



Finance Committee Meeting

Whitewater Municipal Building Community Room,
312 West Whitewater St., Whitewater, WI 53190
*In Person and Virtual

Tuesday, October 24, 2023 - 4:30 PM

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

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Oct 24, 2023, 4:30 – 6:30 PM (America/Chicago)

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Please note that although every effort will be made to provide for virtual participation, unforeseen technical difficulties may prevent this, in which case the meeting may still proceed as long as there is a quorum. Should you wish to make a comment in this situation, you are welcome to call this number: (262) 473-0108.

AGENDA

CALL TO ORDER

ROLL CALL

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

- [1.](#) Updated Financials
- [2.](#) Wastewater Rate Increase
- [3.](#) Starin Water Tower/Gerber
- [4.](#) Compensation Study Update
- [5.](#) Additional IT Position
- [6.](#) Employee Bonus Update

FUTURE AGENDA ITEMS

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.



GENERAL FUND REVENUE SUMMARY

SEC #	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 YTD SEPT	Favorable (Unfavorable)		
						2023 Act v Bud	2023 YTD vs. PY	
						\$ Chg	\$ Chg	% Chg
41000	TAXES	4,104,110	4,339,875	6,000,736	5,898,871	(101,865)	1,576,523	36.5%
42000	SPECIAL ASSESSMENTS	1,523	3,308	500	193	(308)	(158)	(45.0%)
43000	INTERGOVT REVENUES	4,850,438	4,589,357	4,401,936	1,482,376	(2,919,560)	(162,941)	(9.9%)
44000	LICENSES & PERMITS	49,695	148,817	73,975	153,885	79,910	88,348	134.8%
45000	FINES, FORFEIT PENALTIES	262,214	295,355	335,900	188,835	(147,065)	(39,641)	(17.3%)
46000	PUBLIC CHARGES FOR SVCS	84,435	68,739	106,911	41,862	(65,049)	(27,942)	(40.0%)
48000	MISC REVENUE	501,514	462,853	510,570	1,160,197	649,626	693,795	148.8%
49000	OTHER FINANCING SOURCES	44,530	395,840	232,209	83,824	(148,385)	(15,851)	(15.9%)
	TOTAL:	9,898,460	10,304,142	11,662,737	9,010,042	(2,652,695)	2,112,134	30.6%

GENERAL FUND EXPENDITURE SUMMARY

SEC #	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 YTD SEPT	Favorable (Unfavorable)		
						2023 Act v Bud	2023 YTD vs. PY	
						\$ Chg	\$ Chg	% Chg
1	ADMINISTRATION	1,559,643	1,628,541	1,733,263	1,228,964	504,298	(982)	(0.1%)
2	PUBLIC SAFETY	3,383,206	3,421,090	3,846,148	3,195,617	650,531	(584,611)	(22.4%)
3	PUBLIC WORKS	1,094,477	1,121,114	1,131,535	880,568	250,967	(77,634)	(9.7%)
4	PARKS AND RECREATION	688,294	673,505	710,607	595,796	114,811	13,846	2.3%
5	NEIGHBORHOOD SVC/PLANNING	254,116	349,565	306,784	249,580	57,205	(32,114)	(14.8%)
6	TRANSFERS	2,684,859	2,892,162	3,934,400	2,037,194	1,897,205	(228,858)	(12.7%)
7	CONTINGENCIES	26,927	17,258	0	16,321	(16,321)	(16,321)	-
	TOTAL	9,691,522	10,103,236	11,662,737	8,204,041	3,458,696	(926,675)	(12.7%)
Net Surplus / (Deficit)		206,938	200,906	-	806,001	806,001	(379,457)	1,185,459



GENERAL FUND EXPENDITURE GROUPINGS

SEC #	DESCRIPTION	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2023 YTD SEPT	2023 Act v Bud		2023 YTD vs. PY	
						\$ Chg	% Chg	2022 YTD	\$ Chg % Chg
51100	Total Legislative Support	137,138	234,884	225,511	153,454	1	72,057 32.0%	151,853	(1,601) (1.1%)
51110	Total Contingencies	26,927	17,258	-	16,321	7	(16,321) -	-	(16,321) -
51200	Total Court	72,609	75,869	84,544	64,442	1	20,102 23.8%	61,634	(2,808) (4.6%)
51300	Total Legal	71,277	72,504	74,591	49,681	1	24,910 33.4%	52,691	3,010 5.7%
51400	Total General Administration	343,224	370,144	405,948	278,813	1	127,135 31.3%	282,294	3,481 1.2%
51450	Total Information Technology	82,498	83,395	92,863	74,737	1	18,126 19.5%	55,789	(18,948) (34.0%)
51500	Total Financial Administration	197,879	206,731	235,333	171,931	1	63,402 26.9%	163,020	(8,911) (5.5%)
51540	Total Insurance/Risk Mgt.	116,260	97,278	113,147	83,981	1	29,166 25.8%	105,745	21,764 20.8%
51600	Total Facilities Maintenance	481,094	429,937	446,266	313,602	1	132,664 29.7%	315,556	1,954 0.6%
52100	Total Police Administration	642,418	669,231	726,491	541,829	2	184,661 25.4%	524,412	(17,418) (3.3%)
52110	Total Police Patrol	1,916,943	1,877,722	2,078,925	1,437,442	2	641,482 30.9%	1,382,469	(54,974) (4.0%)
52120	Total Police Investigation	328,880	378,879	434,233	344,602	2	89,630 20.6%	322,389	(22,214) (6.9%)
52140	Total Comm Service Program	28,631	27,498	40,797	22,865	2	17,932 44.0%	21,134	(1,732) (8.2%)
52400	Total Neighbor Svcs & Planning	254,116	349,565	306,784	249,580	5	57,205 18.6%	217,466	(32,114) (14.8%)
52500	Total Emergency Preparedness	7,102	6,754	9,841	4,207	2	5,635 57.3%	8,693	4,487 51.6%
52600	Total Communications/Dispatch	459,233	461,006	555,861	344,671	2	211,190 38.0%	351,909	7,239 2.1%
53100	Total Public Works Administration	45,500	40,109	51,387	45,154	3	6,233 12.1%	34,678	(10,476) (30.2%)
53230	Total Shop/Fleet Operations	155,827	170,149	174,542	160,131	3	14,412 8.3%	128,590	(31,541) (24.5%)
53270	Total Parks Maintenance	251,896	207,028	279,011	176,549	4	102,462 36.7%	182,406	5,856 3.2%
53300	Total Street Maintenance	530,072	535,830	561,420	398,577	3	162,842 29.0%	394,062	(4,516) (1.1%)
53320	Total Snow & Ice	130,637	147,570	151,704	94,722	3	56,981 37.6%	75,447	(19,275) (25.5%)
53420	Total Street Lights	232,441	227,456	192,483	181,984	3	10,498 5.5%	170,157	(11,827) (7.0%)
55111	Total Young Library Building	57,665	57,800	55,061	38,323	1	16,738 30.4%	39,399	1,076 2.7%
55200	Total Parks Administration	45,223	46,542	92,242	75,151	4	17,091 18.5%	35,593	(39,558) (111.1%)
55210	Total Recreation Administration	197,349	196,989	-	-	4	- -	200,074	200,074 100.0%
55300	Total Recreation Programs	1,636	718	-	-	4	- -	2,440	2,440 100.0%
55310	Total Senior Citizen's Program	52,224	55,071	-	-	4	- -	-	- -
55320	Total Community Events	11,966	14,157	9,595	14,337	4	(4,742) (49.4%)	11,129	(3,208) (28.8%)
55330	Total Comm. Based-Coop Projects	128,000	153,000	329,759	329,759	4	- 0.0%	178,000	(151,759) (85.3%)
59220	Total Transfers to Other Funds	1,401,357	1,745,442	1,418,180	824,635	6	593,545 41.9%	576,853	(247,782) (43.0%)
59230	Total Transfer to Debt Service Fund	970,287	942,883	1,257,105	1,212,059	6	45,046 3.6%	1,031,420	(180,640) (17.5%)
59240	Total Transfer to Fire Department	215,715	203,837	1,258,615	500,000	6	758,615 60.3%	199,564	(300,436) (150.5%)
59240	Total Transfers to Special Funds	97,500	-	500	500	6	- 0.0%	500	- 0.0%
Grand Totals		9,691,522	10,103,236	11,662,737	8,204,041		3,458,696 29.7%	7,277,366	(926,675) (12.7%)

Item 1.



General Fund
Revenue Budget Summary

GENERAL FUND REVENUES

	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2023 BUDGET	2023 YTD SEPT
TAXES					
100-41110-00	LOCAL TAX LEVY	3,012,480	3,093,547	4,499,748	4,499,748
100-41111-00	DEBT SERVICE TAX LEVY	818,822	892,438	1,257,105	1,257,105
100-41112-00	OMITTED PROPERTY TAXES	-	-	-	-
100-41113-00	RESCINDED TAXES-REAL ESTATE	-	4,183	-	2,625
100-41114-00	USE VALUE PENALTY	-	224	500	-
100-41140-00	MOBILE HOME FEES	19,169	17,400	25,000	(20,815)
100-41210-00	ROOM TAX-GROSS AMOUNT	104,115	56,542	190,000	107,906
100-41320-00	IN LIEU-UNIV GARDEN & VVW MANOR	27,250	27,513	27,733	27,820
100-41800-00	INTEREST ON TAXES	19,583	12,263	650	24,482
	TOTAL TAXES	4,001,419	4,104,110	6,000,736	5,898,871
SPECIAL ASSESSMENTS					
100-42010-00	INTEREST ON SP ASSESS.	79	53	-	-
100-42100-61	WATER MAINS	-	-	-	-
100-42200-62	SEWER MAINS & LATERALS	316	316	-	-
100-42300-53	ST CONST. - PAVING	-	-	-	-
100-42310-53	CURB & GUTTER	58	58	-	-
100-42320-53	SIDEWALKS	32	32	-	-
100-42350-53	TRAFFIC SIGNAL	-	-	-	-
100-42400-53	SNOW REMOVAL	358	641	500	-
100-42500-53	FAILURE TO MOW FINES	818	425	-	193
100-42550-53	EQUIPMENT USED-DPW	-	-	-	-
	TOTAL SPECIAL ASSESSEMENTS	1,660	1,523	500	193
INTERGOVERNMENTAL REVENUES					
100-43344-00	EXPENDITURE RESTRAINT PROGM	49,224	67,958	53,306	-
100-43410-00	SHARED REVENUE-UTILITY	424,378	371,011	386,241	-
100-43420-00	SHARED REVENUE-BASE	2,836,916	2,836,916	2,836,844	535,131
100-43507-52	POLICE-MISC SAFETY GRANTS	5,666	7,697	500	10
100-43510-00	FEDERAL/STATE GRANTS-REIMBURSE	-	268,360	-	-
100-43520-52	LAW ENFORCEMENT TRNG REIMBURSE	-	-	-	8,103
100-43530-53	TRANSPORTATION AIDS	653,541	664,597	572,016	572,087
100-43533-00	STATE-20 X 2025 GRANT	-	-	-	-
100-43540-52	UNIVERSITY-LEASE-PARKING	45,000	45,000	45,000	45,000
100-43560-52	MOU-DISPATCH SERVICE	172,271	166,561	179,292	-
100-43610-52	PMS-PAYMENT FOR MUNICIPAL SVCS	351,435	284,694	205,881	192,781
100-43663-52	2% FIRE DUES-ST OF WISC	27,748	27,783	-	-
100-43670-60	EXEMPT COMPUTER AID-FR STATE	5,587	5,587	5,846	16,330
100-43670-61	PERSONAL PROPERTY AID	38,887	35,160	35,656	43,214
100-43745-52	WUSD-JUVENILE OFFICER	46,589	62,051	64,500	65,211
100-43760-00	WEIGHTS & MEASURES RECOVERY	3,183	2,800	2,800	-
100-43765-00	REIMB-HIST SOC-DEPOT-EL/GAS	1,905	1,784	1,575	2,029
100-43767-52	REIMB-BADGARNET-FORT ATKINSON	2,480	2,480	2,480	2,480
100-43775-52	FEDERAL EXCISE TAX REIMB	2,294	930	-	-
	TOTAL INTERGOVT REVENUES	4,667,105	4,851,368	4,401,936	1,482,376

Favorable (Unfavorable)

2023 Act v Bud		2023 YTD vs. PY	
\$	%	\$ Chg	% Chg
0	0.0%	1,344,778	42.6%
-	0.0%	211,140	20.2%
-	-	-	-
2,625	-	2,625	-
(500)	(100.0%)	-	-
(45,815)	(183.3%)	(9,921)	91.1%
(82,094)	(43.2%)	4,103	4.0%
87	0.3%	(287)	(1.0%)
23,832	3666.4%	24,083	6044.0%
(101,865)	(1.7%)	#####	36.5%
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
(500)	(100.0%)	(100)	(100.0%)
193	-	(56)	(23.0%)
-	-	-	-
(308)	(61.5%)	(158)	(45.0%)
(53,306)	(100.0%)	(63,331)	(100.0%)
(396,241)	(100.0%)	(59,313)	(100.0%)
(2,301,713)	(81.1%)	109,604	25.8%
(490)	(98.0%)	10	-
-	-	-	-
8,103	-	8,103	-
71	0.0%	139,643	32.3%
-	-	-	-
-	0.0%	-	0.0%
(179,292)	(100.0%)	(178,963)	(100.0%)
(13,100)	(6.4%)	(136,817)	(41.5%)
-	-	(32,121)	(100.0%)
10,485	179.4%	10,485	179.4%
7,559	21.2%	7,559	21.2%
711	1.1%	33,624	93.9%
(2,800)	(100.0%)	-	-
454	28.8%	1,416	43.3%
-	0.0%	2,480	0.0%
-	-	-	-
(2,919,560)	(66.3%)	(162,941)	(9.9%)



GENERAL FUND REVENUES

SEC #	DESCRIPTION	2022 BUDGET	2020 ACTUAL	2023 BUDGET	2023 YTD SEPT	% of BUDGET
41000	TOTAL TAXES	4,148,235	4,001,419	6,000,736	5,898,871	98%
42000	TOTAL SPECIAL ASSESSMENTS	909	1,660	500	193	39%
43000	TOTAL INTERGOVT REVENUES	4,609,017	4,667,105	4,401,936	1,482,376	34%
44000	TOTAL LICENSES & PERMITS	137,387	72,418	73,975	153,985	208%
45000	TOTAL FINES, FORTFEIT - PENALTIES	382,016	328,694	335,900	188,835	56%
46000	TOTAL PUBLIC CHARGES FOR SVCS	74,089	175,714	106,911	41,862	39%
48000	TOTAL MISC REVENUE	437,472	639,917	510,570	1,160,197	227%
49000	TOTAL OTHER FINANCING SOURCES	183,700	76,272	232,209	83,824	36%
	TOTAL:	9,972,826	9,963,198	11,662,737	9,010,042	77%

Favorable (Unfavorable)

2023 Act v Bud		2023 YTD vs. PY	
\$ Chg	% Chg	2022 YTD	% Chg
(101,865)	(1.7%)	4,322,348	36.5%
(308)	(61.5%)	350	(158)
(2,919,560)	(66.3%)	1,845,318	(162,941)
79,910	108.0%	65,537	88,348
(147,065)	(43.8%)	228,476	(39,641)
(65,049)	(60.8%)	69,804	(27,942)
649,626	127.2%	466,402	693,795
(148,385)	(63.9%)	99,675	(15,851)
(2,652,695)	-23%	6,897,909	2,112,134

