

**CITY OF CEDARBURG
MEETING OF COMMON COUNCIL
MONDAY JULY 12, 2021 – 7:00 P.M.**

A meeting of the Common Council of the City of Cedarburg, Wisconsin, will be held on **Monday, July 12, 2021 at 7:00 p.m.** The meeting will be held online utilizing the zoom app and in-person at City Hall, W63 N645 Washington Avenue, Cedarburg, WI., in the second floor Council Chambers. Information on how to access the meeting is attached to the meeting packet or can be requested by emailing: mhilvo@ci.cedarburg.wi.us.

AGENDA

1. CALL TO ORDER - Mayor Mike O'Keefe
2. MOMENT OF SILENCE
3. PLEDGE OF ALLEGIANCE
4. ROLL CALL: Present – Common Council – Mayor Mike O'Keefe, Council Members Sherry Bublitz, Jack Arnett, Kristin Burkart, Rick Verhaalen, Robert Simpson, Patricia Thome and Barbara Lythjohan
5. STATEMENT OF PUBLIC NOTICE
6. COMMENTS AND SUGGESTIONS FROM CITIZENS** Comments from citizens on a listed agenda item will be taken when the item is addressed by the Council. At this time individuals can speak on any topic not on the agenda for up to 5 minutes, time extensions at the discretion of the Mayor. No action can be taken on items not listed except as a possible referral to committees, individuals, or a future Council agenda item.
7. APPROVAL OF MINUTES – June 28, 2021 Common Council Minutes*
8. PRESENTATIONS
 - A. Presentation of the 2020 Fire Department Annual Report
9. NEW BUSINESS
 - A. Consider Ordinance No. 2021-15 relating Blocking of Sidewalks and July 4th Chair Reservation; and action thereon*
 - B. Discussion on potential use of American Rescue Plan (ARP) Funds*
 - C. Discussion on a potential non-profit application process for ARP funds*
 - D. Consider bids received for the 2021 Pioneer Road Interurban Trail Crossing contract; and action thereon*
 - E. Consider bid for coagulant upgrade at the Cedarburg Water Recycling Center; and action thereon*

- F. Consider License/Permit applications; and action thereon
1. Consider approval of new Operator License applications for the period ending June 30, 2022 for:

Tyler C. Crass	Michael J. Driscoll	Amy Y. Nass
Joseph A. DeGarmo	Adam M. Kressmer	Amanda A. Scibby
		Stacy C. Stolzman
 2. Consider approval of renewal Operator License applications for the period ending June 30, 2022 for:

Tamara J. Behling	Denisa E. Demczak	Nicole J. Niesing
Jaclyn Bodi	James J. Levine	Emily F. Riebe
Hadley W. Campbell	Julia E. McAndrew	Tessa Schloemer
		John C. Wallus
 3. Authorize issuance of a Festival Celebration Permit to Festivals of Cedarburg, Inc., for Wine and Harvest Festival to be held on Saturday, September 18, 2021 from 10:00 a.m. to 8:30 p.m. and on Sunday, September 19, 2021 from 10:00 a.m. to 5:00 p.m.
- G. Consider payment of bills dated 06/19/2021 through 07/02/2021, transfers for the period 06/22/2021 through 07/02/2021 and payroll for period 06/13/2021 through 06/26/2021; and action thereon*

10. REPORTS OF CITY OFFICERS AND DEPARTMENT HEADS

- A. Administrator's Report
- B. Building Inspector's Report*
- C. First Quarter Financial Report*

11. COMMUNICATIONS

- A. Comments and suggestions from citizens**
- B. Comments and announcements by Council Members
- C. Mayor's Report

12. ADJOURNMENT

Individual members of various boards, committees, or commissions may attend the above meeting. It is possible that such attendance may constitute a meeting of a City board, committee or commission pursuant to State ex. rel. Badke v. Greendale Village Board, 173 Wis. 2d 553, 494 NW 2d 408 (1993). This notice does not authorize attendance at either the above meeting or the Badke Meeting but is given solely to comply with the notice requirements of the open meeting law.

* Information attached for Council; available through City Clerk's Office.

** Citizen comments should be primarily one-way, from citizen to the Council. Each citizen who wishes to speak

shall be accorded one opportunity at the beginning of the meeting and one opportunity at the end of the meeting. Comments should be kept brief. If the comment expressed concerns a matter of public policy, response from the Council will be limited to seeking information or acknowledging that the citizen has been understood. It is out of order for anyone to debate with a citizen addressing the Council or for the Council to take action on a matter of public policy. The Council may direct that the concern be placed on a future agenda. Citizens will be asked to state their name and address for the record and to speak from the lectern for the purposes of recording their comments.

Information available through the Clerk's Office.

City of Cedarburg is an affirmative action and equal opportunity employer. All qualified applicants will receive consideration for employment without regard to race, color, religion, sex, disability, age, sexual orientation, gender identity, national origin, veteran status, or genetic information. City of Cedarburg is committed to providing access, equal opportunity and reasonable accommodation for individuals with disabilities in employment, its services, programs, and activities.

To request reasonable accommodation, contact the Clerk's Office,
(262) 375-7606, email: cityhall@ci.cedarburg.wi.us.

07/08/21 tas



CITY OF CEDARBURG PUBLIC MEETING POLICY DURING COVID-19

The City of Cedarburg will begin utilizing [zoom](#), an online meeting tool, to conduct City meetings. This includes all public meetings. We are cancelling all non-essential meetings and limiting agenda items but there are items that do require decisions to be made so that projects throughout the City can continue or get completed in a timely manner. We will continue to adhere to open meeting laws as set forth by the State of Wisconsin.



Most recently the Wisconsin Department of Justice issued an advisory on March 16, 2020, addressing this issue and stating that: "Governmental bodies typically can meet their open meetings obligations, while practicing social distancing to help protect public health, by conducting meetings via telephone conference calls if the public is provided with an effective way to monitor such calls (such as public distribution, at least 24 hours in advance, of dial-in information for a conference call)." The advisory emphasizes that "When an open meeting is held by teleconference or video conference, the public must have a means of monitoring the meeting. DOJ concludes that, under the present circumstances, a governmental body will typically be able to meet this obligation by providing the public with information (in accordance with notice requirements) for joining the meeting remotely, even if there is no central location at which the public can convene for the meeting.

CITY OF CEDARBURG MEETING PROCEDURES DURING COVID-19 FOR PUBLIC

To download [zoom](#) on your mobile device, click on one of the following:



Here are the procedures for public to be able to view a meeting live through [zoom](#).

1. Contact the City Administrator, Mikko Hilvo, 2 hours in advance of the meeting you wish to attend via [zoom](#) by emailing him at mhilvo@ci.cedarburg.wi.us.
2. In your email Subject line please put down the meeting that you wish to attend (example: Common Council Meeting on 3-30-20 at 7:00pm).
3. Provide your Name, Address, Email, Phone Number to him via email with a request to join the meeting.
4. You will receive an invite to the meeting via email. Click on the invite prior to the meeting being held. The meeting will be open 10 minutes prior to the scheduled meeting start time so you can check your microphone and camera setup.
5. All public participants will have their microphone muted.
6. If, during public comment, anyone wishes to talk they should request to do so through the chat feature or by using the "hand" to wave at the meeting organizer. The administrator of the meeting will unmute you at the appropriate time and ask you to make your comments.

If you are unable to utilize a computer, iPad, or tablet to view the meeting you can call or email ahead of time and a phone number will be given to you to call in on. If you do call in, we ask that you put your phone on mute when you are not talking. If you need an agenda, we can email one to you.

Contact Info: Mikko Hilvo, City Administrator, mhilvo@ci.cedarburg.wi.us, (262) 375-7917.



