the following:
 - 1) Placing an employee on paid administrative leave pending an internal investigation
 - 2) Counseling, meetings or other pre-disciplinary action
 - 3) Actions taken to address work performance, including use of a performance improvement plan or job targets
 - 4) Demotion, transfer or change in job assignment

2. Subject Terminations

- a. Any form of involuntary separation may be subject to appeal by the former employee except the following:
 - 1) Job abandonment, “no-call, no-show”, or other failure to report to work
 - 2) The inability to perform job duties for any reason.

3. Workplace Safety

Workplace safety is defined as conditions of employment affecting an employee’s physical health or safety, the safe operation of workplace equipment and tools, safety of the physical work environment, personal protective equipment, workplace violence, and training related to same.

4. Supervisor Notice

- a. An employee should first discuss complaints or questions with their immediate supervisor.
- b. Every reasonable effort should be made by supervisors and employees to resolve any questions, problems or misunderstandings that have arisen before filing a grievance.

5. Written Grievance Requirements

- a. An employee wishing to file a grievance under this policy must provide a detailed description of the grievance including:
 - 1) The name and position of the filing employee
 - 2) A description of the issue
 - 3) A statement of the relief sought
 - 4) A clear explanation of the facts supporting the grievance
 - 5) The date(s) when the event(s) giving rise to the grievance took place
 - 6) A statement of the policy, procedure or rule that is being challenged

- 7) The steps taken by the employee to review the matter, either orally or in writing, with the employee's supervisor
- 8) The employee's signature and the date.

6. Grievance Process

a. Step One

- 1) The employee must prepare and file a written grievance with the Department Director within five (5) business days from the date the employee becomes aware of the event(s).
- 2) Together with the HR Department, the Department Director or their designee will investigate the facts giving rise to the grievance.
- 3) The Department Director will inform the employee of their decision in writing, if possible within ten (10) business days of receipt of the grievance.
- 4) In the event the grievance involves the Department Director, the employee may initially file the grievance with any employee of the HR Department, who shall conduct the investigation with the assistance of the City Manager.
- 5) In the event the grievance or complaint involves the City Manager, the employee may initially file the grievance with the HR Manager or City Attorney, who shall coordinate the investigation with an impartial hearing officer. The impartial hearing officer in this case would be selected by the HR Manager or City Attorney.

b. Step Two

- 1) If the grievance is not settled at Step One, the employee may appeal the grievance to the City Manager within five (5) business days of the receipt of the decision of the Department Director at Step One.
- 2) The City Manager or their designee will review the matter and inform the employee of their decision, if possible within ten (10) business days of receipt of the grievance.

c. Step Three

- 1) If the grievance is not settled at Step Two, the employee may request in writing, within five (5) business days following receipt of the City Manager's decision, a review by an impartial hearing officer.
- 2) The City Manager, shall select the impartial hearing officer from a list of candidates approved by the Common Council.
- 3) The hearing officer shall not be a City employee.
- 4) In all cases, the grievant shall have the burden of proof to support the grievance.

- 5) The impartial hearing officer will determine whether the City acted in an arbitrary and capricious manner.
- 6) This process does not involve a hearing before a court of law; thus, the rules of evidence will not be followed.
- 7) Depending on the issue involved, the impartial hearing officer will determine whether a hearing is necessary, or whether the case may be decided based on a submission of written documents.
- 8) The impartial hearing officer shall prepare a written decision.

d. Step Four


- 1) If the grievance is not resolved after Step Three, the employee or the City Manager shall request within five (5) business days of receipt of the written decision from the hearing officer a written review by the Governing Body.
- 2) For Library employees, the appeal shall be filed with the Library Board.
- 3) For all other employees, the appeal shall be filed with the Common Council for review at the Council's next regularly scheduled meeting.
- 4) The Council shall not take testimony or evidence; it may only determine whether the hearing officer reached an arbitrary or incorrect result based on a review of the record before the hearing officer.
- 5) The Council or its designee will inform the employee of its findings and decision in writing within ten (10) business days of the meeting.
- 6) The Common Council shall decide the matter by majority vote and this decision shall be final and binding.