GENERAL FUND EXPENDITURE SUMMARY

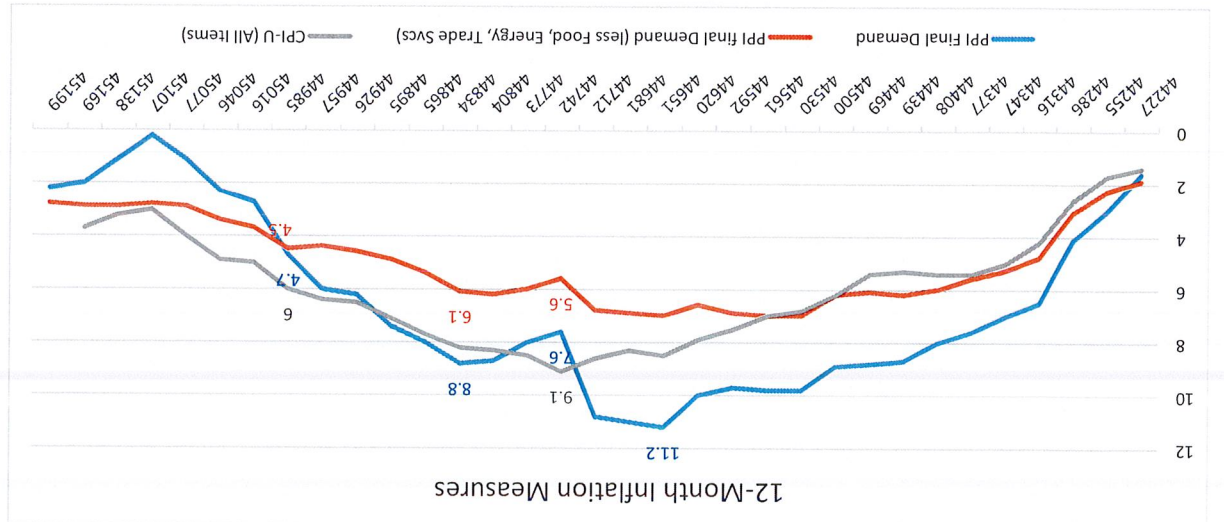
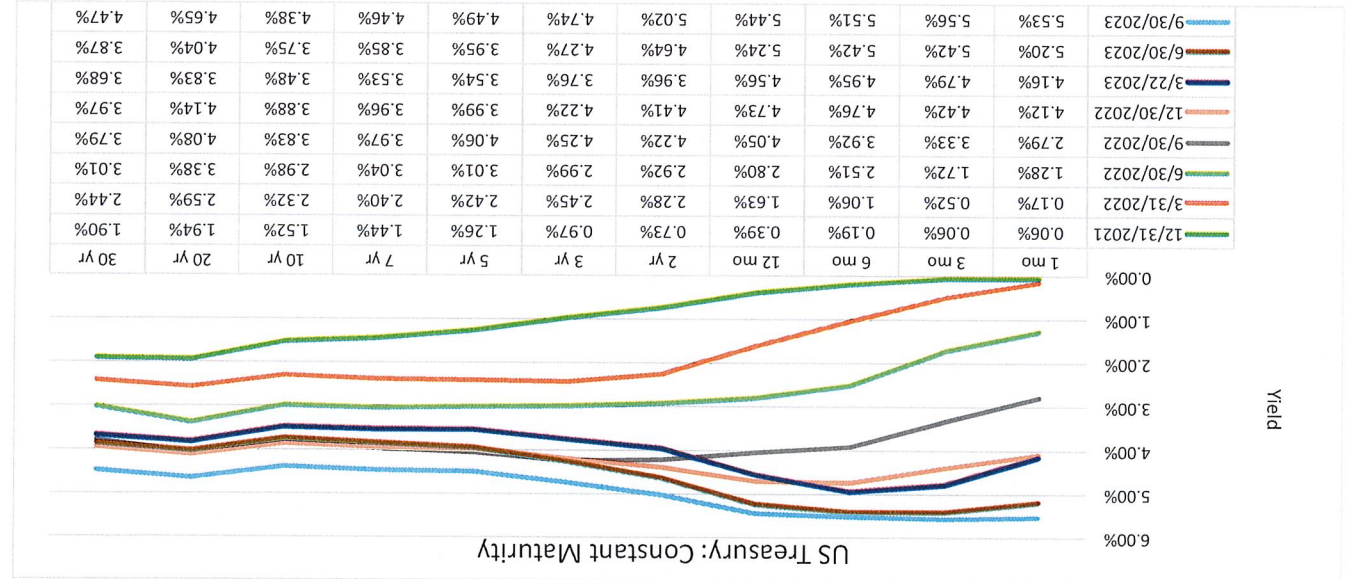
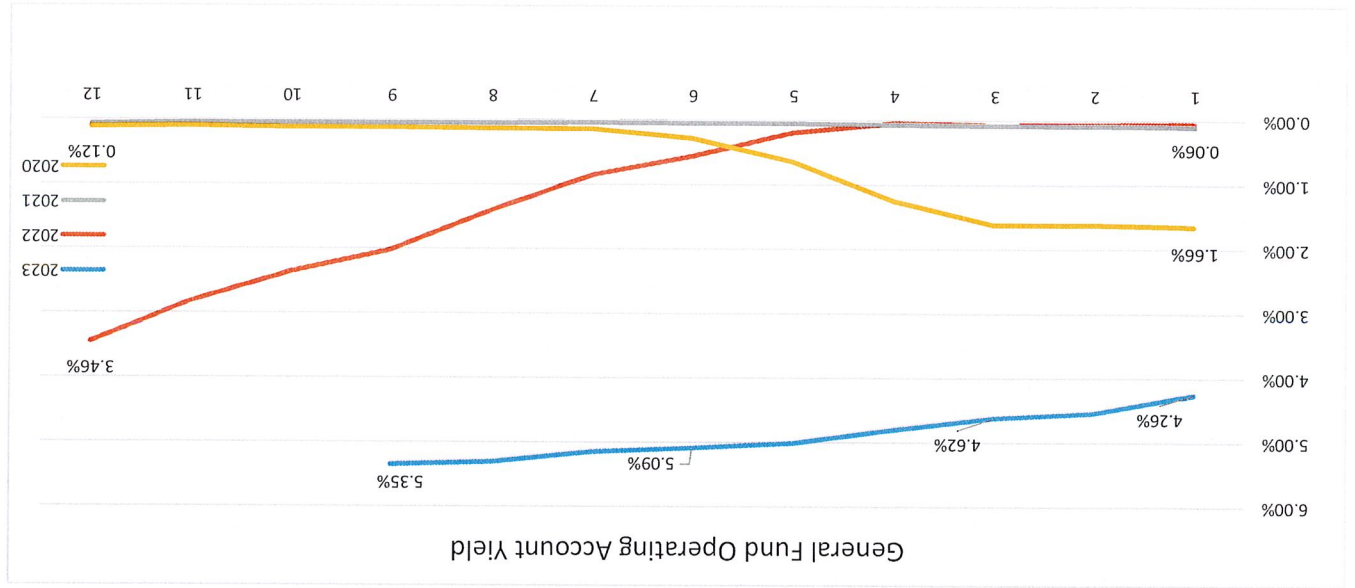
SEC #	DESCRIPTION	2022 BUDGET	2020 ACTUAL	2023 BUDGET	2023 YTD SEPT	% of BUDGET
1	ADMINISTRATION	1,549,218	1,486,495	1,733,263	1,228,964	71%
2	PUBLIC SAFETY	3,567,237	3,291,806	3,846,148	2,695,617	70%
3	PUBLIC WORKS	1,018,151	1,157,201	1,131,535	880,568	78%
4	PARKS AND RECREATION	761,551	689,084	710,607	595,796	84%
5	NEIGHBORHOOD SVC/PLANNING	307,573	291,143	306,784	249,580	81%
6	TRANSFERS	2,599,736	2,654,959	3,933,900	2,536,694	64%
7	CONTINGENCIES	192,540	32,475	0	16,321	#DIV/0!
	TOTAL	9,986,005	9,603,164	11,662,237	8,203,541	70%

2023 Act v Bud		2023 YTD vs. PY	
\$ Chg	% Chg	2022 YTD	% Chg
504,298	29.1%	1,227,982	(982)
1,150,531	29.9%	2,611,006	(84,611)
250,967	22.2%	802,934	(77,634)
114,811	16.2%	609,642	13,846
57,205	18.6%	217,466	(32,114)
1,397,205	35.5%	1,807,836	(728,858)
(16,321)	-	0	(16,321)
3,458,696	29.7%	7,276,866	(926,675)

Net Surplus / (Deficit)

(13,180) 360,034 500 806,501

(378,957) (1,185,459)



Status as of: 9/30/2023



Finance Committee Agenda Item

Meeting Date:	October 24, 2023
Agenda Item:	Wastewater Rate Increase
Staff Contact (name, email, phone):	Rachelle Blitch, rblitch@whitewater-wi.gov , 262-473-1380

BACKGROUND

(Enter the who, what when, where, why)

In 2021, Ehler's did a long-range cash flow analysis for the utilities. The plan shows a rate increase of 5% in 2024 to maintain assumed O & M inflation.

PREVIOUS ACTIONS – COMMITTEE RECOMMENDATIONS

(Dates, committees, action taken)

The last rate increase was June 27, 2019.

FINANCIAL IMPACT

(If none, state N/A)

The rate increase would bring approximately \$212,000 in revenues for 2024.

STAFF RECOMMENDATION

It is recommended to follow the cash flow management plan and rate adjustments included in Ehler's analysis as it is tied to the long-term debt management plan.

ATTACHMENT(S) INCLUDED

(If none, state N/A)

1. Ehler's 2021 Utilities Long-Range Cash Flow Analysis

October 4, 2021

2021 UTILITIES LONG-RANGE CASH FLOW ANALYSIS:

City of Whitewater, WI



Prepared by:

Ehlers
N21W23350 Ridgeview
Parkway West, Suite 100
Waukesha, WI 53188

Advisors:

Greg Johnson
Senior Municipal Advisor
Brian Roemer
Municipal Advisor
Lisa Trebatoski
Financial Specialist

BUILDING COMMUNITIES. IT'S WHAT WE DO.

2021 Utilities Long-Range Cash Flow Analysis

Section 1 — Water Historical Rate Performance

City of Whitewater, WI

Table 1

Water Rate Performance

City of Whitewater, WI

		Shown with no increase				Est	Budget
Revenue Requirement						2020	2021
Component	Description	2016	2017	2018	2019		
Cash Basis							
1	Operating and Maintenance	\$1,258,372	\$1,310,142	\$1,402,240	\$1,466,087	\$1,673,721	\$1,628,251
2	Debt	\$257,055	\$195,480	\$839,190	\$328,432	\$1,183,246	\$485,157
3	Cash Funded Capital	\$180,128	\$46,189	\$0	\$157,151	\$0	\$214,400
Less:							
	Other Revenue	\$12,516	\$13,423	\$60,999	\$50,420	\$60,419	\$45,000
	Interest Income	\$1,562	\$2,926	\$28,429	\$23,722	\$3,751	\$1,500
	Revenue Requirement (Costs less Other Income)	\$1,681,477	\$1,535,462	\$2,152,002	\$1,877,528	\$2,792,797	\$2,281,308
	User Rates Revenue	\$1,790,892	\$1,726,041	\$1,789,421	\$1,843,575	\$1,962,737	\$2,181,685
	Rate Adequacy	\$109,415	\$190,579	(\$362,581)	(\$33,953)	(\$830,060)	(\$99,623)
Utility Basis							
1	Operating and Maintenance	\$1,258,372	\$1,310,142	\$1,402,240	\$1,466,087	\$1,673,721	\$1,628,251
2	Depreciation	\$400,598	\$407,190	\$409,332	\$340,617	\$384,061	\$420,550
	NIRB	\$7,097,691	\$7,339,746	\$7,189,355	\$8,010,061	\$9,425,302	\$10,056,788
3	Recommended ROI (4.9%)	\$347,787	\$359,648	\$352,278	\$392,493	\$461,840	\$492,783
Less:							
	Other Revenue	\$12,516	\$13,423	\$60,999	\$50,420	\$60,419	\$45,000
	Interest Income	\$1,562	\$2,926	\$28,429	\$23,722	\$3,751	\$1,500
	Revenue Requirement (Costs less Other Income)	\$1,992,679	\$2,060,631	\$2,074,422	\$2,125,055	\$2,455,452	\$2,495,083
	User Rates Revenue	\$1,790,892	\$1,726,041	\$1,789,421	\$1,843,575	\$1,962,737	\$2,181,685
	Rate Adequacy	(\$201,787)	(\$334,590)	(\$285,001)	(\$281,480)	(\$492,715)	(\$313,398)

Table 2

Water Utility Rate Performance Charts

City of Whitewater, WI

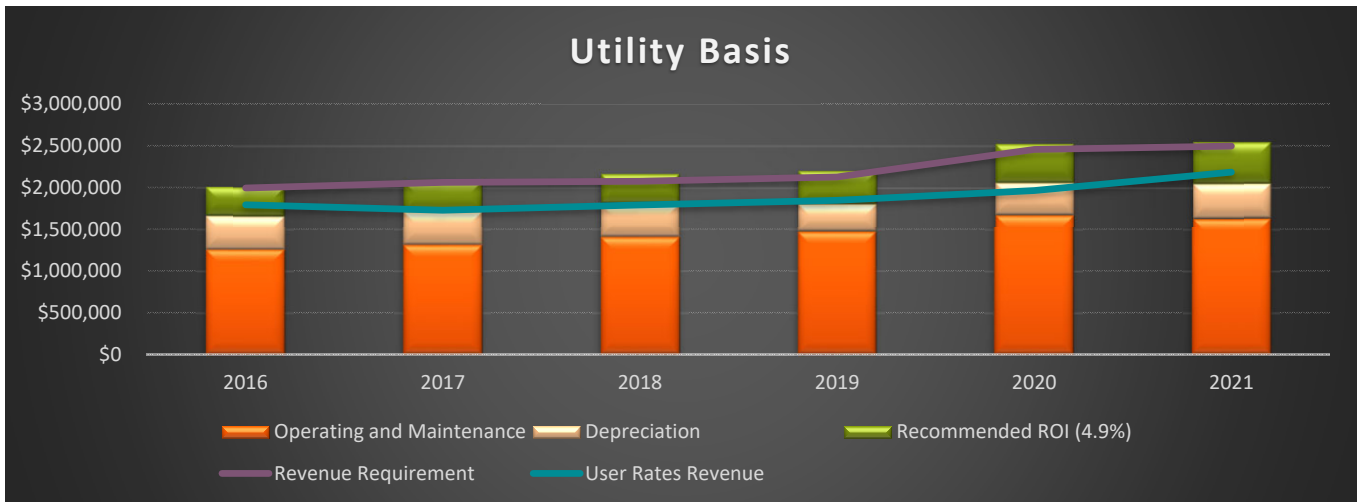
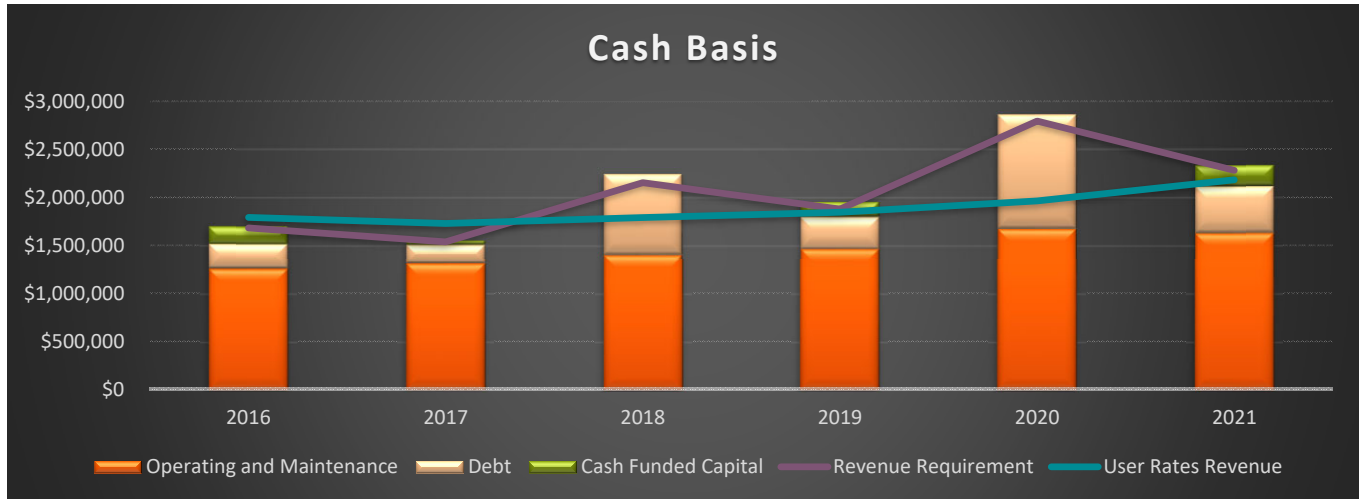


Table 3

Water Utility Cash Flow Analysis - Historical 2016-2020

City of Whitewater, WI

	Actual				
	2016	2017	2018	2019	2020
Revenues					
Total Revenues from User Rates	\$1,790,892	\$1,726,041	\$1,789,421	\$1,843,575	\$1,962,737
Percent Increase to User Rates					
Total Other Revenues	\$14,185	\$70,856	\$92,751	\$108,953	\$143,653
Total Revenues	\$1,805,077	\$1,796,897	\$1,882,172	\$1,952,528	\$2,106,390
Expenses					
Operating and Maintenance	\$959,723	\$995,802	\$1,076,252	\$1,125,707	\$1,331,043
PILOT Payment	\$298,649	\$314,340	\$325,988	\$340,380	\$342,678
Net Before Debt Service and Capital Expenditures	\$546,705	\$486,755	\$479,932	\$486,441	\$432,669
Existing Debt P&I ¹	\$257,055	\$195,480	\$839,190	\$328,432	\$1,183,246
Transfer In (Out)/Cap. Contrib.	\$0	\$0	\$0	\$0	\$0
Capital Improvements	\$778,309	\$46,189	\$731,233	\$1,270,151	\$1,558,691
Bond Proceeds/Grants	\$598,181	\$0	\$1,850,000	\$1,113,000	\$1,730,000
Reconcile to Audit	(\$60,974)	\$132,179	\$108,991	\$198,414	(\$91,999)
Net Annual Cash Flow	\$48,548	\$377,265	\$868,500	\$199,272	(\$671,267)
<u>Restricted and Unrestricted Cash Balance:</u>					
Balance at first of year	\$1,253,935	\$1,302,483	\$1,679,748	\$2,548,248	\$2,747,520
Net Annual Cash Flow Addition/(subtraction)	\$48,548	\$377,265	\$868,500	\$199,272	(\$671,267)
Balance at end of year	\$1,302,483	\$1,679,748	\$2,548,248	\$2,747,520	\$2,076,253

Notes:

Table 4

Water Utility Financial Benchmarking Analysis

City of Whitewater, WI

	Actual					Budget
	2016	2017	2018	2019	2020	2021
Target minimum cash balance						
Target minimum working capital - Ehlers ¹	875,641	1,540,686	1,071,224	1,916,408	1,342,709	1,047,765
Actual Days Cash Available - PSC ²	393	480	490	875	241	224
Actual Days Cash Available - Moody's ³	369	454	446	783	219	198
Actual Days Cash Available - S&P ⁴	495	616	864	891	569	556
Actual working capital-cash balance						
Over (Under) Ehlers target	426,843	139,062	1,477,024	831,112	733,544	936,851
Over (Under) PSC target (90 days)	303	390	400	785	151	134
Over (Under) Moody's target (150 days)	219	304	296	633	69	48
Over (Under) S&P target (150 days)	345	466	714	741	419	406

Notes:

- 1) Target capital equals 6 mos of following year's operating expenses, including depreciation, plus 100% of following year's debt.
- 2) PSC formula = O&M expense + taxes + interest on long term debt ÷ 365 to get expense per day. Then Unrestricted Cash ÷ expense per day
- 3) Moody's Formula = [(Unrestricted Cash + Liquid Investments) * 365 days] ÷ Total O&M Expenses less Depreciation
- 4) S&P Formula = [(Unrestricted Cash + Liquid Investments) * 365 days] ÷ Total O&M Expenses less Depreciation; include designated reserve funds: ERFs, RSFs, etc

Rate of Return

Average Utility Plant in Service	10,970,884	11,281,906	11,432,323	12,507,949	14,133,954	15,006,354
Plus: Materials and Supplies	12,356	12,356	17,428	22,500	22,500	22,500
Less: Utility Plant Accumulated Depreciation	3,503,112	3,623,070	3,979,941	4,290,924	4,352,742	4,773,292
Less: Regulatory Liability	382,437	331,446	280,455	229,464	178,473	127,482
Average Net Investment Rate Base (NIRB)	7,097,691	7,339,746	7,189,355	8,010,061	9,625,239	10,128,080
Net Operating Income	328,248	214,994	251,697	288,762	259,103	319,345
ROR	4.62%	2.93%	3.50%	3.60%	2.69%	3.15%
Benchmark	4.90%					

Cost Recovery

Operating Revenues	1,803,408	1,739,464	1,850,420	1,893,995	2,023,156	2,226,685
Operating Expenses incl. Depr & Amortization	1,658,970	1,717,332	1,811,572	1,806,704	2,057,782	2,048,801
Operating Expenses w/o Depr & Amortization	1,258,372	1,310,142	1,402,240	1,466,087	1,673,721	1,628,251
Cost Recovery incl. Depr	1.09	1.01	1.02	1.05	0.98	1.09
Cost Recovery w/o Depr	1.32	1.31	1.29	1.23	1.23	1.26
Target	1.00	1.00	1.00	1.00	1.00	1.00

Notes:

This operating ratio indicates whether operating revenues (mostly charges to customers) were sufficient to cover operations and capital (in the form of depreciation) for the water and/or wastewater utility in the fiscal year. A ratio of less than 1 could be a sign of financial concern. In general, this ratio should be higher than 1 to accommodate future capital investments.

Leverage

Total Long-Term Debt	2,388,181	2,248,181	3,355,000	4,258,000	4,926,700	1,725,000
Total Net Assets	18,538,822	18,661,193	18,877,334	20,841,352	21,889,811	22,333,211
Debt-to Equity Ratio	0.13	0.12	0.18	0.20	0.23	0.08

Notes:

This indicator measures the existing level of leveraging of assets, and is used by funders and bond rating agencies to evaluate the risk of providing additional loans to the utility. The ratio indicates the amount of long-term debt that exists for every \$1 of assets (fund equity). A utility with a ratio greater than 1.0 has more long-term debt than equity in the system's assets. There are no natural benchmarks for this indicator, and funders and bond rating agencies will assess this ratio in various ways. In general, the higher this ratio, the more likely the utility will be considered to be over-leveraged and the more difficult it will be for the utility to obtain additional loans. For this ratio, Net Assets are equal to the Net Investment Rate Base of the utility.

Condition of Assets:

Accumulated Depreciation Expense	6,595,970	7,021,967	7,629,469	7,953,793	7,830,951	8,251,501
Total Net Assets	18,538,822	18,661,193	18,877,334	20,841,352	21,889,811	22,333,211
Asset Depreciation	35.58%	37.63%	40.42%	38.16%	35.77%	36.95%

Notes:

This indicator of infrastructure condition estimates the portion of the average expected life of the utility's physical assets that has already passed. As this ratio approaches 100%, the capital assets become fully depreciated, and infrastructure needs replacement or rehabilitation. The accuracy of this indicator relies heavily on the accuracy of the depreciation schedule, and historic pricing likely distorts this indicator (newer utilities may be slightly disadvantaged as a result).