CITY OF CEDARBURG MEETING PROCEDURES DURING COVID-19 – FOR STAFF & BOARD MEMBERS

The City of Cedarburg will be utilizing the [zoom](#) app to hold public meetings starting March 23, 2020 until April 30, 2020. All meetings will adhere to Wisconsin Open Meetings Law. The [zoom](#) app provides an option for the public to join the meeting via computer, iPad, tablet, or phone. Meetings will also be recorded and made available through our Clerks office for viewing at a later time.

Here are the procedures for staff and board members to utilize [zoom](#).

1. The City Administrator, Mikko Hilvo, will email a meeting invite to each staff and board member 24 hours prior to the meeting.
2. If another staff member, council member, or presenter needs access to the meeting and the ability to discuss an item they should request to get a meeting invite by emailing mhilvo@ci.cedarburg.wi.us at minimum 6 hours prior to the meeting.
3. In your email Subject line please put down the meeting that you wish to attend. (Example: Common Council Meeting on 3-30-20 at 7:00pm)
4. Provide your Name, Address, Email, Phone Number and reason for attending the meeting to the administrator.
5. All agendas and documents that need to be shared during the meeting will be sent to members ahead of time and also provided electronically to the meeting organizer (City Administrator).
6. All meetings will be open 10 minutes prior to the scheduled meeting start time so you can check your microphone and camera setup.
7. All staff and/or board members will have their microphones on unless they mute it themselves. All public participants will have their microphone muted except during public comments or if they use the chat feature asking the administrator for permission to speak.
8. All Votes will be done through roll call.

If you are unable to utilize a computer, iPad, or tablet to participate in the meeting you can call or email ahead of time and a phone number will be given to you to call in on. If you do call in, we ask that you put your phone on mute when you are not talking. If you need an agenda, it can be emailed to you.

Contact Info: Mikko Hilvo, City Administrator, mhilvo@ci.cedarburg.wi.us, (262) 375-7917.

**CITY OF CEDARBURG
COMMON COUNCIL
June 28, 2021**

**CC20210628-1
UNAPPROVED**

A regular meeting of the Common Council of the City of Cedarburg, Wisconsin, was held online utilizing the Zoom app and in-person at the City Hall Council Chambers on Monday, June 28, 2021.

Mayor O’Keefe called the meeting to order at 7:00 p.m.

Roll Call: Present - Mayor Michael O’Keefe, Council Members Jack Arnett, Patricia Thome, Barbara Lythjohan, Sherry Bublitz (attended via Zoom), Robert Simpson, Kristin Burkart

Excused – Council Member Rick Verhaalen

Also Present - City Administrator Mikko Hilvo, Attorney Michael Herbrand, City Clerk Tracie Sette, Engineering & Public Works Director Mike Wieser, Water Recycling Center Lead Operator Dennis Grulkowski, Fire Chief Jeff Vahsholtz, Library Director Linda Pierschalla, Director of Parks, Recreation and Forestry Danny Friess, City Forester Kevin Westphal, Public Works Superintendent Joel Bublitz, news media and interested citizens.

STATEMENT OF PUBLIC NOTICE

At Mayor O’Keefe’s request, City Clerk Sette verified that notice of this meeting was provided to the public by forwarding the agenda to the City’s official newspaper, the *News Graphic*, to all news media and citizens who requested copies, and by posting in accordance with the Wisconsin Open Meetings Law. Citizens present were welcomed and encouraged to provide their input during the citizen comment portion of the meeting.

COMMENTS AND SUGGESTIONS FROM CITIZENS – None

APPROVAL OF MINUTES

A motion was made by Council Member Thome, seconded by Council Member Burkart to approve the June 14, 2021 Common Council minutes. Motion carried without a negative vote with Council Member Verhaalen excused.

NEW BUSINESS

DEPARTMENT PRESENTATIONS, DISCUSSION, AND DIRECTION THEREON

STRATEGIC PLAN REVIEW

Administrator Hilvo summarized the focal points of the City’s current Strategic Plan.

- a) Enhance Effectiveness of our City Government by promoting sound fiscal management that seeks to minimize debt, pre-funding significant expenditures, maximizing non-tax revenues, and sharing expenses with other government entities when feasible as well as improving

efficiencies and productivity between city departments, residents, and businesses through technology.

- b) Support Economic Development by providing opportunities for business growth, fostering historic preservation in historical areas, preserving quality of life and continuing the vitality of the local economy. The focus currently is on Highway 60 Business Park and smart growth areas.
- c) Improve and Maintain Infrastructure by proactively maintaining public facilities while planning and improving infrastructure compatible with growth. Current objectives include dam compliance, improvements to water recycling center operations, updates to street and utility projects plan, completion of Highway 60 Business Park infrastructure, support urban forestry services, continue work on ADA compliances issues.
- d) Enhance quality of life services through community partnerships.
- e) Provide a Safe, Secure, and Healthy Community by providing exceptional public services such as through the Public Works Department and Cedarburg Fire/Police services.
- f) Strengthen neighborhoods by developing smart growth plans which promote diversity, equity, and inclusion.

A conversation ensued about the best use of American Recovery Plan (ARP) funds. This topic will be on a future Council agenda.

CITIZEN SURVEY REPORT – REVIEW 2021 REPORT

Administrator Hilvo presented the results of the 2021 Citizen Survey. The report is available on the City of Cedarburg's website.

DEPARTMENT CHANGES

ASSESSOR-REVALUATION

Administrator Hilvo explained Grotta Appraisals contract is a three-year agreement, therefore, assessment costs will not be changing in 2022. Costs associated with the 2022 revaluation have been prefunded through annual allocations of funds for future revaluations.

CITY CLERK – ELECTIONS

City Clerk Sette explained the only addition to the 2022 budget for the Clerk's office would be postage for absentee ballots since there will be four (4) elections in 2022.

ENGINEERING

Engineering and Public Works Director Wieser explained street projects for 2022 include sidewalk and asphalt repair. The budget for 2022 street projects is currently \$855,000.

Council Member Arnett suggested the City focus efforts on the busiest streets.

FIRE DEPARTMENT

Fire Chief Vahsholtz explained that he is requesting an increase in the fire department budget for hiring an additional firefighter/EMT in 2022. He further explained by deferring any Capital Budget for 2021, he was able to provide funds to hire a new full-time employee. Capital Budget funds for 2022 will solely focus on upgrades to Fire Station #3. Chief Vahsholtz explained the need for a facility study to be completed. The building is in need of locker rooms and ADA compliance upgrades.

In response to Council Member Thome's question, a fire study would be beneficial to the department in the event the Fire Department moves forward with a consolidation plan.

LIBRARY

Library Director Pierschalla explained how losses due to COVID-19 caused excessive use of fund balance in 2021. She further explained there were many cuts to the budget, such as staff funding their own training, yet utilizing fund balance was still necessary. To balance the budget, an additional \$20,000 is required in 2023 and 2024 or Library services will need to be cut.

The final year of the Library Building debt will be 2026. Capital Improvements for the Library are funded through the City's General Fund.

PARKS, RECREATION & FORESTRY

A Capital Improvement Plan for the Parks, Recreation & Forestry department includes building a playground in the new Baehmann development. Impact fees will be used for this project.

The Forestry department has a goal of planting 300 replacement trees. Currently, 171 have been planted.

POLICE DEPARTMENT

The Police Department currently has no major changes requested to the budget other than standard squad replacements. They are looking into updating the building to include an electronic locking system.

PUBLIC WORKS

The Public Works department is requesting approximately \$300,000 for the purchase of vehicles and equipment. Public Works Director Joel Bublitz and Bill Hintz continue to research ways to lengthen the usage of vehicles. Keeping vehicles maintained and washed has been a successful way to keep vehicles in use for a longer duration. It becomes too costly to keep and maintain vehicles that are 15-20 years old.

Public works is requesting an additional staff member for 2022 based on the increase in subdivisions and miles of roads maintained along with help with forestry operations.