7. Time Limits

- a. An employee may not file a grievance outside of the time limits set forth in the grievance process.
- b. If the employee fails to meet the deadlines set forth above, the grievance will be considered resolved.
- c. If it is impossible to comply with the deadlines due to meeting notice requirements or meeting preparation the grievance will be reviewed at the next possible meeting date.
- d. An employee must process their grievance outside of normal work hours, unless the employee elects to use accrued paid time (vacation, comp time etc.) in order to be paid for time spent processing their grievance through the various steps of the grievance procedure.

IV. Reporting

V. Job Aids

		Personnel Records & Retention Policy			
Owner:	HR Manager	Approving Position:	Common Council	Pages:	
Issue Date:		Revision Date:		Review Date:	
Special Instructions:	Complete re-write utilizing CVMIC model policy.				

I. PURPOSE

This policy sets forth the records and retention schedule the City of Whitewater is required to keep regarding its employees, per federal and state law.

II. POLICY

a. Documentation

Maintenance of an employee’s personnel file begins with accurate and complete personnel records from the date of hire. Important documents to be included in an employee’s personnel file consist of: job description, offer of employment letter, job application, resume, W-4 Form, signed acknowledgement of receipt of employee handbook, emergency contact information, review of the City’s code of conduct, an employee orientation checklist, and other signed acknowledgement receipts of important policies (i.e. Anti-Harassment & Retaliation, IT Policy).

The following records are typically obtained throughout the employment relationship:

1. Compensation records detailing the employee’s history (i.e. salary recommendations, salary increase, decreases, denials of raises, notification of wage increases or decreases)
2. Form W-4
3. Attendance records
4. Pay advance request records, garnishment orders, authorization to release payroll information
5. Performance evaluations, discipline records that document the discipline (information related to internal confidential investigations will be maintained in a separate file), training documents (*i.e. training history records, training program applications/requests, skills inventory questionnaire, training evaluation forms, in-house training notification letters, training expense reimbursement records*), benefit documents (*i.e. life insurance application, vacation accrual/taken form, request for leave of absence, retirement application, payroll deduction authorization, hazardous substance notification and/or reports, tuition reimbursement application and/or payment records, annual benefits statement acknowledgement, safety training/meeting attendance/summary forms*), and employee relations documents (*i.e. report of coaching/counseling session, EAP consent form, commendations, written warning notice, employee suggestion forms/status reports*).

Documentation supporting the end of the employment relationship should also be included in a personnel

file. This documentation may include: resignation, documentation supporting a termination, layoff or reduction in force, exit interview form, exit interviewer's comment form, final performance evaluation, record of documents given with final paycheck, and COBRA (should be contained in the medical file) documents.

b. Exclusions

The subsequent list of documents should NOT be included in an employee's personnel file, but maintained in a separate confidential file:

1. Medical records [i.e. pre-employment physicals, psychological evaluations, medical surveillance information, injury reports, medical questionnaires, workers' compensation reports, drug testing results]
2. I-9 forms
3. FMLA medical certification, fitness-for-duty evaluation, or any tests or results from medical certification
4. ADA reasonable request for accommodations
5. Background investigation records
6. Safety records

c. Changes/Updates/Additions

Employees must inform the City of any necessary updates to their personnel file, such as change of address, contact information, emergency contact, marital status, number of dependents, or military status. Employees should also inform their supervisor or Human Resources of any outside training, professional certifications, education, or any other change in status.

d. Inspection

The city is required to permit employees to inspect any personnel document used in determining that employee's qualifications for employment, promotion, transfer, additional compensation, termination or other disciplinary action, and medical records at least **2** times per calendar year [unless otherwise provided for more days in a labor agreement], within **7** working days after the request for inspection, at a location reasonably near the employee's place of employment and during normal working hours. An employee involved in a grievance may designate in writing a representative of the employee's union or other designated representative to inspect the employee's personnel records which may have a bearing on the resolution of the grievance. The employee or employee's representative has a right to copy or receive a copy of the records.

The right of the employee or their designated representative to inspect personnel records does not apply to:

1. Records relating to the investigation of possible criminal offenses committed by that employee;
2. Letters of reference for that employee;
3. Any portion of a test document (except the cumulative test score);
4. Materials used by the City for staff management planning, including judgments or recommendations concerning future salary increases, bonus plans, promotions and job assignments or other comments or ratings used for planning purposes;
5. Information of a personal nature about a person other than the employee if disclosure of the information would constitute invasion of the other person's privacy;
6. Records relevant to any other pending claim between the City and the employee, which may be discovered in a judicial proceeding.