Asset Efficiency

Total Assets	18,538,822	18,661,193	18,877,334	20,841,352	21,889,811	22,333,211
Revenue	1,790,892	1,726,041	1,789,421	1,843,575	1,962,737	2,181,685
Investment to produce \$1 Revenue	\$ 10.35	\$ 10.81	\$ 10.55	\$ 11.30	\$ 11.15	\$ 10.24

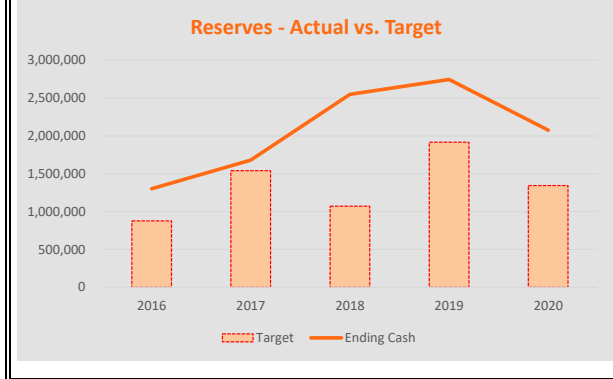
Notes:

This indicator is a measure of how much investment (in \$) is necessary to produce \$1 of Sales Revenue
 Wisconsin 2017 Average = \$ 13.52

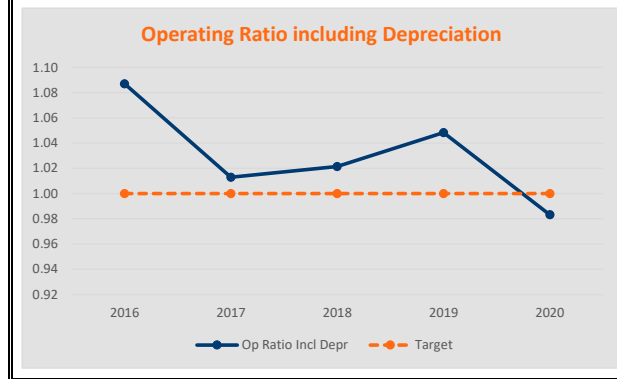
Table 5 Water Utility Financial Health Charts

City of Whitewater, WI

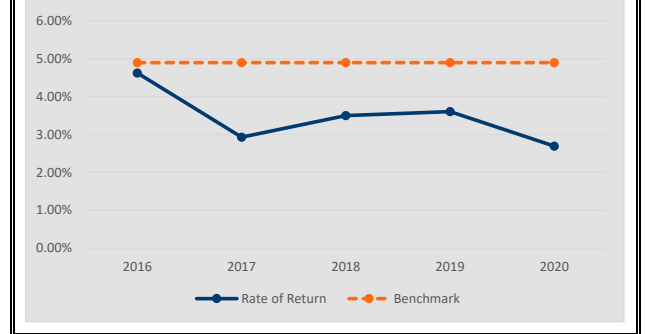
Can you pay for 6 mos. Of O&M and next year's debt?



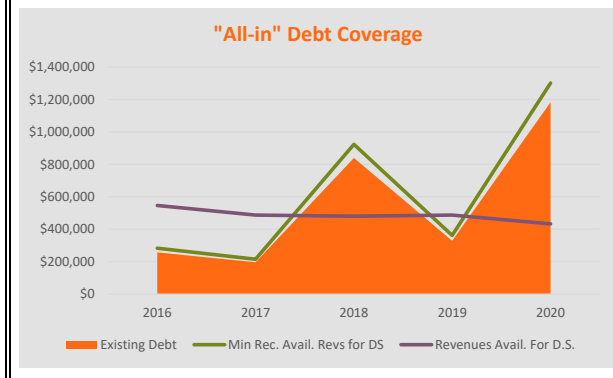
Did you generate enough revenues to pay for O&M and capital?



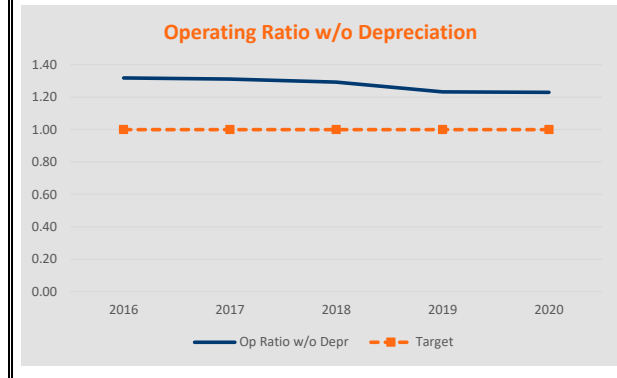
Rate of Return



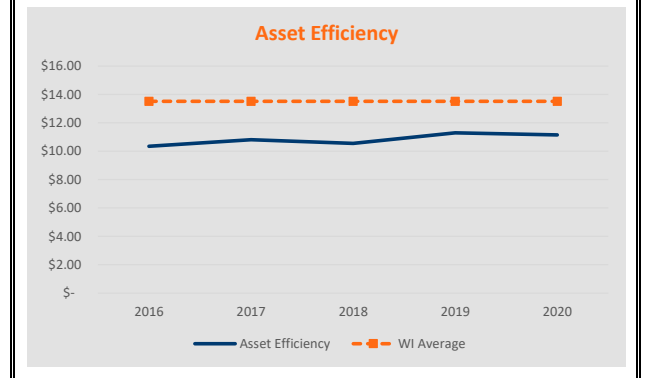
Do you generate revenues to pay for O&M and debt service?



Did you generate revenues needed to pay for O&M?



How much investment in your system produces \$1 of Revenue?



2021 Utilities Long-Range Cash Flow Analysis

Section 2 — Water Long-Range Cash Flow Analysis

City of Whitewater, WI

Table 6
Water Utility Capital Improvement Plan

City of Whitewater, WI

Projects	Funding	2021	2022	2023	2024	2025	2026	Totals
Fire Hydrant Replacement	Revenue Debt	90,000	0	0	0	0	0	90,000
Well #8 Back-up Generator	Revenue Debt	125,000						125,000
Yoder Lane Reconstruction	Revenue Debt	14,000						14,000
E. Main Street Reconstruction	Revenue Debt	81,700						81,700
Water Tower - New (Water)	Advance from Other Fund	0	851,866	0	0	0	0	851,866
Water Tower - New (TID 13)	Revenue Debt	0	648,750	0	0	0	0	648,750
Water Tower - New (TID 14)	Revenue Debt	0	648,750	0	0	0	0	648,750
Water Tower - New (TID 10)	Revenue Debt	0	215,250	0	0	0	0	215,250
Water Tower - New (TID 11)	Revenue Debt	0	215,250	0	0	0	0	215,250
Main Improvement - Well #9/RR (TID 13)	Revenue Debt	0	520,000	0	0	0	0	520,000
Main Improvement - Well #9/RR (Water)	Revenue Debt	0	55,000	0	0	0	0	55,000
E. Main Street Reconstruction	Revenue Debt	0	724,938	0	0	0	0	724,938
Yoder Lane Reconstruction	Revenue Debt	0	136,688	0	0	0	0	136,688
Biennial St Reconstruction	Revenue Debt	0	0	90,000	0	0	0	90,000
Biennial St Reconstruction	Revenue Debt	0	0	0	450,000	0	0	450,000
Biennial St Reconstruction	G.O. Debt	0	0	0	0	90,000	0	90,000
Biennial St Reconstruction	Revenue Debt	0	0	0	0	0	450,000	450,000
Fire Hydrant Replacement	Revenue Debt	0	100,000	0	0	0	0	100,000
Fire Hydrant Replacement	Revenue Debt	0	0	110,000	0	0	0	110,000
Fire Hydrant Replacement	Revenue Debt	0	0	0	110,000	0	0	110,000
Fire Hydrant Replacement	G.O. Debt	0	0	0	0	110,000	0	110,000
Fire Hydrant Replacement	Revenue Debt	0	0	0	0	0	110,000	110,000
Skid Steer Loader Purchase	Cash	0	55,000	0	0	0	0	55,000
Vehicle Garage / Material Storage	Revenue Debt	0	300,000	0	0	0	0	300,000
Water Tower - New	Grants/Aids	0	427,634	0	0	0	0	427,634
Water Line Removal	Cash	0	50,000	50,000	50,000	0	0	150,000
Service Vehicle	Cash	0	75,000	0	75,000	0	0	150,000
Well 6 Building Improvements	Cash	0	38,500	0	0	0	0	38,500
Cross Connection / Non-Residential	Cash	0	45,500	45,500	0	0	0	91,000
Residential Cross Connection - Meter Replacement	Cash	0	41,500	34,000	35,000	36,000	37,000	183,500
Lead Lateral Replacement	Cash	0	30,000	35,000	35,000	40,000	40,000	180,000
Tower Maintenance Contract	Cash	0	26,000	26,000	26,000	26,000	26,000	130,000
Large Meter Testing	Cash	0	11,500	12,000	12,000	12,000	12,000	59,500
Well 8 Door Replacement	Cash	0	11,000	0	0	0	0	11,000
Well 9 Holding Tank Maintenance	Cash	0	21,000	21,000	21,000	21,000	21,000	105,000
Well Rehabilitation	Cash	0	50,000	50,000	50,000	50,000	50,000	250,000
Filter Tank Media	Cash	0	70,000	0	70,000	0	70,000	210,000
Filter Tank Valve Repair / Replacement	Cash	0	28,000	28,000	0	0	0	56,000
Well Motor/Pump Inventory	Cash	0	20,000	20,000	0	0	0	40,000
Actual CIP Costs		310,700	5,417,126	521,500	934,000	385,000	816,000	8,384,326
Sources of Funding								
G.O. Debt		0	0	0	0	200,000	0	200,000
Revenue Debt		310,700	3,564,626	200,000	560,000	0	560,000	5,195,326
Grants/Aids		0	427,634	0	0	0	0	427,634
Advance from Other Fund		0	851,866	0	0	0	0	851,866
User Fees		0	0	0	0	0	0	0
Tax Levy		0	0	0	0	0	0	0
Equipment Replacement Fund		0	0	0	0	0	0	0
Cash		0	573,000	321,500	374,000	185,000	256,000	1,709,500
Total		310,700	5,417,126	521,500	934,000	385,000	816,000	8,384,326

Notes:

Table 7
Water Utility Projected Debt Service Payments (PROPOSED)

City of Whitewater, WI

NAME	Revenue Bonds (Water Portion) Series 2022B				Advance from Other Fund				Revenue Bonds (Water Portion) Series 2024B				GO Notes (Water Portion) Series 2025A				Revenue Bonds (Water Portion) Series 2026A				PROPOSED Water Utility Debt Service Summary				
AMT DATED MATURE	\$4,820,000 7/1/2022 5/1				\$851,866 7/1/2022 5/1				\$625,000 7/1/2024 5/1				\$215,000 7/1/2025 6/1				\$625,000 7/1/2026 5/1								
Year	Principal	Est. Rate	Interest	Total	Principal	Est. Rate	Interest	Total	Principal	Est. Rate	Interest	Total	Principal	Est. Rate	Interest	Total	Principal	Est. Rate	Interest	Total	Total Prin	Total Int	Total P&I	Prin Outstanding	Year
2021																					0	0	0		2021
2022	0	0.00%	0		145,200	0.00%		145,200													145,200	0	145,200	5,526,666	2022
2023	140,000	0.55%	116,292	256,292	45,000	0.00%	0	45,000													185,000	116,292	301,292	5,341,666	2023
2024	170,000	0.65%	86,185	256,185	44,000	0.00%	0	44,000													214,000	86,185	300,185	5,752,666	2024
2025	170,000	0.85%	84,910	254,910	7,000	0.00%	0	7,000	25,000	0.95%	16,721	41,721									202,000	101,631	303,631	5,765,666	2025
2026	235,000	1.00%	83,013	318,013	7,000	0.00%	0	7,000	25,000	0.95%	12,274	37,274	20,000	1.05%	4,641	24,641					287,000	99,927	386,927	6,103,666	2026
2027	190,000	1.15%	80,745	270,745	12,000	0.00%	0	12,000	25,000	0.95%	12,036	37,036	20,000	1.10%	3,030	23,030	25,000	1.25%	17,877	42,877	272,000	113,688	385,688	5,831,666	2027
2028	190,000	1.25%	78,465	268,465	17,000	0.00%	0	17,000	25,000	0.95%	11,799	36,799	20,000	1.20%	2,800	22,800	25,000	1.25%	13,056	38,056	277,000	106,120	383,120	5,554,666	2028
2029	190,000	1.35%	75,995	265,995	17,000	0.00%	0	17,000	25,000	1.45%	11,499	36,499	20,000	1.35%	2,545	22,545	25,000	1.25%	12,744	37,744	277,000	102,783	379,783	5,277,666	2029
2030	235,000	1.45%	73,009	308,009	37,000	0.00%	0	37,000	30,000	1.45%	11,100	41,100	20,000	1.50%	2,260	22,260	25,000	1.25%	12,431	37,431	347,000	98,800	445,800	4,930,666	2030
2031	235,000	1.55%	69,484	304,484	37,000	0.00%	0	37,000	30,000	1.45%	10,665	40,665	20,000	1.60%	1,950	21,950	30,000	1.65%	12,028	42,028	352,000	94,126	446,126	4,578,666	2031
2032	255,000	1.60%	65,623	320,623	52,000	0.00%	0	52,000	30,000	1.45%	10,230	40,230	20,000	1.70%	1,620	21,620	30,000	1.65%	11,533	41,533	387,000	89,005	476,005	4,191,666	2032
2033	250,000	1.80%	61,333	311,333	54,500	0.00%	0	54,500	30,000	2.00%	9,713	39,713	25,000	1.80%	1,225	26,225	30,000	1.65%	11,038	41,038	389,500	83,308	472,808	3,802,166	2033
2034	255,000	1.90%	56,660	311,660	54,500	0.00%	0	54,500	30,000	2.00%	9,113	39,113	25,000	2.00%	750	25,750	30,000	1.65%	10,543	40,543	394,500	77,065	471,565	3,407,666	2034
2035	255,000	2.00%	51,688	306,688	54,500	0.00%	0	54,500	30,000	2.00%	8,513	38,513	25,000	2.00%	250	25,250	30,000	2.20%	9,965	39,965	394,500	70,415	464,915	3,013,166	2035
2036	280,000	2.10%	46,198	326,198	54,500	0.00%	0	54,500	30,000	2.00%	7,913	37,913					30,000	2.20%	9,305	39,305	394,500	63,415	457,915	2,618,666	2036
2037	285,000	2.20%	40,123	325,123	54,500	0.00%	0	54,500	30,000	2.45%	7,245	37,245					30,000	2.20%	8,645	38,645	399,500	56,013	455,513	2,219,166	2037
2038	290,000	2.30%	33,653	323,653	54,500	0.00%	0	54,500	35,000	2.45%	6,449	41,449					50,000	2.20%	7,765	57,765	429,500	47,866	477,366	1,789,666	2038
2039	295,000	2.40%	26,778	321,778	54,500	0.00%	0	54,500	35,000	2.45%	5,591	40,591					50,000	2.65%	6,553	56,553	434,500	38,921	473,421	1,355,166	2039
2040	305,000	2.50%	19,425	324,425	50,166	0.00%	0	50,166	45,000	2.45%	4,611	49,611					50,000	2.65%	5,228	55,228	450,166	29,264	479,430	905,000	2040
2041	310,000	2.60%	11,583	321,583	0	0.00%	0		45,000	2.80%	3,430	48,430					55,000	2.65%	3,836	58,836	410,000	18,849	428,849	495,000	2041
2042	285,000	2.65%	3,776	288,776					50,000	2.80%	2,100	52,100					55,000	2.65%	2,379	57,379	390,000	8,255	398,255	105,000	2042
2043									50,000	2.80%	700	50,700					55,000	3.00%	825	55,825	105,000	1,525	106,525	0	2043
2044									0	2.80%	0						0	3.00%	0	0	0	0	0	0	2044
2045																	0	3.00%	0	0	0	0	0	0	2045
2046																	0	3.00%	0	0	0	0	0	0	2046
TOTALS	4,820,000		1,164,933	5,984,933	851,866		0	851,866	625,000		161,700	786,700	215,000		21,071	236,071	625,000		155,748	780,748	7,136,866	1,503,452	8,640,318		TOTALS

Notes:

Table 8

Water Utility Cash Flow Analysis - Projected 2021-2030

City of Whitewater, WI

	Budget 2021	2022	2023	2024	2025	Projected 2026	2027	2028	2029	2030
Revenues										
Total Revenues from User Rates ¹	\$2,181,685	\$2,214,410	\$2,657,056	\$2,657,056	\$2,657,056	\$2,736,767	\$2,736,767	\$2,818,870	\$2,818,870	\$2,903,437
Percent Increase to User Rates ²	0.00%	3.00%	18.24%	0.00%	0.00%	3.00%	0.00%	3.00%	0.00%	3.00%
Cumulative Percent Rate Increase	0.00%	3.00%	21.79%	21.79%	21.79%	25.44%	25.44%	29.21%	29.21%	33.08%
Dollar Amount Increase to Revenues		\$32,725	\$442,646	\$0	\$0	\$79,712	\$0	\$82,103	\$0	\$84,566
Other Revenues										
Interest Income	\$1,500	\$1,504	\$10,462	\$9,730	\$9,613	\$10,079	\$10,039	\$10,908	\$23,854	\$25,492
Other Income	\$52,986	\$45,450	\$45,905	\$46,364	\$46,827	\$47,295	\$47,768	\$48,246	\$49,211	\$50,195
Total Other Revenues	\$54,486	\$46,954	\$56,366	\$56,094	\$56,440	\$57,374	\$57,807	\$59,154	\$73,065	\$75,687
Total Revenues	\$2,236,171	\$2,261,364	\$2,713,422	\$2,713,150	\$2,713,496	\$2,794,142	\$2,794,575	\$2,878,024	\$2,891,935	\$2,979,124
Expenses										
Operating and Maintenance ³	\$1,435,951	\$1,479,030	\$1,523,400	\$1,569,102	\$1,616,176	\$1,664,661	\$1,714,601	\$1,766,039	\$1,819,020	\$1,873,590
PILOT Payment	\$325,000	\$328,250	\$331,533	\$334,848	\$338,196	\$341,578	\$344,994	\$348,444	\$351,928	\$355,448
Net Before Debt Service and Capital Expenditures	\$475,220	\$454,084	\$858,489	\$809,199	\$759,124	\$787,903	\$734,980	\$763,542	\$720,987	\$750,086
Debt Service										
Existing Debt P&I	\$485,157	\$339,928	\$182,040	\$183,095	\$179,008	\$174,808	\$175,480	\$176,590	\$177,415	\$107,790
New (2021-2030) Debt Service P&I	\$0	\$145,200	\$301,292	\$300,185	\$303,631	\$386,927	\$385,688	\$383,120	\$379,783	\$445,800
Total Debt Service	\$485,157	\$485,128	\$483,332	\$483,280	\$482,639	\$561,735	\$561,168	\$559,710	\$557,198	\$553,590
Transfer In (Out)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Improvements	\$310,700	\$5,533,056	\$521,500	\$974,352	\$398,351	\$859,162	\$0	\$0	\$0	\$0
Bond Proceeds	\$229,000	\$5,671,866	\$0	\$625,000	\$215,000	\$625,000	\$0	\$0	\$0	\$0
Net Annual Cash Flow	(\$91,637)	\$107,767	(\$146,342)	(\$23,432)	\$93,135	(\$7,994)	\$173,812	\$203,832	\$163,790	\$196,496
<u>Restricted and Unrestricted Cash Balance:</u>										
Balance at first of year	\$2,076,253	\$1,984,616	\$2,092,383	\$1,946,041	\$1,922,609	\$2,015,743	\$2,007,749	\$2,181,561	\$2,385,392	\$2,549,182
Net Annual Cash Flow Addition/(subtraction)	(\$91,637)	\$107,767	(\$146,342)	(\$23,432)	\$93,135	(\$7,994)	\$173,812	\$203,832	\$163,790	\$196,496
Balance at end of year	\$1,984,616	\$2,092,383	\$1,946,041	\$1,922,609	\$2,015,743	\$2,007,749	\$2,181,561	\$2,385,392	\$2,549,182	\$2,745,678

Notes:

- 1) Assumes no changes in customer count or usage beyond Test Year.
 2) 2022 rate adj. implemented 1/2 year. 2023 rate implemented full year. Recommended to start Rate Case 7/1/22.
 3) Assumes 2.00% annual inflation beyond budget year.