The biggest complaint this past year has been delays in snow plowing, followed by street repair complaints. Public Works Director Joel Bublitz explained it takes 3-4 hours to completely plow the

City after a snow storm with the current amount of employees. Council Member Burkart would like to see plowing efforts focus on curb areas near schools.

WATER RECYCLING

The Water Recycling Center is proposing a rate increase of \$1.00 per \$1,000 to cover administrative costs for permit renewals. The current rate will increase from \$7.55 to \$8.55 per \$1,000.

DEBT SERVICE

Administrator Hilvo explained the increase in Debt Service for 2022 will be \$114,000. There will be a decrease in debt service by 2023. He also explained most of the debt is from Swimming Pool improvements, the TID Business Park, Amcast cleanup, and the Public Works Building. Within 48-60 months, debt service totals will improve considerably.

HEALTH INSURANCE

Administrator Hilvo provided a brief overview of proposed changes to the current health insurance plan. There are (2) plans proposed for 2022. One plan introduces monthly premiums to be paid by employees while keeping deductibles the same as 2021. The other plan includes no premiums while raising the deductible. The City may decide to adopt a state plan for 2023.

Council Member Burkart mentioned she is struggling with the thought of raising rates for employees.

SALARIES

Administrator Hilvo recommended a cost of living raise of 3% for employees in 2022.

PRIORITIES FOR 2022

The Council discussed the following budget priorities:

- 1) Focus on streets, Fire/EMS, Public Works, & creating a sustainable capital fund.
- 2) 3% cost of living increase
- 3) Health Insurance
- 4) One additional Firefighter/EMT in July 2022.
- 5) One additional Public Works/Forestry Crew member in January 2022.

DISCUSSION ON 2022 HEALTH INSURANCE; AND ACTION THEREON

The Personnel Committee reviewed and recommended changes to the 2022 and 2023 health insurance plans. The Council discussed the potential impact of employees paying a health insurance premium for a single and family plan vs. the higher deductible plans as discussed earlier.

Council Members Burkart and Thome thanked the Personnel Committee for their efforts in vetting the new insurance plans.

Council Member Burkart is uncomfortable with requiring employees to contribute to insurance costs.

Council Member Bublitz explained how necessary a new plan is due to rising insurance costs.

A motion was made by Council Member Thome to accept the insurance plans as proposed, seconded by Council Member Arnett. Motion carried without a negative vote with Council Member Verhaalen excused.

DISCUSSION ON POTENTIAL IMPLEMENTATION OF A WHEEL TAX; AND ACTION THEREON

At its June 15th meeting, the Finance Committee voted to refer its research on a Wheel Tax to the Common Council for review and consideration as budget season approaches. The Finance Committee made it clear they were not looking for any action from the Council at this time. The City of Cedarburg currently maintains 56.35 miles of road with an annual budget of \$1M. The average rating for these roads is 5.7 on a scale of 1-10 (a rating of 1 is the worst). The city maintains a 7-year street improvement plan with a focus on main streets and arterials leading to the city. This has led to some smaller streets being pushed toward the end of their service life. The Council may decide to increase the City's Street improvement budget for the next several years in order to continue to improve our streets and sidewalks. It will be a challenge to do so with the current levy limits in place. Implementing a wheel tax is a potential source of revenue which would increase funding for City streets and sidewalk repairs while not having any impact on levy limits. The Finance Committee considered the positives of a Wheel Tax which include completing needed projects more quickly than the current budget allows. The Committee also considered the negative factors which include the regressive nature of such a tax, the possible unpopularity of the tax, and the fact that the tax may not produce enough revenue to significantly impact our streets program. The Finance Committee's research indicates that each \$10 of wheel tax would produce approximately \$100,000 in revenue for the City.

Administrator Hilvo explained to the Council that if the City were to raise taxes above Expenditure Restraint limits, the City would lose approximately \$200,000 in state funding.

Each Council Member expressed reasons for disliking a potential Wheel Tax but thanked the Finance Committee for their creativity with proposing new ideas for revenue sources.

No action was taken by the Council.

DISCUSS AND APPROVE PRELIMINARY BUDGET PARAMETERS, INCLUDING OPERATING EXPENDITURES AND/OR TAX LEVY, GROWTH TARGETS FOR DEVELOPMENT OF THE PROPOSED 2022 BUDGET; AND ACTION THEREON

A discussion ensued regarding the 2022 Budget Parameters. The Council finalized the objectives, providing a framework for the 2022 Budget. The Council agreed upon the following items:

- 1) A slight increase in the tax rate will be considered.
- 2) Focus should be on streets, Fire/EMS, Public Works, & working to create a sustainable capital fund.
- 3) A cost-of-living increase of 3% should be included.

- 4) Health Insurance – It was decided that employees will have 2 options:
 - a. One is a high deductible (\$3000/\$6000) no premium payment option.
 - b. The other is a lower deductible (\$2000/\$4000) with 8% premium contribution.
- 5) One additional Firefighter/EMT to be added in July 2022.
- 6) One additional Public Works/Forestry Crew member to be added in January 2022.

CONSIDER BUDGET CALENDAR FOR 2022; AND ACTION THEREON

Administrator Hilvo explained the Budget Calendar included in the Council packet. Mayor O’Keefe thanked Administrator Hilvo for beginning the budgeting process in June.

A motion was made by Council Member Thome to approve the 2021 Budget Calendar as presented in the Council packet, seconded by Council Member Burkart. Motion carried without a negative vote with Council Member Verhaalen excused.

CONSIDER MAYOR O’KEEFE APPOINTMENT TO COMMUNITY DEVELOPMENT AUTHORITY; AND ACTION THEREON

Mayor O’Keefe notified the Council of his impending appointment of James Roemer to the Community Development Authority. His experience with commercial residential real estate development, property management and regional bank lending make him a well-qualified candidate to serve in this capacity. Mayor O’Keefe also informed the Council that Mr. Roemer recently moved to Cedarburg.

A motion was made by Council Member Thome to approve Council Member Arnett’s recommendation of the appointment of James Roemer to Community Development Authority, seconded by Council Member Arnett. Motion carried without a negative vote with Council Member Verhaalen excused.

CONSIDER PAYMENT OF BILLS DATED 06/07/2021 THROUGH 06/18/2021, TRANSFERS FOR THE PERIOD 06/11/2021 THROUGH 06/21/2021 AND PAYROLL FOR PERIOD 05/30/2021 THROUGH 06/12/2021; AND ACTION THEREON*

Motion made by Council Member Burkart, seconded by Council Member Lythjohan, to approve payment of bills dated 06/07/2021 through 06/18/2021, transfers for the period 06/11/2021 through 06/21/2021 and payroll for the period 05/30/2021 through 06/12/2021. Motion carried without a negative vote with Council Member Verhaalen excused.

CONSIDER LICENSE APPLICATIONS; AND ACTION THEREON

A motion was made by Council Member Burkart and seconded by Council Member Thome to approve the new Operator’s License applications for the period ending June 30, 2022 for Patrick H. Curran, Jason D. Demczak, Samantha R. Gerber, Adam T. Kirschbaum, and Marybeth S. Nicolosi. Motion carried without a negative vote with Council Member Verhaalen excused.

A motion was made by Council Member Burkart and seconded by Council Member Thome to approve the renewal Operator’s Licenses for the period ending June 30, 2022 for the following:

Daniel A. Brisley	Susan E. Schrader	Cristian A. Tyrpak
Sam Hoffmann	Eric L. Siudak	William J. Walker
Kristen M. Klug	John P. Stolte	Stacey L. Wedereit
Zachary R. Lewis-Grill	Aubrey A. Thiede	Larry D. Weidmann

Motion carried without a negative vote with Council Member Verhaalen excused.

ADMINISTRATOR’S REPORT

In addition to the Administrator’s report included in the packet, Administrator Hilvo informed the Council that Senior Center Director Aubrey Suppinger resigned her position. Administrator Hilvo researched various ways to trim the budget with this position, but it was determined a full time Senior Center Director is required. The interview process will begin with internal candidates.