Information contained in personnel records that are disagreed upon may be removed or corrected, at the mutual agreement of the City and employee. At minimum, an employee may submit a written statement explaining their position, which shall be attached to the disputed portion of the personnel record. [The

employee's statement must be included whenever the disputed portion of the personnel record is released to a third party, as long as the disputed information is part of the personnel file].


The inspection of medical records concerning employees shall be allowed unless the City believes that a disclosure of the record would have a detrimental effect on the employee. If that is the case the City may release the medical records to the employee's doctor or through a doctor designated by the employee.

e. Discrimination

An employee cannot be discharged or discriminated against due to a complaint being filed, for asserting his/her rights under Wisconsin's access to personnel files, or because an employee testifies or assists in any action to enforce any right under Wisconsin's law concerning access to personnel files.

f. Record Retention

Regular Duty Personnel Files are maintained for a minimum of eight years beyond the termination of City service. The minimum retention requirements do not apply when the records are part of litigation or the subject of a pending complaint (i.e. discrimination complaint); in those situations, the records must be retained until the litigation or complaint is completely resolved. Protected Service Personnel Files are maintained for the life of the employee (or former employee).

		<h2>Separation Policy</h2>			
Owner:	HR Manager	Approving Position:	Common Council	Pages:	6
Issue Date:	12/22/2011	Revision Date:		Review Date:	
Special Instructions:	This version is a complete rewrite utilizing CVMIC model policy.				

I. PURPOSE

The purpose of this policy is to establish a procedure for employee separation with the City of Whitewater by retirement, resignation, termination, or reduction in force. The procedures are designated to provide the least disruption and inconvenience to the employee and the City.

II. POLICY

It is the policy of the City to terminate employment due to an employee’s resignation, incapacity, termination or retirement; or a permanent reduction in or restructuring of the City’s workforce. In the absence of a specific written agreement, an employee is free to resign at any time and for any reason, and the City reserves the right to terminate an at-will employee at any time and for any reason not prohibited by law.

a. Types of Separation

1. Resignation

Resignation is a voluntary act initiated by an employee to end employment with the City. The employee must provide a minimum of two-week’s notice prior to the resignation, to leave employment in good standing. If advance notice is not provided or the employee fails to work his/her remaining weeks(s) of employment, the employee will be ineligible for rehire. The employee’s supervisor should confirm the resignation in writing to the employee, and ensure the resignation is properly documented. Upon receipt of the resignation, the supervisor should notify the Human Resources Department.

i. Withdrawal of Resignation

A department may choose to accept an employee’s request to rescind his/her resignation on a case by case basis. Additionally, the City may consider on a case by case basis to change the resignation from a resignation to an unpaid leave of absence, to avoid a break in service.

2. Retirement

Employees who wish to retire are required to notify their supervisor and the Human Resources Department in writing at least 30 days prior to the planned retirement date. Additionally, the Wisconsin Retirement System (WRS) requires notification of one year for members wishing to retire. Employees should contact WRS for more information.

3. Job Abandonment

Employees who fail to report to work or contact their supervisor for three consecutive work days or

employees who fail to return from approved leaves of absence [i.e. FMLA, worker's compensation, unpaid leave of absence] on a specified return date without prior notice to their supervisor shall be considered to have abandoned their job without notice. Supervisors shall notify HR at the expiration of the third work day and initiate the paperwork to terminate the employee.

4. Lay-Off

A lay-off is a separation which results as a consequence of organizational restructuring, work redesign or reduced staffing requirements. Procedures set forth in the City's collective bargaining agreements will be followed, as applicable. For employees not covered by a collective bargaining agreement a lay-off is an involuntary separation initiated by the City Manager upon approval of the Common Council due to shortage of funds or work, the elimination of a position(s), other material changes in the duties or organization, or for related reasons which do not reflect unfavorably upon the service of the employee. The City Manager will determine which job classes within a department are subject to the reduction. Within a department and job class, the City Manager, after consulting with Department Directors as he or she deems appropriate, will use factors such as qualifications, job performance, length of service, and organizational needs when determining which employees within a particular job class will be affected. If a reduction in force were to occur, employees would be given as much notice as practical and typically at least one month in advance.