Legend:

- Simplified Rate Case (if eligible)
 Conventional (Full) Rate Case

Table 9
Water Utility Financial Benchmarking Analysis Projected 2021 - 2030

City of Whitewater, WI

	Budget 2021	2022	2023	2024	2025	Projected 2026	2027	2028	2029	2030
Target minimum cash balance										
Target minimum working capital - Ehlers ¹	1,412,644	1,464,357	1,547,878	1,579,662	1,693,421	1,724,564	1,755,822	1,777,780	1,799,439	1,823,051
Actual Days Cash Available - PSC ²	201	212	179	163	183	174	210	248	274	305
Actual Days Cash Available - Moody's ³	180	201	160	150	167	160	192	229	255	286
Actual Days Cash Available - S&P ⁴	180	201	160	150	167	160	192	229	255	286
Actual working capital-cash balance										
Over (Under) Ehlers target	571,972	628,027	398,163	342,946	322,322	283,185	425,738	607,612	749,743	922,627
Over (Under) PSC target (90 days)	111	122	89	73	93	84	120	158	184	215
Over (Under) Moody's target (150 days)	30	51	10	0	17	10	42	79	105	136
Over (Under) S&P target (150 days)	30	51	10	0	17	10	42	79	105	136

Notes:

- 1) Target capital equals 6 mos of following year's operating expenses, including depreciation, plus 100% of following year's debt.
 2) PSC formula = O&M expense + taxes + interest on long term debt ÷ 365 to get expense per day. Then Unrestricted Cash ÷ expense per day
 3) Moody's Formula = [(Unrestricted Cash + Liquid Investments) * 365 days] ÷ Total O&M Expenses less Depreciation
 4) S&P Formula = [(Unrestricted Cash + Liquid Investments) * 365 days] ÷ Total O&M Expenses less Depreciation; include designated reserve funds: ERFs, RSFs, etc
 Whitewater Water Fund's reserves are debt related and therefore would not be included in S&P formula

Rate of Return										
Average Utility Plant in Service	15,197,295	18,061,208	21,030,521	21,758,271	22,417,771	23,018,271	23,426,271	23,426,271	23,426,271	23,426,271
Plus: Materials and Supplies	16,160	16,160	16,160	16,160	16,160	16,160	16,160	16,160	16,160	16,160
Less: Utility Plant Accumulated Depreciation	5,094,068	5,577,088	6,182,884	6,807,828	7,455,026	8,117,157	8,794,781	9,469,908	10,142,586	10,812,865
Less: Regulatory Liability	127,482	76,491	25,500	0	0	0	0	0	0	0
Average Net Investment Rate Base (NIRB)	9,991,905	12,423,789	14,838,297	14,966,603	14,978,905	14,917,274	14,647,650	13,972,523	13,299,845	12,629,566
Net Operating Income	188,112	108,202	378,111	307,697	232,832	243,612	172,687	200,380	144,879	172,340
ROR	1.88%	0.87%	2.55%	2.06%	1.55%	1.63%	1.18%	1.43%	1.09%	1.36%

Cost Recovery										
Operating Revenues	2,226,685	2,259,860	2,702,960	2,703,419	2,703,883	2,784,063	2,784,536	2,867,117	2,868,081	2,953,632
Operating Expenses incl. Depr & Amortization	1,855,034	1,962,050	2,129,196	2,194,047	2,263,374	2,326,792	2,392,225	2,441,165	2,491,698	2,543,869
Operating Expenses w/o Depr & Amortization	1,435,951	1,479,030	1,523,400	1,569,102	1,616,176	1,664,661	1,714,601	1,766,039	1,819,020	1,873,590
Cost Recovery incl. Depr	1.20	1.15	1.27	1.23	1.19	1.20	1.16	1.17	1.15	1.16
Cost Recovery w/o Depr	1.29	1.33	1.40	1.40	1.40	1.40	1.40	1.38	1.37	1.36
Target	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

Notes:

This operating ratio indicates whether operating revenues (mostly charges to customers) were sufficient to cover operations and capital (in the form of depreciation) for the water and/or wastewater utility in the fiscal year. A ratio of less than 1 could be a sign of financial concern. This ratio should be higher than 1 to accommodate future capital investments.

Leverage										
Total Long-Term Debt	1,855,000	7,116,666	6,796,666	7,067,666	6,940,666	7,138,666	6,721,666	6,294,666	5,862,666	5,425,666
Total Net Assets	22,710,743	29,407,369	29,928,869	30,862,869	31,247,869	32,063,869	32,063,869	32,063,869	32,063,869	32,063,869
Debt-to Equity Ratio	0.08	0.24	0.23	0.23	0.22	0.22	0.21	0.20	0.18	0.17

Notes:

This indicator measures the existing level of leveraging of assets, and is used by funders and bond rating agencies to evaluate the risk of providing additional loans to the utility. The ratio indicates the amount of long-term debt that exists for every \$1 of assets (fund equity). A utility with a ratio > 1 has more long-term debt than equity in the system's assets. There are no natural benchmarks for this indicator, and funders and rating agencies will assess this ratio in various ways. In general, the higher this ratio, the more likely the utility will be considered to be over-leveraged and the more difficult it will be for the utility to obtain additional loans. Net Assets are equal to the Net Investment Rate Base of the utility.

Condition of Assets:										
Accumulated Depreciation Expense	5,094,068	5,577,088	6,182,884	6,807,828	7,455,026	8,117,157	8,794,781	9,469,908	10,142,586	10,812,865
Total Net Assets	22,710,743	29,407,369	29,928,869	30,862,869	31,247,869	32,063,869	32,063,869	32,063,869	32,063,869	32,063,869
Asset Depreciation	22.43%	18.96%	20.66%	22.06%	23.86%	25.32%	27.43%	29.53%	31.63%	33.72%

Notes:

This indicator of infrastructure condition estimates the portion of the average expected life of the utility's physical assets that has already passed. As this ratio approaches 100%, the capital assets become fully depreciated, and infrastructure needs replacement or rehabilitation. The accuracy of this indicator relies heavily on the accuracy of the depreciation schedule, and historic pricing likely distorts this indicator (newer utilities may be slightly disadvantaged as a result).

Asset Efficiency										
Total Assets	22,710,743	29,407,369	29,928,869	30,862,869	31,247,869	32,063,869	32,063,869	32,063,869	32,063,869	32,063,869
Revenue	2,181,685	2,214,410	2,657,056	2,657,056	2,657,056	2,736,767	2,736,767	2,818,870	2,818,870	2,903,437
Investment to produce \$1 Revenue	\$ 10.41	\$ 13.28	\$ 11.26	\$ 11.62	\$ 11.76	\$ 11.72	\$ 11.72	\$ 11.37	\$ 11.37	\$ 11.04

Notes:

This indicator is a measure of the Utility's asset efficiency or how much investment (in \$) is necessary to produce \$1 of Sales Revenue
 Wisconsin 2017 Average = \$ 13.52

Table 10
Water Utility Statement of Projected Revenue Bond Coverage

City of Whitewater, WI

Year	Total Operating Revenues	Less: Total O&M Expense	Amount Available for Debt Service	Existing Rev Debt	Future Rev Debt (2021-2030)	Total Water Debt Service	Coverage	Debt Service Capacity @ 1.25x	Max of Plan Debt Service	Coverage against Max of Plan
				Total	Total					
2021	2,228,185	(1,435,951)	792,234	154,063	-	154,063	5.14	479,725	477,366	1.65
2022	2,261,364	(1,479,030)	782,334	-	145,200	145,200	5.39	480,668	477,366	1.63
2023	2,713,422	(1,523,400)	1,190,022	-	301,292	301,292	3.95	650,726	477,366	2.49
2024	2,713,150	(1,569,102)	1,144,047	-	300,185	300,185	3.81	615,053	477,366	2.39
2025	2,713,496	(1,616,176)	1,097,321	-	303,631	303,631	3.61	574,225	477,366	2.29
2026	2,794,142	(1,664,661)	1,129,481	-	386,927	386,927	2.92	516,658	477,366	2.36
2027	2,794,575	(1,714,601)	1,079,974	-	385,688	385,688	2.80	478,291	477,366	2.26
2028	2,878,024	(1,766,039)	1,111,986	-	383,120	383,120	2.90	506,469	477,366	2.32
2029	2,891,935	(1,819,020)	1,072,916	-	379,783	379,783	2.83	478,550	477,366	2.24
2030	2,979,124	(1,873,590)	1,105,533	-	445,800	445,800	2.48	438,627	477,366	2.31
2031	2,982,093	(1,929,798)	1,052,294	-	446,126	446,126	2.36	395,709	477,366	2.20
2032	2,984,538	(1,987,692)	996,846	-	476,005	476,005	2.09	321,472	477,366	2.08
2033	2,986,443	(2,047,323)	939,121	-	472,808	472,808	1.99	278,489	477,366	1.96
2034	2,986,443	(2,108,742)	877,701	-	471,565	471,565	1.86	230,596	477,366	1.83
2035	2,986,443	(2,172,005)	814,439	-	464,915	464,915	1.75	186,636	477,366	1.70
2036	2,986,443	(2,237,165)	749,278	-	457,915	457,915	1.64	141,508	477,366	1.56
2037	2,986,443	(2,304,280)	682,163	-	455,513	455,513	1.50	90,218	477,366	1.42
2038	2,986,443	(2,373,408)	682,163	-	477,366	477,366	1.43	68,365	477,366	1.42

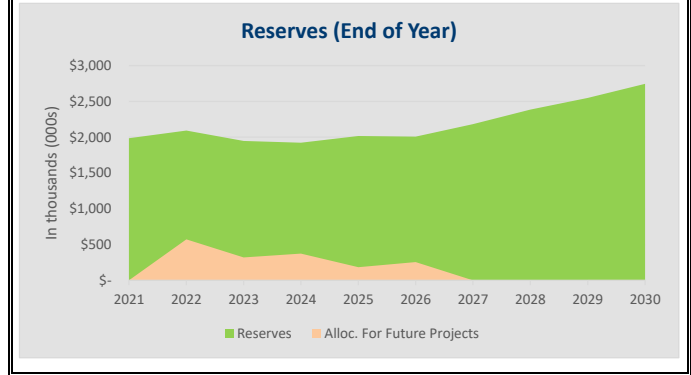
Notes:

Table 11
Water Utility Long-Range Planning Analysis
City of Whitewater, WI

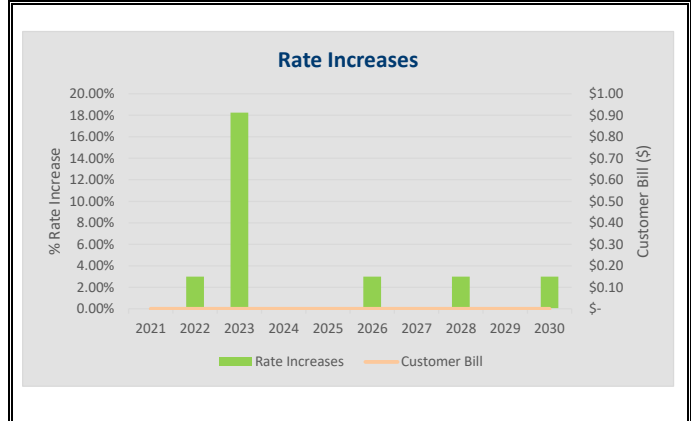
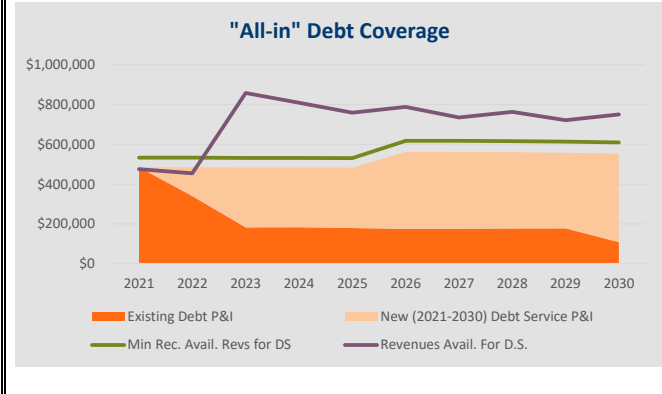
Are rates set to maintain adequate reserves?



How much reserves are planned for future projects?



Are rates set to pay for financial obligations?



2021 Utilities Long-Range Cash Flow Analysis

Section 3 — Sewer Historical Rate Performance

City of Whitewater, WI

Table 12

Sewer Rate Performance

City of Whitewater, WI

Revenue Requirement		Shown with no increase				Est	Budget
Component	Description	2016	2017	2018	2019	2020	2021
Cash Basis							
1	Operating and Maintenance	\$1,455,538	\$1,449,396	\$1,470,386	\$1,572,872	\$1,578,429	\$1,416,667
2	Debt	\$795,900	\$650,671	\$1,363,881	\$1,866,149	\$2,820,644	\$2,057,284
3	Cash Funded Capital	\$0	\$659,035	\$0	\$448,538	\$0	\$931,200
Less:							
	Other Revenue	\$53,770	\$68,736	\$77,404	\$93,514	\$87,688	\$74,770
	Interest Income	\$2,881	\$7,638	\$54,202	\$69,476	\$14,749	\$40,000
	Revenue Requirement (Costs less Other Income)	\$2,194,787	\$2,682,728	\$2,702,661	\$3,724,569	\$4,296,636	\$4,290,381
	User Rates Revenue	\$3,336,395	\$3,247,457	\$3,192,089	\$3,579,007	\$3,675,651	\$3,958,705
	Rate Adequacy	\$1,141,608	\$564,729	\$489,428	(\$145,562)	(\$620,985)	(\$331,676)
Utility Basis							
1	Operating and Maintenance	\$1,455,538	\$1,449,396	\$1,470,386	\$1,572,872	\$1,578,429	\$1,416,667
2	Depreciation	\$1,188,039	\$1,198,606	\$1,167,922	\$1,010,163	\$1,289,501	\$1,317,594
	NIRB	\$21,186,727	\$30,057,813	\$36,936,134	\$38,707,778	\$36,576,139	\$36,179,734
3	Recommended ROI (2.5%)	\$529,668	\$751,445	\$923,403	\$967,694	\$914,403	\$904,493
Less:							
	Other Revenue	\$53,770	\$68,736	\$77,404	\$93,514	\$87,688	\$74,770
	Interest Income	\$2,881	\$7,638	\$54,202	\$69,476	\$14,749	\$40,000
	Revenue Requirement (Costs less Other Income)	\$3,116,594	\$3,323,073	\$3,430,105	\$3,387,739	\$3,679,896	\$3,523,984
	User Rates Revenue	\$3,336,395	\$3,247,457	\$3,192,089	\$3,579,007	\$3,675,651	\$3,958,705
	Rate Adequacy	\$219,801	(\$75,616)	(\$238,016)	\$191,268	(\$4,245)	\$434,721

Table 13 Sewer Utility Rate Performance Charts

City of Whitewater, WI

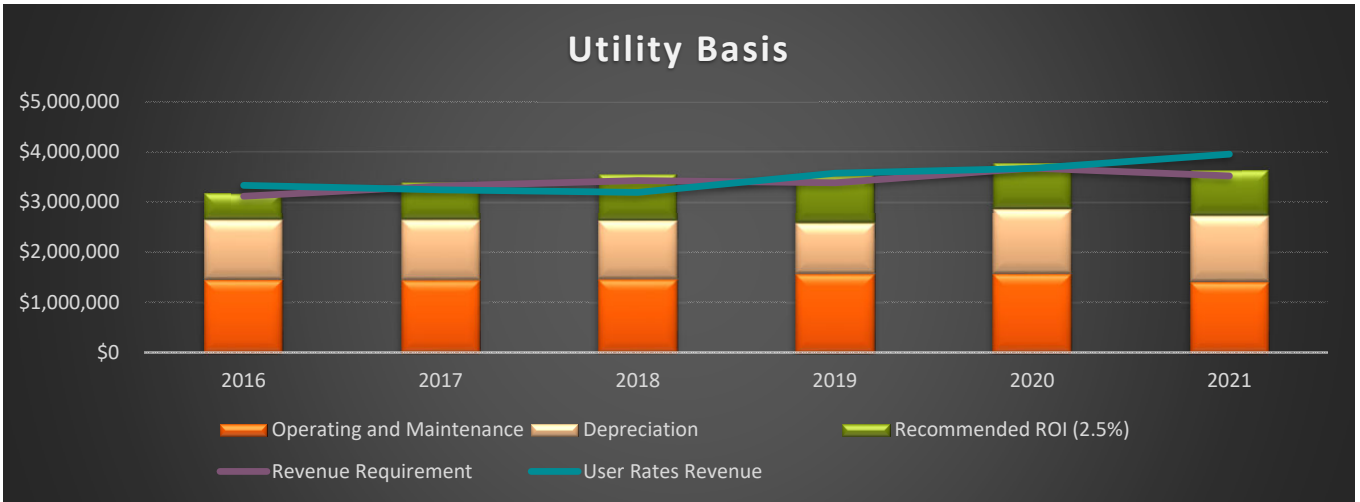
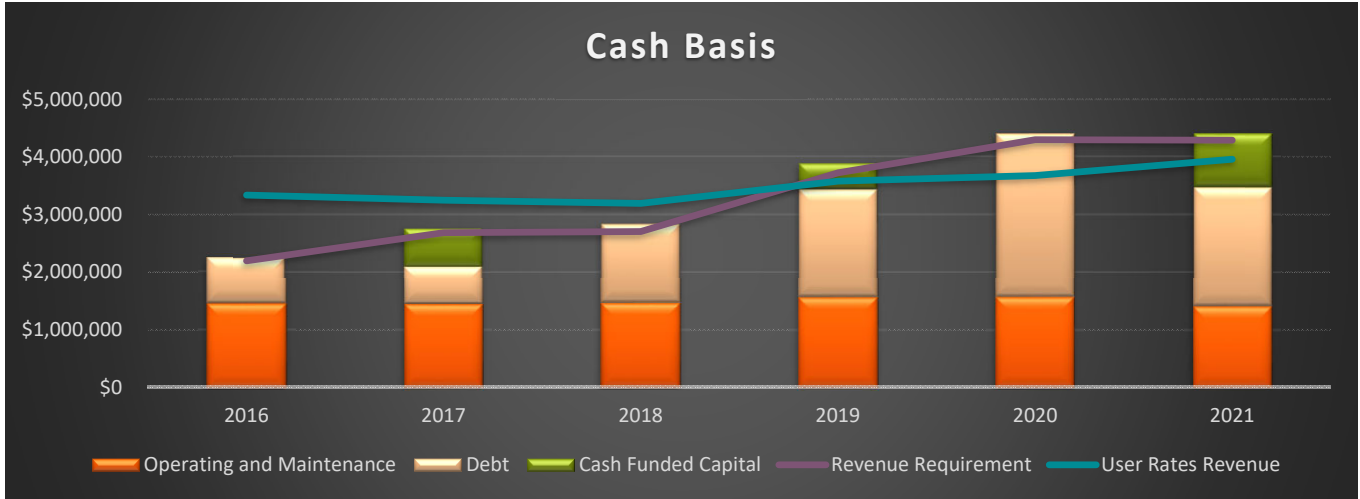