COMMENTS AND SUGGESTIONS FROM CITIZENS – None

COMMENTS AND ANNOUNCEMENTS BY COUNCIL MEMBERS

Council Member Bublitz was happy to see people out enjoying and supporting the City this past weekend during ‘Support Local Business Weekend.’

MAYOR’S REPORT – None

ADJOURNMENT - CLOSED SESSION

A motion was made by Council Member Thome and seconded by Council Member Burkart, at 9:26 p.m., to adjourn to closed session pursuant to State Statute 19.85(1)(e) to deliberate or negotiate the purchasing of public properties, the investing of public funds, or conducting other specified public business whenever competitive or bargaining reasons require a closed session. Specifically discussed was an Intergovernmental Agreement between the City of Cedarburg and Town of Cedarburg to provide for orderly growth and development and for the connection of Forward Way to Hilltop Drive. Motion carried on a roll call vote with Council Members Bublitz, Arnett, Thome, Lythjohan, Simpson and Burkart voting aye and Council Member Verhaalen excused. (6-0)

RECONVENE TO OPEN SESSION

Open session reconvened at 10:02 p.m.

DISCUSSION AND POSSIBLE ACTION ON INTERGOVERNMENTAL AGREEMENT BETWEEN THE CITY OF CEDARBURG AND THE TOWN OF CEDARBURG TO PROVIDE FOR ORDERLY GROWTH AND DEVELOPMENT AND FOR THE CONNECTION OF FORWARD WAY TO HILLTOP DRIVE

A motion was made by Council Member Arnett to approve the Intergovernmental Agreement between the City of Cedarburg and Town of Cedarburg to provide for orderly growth and development and for the connection of Forward Way to Hilltop Drive contingent upon each community adopting a final

authorizing Resolution approving said agreement, seconded by Council Member Thome. Motion carried without a negative vote with Council Member Verhaalen excused.

ADJOURNMENT

A motion made by Council Member Arnett and seconded by Council Member Burkart to adjourn the meeting at 10:04 p.m. Motion carried without a negative vote with Council Member Verhaalen excused.

Tracie Sette
City Clerk

2020 CEDARBURG FIRE DEPARTMENT ANNUAL REPORT





Mayor O'Keefe, Members of the Common Council and Administrator Hilvo:

I would like to present the 2020 year-in-review for the Cedarburg Fire Department. The pandemic in 2020 will certainly go down in the history books not only in our community, but the whole world. It not only affected our department, but significantly affected Fire and EMS in counties, cities, and towns all over the nation.

While Covid-19 changed some of our practices, protocols and activities for firefighting, fire inspections and public education, the biggest impact fell on our Emergency Medical Services. It was a full-time job just to manage the influx of new and changing information daily, which in turn meant changing our operating policies and directives. Our department trainings changed to online and, to stay connected, our business meetings were conducted over Zoom. It took a large toll on all our fund-raising efforts, which had to be canceled. Our members stepped up to the challenge and created a drive-thru brat fry, which the community seemed to like.

The fire service, as we knew it, had changed overnight. One of the few things that remained consistent and continued to come in were the calls for service to our community and its visitors and our response. Our biggest concern was safety for our members. Our fire station was closed to the public, and our senior membership, not involved in response to calls, were asked to refrain from coming to the station. Friendships and comradery are a large part of the fire service and missing that took a toll on our membership.

Although our Fire and EMS crews had to dress differently for safe measure and follow changing response procedures and protocols, the Cedarburg Fire Department responded to 1273 calls for service. We continued to train in small groups, but online training became more of the normal. The fire department did what it does best: adapt, overcome, and continue to move forward.

The one thing that stood out over the entire pandemic was the passion of our membership. They stepped up to the plate and continued to provide the help our community asked for. Being volunteers, they did have a choice, but they chose to continue helping others in need. Taking all precautions that they could, the risk of getting the virus and taking it home to family and loved ones still loomed. I cannot say enough about the dedicated men and women of the Cedarburg Fire Department.

As we put 2020 behind us, we look forward to the future. We know that there may never be the "normal" as we knew it, but rest assured the members of the Cedarburg Fire Department are prepared to take on whatever challenges may come.

Sincerely

Jeffrey J. Vahsholtz

Chief





CFD 2020 Active Membership Roster

Under 1 year:

Ivy J. Garland
Sally G. Presnal
Ashton R. Meinel
Jordon J. Abts
Curtis A. Hanaman
Lauren A. Janous
Edward T. Lanser
Maggie M. Drinan
Denver C. Dalley

1 to 10 years:

Michael R. Kranz
Nathan J. Butzler
Nicholas L. Janous
Kelly Bergman
Tanya Zarling
Nathan Tiegs
Kimberly M. Szymanski
Melanie L. Clausing-Miles
Lindsay L. Landers *Lt. Rescue
Jason Peterson
Robert D. Mathias (passive to active)
Andrew J. Roberts
Diana L. Klingler
Andrew J. Hester
Dennis W. Grulkowski
Jeffrey L. Nelson
Randy A. Tews
Dustin J. Halyburton *Pub Ed / Dive Leader
Paul G. Goetz *Lt. Engine Company
Jeffrey A. Klingler
Stacy K. Cooke
Kelly A. LaPorta
Stacy A. Seat
William A. Esselmann
Blake R. Karnitz *Fire Inspector / Lt. Rescue Co.

11 to 15 years:

Norine C. Nelson
Robert F. Jung
Joseph W. Hintz *Deputy Chief
John E. Zarling
John D. Schrader
Andrew W. Heidtke *Captain Training
David M. Schwantes
Edward M. Petrarca
Nichole J. Zarling * Captain Rescue Company
Christopher C. Hoerz
Brian J. Vahsholtz *Lt. Rescue
Peter J. Pautz *Lt. Engineers

16 to 24 years:

Nathan M. Matter
Craig A. Boerner * Captain Engineers
Joseph E. Grube *Lt. Engine Company
Grant D. Witte
Joel L. Bublitz
James G. Bougie
Lisa M. Boerner

25 to 34 years (Honorary Active):

Kara J. Racine
Scott E. Matusewic *Deputy Chief
Suzanne V. Ernst
Carly A. Giuliani

35 to 39 years (Honorary Active):

William H. Hintz * Assistant Chief
Gregory G. Boerner

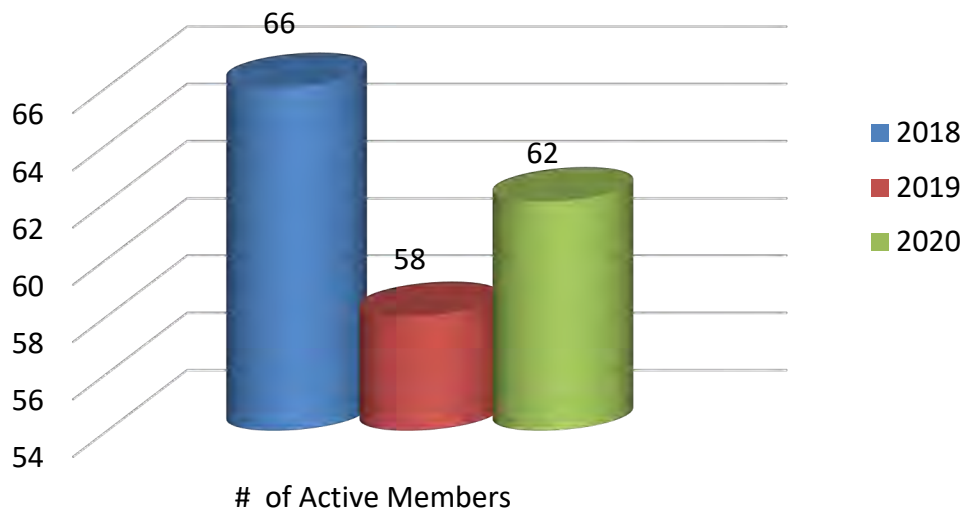
40 years and over: (Honorary Active):