5. Involuntary Termination

Employees may be involuntarily separated from employment through termination. Grounds for termination may include poor performance, misconduct, or other violations of the City's rules of conduct as set forth in the Employee Handbook.

6. Completion of Assignment

Employees hired to fill limited term positions will be separated upon completion of the duties for which the position was established. These employees are not eligible for benefit provisions of the City.

b. Benefits

A separating employee is eligible to receive benefits, as long as the appropriate procedures are followed, as stated above. Two weeks notice must be given and the employee must work the full two weeks.

1. **Vacation:** Unused earned vacation will be paid out on the employee's final paycheck. Advanced but unearned vacation will be deducted from final paychecks to the extent permitted by law. Vacation cannot be used to extend a separation date.
2. **Compensatory Time:** Unused, accrued compensatory time will be paid out on the employee's final paycheck.
3. **Sick Leave:** Unused sick leave is not eligible for payout upon separation for most employees. Employees hired on or before June 29, 2011 should refer to Appendix A for more information regarding the conversion of sick leave at separation or retirement.
4. **Health Insurance:** Health insurance terminates the last day of the month of employment. Employees will be required to pay their share of health premiums through the end of the month following separation. Extended coverage of the health insurance benefit plan is provided in accordance with conditions outlined through the Consolidated Omnibus Budget Reconciliation Act (COBRA).
5. **Vision and Dental Insurance:** Vision and dental insurance terminates the last day of the month of employment. Employees will be required to pay their share of dental and vision premiums through the end of the month following separation.
6. **Accident and Income Continuation Insurance:** Accident and Income Continuation Insurance ends on the last day of employment.

7. Flexible Spending Accounts: FSA plans conclude on the last day of employment. Funds remaining at the end of the coverage period are forfeited. However, there is a thirty-day grace period for the filing of claims following the end of the coverage period.
8. Health Reimbursement Arrangement: HRA plans conclude on the last day of the month of employment. There is a thirty-day grace period for the filing of claims following the end of the coverage period.
9. Life Insurance: Life insurance ends on the last day of employment. Employees retiring through the Wisconsin Retirement System may have options for life insurance coverage through WRS.
10. W2: Departing employees are advised to ensure their miPay accounts are kept up-to-date to facilitate the receipt of their W2s at the end of the year. This includes the important step of updating their email address from the City-sponsored email to a personal email address.

c. Rehire/Reinstatement

A former employee who has attained regular status may be reinstated to his/her former position if he/she resigned in good standing and if, within one year from the date of resignation, there is a vacancy, and his/her reinstatement is recommended by the department head and approved by the City Manager and the Police and Fire Commission for positions under the jurisdiction of this Commission.

III. PROCEDURE

- a. The department shall notify Human Resources and Payroll immediately when they know an employee has resigned or plans to retire. Human Resources will offboard the employee and make arrangements for the exit interview. Forms should be forwarded to the Human Resources Department.

i. Return of Property

All items which have been issued to an employee during the course of employment remain the property of the City. At the time of an employee's separation, whether voluntary or involuntary, all City documents and other items of City property in the employee's possession (i.e. cell phones, identification cards, uniforms, keys, key cards, credit cards or procurement cards, tools and equipment) must be returned on or before their last day of work. It will be the supervisor's responsibility to ensure that all City property is returned.

ii. Exit Interview

An exit interview will be conducted for all separations of employment for regular full and part-time employees through the Human Resources Department. This interview is intended to be beneficial for both the City and the departing employee. Employees will have the opportunity to air concerns or receive answers to specific questions. And, it is the intention of the City to obtain information that will help in recruitment and retention efforts.

Human Resources is responsible for ensuring the exit interview has been scheduled (as previously reviewed as part of the check-out process). During the interview, an exit questionnaire (Appendix A) form will be completed by the employee and the employee will have an opportunity to ask questions, discuss any areas of concern, as well as answer more specific questions directed by HR.