Table 14
Sewer Utility Cash Flow Analysis - Historical 2016-2020

City of Whitewater, WI

	2016	2017	Actual 2018	2019	2020
Revenues					
Total Revenues from User Rates	\$3,336,395	\$3,247,457	\$3,192,089	\$3,579,007	\$3,675,651
Percent Increase to User Rates					
Other Revenues					
Interest Income	\$2,881	\$7,638	\$54,202	\$69,476	\$14,749
Other Income	\$53,770	\$68,736	\$90,260	\$114,339	\$87,688
Total Other Revenues	\$56,651	\$76,374	\$144,462	\$183,815	\$102,437
Total Revenues	\$3,393,046	\$3,323,831	\$3,336,551	\$3,762,822	\$3,778,088
Expenses					
Operating and Maintenance	\$1,455,538	\$1,449,396	\$1,470,386	\$1,572,872	\$1,578,429
PILOT Payment	\$0	\$0	\$0	\$0	\$0
Net Before Debt Service and Capital Expenditures	\$1,937,508	\$1,874,435	\$1,866,165	\$2,189,950	\$2,199,659
Existing Debt P&I ¹	\$795,900	\$650,671	\$1,363,881	\$1,866,149	\$2,820,644
Transfer In (Out)/Cap. Contrib.	\$773,416	\$135,888	\$67,510	\$295,476	(\$7,116)
Capital Improvements	\$9,030,547	\$9,743,442	\$3,451,418	\$1,765,260	\$669,466
Bonds Issued/Grants/Aid	\$9,377,616	\$9,084,407	\$3,937,673	\$1,316,722	\$1,802,574
Reconcile to Audit	(\$93,314)	(\$143,760)	(\$1,139,452)	(\$19,515)	(\$25,315)
Net Annual Cash Flow	\$2,168,779	\$556,857	(\$83,403)	\$151,224	\$479,692
Restricted and Unrestricted Cash Balance:					
Balance at first of year	\$2,234,350	\$4,403,129	\$4,959,986	\$4,876,583	\$5,027,807
Net Annual Cash Flow Addition/(subtraction)	\$2,168,779	\$556,857	(\$83,403)	\$151,224	\$479,692
Balance at end of year	\$4,403,129	\$4,959,986	\$4,876,583	\$5,027,807	\$5,507,499

Notes:

Table 15

Sewer Utility Financial Benchmarking Analysis

City of Whitewater, WI

	Actual					Budget
	2016	2017	2018	2019	2020	2021
Target minimum cash balance						
Target minimum working capital - Ehlers ¹	1,375,369	2,099,074	2,652,585	3,609,859	2,765,618	2,635,764
Actual Days Cash Available - PSC ²	1,259	1,697	1,910	1,829	1,947	2,197
Actual Days Cash Available - Moody's ³	143	295	302	290	235	178
Target minimum working capital - S&P ⁴	143	295	302	290	235	178
Actual working capital-cash balance						
Over (Under) Ehlers target	3,027,760	2,860,912	2,223,998	1,417,949	2,741,882	2,549,094
Over (Under) PSC target (90 days)	1,169	1,607	1,820	1,739	1,857	2,107
Over (Under) Moody's target (150 days)	(7)	145	152	140	85	28
Over (Under) S&P target (150 days)	(7)	145	152	140	85	28

Notes:

- 1) Target capital equals 6 mos of next year's operating expenses, including depreciation, plus 100% of debt.
 2) PSC formula = O&M expense + taxes + interest on long term debt ÷ 365 to get expense per day. Then Unrestricted Cash + expense per day
 3) Moody's Formula = [(Unrestricted Cash + Liquid Investments) * 365 days] ÷ Total O&M Expenses less Depreciation
 4) S&P Formula = [(Unrestricted Cash + Liquid Investments) * 365 days] ÷ Total O&M Expenses less Depreciation; include designated reserve funds: ERFs, RSFs, etc

Rate of Return

Total Plant in service beginning of year	41,607,422	52,038,699	61,646,253	61,590,544	58,995,089	59,906,268
Total Plant in service end of year	52,038,699	61,646,253	61,590,544	58,995,089	59,906,268	60,837,468
Average Total Plant in Service	46,823,061	56,842,476	61,618,399	60,292,817	59,450,679	60,371,868
Average Utility Plant in Service	46,823,061	56,842,476	61,618,399	60,292,817	59,450,679	60,371,868
Less: Utility Plant Accumulated Depreciation	25,636,334	26,784,663	24,682,265	21,585,039	22,874,540	24,192,134
Average Net Investment Rate Base (NIRB)	21,186,727	30,057,813	36,936,134	38,707,778	36,576,139	36,179,734
Net Operating Income	746,588	668,191	631,185	1,089,486	895,409	1,299,214
ROR	3.52%	2.22%	1.71%	2.81%	2.45%	3.59%
Typical	2.50%					

Cost Recovery

Operating Revenues	3,390,165	3,316,193	3,269,493	3,672,521	3,763,339	4,033,475
Operating Expenses incl. Depr & Amortization	2,643,577	2,648,002	2,638,308	2,583,035	2,867,930	2,734,261
Cost Recovery	1.28	1.25	1.24	1.42	1.31	1.48
Cost Recovery w/o Depr.	2.33	2.29	2.22	2.33	2.38	2.85

Notes:

This operating ratio indicates whether operating revenues (mostly charges to customers) were sufficient to cover operations and capital (in the form of depreciation) for the water and/or wastewater utility in the fiscal year. A ratio of less than 1 could be a sign of financial concern. In general, this ratio should be higher than 1 to accommodate future capital investments.

Leverage

Total Long-Term Debt	13,033,478	34,370,411	25,230,059	25,250,237	24,778,008	22,275,055
Total Net Assets	52,038,699	61,646,253	61,590,544	58,995,089	59,906,268	60,837,468
Debt-to Equity Ratio	0.25	0.56	0.41	0.43	0.41	0.37

Notes:

This indicator measures the existing level of leveraging of assets, and is used by funders and bond rating agencies to evaluate the risk of providing additional loans to the utility. The ratio indicates the amount of long-term debt that exists for every \$1 of assets (fund equity). A utility with a ratio greater than 1.0 has more long-term debt than equity in the system's assets. There are no natural benchmarks for this indicator, and funders and bond rating agencies will assess this ratio in various ways. In general, the higher this ratio, the more likely the utility will be considered to be over-leveraged and the more difficult it will be for the utility to obtain additional loans. For this ratio, Net Assets are equal to the Net Investment Rate Base of the utility.

Condition of Assets:

Accumulated Depreciation Expense	25,636,334	26,784,663	24,682,265	21,585,039	22,874,540	24,192,134
Average Total Plant in Service	46,823,061	56,842,476	61,618,399	60,292,817	59,450,679	60,371,868
Asset Depreciation	35.38%	32.03%	28.60%	26.36%	27.79%	28.61%

Notes:

This indicator of infrastructure condition estimates the portion of the average expected life of the utility's physical assets that has already passed. As this ratio approaches 100%, the capital assets become fully depreciated, and infrastructure needs replacement or rehabilitation. The accuracy of this indicator relies heavily on the accuracy of the depreciation schedule, and historic pricing likely distorts this indicator (newer utilities may be slightly disadvantaged as a result).

Asset Efficiency:

Total Assets	52,038,699	61,646,253	61,590,544	58,995,089	59,906,268	60,837,468
Revenue	3,336,395	3,247,457	3,192,089	3,579,007	3,675,651	3,958,705
Investment to produce \$1 Revenue	\$ 15.60	\$ 18.98	\$ 19.29	\$ 16.48	\$ 16.30	\$ 15.37

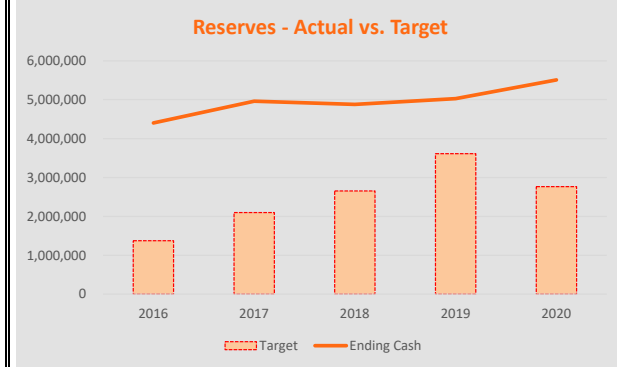
Notes:

This indicator can vary from utility to utility based on several factors. These factors include but are not limited to Utility assets (WWTF, connection to existing system, etc.), types of customers (high strength, dairy, etc.), and size of system.

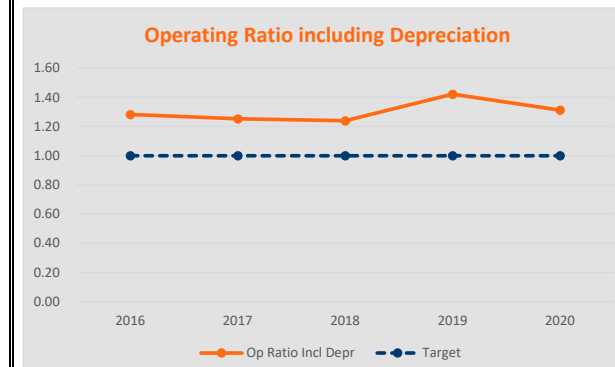
Table 16 Sewer Utility Financial Health Charts

City of Whitewater, WI

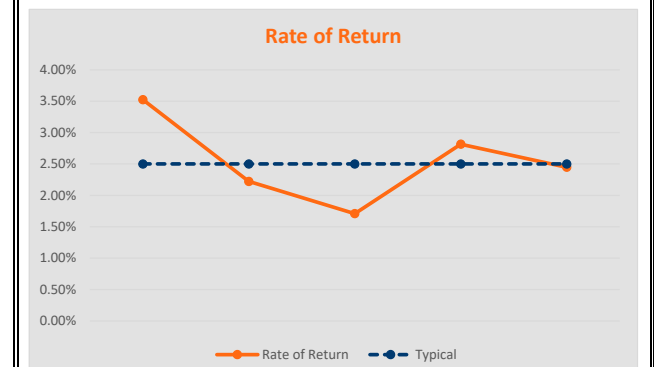
Can you pay for 6 mos. of O&M and next year's debt?



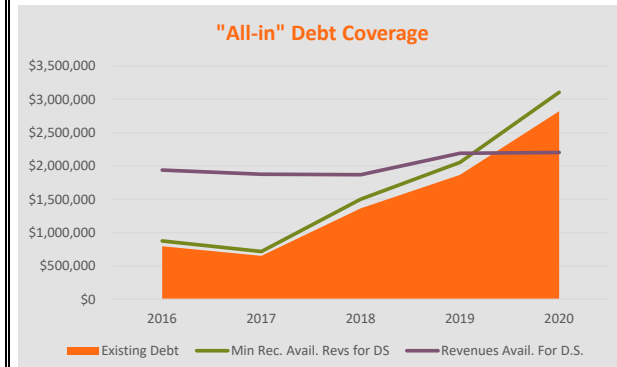
Did you generate enough revenues to pay for O&M and capital?



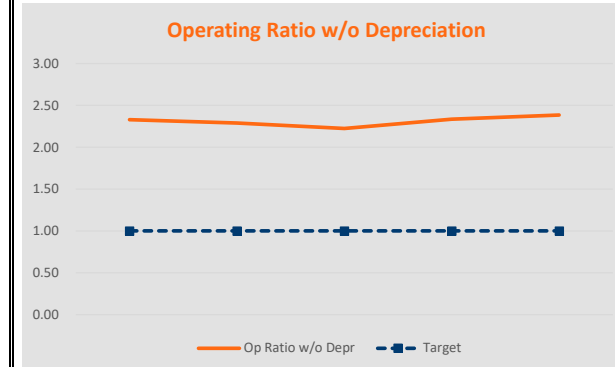
Rate of Return



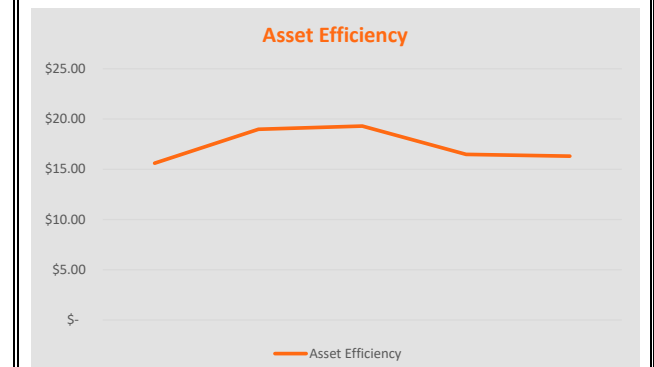
Do you generate revenues to pay for O&M and debt service?



Did you generate revenues needed to pay for O&M?



How much investment in your system produces \$1 of Revenue?



2021 Utilities Long-Range Cash Flow Analysis

Section 4 — Sewer Long-Range Cash Flow Analysis

City of Whitewater, WI

Table 17

Sewer Utility Capital Improvement Plan

City of Whitewater, WI

Projects	Funding	2021	2022	2023	2024	2025	2026	Totals
Vanderlip Lift Station Replacement	Revenue Debt		0	394,496	0	0	0	394,496
Vanderlip Lift Station Replacement	Revenue Debt		1,400,000	0	0	0	0	1,400,000
E. Main Street Reconstruction	Revenue Debt		764,313	0	0	0	0	764,313
Yoder Lane Reconstruction	Revenue Debt		121,575	0	0	0	0	121,575
Biennial St Reconstruction	Revenue Debt		0	90,000	0	0	0	90,000
Biennial St Reconstruction	Revenue Debt		0	0	450,000	0	0	450,000
Biennial St Reconstruction	G.O. Debt		0	0	0	90,000	0	90,000
Biennial St Reconstruction	Revenue Debt		0	0	0	0	450,000	450,000
Wetwell Coating	Revenue Debt		235,000	0	0	0	0	235,000
Wetwell Coating	Cash		40,000	0	0	0	0	40,000
Roof Replacement Program - Wastewater Utility	Cash		57,000	30,000	75,000	65,000	78,500	305,500
GIS Software Development	Cash		8,000	6,000	0	0	0	14,000
Repurpose Fraternity LS genset	Cash		0	15,000	0	0	0	15,000
Structure 429 - Mixer Installation	Cash		0	5,000	0	0	0	5,000
Replacement Solids Loadout Pump	Cash		0	65,000	0	0	0	65,000
Milwaukee St. LS access road	Cash		0	17,000	0	0	0	17,000
CAT Switchgear PLC replacement	Cash		0	0	8,000	0	0	8,000
Secondary Scum Waste Piping	Cash		0	0	0	14,800	0	14,800
Centrifuge Cake Pump Rebuild	Cash		16,000	0	0	0	0	16,000
Influent Pump Rebuild	Cash		14,800	15,000	15,200	15,400	0	60,400
Sec. Clarifier 502- Rotary Plane	Cash		9,200	0	0	0	0	9,200
Lift Station pump rebuild	Cash		3,800	3,800	3,800	3,800	3,800	19,000
Bldg. 320 - Conduit repairs	Cash		2,700	0	0	0	0	2,700
Milwaukee St. lift station control upgrade	Cash		0	0	11,000	0	0	11,000
Facility Planning Addendum - Solids Handling	Cash		0	0	28,500	0	0	28,500
Wetwell Rehabilitation	Revenue Debt	100,000						100,000
Yoder Lane Reconstruction	Revenue Debt	14,000						14,000
Combination Jetter Truck	Revenue Debt	540,000						540,000
E. Main Street Reconstruction	Revenue Debt	81,700						81,700
Actual CIP Costs		735,700	2,672,388	641,296	591,500	189,000	532,300	5,362,184

Sources of Funding								
G.O. Debt		0	0	0	0	90,000	0	90,000
Revenue Debt		735,700	2,520,888	484,496	450,000	0	450,000	4,641,084
Grants/Aids		0	0	0	0	0	0	0
Special Assessment		0	0	0	0	0	0	0
User Fees		0	0	0	0	0	0	0
Tax Levy		0	0	0	0	0	0	0
Equipment Replacement Fund		0	0	0	0	0	0	0
Cash		0	151,500	156,800	141,500	99,000	82,300	631,100
Total		735,700	2,672,388	641,296	591,500	189,000	532,300	5,362,184

Notes:

Table 18
Sewer Utility Projected Debt Service Payments (PROPOSED)