Raymond R. Jung
Jeffrey J. Vahsholtz * Chief
Edward A. Bublitz

Total Active: 62 members

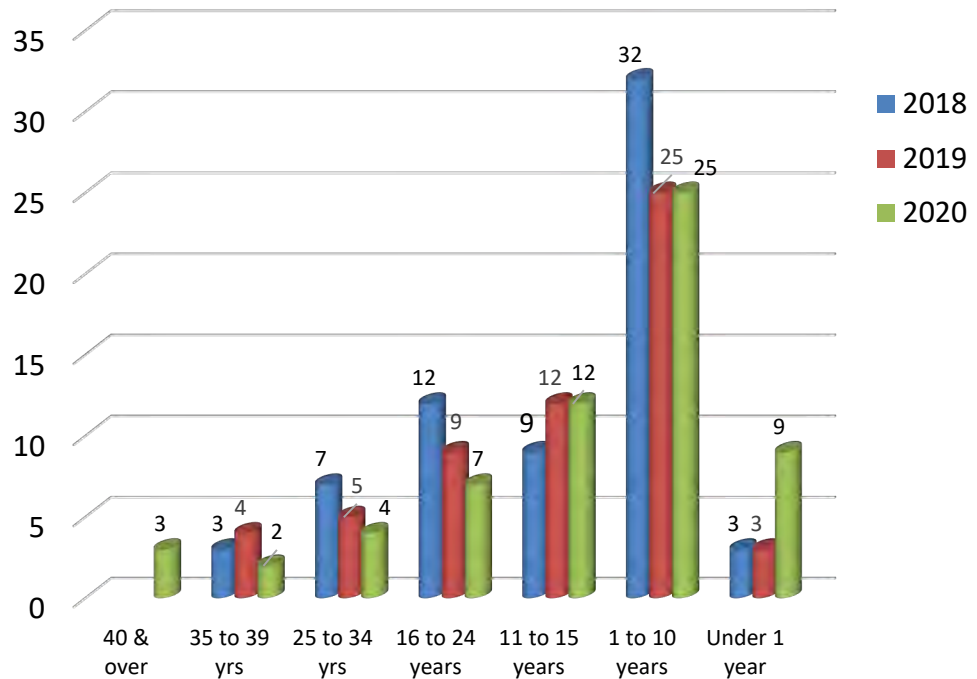
*Denotes Officers and Chiefs

Active Membership (3 year span)



Members' Years of Experience (3 year span)

of Members





In 2020, the bell tolled one last time for the following CFD members:

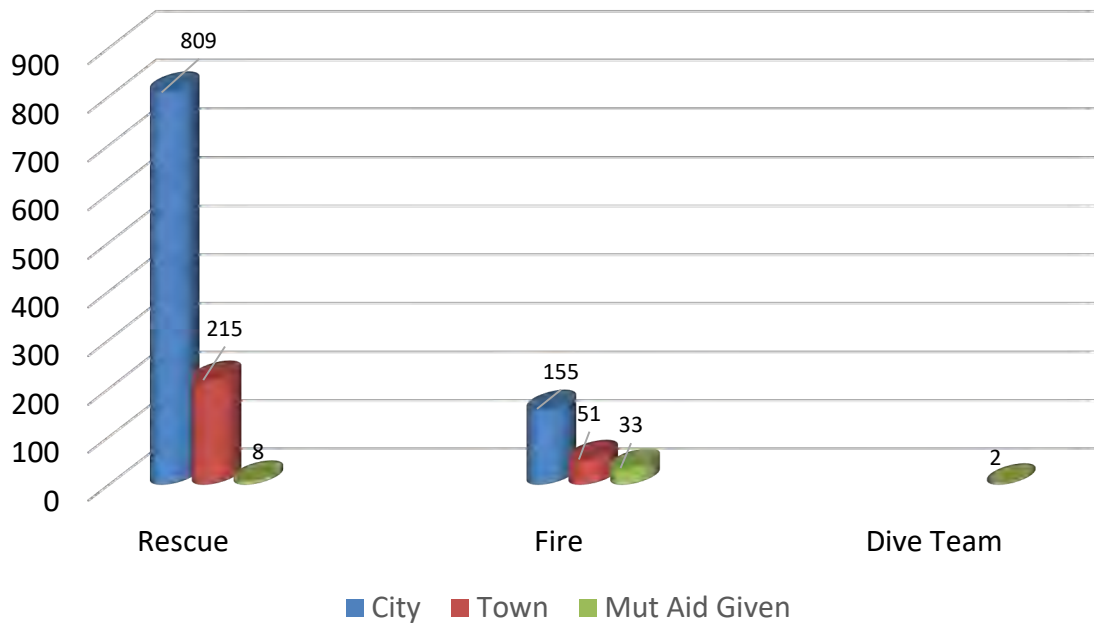
**James N. Bertrand
Elroy A. Kneprath
Richard "Dick" Sette
John R. Birkholz
Ronald I. Wobschall
James W. Coutts**

2020

The Cedarburg Fire Department
responded to a total of **1,273** incidents

	City	Town	Mutual Aid Given to other Ozaukee county departments	Total
Rescue	809	215	8	1032
Fire	155	51	33	239
Dive Team			2	2
Totals	964	266	43	1273

For Mutual Aid Given and Mutual Aid Received information and statistics, see
Page 7 for Rescue Incidents and Page 8 for Fire Incidents.



Types of Rescue Incidents

Total EMS Rescues

City: 809 Town: 215 Mutual Aid Given: 8

Motor Vehicle Accidents

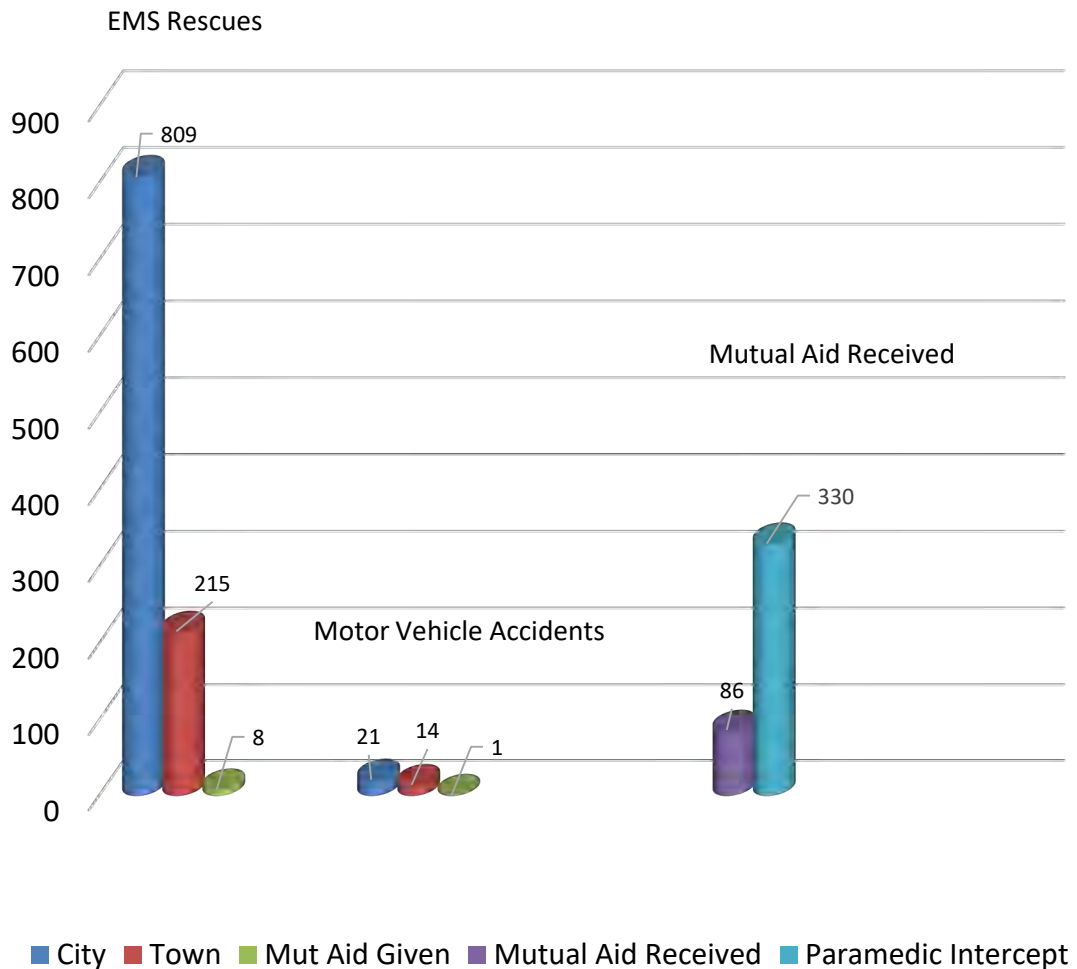
(which are counted as part of the total EMS Rescue)