The Human Resources Department will conduct the exit interview and document any issues that the departing employee identifies. The HR staff will verify that the department check out process has occurred, ensure that the exit questionnaire is completed, process any benefit information, and distribute the required information to the departing employee.

Information obtained from the exit interview will be shared with the appropriate department managers and/or staff.

IV. JOB AIDS – See Form

Exit Interview

Today's Date _____ Job Title _____
Name _____ Manager _____
Start Date _____ Ending Date _____

1. Reason for Leaving

Which one reason best describes why you are leaving the City of Whitewater?

- Limited advancement
- Family circumstances
- Unchallenging work
- Returning to school
- Compensation
- Employee benefits
- Working conditions
- Lack of communications
- Supervision/Management
- Health reasons
- Lack of recognition
- Quality & productivity standards
- Personality conflicts
- Insufficient training
- Inconsistent treatment of employees
- Limited employee input
- Poor morale
- No decision-making authority
- Better career opportunity
- Retirement
- Work schedule
- Other – please list _____

If leaving for another position, how did you learn about it?

- Online job posting
- Newspaper Ad
- Social media
- Friend/relative
- Search firm
- Other – please list _____

Select one reason which best describes what you liked about working at the City of Whitewater

- Co-workers
- Technology available
- Challenging work
- Company philosophy
- Job responsibilities
- Dynamic organization
- Quality products/standards
- Competitive pay & benefits
- Job security
- Other – please list _____

Would you ever consider re-employment at the City of Whitewater in the future? Yes No

Would you recommend the City of Whitewater to others as a potential employer? Yes No

2. Compensation and Employee Benefits

How would you rate the following?	Excellent	Good	Average	Fair	Unacceptable
Compensation received based on job performance and skills	5	4	3	2	1
Effectiveness of company's overall performance review system	5	4	3	2	1
Satisfaction with overall employee benefits offered	5	4	3	2	1
Vacation and holiday benefits	5	4	3	2	1

Comments: _____

3. Communications

How would you rate the following?	Excellent	Good	Average	Fair	Unacceptable
Communications within my department	5	4	3	2	1
Communications with other departments	5	4	3	2	1
Morale in my department	5	4	3	2	1

Comments: _____

4. Training/Job Performance

How would you rate the following?	Excellent	Good	Average	Fair	Unacceptable
Company orientation program	5	4	3	2	1
Training received to perform job responsibilities	5	4	3	2	1
Equipment, technology and tools provided	5	4	3	2	1
Accuracy/effectiveness of performance evaluations received	5	4	3	2	1
Advancement opportunities available	5	4	3	2	1
Utilization of my skills to their potential	5	4	3	2	1
Job expectations against on-the-job responsibilities	5	4	3	2	1

Comments: _____

5. Company Management/Supervision

How would you rate the following?

	Excellent	Good	Average	Fair	Unacceptable
Executive Management – (Common Council)					
Overall evaluation of executive management	5	4	3	2	1
Communication by executive management of business strategies	5	4	3	2	1
Regular communication on status of stated business strategies	5	4	3	2	1
Willingness to listen to and act upon employees' concerns	5	4	3	2	1

Comments: _____

	Excellent	Good	Average	Fair	Unacceptable
Executive Management – (City Manager)					
Overall evaluation of executive management	5	4	3	2	1
Communication by executive management of business strategies	5	4	3	2	1
Regular communication on status of stated business strategies	5	4	3	2	1
Willingness to listen to and act upon employees' concerns	5	4	3	2	1

Comments: _____

	Excellent	Good	Average	Fair	Unacceptable
Immediate Manager – (if not City Manager)					
Managers overall knowledge & competence	5	4	3	2	1
Establishment & communication of meaningful department goals	5	4	3	2	1
Fair and consistent administration of company policies	5	4	3	2	1
Willingness of manager to provide positive recognition	5	4	3	2	1
Promotion of safe working condition and pleasant work setting	5	4	3	2	1
Clear communication of instructions on a regular basis	5	4	3	2	1
Willingness to admit & correct mistakes	5	4	3	2	1
Efforts to keep employees informed	5	4	3	2	1
Willingness to provide appropriate training opportunities	5	4	3	2	1
Display of leadership	5	4	3	2	1

Comments: _____

Thank you for your valued input!

MiPay information-email and password