City of Whitewater, WI

NAME	Revenue Bonds (Sewer Portion) Series 2022B				Revenue Bonds (Sewer Portion) Series 2024B				GO Bonds (Sewer Portion) Series 2025A				Revenue Bonds (Sewer Portion) Series 2026B				PROPOSED Sewer Utility Debt Service Summary				
AMT DATED MATURE	\$4,480,000 7/1/2022 5/1				\$490,000 7/1/2024 5/1				\$95,000 7/1/2025 6/1				\$465,000 7/1/2026 5/1								
Year	Principal	Est. Rate ¹	Interest	Total	Principal	Est. Rate ²	Interest	Total	Principal	Est. Rate	Interest	Total	Principal	Est. Rate	Interest	Total	Total Prin	Total Int	Total P&I	Prin Outstanding	Year
2021																	0	0	0		2021
2022	0	0.00%	0														0	0	0	4,480,000	2022
2023	200,000	1.65%	102,513	302,513													200,000	102,513	302,513	4,280,000	2023
2024	230,000	1.95%	75,450	305,450	0	0.00%	0										230,000	75,450	305,450	4,540,000	2024
2025	200,000	2.55%	73,853	273,853	20,000	0.95%	10,352	30,352									220,000	84,204	304,204	4,415,000	2025
2026	190,000	3.00%	72,053	262,053	20,000	0.95%	7,550	27,550	5,000	1.05%	2,067	7,067					215,000	81,669	296,669	4,665,000	2026
2027	160,000	3.45%	70,183	230,183	20,000	0.95%	7,360	27,360	10,000	1.10%	1,370	11,370	15,000	1.25%	11,376	26,376	205,000	90,289	295,289	4,460,000	2027
2028	125,000	2.50%	68,481	193,481	50,000	0.95%	7,028	57,028	10,000	1.20%	1,255	11,255	25,000	1.25%	8,259	33,259	210,000	85,023	295,023	4,250,000	2028
2029	130,000	2.70%	66,823	196,823	45,000	1.45%	6,464	51,464	10,000	1.35%	1,128	11,128	25,000	1.25%	7,946	32,946	210,000	82,360	292,360	4,040,000	2029
2030	260,000	2.90%	64,060	324,060	45,000	1.45%	5,811	50,811	10,000	1.50%	985	10,985	45,000	1.25%	7,509	52,509	360,000	78,365	438,365	3,680,000	2030
2031	260,000	3.10%	60,160	320,160	45,000	1.45%	5,159	50,159	10,000	1.60%	830	10,830	40,000	1.65%	6,898	46,898	355,000	73,046	428,046	3,325,000	2031
2032	265,000	3.20%	56,025	321,025	45,000	1.45%	4,506	49,506	10,000	1.70%	665	10,665	40,000	1.65%	6,238	46,238	360,000	67,434	427,434	2,965,000	2032
2033	270,000	3.60%	51,475	321,475	40,000	2.00%	3,780	43,780	10,000	1.80%	490	10,490	40,000	1.65%	5,578	45,578	360,000	61,323	421,323	2,605,000	2033
2034	280,000	3.80%	46,385	326,385	40,000	2.00%	2,980	42,980	10,000	2.00%	300	10,300	35,000	1.65%	4,959	39,959	365,000	54,624	419,624	2,240,000	2034
2035	285,000	4.00%	40,875	325,875	40,000	2.00%	2,180	42,180	10,000	2.00%	100	10,100	35,000	2.20%	4,285	39,285	370,000	47,440	417,440	1,870,000	2035
2036	285,000	4.20%	35,033	320,033	40,000	2.00%	1,380	41,380	0	0.00%	0		35,000	2.20%	3,515	38,515	360,000	39,928	399,928	1,510,000	2036
2037	285,000	4.40%	28,905	313,905	40,000	2.45%	490	40,490					35,000	2.20%	2,745	37,745	360,000	32,140	392,140	1,150,000	2037
2038	285,000	4.60%	22,493	307,493	0	2.45%	0						35,000	2.20%	1,975	36,975	320,000	24,468	344,468	830,000	2038
2039	285,000	4.80%	15,795	300,795	0	2.45%	0						35,000	2.65%	1,126	36,126	320,000	16,921	336,921	510,000	2039
2040	285,000	5.00%	8,813	293,813	0	2.45%	0						25,000	2.65%	331	25,331	310,000	9,144	319,144	200,000	2040
2041	100,000	5.20%	3,950	103,950	0	2.80%	0						0	2.65%	0		100,000	3,950	103,950	100,000	2041
2042	100,000	5.30%	1,325	101,325	0	2.80%	0						0	2.65%	0		100,000	1,325	101,325	0	2042
2043					0	2.80%	0						0	3.00%	0		0	0	0	0	2043
2044					0	2.80%	0						0	3.00%	0		0	0	0	0	2044
2045					0	2.80%	0						0	3.00%	0		0	0	0	0	2045
TOTALS	4,480,000		964,647	5,444,647	490,000		65,039	555,039	95,000		9,189	104,189	465,000		72,739	537,739	5,530,000	1,111,614	6,641,614		TOTALS

Notes:

- 1) Rate assumes
2) Rate assumes

Table 19
Sewer Utility Cash Flow Analysis - Projected 2021-2030

City of Whitewater, WI

	Budget 2021	2022	2023	2024	2025	Projected 2026	2027	2028	2029	2030
Revenues										
Total Revenues from User Rates	\$3,958,705	\$3,958,705	\$3,958,705	\$4,156,640	\$4,156,640	\$4,156,640	\$4,281,339	\$4,281,339	\$4,281,339	\$4,409,780
Percent Increase to User Rates	0.00%	0.00%	0.00%	5.00%	0.00%	0.00%	3.00%	0.00%	0.00%	3.00%
Cumulative Percent Rate Increase	0.00%	0.00%	0.00%	5.00%	5.00%	5.00%	8.15%	8.15%	8.15%	11.39%
Dollar Amount Increase to Revenues		\$0	\$0	\$197,935	\$0	\$0	\$124,699	\$0	\$0	\$128,440
Other Revenues										
Interest Income	\$40,000	\$40,100	\$17,713	\$16,863	\$17,674	\$18,464	\$19,149	\$20,283	\$21,295	\$22,188
Other Income	\$83,805	\$75,518	\$76,273	\$77,036	\$77,806	\$78,584	\$79,370	\$80,164	\$80,965	\$81,775
Total Other Revenues	\$123,805	\$115,618	\$93,986	\$93,899	\$95,479	\$97,048	\$98,519	\$100,446	\$102,260	\$103,963
Total Revenues	\$4,082,510	\$4,074,323	\$4,052,691	\$4,250,539	\$4,252,120	\$4,253,689	\$4,379,859	\$4,381,786	\$4,383,599	\$4,513,743
Expenses										
Operating and Maintenance	\$1,416,667	\$1,459,167	\$1,502,942	\$1,548,030	\$1,594,471	\$1,642,305	\$1,691,574	\$1,742,322	\$1,794,591	\$1,848,429
PILOT Payment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Before Debt Service and Capital Expenditures	\$2,665,843	\$2,615,156	\$2,549,749	\$2,702,509	\$2,657,649	\$2,611,383	\$2,688,284	\$2,639,464	\$2,589,008	\$2,665,314
Debt Service										
Existing Debt P&I ¹	\$2,057,284	\$2,606,327	\$1,945,696	\$1,939,843	\$1,937,215	\$1,941,254	\$1,939,764	\$1,939,544	\$1,939,240	\$1,708,313
New (2021-2030) Debt Service P&I	\$0	\$0	\$302,513	\$305,450	\$304,204	\$296,669	\$295,289	\$295,023	\$292,360	\$438,365
Total Debt Service	\$2,057,284	\$2,606,327	\$2,248,209	\$2,245,293	\$2,241,419	\$2,237,924	\$2,235,052	\$2,234,567	\$2,231,600	\$2,146,678
Transfer In (Out)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Improvements	\$735,700	\$2,784,099	\$641,296	\$623,136	\$194,899	\$564,413	\$0	\$0	\$0	\$0
Bonds Issued/Grants/Aid	\$0	\$4,480,000	\$0	\$490,000	\$95,000	\$465,000	\$0	\$0	\$0	\$0
Net Annual Cash Flow	(\$127,141)	\$1,704,730	(\$339,757)	\$324,080	\$316,330	\$274,047	\$453,232	\$404,897	\$357,408	\$518,636
Restricted and Unrestricted Cash Balance:										
Balance at first of year	\$5,507,499	\$5,380,358	\$7,085,088	\$6,745,332	\$7,069,412	\$7,385,742	\$7,659,789	\$8,113,021	\$8,517,918	\$8,875,326
Net Annual Cash Flow Addition/(subtraction)	(\$127,141)	\$1,704,730	(\$339,757)	\$324,080	\$316,330	\$274,047	\$453,232	\$404,897	\$357,408	\$518,636
Balance at end of year	\$5,380,358	\$7,085,088	\$6,745,332	\$7,069,412	\$7,385,742	\$7,659,789	\$8,113,021	\$8,517,918	\$8,875,326	\$9,393,961

Notes:

- 1) Assumes no changes in customer count or usage beyond Test Year.
2) Assumes 3.00% annual inflation beyond budget year.

Legend:

- Increase depicted to maintain with assumed O&M inflation
 Increase needed above inflationary adjustment

Table 20**Sewer Utility Financial Benchmarking Analysis Projected 2021 - 2030***City of Whitewater, WI*

	Budget	Projected								
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Target minimum cash balance										
Target minimum working capital - Ehlers ¹	3,335,910	2,999,680	3,019,308	3,038,655	3,059,076	3,080,840	3,105,727	3,128,896	3,070,893	3,093,553
Actual Days Cash Available - PSC ²	2,280	2,715	2,612	2,458	2,401	2,311	2,300	2,252	2,199	2,188
Actual Days Cash Available - Moody's ³	229	527	547	607	662	704	781	843	891	968
Actual Days Cash Available - S&P ⁴	839	1,120	1,123	1,166	1,205	1,231	1,293	1,340	1,373	1,436
Actual working capital-cash balance										
Over (Under) Ehlers target	2,044,448	4,085,408	3,726,023	4,030,757	4,326,665	4,578,949	5,007,293	5,389,022	5,804,433	6,300,408
Over (Under) PSC target (90 days)	2,190	2,625	2,522	2,368	2,311	2,221	2,210	2,162	2,109	2,098
Over (Under) Moody's target (150 days)	79	377	397	457	512	554	631	693	741	818
Over (Under) S&P target (150 days)	689	970	973	1,016	1,055	1,081	1,143	1,190	1,223	1,286

Notes:

- 1) Target capital equals 6 mos of next year's operating expenses, including depreciation, plus 100% of debt.
 2) PSC formula = O&M expense + taxes + interest on long term debt ÷ 365 to get expense per day. Then Unrestricted Cash ÷ expense per day
 3) Moody's Formula = [(Unrestricted Cash + Liquid Investments) * 365 days] ÷ Total O&M Expenses less Depreciation
 4) S&P Formula = [(Unrestricted Cash + Liquid Investments) * 365 days] ÷ Total O&M Expenses less Depreciation; include designated reserve funds: ERFs, RSFs, etc

Rate of Return										
Average Utility Plant in Service	60,032,405	61,736,449	63,393,291	64,009,689	64,399,939	64,760,589	65,026,739	65,026,739	65,026,739	65,026,739
Less: Utility Plant Accumulated Depreciation	24,189,715	25,556,169	26,996,700	28,460,424	29,941,126	31,433,093	32,938,234	34,443,375	35,948,517	37,453,658
Average Net Investment Rate Base (NIRB)	35,842,690	36,180,280	36,396,591	35,549,265	34,458,813	33,327,496	32,088,505	30,583,364	29,078,222	27,573,081
Net Operating Income	1,301,633	1,208,602	1,091,504	1,221,922	1,159,273	1,100,952	1,163,993	1,114,040	1,062,572	1,137,984
ROR	3.63%	3.34%	3.00%	3.44%	3.36%	3.30%	3.63%	3.64%	3.65%	4.13%
Typical	2.50%									

Cost Recovery

Operating Revenues	4,033,475	4,034,223	4,034,978	4,233,676	4,234,446	4,235,224	4,360,709	4,361,503	4,362,305	4,491,554
Operating Expenses incl. Depr & Amortization	2,731,842	2,825,621	2,943,474	3,011,754	3,075,173	3,134,272	3,196,716	3,247,463	3,299,733	3,353,570
Cost Recovery	1.48	1.43	1.37	1.41	1.38	1.35	1.36	1.34	1.32	1.34
Cost Recovery w/o Depr.	2.85	2.76	2.68	2.73	2.66	2.58	2.58	2.50	2.43	2.43

Notes:

This operating ratio indicates whether operating revenues (mostly charges to customers) were sufficient to cover operations and capital (in the form of depreciation) for the water and/or wastewater utility in the fiscal year. A ratio of < 1 could be a sign of financial concern. In general, this ratio should be > 1 to accommodate future capital investments.

Leverage

Total Long-Term Debt	22,731,085	25,656,428	23,968,421	22,711,428	21,036,501	19,696,276	17,865,075	15,992,203	14,081,950	12,216,883
Total Net Assets	18,709,289	19,339,610	19,888,625	20,597,474	21,297,030	21,951,635	22,730,927	23,503,555	24,266,074	25,144,635
Debt-to Equity Ratio	1.21	1.33	1.21	1.10	0.99	0.90	0.79	0.68	0.58	0.49

Notes:

This indicator measures the existing level of leveraging of assets, and is used by funders and rating agencies to evaluate the risk of providing additional loans to the utility. The ratio indicates the amount of long-term debt that exists for every \$1 of assets (fund equity). A utility with a ratio > 1 has more long-term debt than equity in the system's assets. There are no natural benchmarks for this indicator, and funders and rating agencies will assess this ratio in various ways. In general, the higher this ratio, the more likely the utility will be considered to be over-leveraged and the more difficult it will be for the utility to obtain additional loans. Net Assets are equal to the Net Investment Rate Base of the utility.

Condition of Assets:

Accumulated Depreciation Expense	24,189,715	25,556,169	26,996,700	28,460,424	29,941,126	31,433,093	32,938,234	34,443,375	35,948,517	37,453,658
Average Total Plant in Service	60,032,405	61,736,449	63,393,291	64,009,689	64,399,939	64,760,589	65,026,739	65,026,739	65,026,739	65,026,739
Asset Depreciation	28.72%	29.28%	29.87%	30.78%	31.74%	32.68%	33.62%	34.63%	35.60%	36.55%

Notes:

This indicator of infrastructure condition estimates the portion of the average expected life of the utility's physical assets that has already passed. As this ratio approaches 100%, the capital assets become fully depreciated, and infrastructure needs replacement or rehabilitation. The accuracy of this indicator relies heavily on the accuracy of the depreciation schedule, and historic pricing likely distorts this indicator (newer utilities may be slightly disadvantaged as a result).

Asset Efficiency:

Total Assets	60,400,255	63,072,643	63,713,939	64,305,439	64,494,439	65,026,739	65,026,739	65,026,739	65,026,739	65,026,739
Revenue	3,958,705	3,958,705	3,958,705	4,156,640	4,156,640	4,156,640	4,281,339	4,281,339	4,281,339	4,409,780
Investment to produce \$1 Revenue	\$ 15.26	\$ 15.93	\$ 16.09	\$ 15.47	\$ 15.52	\$ 15.64	\$ 15.19	\$ 15.19	\$ 15.19	\$ 14.75

Notes:

This indicator can vary from utility to utility based on several factors. These factors include but are not limited to Utility assets (WWTF, connection to existing system, etc.), types of customers (high strength, dairy, etc.), and size of system.

Table 21

Sewer Utility Statement of Projected Revenue Bond Coverage

City of Whitewater, WI

Less:				Existing Rev Debt	Future Rev Debt (2021-2030)				
	Total Operating Revenues	Total O&M Expense	Amount Available for Debt Service	Total	Total	Total Sewer Debt Service	Coverage	Debt Service Capacity @ 1.25x	
2021	4,073,475	(1,416,667)	2,656,808	1,863,527	-	1,863,527	1.43	261,919.17	
2022	4,074,323	(1,459,167)	2,615,156	1,805,795	-	1,805,795	1.45	286,329.95	
2023	4,052,691	(1,502,942)	2,549,749	1,690,417	302,513	1,992,931	1.28	46,868.10	
2024	4,250,539	(1,548,030)	2,702,509	1,690,093	305,450	1,995,543	1.35	166,464.10	
2025	4,252,120	(1,594,471)	2,657,649	1,689,761	304,204	1,993,965	1.33	132,153.44	
2026	4,253,689	(1,642,305)	2,611,383	1,689,422	296,669	1,986,091	1.31	103,015.39	
2027	4,379,859	(1,691,574)	2,688,284	1,689,075	295,289	1,984,364	1.35	166,263.91	
2028	4,381,786	(1,742,322)	2,639,464	1,688,720	295,023	1,983,742	1.33	127,828.78	
2029	4,383,599	(1,794,591)	2,589,008	1,688,357	292,360	1,980,717	1.31	90,489.80	
2030	4,513,743	(1,848,429)	2,665,314	1,495,040	438,365	1,933,405	1.38	198,845.48	

Notes:

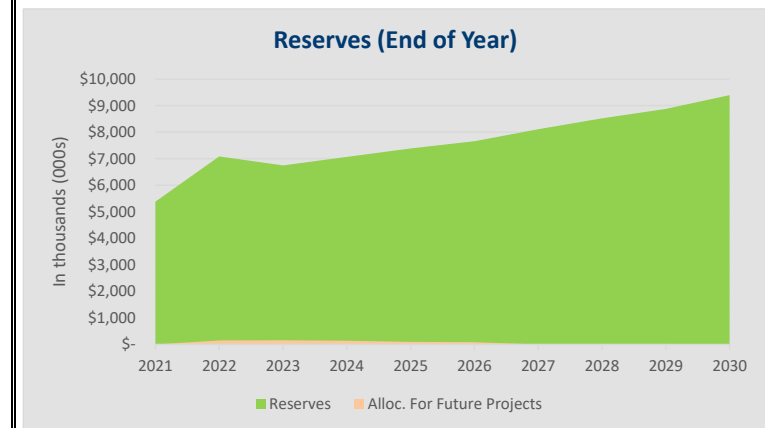
Table 22 Sewer Utility Long-Range Planning Analysis

City of Whitewater, WI

Are rates set to maintain adequate reserves?



How much reserves are planned for future projects?



Are rates set to pay for financial obligations?

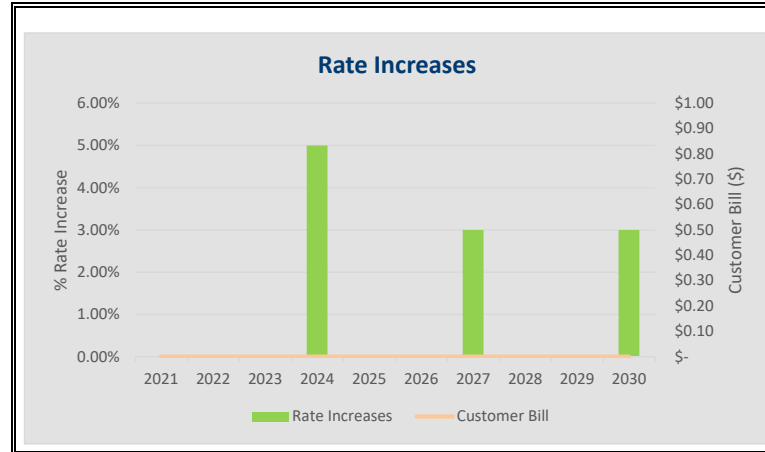
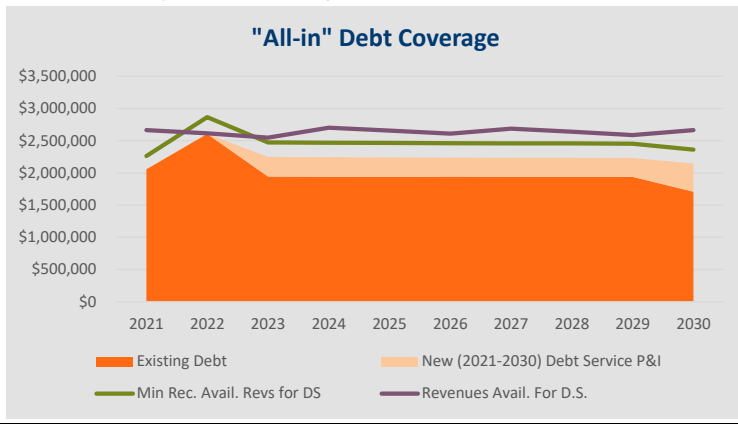


Table 23

Combined Utility Statement of Projected Revenue Bond Coverage

City of Whitewater, WI

Year	Total Operating Revenues	Less:		Existing Rev Debt	Future Rev Debt (2021-2030)					
		Total O&M Expense	Amount Available for Debt Service	Total	Total	Total Debt Service	Coverage	Debt Service Capacity @ 1.5x	Max of Plan Debt Service	Coverage against Max of Plan
2021	6,301,660	(2,852,618)	3,449,042	-	-	-	N/A	2,299,361	903,439	3.81
2022	6,335,687	(2,938,197)	3,397,490	-	145,200	145,200	23.40	2,119,793	903,439	3.76
2023	6,766,113	(3,026,342)	3,739,770	-	603,805	603,805	6.19	1,889,375	903,439	4.13
2024	6,963,689	(3,117,133)	3,846,556	-	605,635	605,635	6.35	1,958,736	903,439	4.25
2025	7,045,327	(3,210,647)	3,834,681	-	607,835	607,835	6.31	1,948,618	903,439	4.24
2026	7,048,229	(3,306,966)	3,741,263	-	683,596	683,596	5.47	1,810,579	903,439	4.14
2027	7,256,937	(3,406,175)	3,850,762	-	680,977	680,977	5.65	1,886,198	903,439	4.26
2028	7,260,623	(3,508,360)	3,752,263	-	678,143	678,143	5.53	1,823,366	903,439	4.15
2029	7,361,735	(3,613,611)	3,748,124	-	672,143	672,143	5.58	1,826,607	903,439	4.14
2030	7,495,363	(3,722,019)	3,773,343	-	884,165	884,165	4.27	1,631,397	903,439	4.17
2031	7,500,471	(3,833,680)	3,666,791	-	874,173	874,173	4.19	1,570,355	903,439	4.05
2032	7,504,944	(3,948,690)	3,556,253	-	903,439	903,439	3.94	1,467,397	903,439	3.93
2033	7,508,848	(4,067,151)	3,441,697	-	894,130	894,130	3.85	1,400,334	903,439	3.80
2034	7,508,848	(4,189,166)	3,319,682	-	891,189	891,189	3.73	1,321,933	903,439	3.67
2035	7,508,848	(4,314,841)	3,194,007	-	882,355	882,355	3.62	1,246,983	903,439	3.53
2036	7,508,848	(4,444,286)	3,064,562	-	857,843	857,843	3.57	1,185,199	903,439	3.39
2037	7,508,848	(4,577,614)	2,931,233	-	847,653	847,653	3.46	1,106,503	903,439	3.24
2038	7,508,848	(4,714,943)	2,931,233	-	821,834	821,834	3.57	1,132,322	903,439	3.24



Finance Committee Agenda Item

Meeting Date:	October 24, 2023
Agenda Item:	Starin Water Tower
Staff Contact (name, email, phone):	Rachelle Blitch, rblitch@whitewater-wi.gov , 262-473-1380

BACKGROUND

(Enter the who, what when, where, why)

This item was requested by council person Jill Gerber regarding the financing for either the restoration or the demolition of the water tower.