City: 21 Town: 14 Mutual Aid Given: 1

Mutual Aid Received From Other Departments for 86 calls

Paramedic Intercepts for 330 calls

(Paramedic transported with Cedarburg on 188 out of the 330 calls)



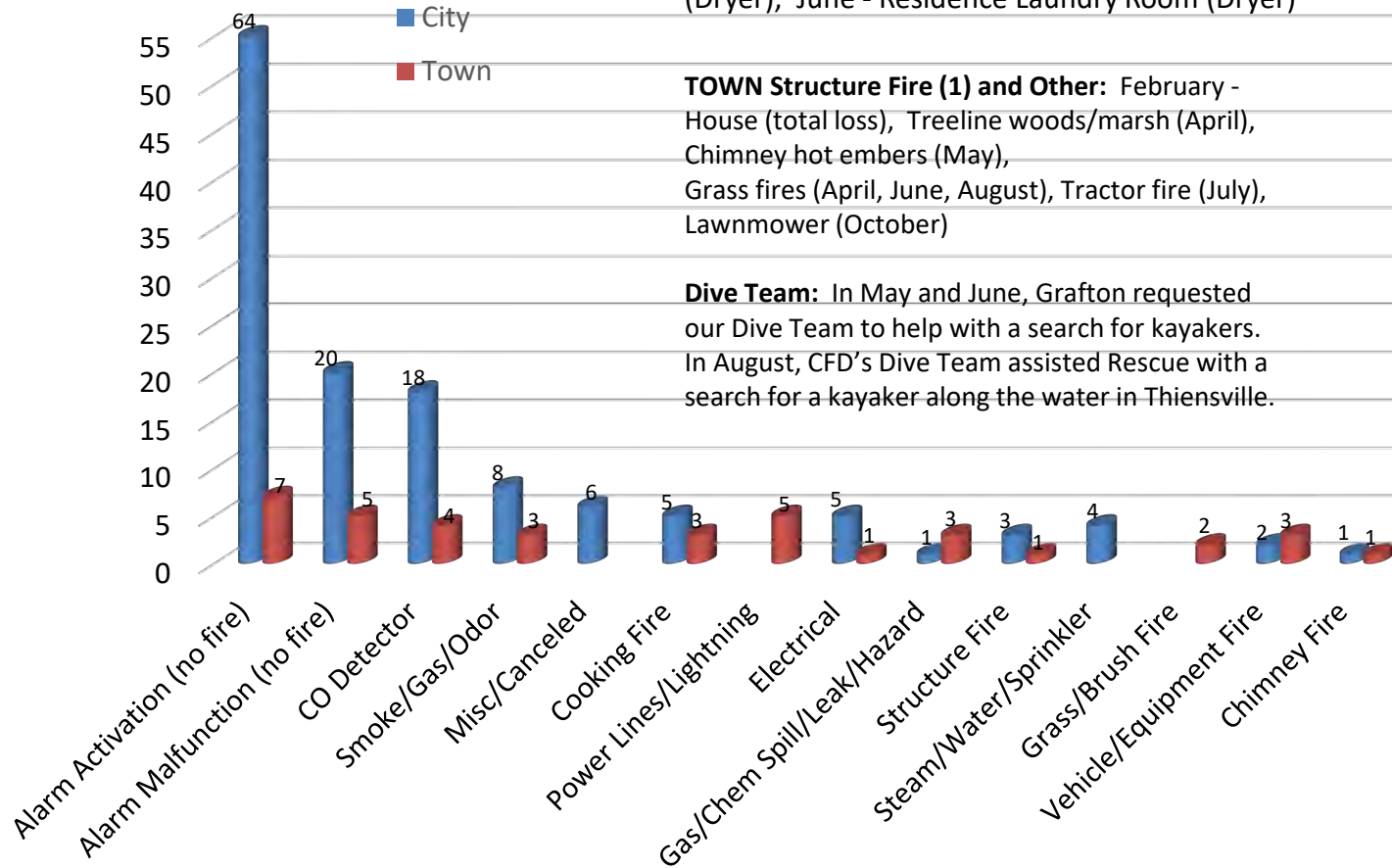
Types of Fire Incidents

City: 155 Town: 51
 Mutual Aid Given/MABAS: 33
 Mutual Aid Received: 5

CITY 3 Structure Fires: February - Church (Interior Rafters); May - Assisted Living Facility Laundry (Dryer); June - Residence Laundry Room (Dryer)

TOWN Structure Fire (1) and Other: February - House (total loss), Treeline woods/marsh (April), Chimney hot embers (May), Grass fires (April, June, August), Tractor fire (July), Lawnmower (October)

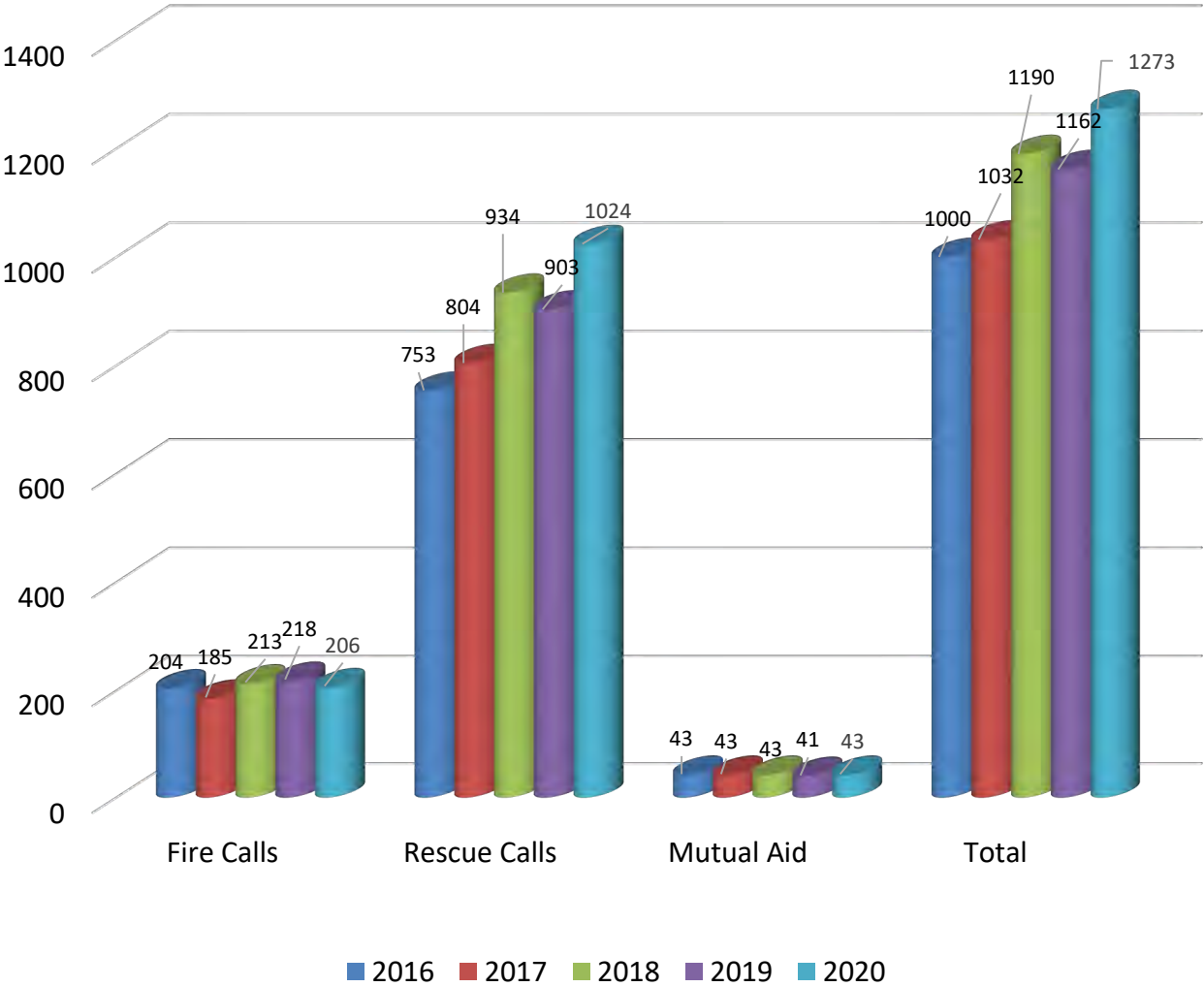
Dive Team: In May and June, Grafton requested our Dive Team to help with a search for kayakers. In August, CFD's Dive Team assisted Rescue with a search for a kayaker along the water in Thiensville.