PREVIOUS ACTIONS – COMMITTEE RECOMMENDATIONS

(Dates, committees, action taken)

N/A

FINANCIAL IMPACT

(If none, state N/A)

N/A

STAFF RECOMMENDATION

Financial planning for the water tower must start with the determination of the scope of the project since it will be a determining factor of how it will be paid for. If the community wants the water tower restored the financing will need to come from the general fund or potentially fundraised. Should the community decide they want the water tower to be demolished funds can come from the water utility.

ATTACHMENT(S) INCLUDED

(If none, state N/A)



Finance Committee Agenda Item

Meeting Date:	October 24, 2023
Agenda Item:	Compensation Study (internal) Update
Staff Contact (name, email, phone):	Rachelle Blitch, rblitch@whitewater-wi.gov , 262-473-1380

BACKGROUND

(Enter the who, what when, where, why)

This update was requested by council person Jill Gerber. We have started an internal equity study for our frontline workers. The first group analyzed were those employees who have worked for the city longer than 20 years and who are not at the top of their pay ranges. This analysis identified five employees, three in which the request has been processed and two that are in process.

PREVIOUS ACTIONS – COMMITTEE RECOMMENDATIONS

(Dates, committees, action taken)

N/A

FINANCIAL IMPACT

(If none, state N/A)

The overall impact for 2024 will be 16,345 over various departments. DPW increased by 5,313, police increased by 7,982 and facilities will increase by 3,050.

STAFF RECOMMENDATION

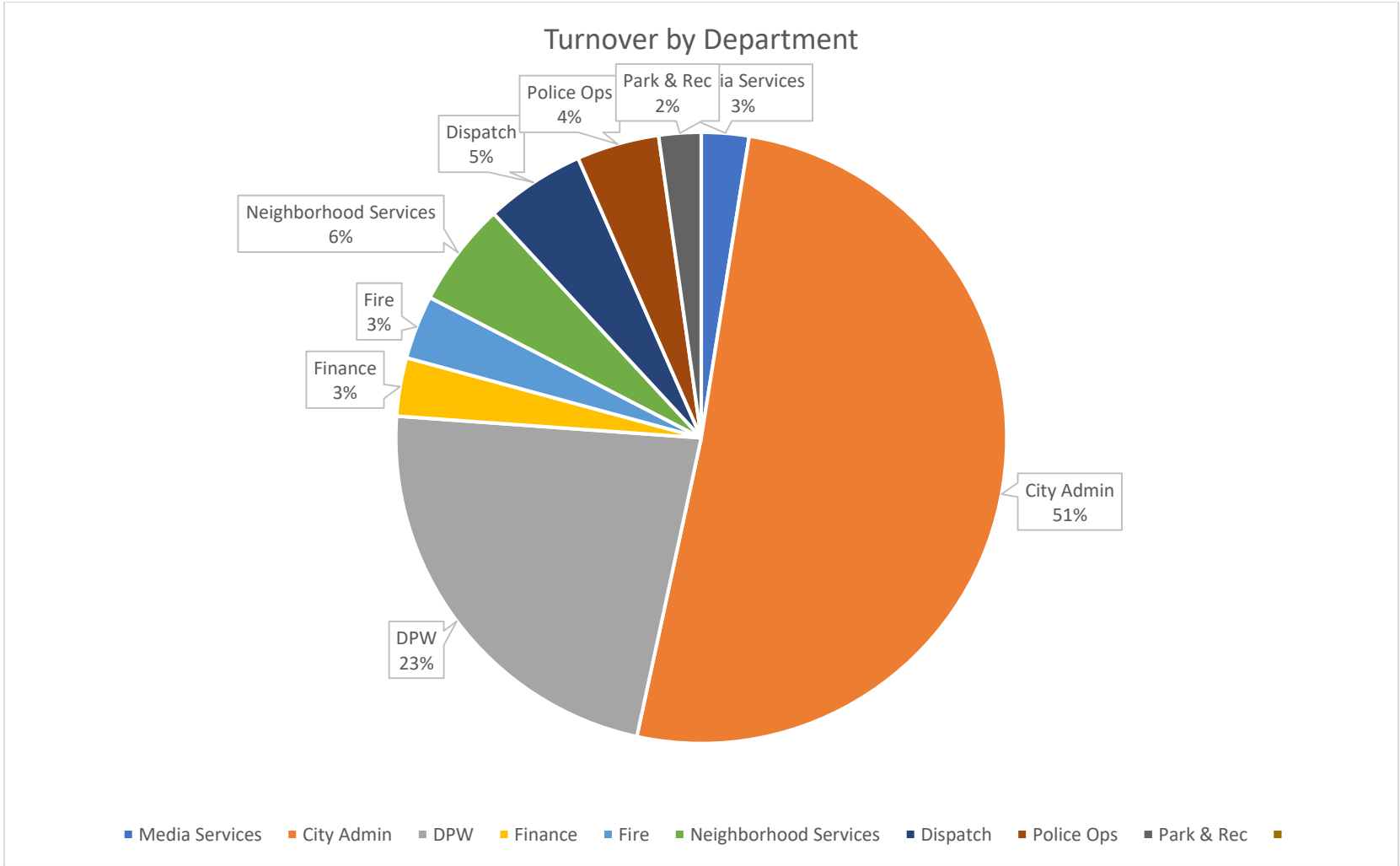
We are requesting input from the committee on which group of employees we analyze next and any identifying metrics that should be used.

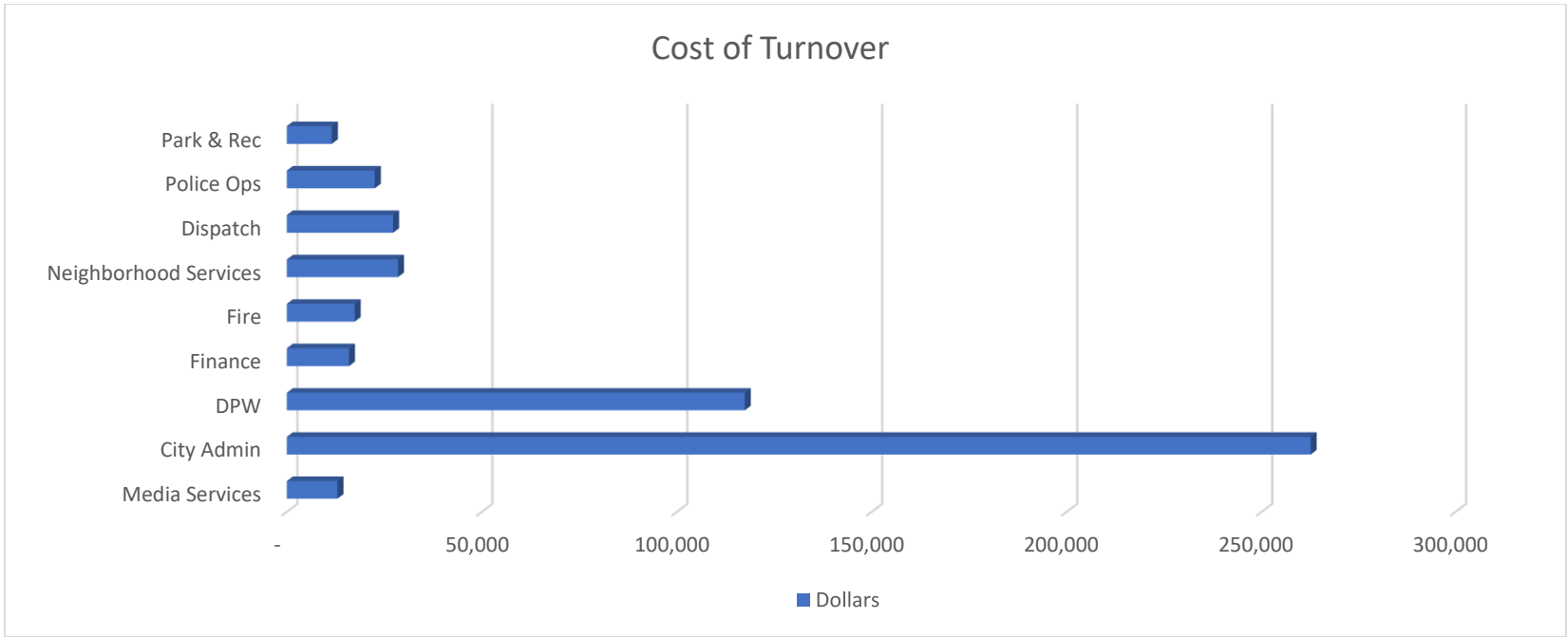
ATTACHMENT(S) INCLUDED

(If none, state N/A)

1. List of employees identified and actions taken.

Name	Dept	Years of Service	Current Wage	New Wage	Status
Dave Himsel	DPW	23	29.96	31.21	In Process
Todd Buckingham	DPW	30	30.23	31.21	In Process
Cathleen Schwarts	Police	20	23.22	24.22	Complete
Heidi Gempler	Dispatch	20	28.90	31.25	Complete
Dwight Slocum	Facilities	29	29.93	31.21	Complete





*Date range October 2022-October 2023

*Total dollar amount is \$516,004



Finance Committee Agenda Item

Meeting Date:	October 24, 2023
Agenda Item:	Additional IT Position Request
Staff Contact (name, email, phone):	Rachelle Blitch, rblitch@whitewater-wi.gov , 262-473-1380

BACKGROUND

(Enter the who, what when, where, why)

A request is being made to add another FTE to the IT department. The staff was surveyed on what support they need and their biggest concern was IT helpdesk support. This department is currently and historically operated with a single FTE. With additional devices and applications being added the need has surpassed the departments current resources.

PREVIOUS ACTIONS – COMMITTEE RECOMMENDATIONS

(Dates, committees, action taken)

FINANCIAL IMPACT

(If none, state N/A)

The proposed salary range is \$25.72 to \$31.21.

STAFF RECOMMENDATION

It is important that we give all of our departments and employees the support they need to be successful. This reduces turnover, employee burnout, and increases employee morale. This is also an important aspect of disaster planning.

ATTACHMENT(S) INCLUDED

(If none, state N/A)

1. IT Justification Memo
2. IT Admin Job Description
3. IT Tech Job Description
4. IT Intern Job Description

IT Department

312 W. Whitewater Street, P.O. Box 178
Whitewater, Wisconsin 53190

www.whitewater-wi.gov

Telephone: (262) 473-1391

Fax: (262) 473-0579

MEMORANDUM

To: John Weidl, City Manager
CC: Rachelle Blitch, Director of Finance and Administrative Services
From: Tim Neubeck, IT Administrator
Date: 10/23/23
Re: IT Staffing Level Increase

Beginning in 2024, I am requesting an IT Support Technician (see job description attached). For roughly 20 years, the City relied on a single individual to maintain the City's IT infrastructure. As technology has become more commonplace across every department, each year there are more devices the IT Department is responsible for as well as integration between them. Looking at the IT Department going into 2024 is vastly different than going into 2022 as now the City has dozens more mobile devices (laptops, tablets, cellphones) in the field, more PCs on the network, older infrastructure, a TV station, and more software applications. What does the IT Department look like going forward? For the 2024/2025 budget cycle, the City will have 2 employees (IT Administrator & IT Support Technician) and the use of a MSP, Digicorp, which will assist on projects where higher-level or rare skills are involved. By 2026/2027, the IT Department will likely have to hire another employee – likely a Network Technician – as the City is rapidly increasing the amount of IT assets and applications used.

The IT Support Technician primarily will be responsible for response to user request tickets (650 so far between 1/1/23 and 10/17/23) and low-level networking maintenance so that I can focus on larger-scope projects. At nearly \$24 an hour, an internal employee can handle these requests better than paying an MSP to do so at nearly 4 times the cost. Besides this, increased headcount means tickets are responded to faster and from an individual who possesses these specific skills as IT management should be focused on larger priority projects such as equipment planning and replacement, major software and hardware upgrades, and budget planning. Please keep in mind that the IT Support Technician will not replace the use of MSPs; rather, MSP usage will be relegated to higher-level projects where specific skills are necessary rather than using them to resolve end-user requests.

Currently, the City has hard assets that includes but is not limited to the following.

- 4 data servers manufactured in 2012. The typical lifetime of one is 5-8 years.
- Over 200 PCs, laptops, and tablets with the oldest in-use devices manufactured in 2011.
- Roughly 60 cellphones
- 75 surveillance cameras
- 32 network switches
- 26 point-to-point wireless routers
- 10 full-service copier/scanner devices
- Over 12 desktop printers

Besides the above-mentioned items, IT is expected to also do the following. Please keep in mind that many of the below items are generally maintained by other departments in other municipalities such as Police, Facilities, Emergency Management, Media Services, and Public Works. Each of these are specialized and there are entire vendors who focus on these aspects.

- Maintain Police and Fire mobile digital communicators (MDCs)
- Maintain the City's phone system
- Assist with the maintenance and upkeep of the City's 911 system
- Assist with the operation of the City's tornado sirens
- Assist with the City's security systems
- Ensure all buildings have internet – even if that means it is provided by point-to-point wireless routers
- Maintain the City's fiber lines
- Create & maintain a cable TV station
- Assist in the maintenance of the City's Supervisory Control and Data Acquisition (SCADA) systems

In my decade plus experience in IT, I have never met a single person who is able to maintain every item and service listed above concurrently. Generally, there is a team of individuals who do so. My predecessor built much of the current infrastructure and integrations himself over his tenure; however, much of that needs to be replaced due to age or obsolescence. Furthermore, these are generally not up to best practice as well as lacking required diagrams and documentation. As such, it is necessary to enlist the assistance of managed service providers (MSPs) as well as hire additional staff. Please keep in mind that the IT Administrator is one of the few positions within the City where it is expected to be on-call 24/7 even when sick or on vacation. The City is focusing on recruitment and retention of employees, and I cannot imagine that having a single person responsible for everything mentioned above is not permitted to have time off of work and having no backup. Months back, the City had a cybersecurity audit where the auditors focused on the lack of manpower in the City's IT Department is a significant vulnerability. Furthermore, our MSP, Digicorp, wrote a memo to City management detailing the inadequacies of having a one-person IT department. As a City employee, I cannot tell you that the City is doing anything to retain my services without giving me the tools and resources in which to do so. My prediction is that overwork will lead to more turnover leading to increased organizational inefficiencies across the City. Yet, you, the City Manager, have given me and other departments assurance that this initiative is indeed a reality rather than lip-service, and I have faith in you and the City Council to ensure we have what we need to provide core services to the City of Whitewater

What happens if another employee is not hired as well as if the City chooses to not provide an MSP? The IT Department will have to pare back services in order to provide core services to users such as networking, general hardware, and troubleshooting. Non-core functions of the IT Department such as public safety MDCs, 911 system assistance, SCADA assistance, the cable TV channel, etc. will become the responsibility of those individual departments with the IT Department completely divorcing itself from them. It is a likely scenario those departments would then have to contract out these services then. The City's infrastructure is too old and overly complex right now for a single person to do anything other than focus on that.



JOB DESCRIPTION

Title:	Information Technology Administrator	Department(s):	Finance
Reports to:	Finance and Administrative Services Director	Location:	Municipal Building
FLSA:	Exempt	Pay Grade:	Salary Resolution
Shift:	Day	Status:	Full-Time
Bargaining Unit:	None	Date	August 28, 2022

JOB SUMMARY

The Information Technology Administrator serves as the principal internal advisor to the City Manager and city management team for planning, organizing, developing, and administering network and city information technology policies, procedures, and programs. Work requires technical advice and decision making in all areas of information technology administration, including hardware/software selection and implementation, and maintenance, system upgrades/enhancements, personal computer (PC) technical support, information technology employee training programs, and managing the annual information technology budget.

Support duties include responding to and resolving hardware, software and network problems. Collaborating with vendors, consultants and service providers to achieve highest possible standards of information system security, integrity and functionality. Maintain effective communication, facilitates knowledge transfer, and fosters environment of development with co-workers, vendors and service providers throughout the performance of duties.

ESSENTIAL DUTIES AND RESPONSIBILITIES

This list of duties and responsibilities is not all inclusive and may be expanded to include other duties and responsibilities, as management may deem necessary.

- Responsible for maintaining all aspects of all city local area networks in conjunction with a Windows Active Directory 2016 environment. Supervises the daily system operations and/or networks.
- Administration of Azure Active Directory and Microsoft Exchange Online
- Perform routine/schedule audits of all systems, including all backups
- Reviews reports of computer and peripheral equipment production, malfunction, and maintenance to ascertain costs and plan operating changes. Responsible for maintaining and troubleshooting network hardware and PC attached peripherals. Maintains hardware and software standards per policy. Maintains network security per policy.
- Develops and documents procedures for network operations, controls, system recovery and enhancements. Coordinates and assists department heads in the development and documentation of departmental computer operating procedures.
- Provides leadership and direction in the development of short and long term plans; gathers, interprets, and prepares data for studies, reports and recommendations; coordinates IT related activities with departments and agencies as needed. Research, evaluate and recommend future city-wide standards for hardware and software.