Fires Mutual Aid Given:

- CFD responded to **MABAS (Mutual Aid Box Alarm System)** and Mutual Aid calls a total of **33 times** to assist Grafton, Mequon, Port Washington, Thiensville, and Jackson fire departments for 12 building fires, 2 swift water searches, 1 woods/brush fires, 8 cover/change of quarters, 9 canceled and 1 response to Kenosha for stand by during protesting.
- CFD Fire responded to an animal rescue in July near Cedar Creek Park for an injured duck. The police had been contacted by a concerned citizen about the duck and wanted to take it to the humane society. The crew had no luck catching the duck and it flew away.

Annual Fire and Rescue Incident 5 year Comparison





MABAS Division 119 2020 Yearly Report

The Cedarburg Police Department is the lead dispatch center for MABAS (Mutual Aid Box Alarm System) Division 119 (Ozaukee County). The Mequon Police Department is the backup dispatch for Division 119. I have included a list of all MABAS calls dispatched through the Cedarburg Police Department in 2020. A MABAS call brings mutual Fire Departments into a community, not only from within our county, but also outside of Ozaukee County.

Date	Time	Agency	Location
1/4/2020	03:32	GRFD	1009 Arrowhead Road (TOG)
1/14/2020	17:20	SKFD	1400 Mink Ranch Road (TOS)
1/28/2020	20:40	GRFD	1044 6 th Ave (VOG)
2/9/2020	13:36	CEFD	2316 Spring Hill Dr (TOC)
2/19/2020	12:48	CEFD	W67N622 Evergreen Blvd (COC)
2/20/2020	17:12	PWFD	3743 County Highway B (TOP)
4/11/2020	05:43	PWFD	412 Westport Drive (COP)
4/22/2020	23:32	PWFD	232 W. Jackson Street (COP)
4/24/2020	15:55	PWFD	1883 Parknoll Lane (COP)
4/25/2020	21:56	MUPD	620 W. Kenilworth Circle (COM)
11/8/2020	15:12	THFD	105 S. Main Street (VOT)
12/10/2020	18:06	GRFD	2004 N. Port Washington Rd (TOG)
12/25/2020	05:40	PWPD	140 N. Freeman Drive (COP)

2020 Training

2020 was definitely a unique year for training.

On March 16th, all in-person meetings and trainings were canceled. The fire house was closed to the general public. All public education classes were canceled. MATC suspended all classes until they could come up with a plan to continue. It was like the world had stopped overnight.

The fire service, however, did not have the luxury of putting everything on hold. Business still had to be conducted, calls for service answered, and training provided to both Fire and EMS members.

Cedarburg EMS had already started taking online training for over a year, along with in-person training.

With the EMS platform up and running, all we needed to do was add the Fire side of the online program to our training curriculum. Captain Andy Heidtke took this task on, and after many hours of work, we had an online fire training platform to work with. Zoom was a new word to many of us, but it became the means of holding meetings and some trainings. We had to teach our members over Zoom how to use the new online fire training platform.

Cedarburg had 2 new members in Basic EMT class and 3 of our EMT members took Advanced EMT at MATC-Mequon. MATC had to switch to on-line learning until they re-tooled their programs and allowed students to return to the class room for hands-on training. On the Fire side, one member completed Fire II in the Spring, and 4 members completed Fire I in the Fall of 2020. They also followed a re-tooled program for these classes through MATC- Milwaukee training center.

Eventually, following the health department guidelines, small in-person trainings resumed at the department for both Fire and EMS. The hands-on training allowed us to continue to train with the tools needed to protect our members and provide the best care for our community.

Training for Ice Rescue in February 2020



2020 Training

Training Type	Hours	Details (Z) = Zoom meetings
Fire Suppression	1,232 Hours	<ul style="list-style-type: none"> Fire Trainings (in person and online) FFI, FFII and Fire Instructor Classes (565 hours combined) Outside classes online (36 hours)
EMS Rescue	1,331 Hours	<ul style="list-style-type: none"> EMS Trainings (includes 50 hrs online TS platform) Training for Peace Rally in June (64 hours) Outside online (Z) classes and Re-certifications EMT Basic and Advanced EMT Classes (changed to online mid-semester); (Z)
Engineers Auto Extrication Truck/Equipment Maintenance Dive Team	225 Hours 14 Hours 96 Hours 56 Hours	<ul style="list-style-type: none"> Trainings (Outside Aerial and Road tests 32 hours) Monthly maintenance
Explorers (Age 14 – 18)	196 Hours	<ul style="list-style-type: none"> Monthly Trainings (5 held), Meetings (8 held) Service Work in December *Agility Challenge in June canceled due to Covid-19
Meetings	346 Hours (in person) <u>195 Hours (Z)</u> 541 Total	<p>*(Z) for most of the year after March 2020</p> <ul style="list-style-type: none"> Business Meetings (Jan-March; (Z) June - December) Executive Board (5 Total) Officers Meetings (6 Total) Committee Meetings (5 Total)
Incident Command System	61 Hours	<ul style="list-style-type: none"> All Online (EMS and Fire)
	3,752 Total Hours	



Outside search and rescue training for EMS crews in September 2020

2020 PROMOTIONS

In January of 2020, three promotions were made in our Department to help fill vacancies that occurred during previous years. Members, who met the criteria set forth by the department, submitted their resume and were interviewed by a panel of Chiefs from outside the department. The Police and Fire Commission received their recommendations for approval.



New Deputy Chief, **Joey Hintz** being congratulated by **Chief Vahsholtz**

Engine Company Captain, Joey Hintz, was promoted to **Deputy Chief** on February 6, 2020.

Joey started his fire service training early on as an Explorer and became an active member of the department in July 2008. His leadership skills were quickly recognized in 2011 as Extrication Leader, which then led to a promotion in 2014 as Lt./Assistant Chief Engineer. By 2019, Joey had been promoted to Engine Company Captain/Extrication Officer. Joey has completed hours of trainings for FEMA Incident Command courses, as well as completed his certifications for Fire Officer, Firefighter I and II, HazMat Ops, Cevo 3, Driver/Operator Aerial and Pumper, and Basic EMT.