- Responsible for identifying and monitoring city user computer training needs. Establish and maintain with user group a computer training schedule and coordinates all computer classes.
- Oversight of support vendor for advanced technical needs.
- Serves as primary contact between software vendors and city staff for monitoring and solving problems. Assists city computer users in identifying and documenting system needs, changes and/or improvements, and recommends appropriate solutions for satisfying user requirements and satisfying user needs.
- Prepares annual city information technology objectives aimed at improving the operations and efficiency of city government.
- Serves as support staff for City website maintenance.
- Assists with development and maintenance of the various software programs used by the city, where appropriate.
- Assures that assigned areas of responsibility are performed within budget; performs cost control activities; monitors revenues and expenditures in assigned area to assure sound fiscal control; prepares annual budget capital and operating budget requests; assures effective and efficient use of budgeted funds, materials, facilities and time.
- Administers all telecommunications systems including on-premise VOIP and Cellular Communications.
- Evaluates and directs the purchase/upgrade of all hardware, software and systems for either program or administrative use. Approves and installs all software used for administrative purposes.
- Sets up network, voicemail, and internal e-mail accounts for new employees. Orients and trains staff in the use of personal computers, software applications and automated communications systems.
- Attendance at night meetings is required. Some travel to off-site locations may be required.

SUPERVISION RECEIVED AND/OR EXERCISED

- Exercises supervision over professional and/or administrative staff, as assigned.
- Directly supervise all contract consultants.
- Works under the direct-supervision of the Finance and Administrative Services Director.

QUALIFICATIONS

To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Education and/or Experience

- Certifications in the following is not required, but is preferred- CompTia Network +, CompTia Security +, Microsoft Certified Systems Administrator
- Bachelor's Degree
- 5 years of increasingly responsible related experience, or any equivalent combination of related education and experience, that provides requisite knowledge, skills and abilities for the position.

Language Skills

- Ability to analyze data and information using established criteria, in order to determine consequences and to identify and select alternatives. Ability to compare, count, differentiate, measure, copy, record and transcribe data and information. Ability to classify, compute, tabulate, and categorize data.
- Ability to persuade, convince, and/or train others. Ability to advise and interpret how to apply policies, procedures and standards to specific situations.
- Ability to utilize a variety of advisory data and information such as: Code manuals, City ordinances, directories, State statutes, procedures, guidelines and non-routine correspondence.

- Ability to communicate orally and in writing with City personnel, Department personnel and City residents.

Mathematical Skills

- Ability to calculate percentages, fractions, decimals, volumes, ratios, present values, and spatial relationships. Ability to interpret basic descriptive statistical reports.
- Ability to create, maintain, and adjust technology budget to accommodate/stabilize the needs of a growing Information Systems Infrastructure

Reasoning Ability

- Ability to exercise the judgment, decisiveness and creativity required in situations involving the evaluation of information against sensory and/or judgmental criteria.
- Ability to work well under pressure and handle stressful situations, to organize work and set priorities, managing time and resources to meet deadlines and changing demands within the entire operation of administrative services, perform duties with a minimum of supervision.

Other Qualifications

- Knowledge of Desktop hardware and software systems sufficient to install, maintain and repair systems proficiently.
- Working understanding of Active Directory, Group Policy Management, and application whitelisting.
- Working understanding of Two Factor Authentication
- Ability to gather, analyze, interpret, and present data in clear and concise reports and make recommendations.
- Working understanding of EDR, MDR, and XDR responses.
- Working understanding of MS Office software and their applications.
- Ability to establish good working relationships with all levels of staff and citizenry, and provide facilitation skills when necessary.
- Working understanding of Disaster Recovery and On-Premise and Cloud techniques.
- Ability to organize and prioritize a large number of projects at one time.
- Ability to work independently and in a team environment.
- Working understanding of Windows Server technologies including Server 2008, 2016, 2019
- Working understanding of Wireless Bridging, SSL and IPSEC VPN techniques, WAN and LAN connectivity
- Working understanding of VOIP telephone technologies including installation, maintenance, and troubleshooting/repair
- Working understanding of Corporate Firewalls and Network switching, including VLANs, Managed Access Points, and traffic control.
- Working understanding of Virtualization, including Hyper-V and VMWare technologies
- Working understanding of IP camera systems
- Good written and verbal communication skills.
- High level of skill in organization, planning, attention to detail and accuracy. Strong analytical ability.
- High degree of confidentiality and experience in handling sensitive information.
- Ability to work with others in achieving team and organizational goals.
- Supervisory skills.
- Ability to effectively meet and deal with the public.

- Ability to work effectively in cooperation with fellow employees as a member of the administrative staff team.
- Valid state driver's license, or ability to obtain one.

Physical Demands

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

- While performing the duties of this job, the employee is frequently required to sit and talk or hear. The employee is occasionally required to walk; use hands to finger, handle, or operate objects, tools or controls; and reach with hands and arms.
- Vision abilities required by this job include close vision, distance vision, peripheral vision, depth perception, and the ability to adjust focus.
- The employee may be required to push, pull, lift, and/or carry up to 40 pounds.

WORK ENVIRONMENT

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

- The noise level in the work environment is moderately quiet.
- Ability to work under generally safe and comfortable conditions where exposure to environmental factors such as repetitive computer keyboard use, irate individuals and intimidation may cause discomfort and poses limited risk of injury.

The City of Whitewater is an Equal Employment Opportunity. In compliance with the American with Disabilities Act, the City will provide reasonable accommodations to qualified individuals with disabilities and encourages both prospective and current employees to discuss potential accommodations with the employer.

SELECTION GUIDELINES

- Formal application, rating of education and experience; oral interview and reference check; job related tests may be required.
- Nothing in this job description reflects management's right to assign or reassign duties and responsibilities to this job at anytime. The duties listed above are intended only as illustrations of the various types of work that may be performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related or a logical assignment to the position.
- The job description does not constitute an employment agreement between the employer and employee and is subject to change by the employer as the needs of the employer and requirements of the job change.

Employee Acknowledgment: _____ Date: _____

The above statements reflect the general details necessary to describe the principle functions of the occupation described and shall not be construed as a detailed description of all the work requirements that may be inherent in the occupation.

Supervisor Date

Department Head Date

Human Resources Date

City Manager Date



JOB DESCRIPTION

Title:	Information Technology Support Technician	Department(s):	Finance
Reports to:	IT Administrator	Location:	Municipal Building
FLSA:	Non-Exempt	Pay Grade:	Salary Resolution
Shift:	Day	Status:	Full-Time
Bargaining Unit:	None	Date	September 2023

JOB SUMMARY

The IT Support Technician receives IT-related concerns and then proceeds to diagnose and solve these issues, ensures the regular maintenance of the City's IT infrastructure, resolves software & hardware problems, configures computer systems, installs and maintains software, provides technical assistance to users, and communicates effectively with end users of all technical skill levels to solve issues that arise. Work is performed with a high degree of initiative and independent judgment in developing, evaluating, and deploying solutions. Must be skilled in the use of time management and quality practices.

ESSENTIAL DUTIES AND RESPONSIBILITIES

This list of duties and responsibilities is not all inclusive and may be expanded to include other duties and responsibilities, as management may deem necessary.

- Advises staff on appropriate procedures for directing their IT-related queries & recommendations.
- Receives and documents support requests through telephone calls, e-mail, text, in-person, or via ticketing system.
- Decides on the most suitable ways of providing aid to users.
- Configures new desktops, laptops, tablets, cell phones, routers, modems, and similar devices.
- Performs routine inspections and upkeep of existing installations.
- Updates computer operating systems and other important software.
- Substantiates requests for hardware and software purchases and upgrades, if appropriate.
- Provides suggestions on appropriate training for staff.
- Writes training manuals and trains users in how to use enterprise-level hardware and software.
- Oversees the daily performance of the City's computer network & systems and evaluates software programs with regard to their usefulness.
- Tests potential hardware and software for the City and provides feedback to shareholders.
- Assists the IT Administrator in the creation and deployment of best practices.

ADDITIONAL DUTIES AND RESPONSIBILITIES

- Aids in assigning and classifying Helpdesk Support Tickets.
- Other duties as assigned

QUALIFICATIONS

To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Education and/or Experience

- Experience as a desktop support technician or equivalent.
- Associate's degree or higher in a computer or technical-centered discipline and/or IT certifications such as CompTIA A+ or Network +.
- Capability to deliver in-person and remote IT aid.
- Knowledge of municipal organizations and their services and operations.
- Understands the basic principles of Information Technology Information Library (ITIL).
- Experience as a user in a Microsoft environment.

Language Skills

- Ability to analyze data and information using established criteria, in order to determine consequences and to identify and select alternatives. Ability to compare, count, differentiate, measure, copy, record and transcribe data and information. Ability to classify, compute, tabulate, and categorize data.
- Ability to persuade, convince, and/or train others.
- Ability to communicate orally and in writing with City personnel, Department personnel and City residents. This may be done in email, by phone, or in person.

Mathematical Ability

- Ability to calculate percentages, fractions, decimals, volumes, ratios, present values, and spatial relationships.

Reasoning Ability

- Ability to exercise the judgment, decisiveness and creativity required in situations involving the evaluation of information against sensory and/or judgmental criteria.
- Ability to work well under pressure and handle stressful situations, to organize work and set priorities, managing time and resources to meet deadlines and changing demands within the entire operation of administrative services, perform duties with a minimum of supervision.

Other Qualifications

- Have, or have the ability to obtain, a Driver's License as driving is a necessity to and from filming events. Equipment will need to be transported to events.

Physical Demands

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

- While performing the duties of this job, the employee is frequently required to sit and talk or hear. The employee is required to walk; use hands to finger, handle, or operate objects, tools, or controls; and reach with hands and arms.
- Specific vision abilities required by this job include close vision, ability to adjust focus, and the ability to sustain prolonged visual concentration.
- Requires the ability to operate, maneuver and or provide simple but continuous adjustment on equipment, machinery and tools such as computer and other office machines, and or materials used in performing essential functions.
- Ability to coordinate eyes, hands, feet and limbs in performing slightly skilled movements such as typing and to operate various pieces of office equipment.
- Ability to recognize and identify degrees of similarities and differences between characteristics of colors, shapes and textures associated with job-related objects, materials and tasks.
- The employee must exert light physical effort in sedentary to light work, occasionally involving lifting, carrying, pushing, pulling, crouching, crawling, kneeling, stooping and or moving up to 40 pounds.
- Around 75% of work performed in an office setting.
- Often working alone under light supervision.
- Ability to lift and carry at least 50lbs.
- Travel to off-site locations is required.

The City of Whitewater is an Equal Employment Opportunity. In compliance with the American with Disabilities Act, the City will provide reasonable accommodations to qualified individuals with disabilities and encourages both prospective and current employees to discuss potential accommodations with the employer.

SELECTION GUIDELINES

- Formal application, rating of education and experience; oral interview and reference check; job related tests may be required.
- Nothing in this job description reflects management's right to assign or reassign duties and responsibilities to this job at any time. The duties listed above are intended only as illustrations of the various types of work that may be performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related or a logical assignment to the position.
- The job description does not constitute an employment agreement between the employer and employee and is subject to change by the employer as the needs of the employer and requirements of the job change.

Employee Acknowledgement: _____ Date: _____

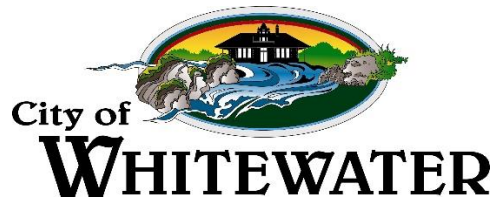
The above statements reflect the general details necessary to describe the principle functions of the occupation described and shall not be construed as a detailed description of all the work requirements that may be inherent in the occupation.

Supervisor Date

Department Head Date

Human Resources Date

City Manager Date



JOB DESCRIPTION

Title:	Media Intern	Department(s):	Media Services
Reports to:	PR-Communications Manager	Location:	White Memorial Building
FLSA:	Non-Exempt	Pay Grade:	Salary Resolution
Shift:	Variable	Status:	Part-Time
Bargaining Unit:	None	Date:	January 2022

JOB SUMMARY

The Media Intern position will work directly with the Public Relations and Communications Manager to learn the job and daily duties. The intern will work to share city information on all platforms including but not limited to the city website, via press releases, Facebook, Instagram, Twitter, Polco, and the local television station.

The intern will also work with the Media Coordinator to assist with all video production, including but not limited to operating cameras and audio/visual equipment for the City of Whitewater's Public, Education, and Government (PEG) Television Station(s); films, edits, programs and assists in the production of local digital video programming including Public Service Announcements, government meetings, local events and more; performs related duties as required.

This is a highly visible position and interacts frequently with the public, citizen and business groups, other governmental entities, and the media. This person will work with city staff on a regular basis to collect and share necessary information with the public in all fashions.

ESSENTIAL DUTIES AND RESPONSIBILITIES

This list of duties and responsibilities is not all inclusive and may be expanded to include other duties and responsibilities, as management may deem necessary.

- Performs writing, editing, designing, format, and production of materials used for public information, public relations, marketing and promotion; reviews all external communications initiatives and provides copy for Public Relations and Communications Manager to review and approve.
- Helps to monitor media coverage regarding city-related topics.
- Performs production duties including camera operation, technical direction, directing field and studio productions, photography, research, interviews, and program editing.
- Facilitates the operation of cameras, audio equipment, lighting, and support services for other City related presentations.
- Assists in maintaining video production equipment and facilities which includes checking equipment out to volunteers under the supervision of the coordinator.
- Works with all departments within city as well as many local organizations on a regular basis to schedule and plan for editorials, informational postings, filming events, meetings and special video/audio requests.
- Maintaining a clean and safe working environment in many working locations including White Memorial Building TV station, City Hall Community room and Control room, WUSD main office filming quarters, Whitewater Technology Park Building, local parks and all other filming locations.
- Brainstorming, research, interviews, photography, advertising, editing, programming may all be incorporated in day to day projects.

- Attends weekly meetings with supervisor and staff members. Availability by phone, text, or email communicate with supervisor throughout the week (based on individual schedules) is necessary and expected.

ADDITIONAL DUTIES AND RESPONSIBILITIES

- Assists in maintaining the community calendar of events to be broadcast or shared.

SUPERVISION RECEIVED AND/OR EXERCISED

- Supervised by PR & Communications Manager
- Works with assistance and some direction of the Media Coordinator, as needed.

QUALIFICATIONS

To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Education and/or Experience

- The Media Intern should have a working knowledge of digital video and audio/visual equipment. If not, the desire to learn new skills involving camera operations and adapt to an evolving industry.
- Knowledge of PC based computer systems and social media platforms. This may include the use of Word, Excel, PowerPoint, Vegas, Leightonix, Tricaster, Black Magic, Zoom, Go2Meeting, Facebook, Instagram, Twitter, Google Docs, Vimeo, PowerPoint and more.
- Works independently under light supervision with strict deadlines to complete filming, editing and writing tasks. This will include setting up and tearing down of a filming event and running the show including working with others to set up media for meetings and events. This will also include researching and writing editorials or preparing graphics and posts to share on city social media platforms as needed with possible strict deadlines.

Language Skills

- Ability to analyze data and information using established criteria, in order to determine consequences and to identify and select alternatives. Ability to compare, count, differentiate, measure, copy, record and transcribe data and information. Ability to classify, compute, tabulate, and categorize data.
- Ability to persuade, convince, and/or train others.
- Ability to communicate orally and in writing with City personnel, Department personnel and City residents. This may be done in email, by phone, or in person.

Mathematical Skills

- Ability to calculate percentages, fractions, decimals, volumes, ratios, present values, and spatial relationships.

Reasoning Ability

- Ability to exercise the judgment, decisiveness and creativity required in situations involving the evaluation of information against sensory and/or judgmental criteria.
- Ability to work well under pressure and handle stressful situations, to organize work and set priorities, managing time and resources to meet deadlines and changing demands within the entire operation of administrative services, perform duties with a minimum of supervision.

Other Qualifications

- Have, or have the ability to obtain, a Wisconsin Driver's License as driving is a necessity to and from filming events. Equipment will need to be transported to events.

Physical Demands

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

- While performing the duties of this job, the employee is frequently required to sit and talk or hear. The employee is required to walk; use hands to finger, handle, or operate objects, tools, or controls; and reach with hands and arms.

- Specific vision abilities required by this job include close vision, ability to adjust focus, and the ability to sustain prolonged visual concentration.
- Requires the ability to operate, maneuver and or provide simple but continuous adjustment on equipment, machinery and tools such as computer and other office machines, and or materials used in performing essential functions.
- Ability to coordinate eyes, hands, feet and limbs in performing slightly skilled movements such as typing and to operate various pieces of office equipment.
- Ability to recognize and identify degrees of similarities and differences between characteristics of colors, shapes and textures associated with job-related objects, materials and tasks.
- The employee must exert light physical effort in sedentary to light work, occasionally involving lifting, carrying, pushing, pulling, crouching, crawling, kneeling, stooping and or moving up to 40 pounds. This will include cameras, lights, tri-pods, cords, speakers, microphones and other miscellaneous equipment for filming.
- Attendance at night and weekend meetings and events will be required and is majority of work time. Schedules will vary week to week based on meetings and events to film, edit and program. Flexibility is a must and is worked out with manager. Travel to off-site locations will be required.
- Willing and able to travel to locations for news worthy stories, take photos for publication.

WORK ENVIRONMENT

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

- The noise level in the work environment is moderately quiet for most situations including filming, editing and programming. At times, events may be noisy or loud (parades, concerts. Etc.)
- Ability to work under generally safe and comfortable conditions where exposure to environmental factors such as repetitive computer keyboard use, irritate individuals and intimidation may cause discomfort and poses limited risk of injury.
- Often working alone under light supervision. Many events are filmed and edited by one person but larger events may require the work of multiple staff. Must have the ability to work well with others, adapt to changes quickly, work under pressure and strict deadlines, interact with the community and those you may not have met before along with working alone. This position is very diverse from day to day and project to project.

The City of Whitewater is an Equal Employment Opportunity. In compliance with the American with Disabilities Act, the City will provide reasonable accommodations to qualified individuals with disabilities and encourages both prospective and current employees to discuss potential accommodations with the employer.

SELECTION GUIDELINES

- Formal application, rating of education and experience; oral interview and reference check; job related tests may be required.
- Nothing in this job description reflects management's right to assign or reassign duties and responsibilities to this job at any time. The duties listed above are intended only as illustrations of the various types of work that may be performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related or a logical assignment to the position.
- The job description does not constitute an employment agreement between the employer and employee and is subject to change by the employer as the needs of the employer and requirements of the job change.

Employee Acknowledgement: _____ Date: _____

The above statements reflect the general details necessary to describe the principle functions of the occupation described and shall not be construed as a detailed description of all the work requirements that may be inherent in the occupation.

Supervisor

Date

Department Head

Date

Human Resources

Date

City Manager

Date

Item 5.



Finance Committee Agenda Item

Meeting Date:	October 24, 2023
Agenda Item:	Employee Bonuses
Staff Contact (name, email, phone):	Rachelle Blitch, rblitch@whitewater-wi.gov , 262-473-1380

BACKGROUND

(Enter the who, what when, where, why)

The city would like to discuss potential employee bonuses with the committee with the potential surplus from this budget cycle.

PREVIOUS ACTIONS – COMMITTEE RECOMMENDATIONS

(Dates, committees, action taken)

FINANCIAL IMPACT

(If none, state N/A)

This will depend on what the committee decides and will be updated as decisions are made.

STAFF RECOMMENDATION

It is recommended that we work to structure the details of how to implement a bonus schedule.

ATTACHMENT(S) INCLUDED

(If none, state N/A)