Joey leads by a respected “hands on” approach with all companies of the department. His dedication for the fire service is truly appreciated at CFD.

AEMT Lindsay Landers, was promoted to **Rescue Lieutenant** in 2020. Lindsay joined the department in March 2017. After completing the Basic EMT course, she earned her license and showed her dedication to the rescue squad by attending trainings and responding to calls. She was recognized as the top responder to fire and rescue calls, (385 total) in 2018. By the end of 2018, she had become a licensed AEMT and was recognized in 2019 for responding to the most rescue calls (271).

AEMT Brian Vahsholtz, was promoted to **Rescue Lieutenant** in 2020. Brian started his fire service career, while in high school, as an Explorer with our department. After graduation, he joined as an Active member in 2005. He then got an opportunity to take an internship with the Town of Madison FD. After his internship, he took a full-time position as a Firefighter/Paramedic with the Fond Du Lac FD. He left there after 10 years to move back to the Cedarburg area and took a full-time position as FF/Paramedic with the Grafton FD. He re-instated his Active volunteer membership with Cedarburg FD to help his community.



New Rescue Lieutenants: **AEMT Brian Vahsholtz** and **AEMT Lindsay Landers**.

Engine Company Update

In 2020, the **Engine Company** continued its efforts in making the fire department ready for every emergency we face. Thermal imaging cameras were replaced on four fire trucks to help with reliability. The purchases of new technology for an integrated SCBA to radio audio will help crews inside fires to be better able to communicate. More Milwaukee tools and lights were purchased to improve crew safety and ability to work more smoothly on the fire ground. SCBA bottles were sent out for hydro testing, which happens every five years. And finally, Engine Company has been working on obtaining new hose, by continuously updating our stock and not having to update all of the hose we have all at once.



Rescue Company Update

2020, in simple terms, has been one of the most difficult years our **Rescue Company** and our department has ever seen. With that being said, our members stepped up and faced the challenge head on and continue to do so.

The COVID-19 pandemic changed the way we used to do a lot of things, but as with all adverse situations, we have adapted and continue to adapt in order to best serve the people of the City and Town of Cedarburg. The Rescue Company worked diligently to ensure that our stock of medical supplies and PPE remained at a manageable level so that we could continue to provide great service while protecting our hardworking firefighters and EMTs. We introduced some new equipment that mainly focused on combatting COVID-19 and disinfecting our equipment, vehicles and stations. In early 2020, we also implemented new progressive EMS protocols written by a group of EMS providers put together by our medical direction at Ascension Columbia St. Mary's Ozaukee. These protocols allow our staff to conduct some new skills and administer new medications, giving us the ability to improve the comfort of our patients and their outcomes following EMS care.

The Rescue Company has performed remarkably this past year, and we are excited for what the future brings and ready to face whatever challenge comes next!

Engineers Update

Although the **Engineers Company** did not see much action as a group in 2020, they were able to keep busy running calls and conducting apparatus preventative maintenance. As most of the monthly trainings were canceled throughout the year, some of our Engineers kept up on their skills by going out on their own or in small groups. They focused on rural pumping and aerial operations.

2020 did provide some light and excitement for us, as the department took delivery of Tender 164 in January. Driver training and operational training were completed on 164 prior to trainings being put on hold for the year. See **Page 18** for more information about the new Tender.

Explorers Program Update

Cedarburg has one of the last remaining Explorer programs in the county. Our program is very strong with 14 young men and women in the program. They continue to learn skills for training in the fire and rescue service.

The Explorers are guided by member leaders Lt. Paul Goetz and AEMT Chris Hoerz with help from other members who have completed Youth Leadership and Instructor training. Hopefully in 2021, there will be an Explorer Challenge, in conjunction with the Boy Scouts of America, for our Explorers to participate in which is an exciting event. Our Explorers and CFD families participate in community activities; for example shopping for toys for the Kapco Kids 2 Kids Christmas Toy Drive every year in December.



2020-21 Explorers:

Colt Cofta, Stephan Ferragut, Joshua Hintz, Tyler Hoerz, Alex Irato, Nick Kelley, Brandi Mathias, Katie Matusewic, Kai Napralla, Riley Olson, Zachary Rusch, Maria Seatz, Isabella Seatz, and Zachary Willden.

AWARDS 2020

The Cedarburg Fire Department held our annual Awards and Recognition program at the end of August to recognize accomplishments from 2019. Due to COVID-19, we had to cancel our usual Awards Banquet, which is typically held in March. A virtual Zoom presentation had to suffice. Needless to say, we all missed not being able to get together as a group in 2020. Every year it gives us the opportunity to say THANK YOU to not only all of our members, but to their families also.

The **Meritorious Service Award**, the highest award presented to a member of the department, was presented to **Dave Hamann**, a member of the Cedarburg Fire Department for 51 years. This award represents someone that has a passion for the fire service, and has shared himself not only with his family, but also his extended family at the fire department.



Ray Vollrath was recognized and awarded for his **50 years (Honorary)** service and dedication to the department. Ray has provided support to the department over the years in many ways from traffic safety control at incidents to his photography capturing the action at trainings and fire calls.

The Cedarburg Fire Department would also like to congratulate **Firefighter Dustin Halyburton** and **AEMT Dennis Grulkowski**. They were selected by the Cedarburg American Legion, Peter Wollner Post 288 to receive the Outstanding Firefighter of the year award and Outstanding EMT of the year award for 2020!

Dustin Halyburton was selected for his work as a Firefighter, Engineer, Dive Team Leader, and for representing the department in our community as the Public Education Officer.

He can also be found working at the infield bar during Maxwell Street Day.



AWARDS 2020 (continued)



Dennis Grulkowski was selected for his dedication to EMS and the Cedarburg Fire Department. Dennis had been the director of the ambulance service in his home town before relocating to Cedarburg. When Dennis took a new job here in Cedarburg, his EMT license had expired. Dennis missed using his talent for helping people in need, so he joined the Cedarburg Fire Department in June 2015. He went back to school and took the entire EMT class all over again. He then went on and took Advanced EMT. Dennis can also be found at Maxwell Street Day working in the brat stand.

Dustin and Dennis have set the bar high and are great examples of our membership. Congrats to both!

The following service awards were also presented in the virtual Zoom presentation to both honorary and active members:

25 years (Honorary) of service:

Tom Dvorak
Jeanne Lindberg

20 years of service:

Kim Esselmann
Joel Bublit

10 years of service:

Norine Nelson

5 years of service:

Dustin Halyburton
Andrew Roberts

First Responder of the Year Awards:

The following members were recognized during the Virtual Awards for responding to the most calls for the year prior (2019) in 3 categories: Fire, Rescue, and Total Overall (both fire and rescue)

- **Jason Peterson** responded to 105 fire calls.
- **Nichole Zarling** responded to 165 rescue calls.
- **Lindsay Landers** responded to 271 total calls for both fire and rescue

Fire Apparatus 2020

The fire apparatus shown on the next several pages was donated to the residents of Cedarburg by Cedarburg Firemen's Park Inc. No tax payer dollars were spent to purchase apparatus.

In 2020, the department took delivery of our new Tender 164. The new tender is significantly different from the previous tender. With many changes in our apparatus response S.O.P.'s over the years we decided to step away from the custom pumper/tender. Even with those changes, we still wanted the new unit to be versatile, so it is equipped with a standard size pump. The future was considered when Tender 164 was being spec'd and, with the decisions that were made, we know it will be a good fit for CFD for years to come.



Tender 164 is third due out of Station 1 for rural fire calls.

Purchase Price: \$500,000

Specifications include:

- 2020 Kenworth T880, 2-person chassis
- 600 hp Cummins X15 engine
- Allison automatic transmission
- 1500 GPM Waterous pump
- 3,000 Gallon water tank
- (2) 3,000 Gallon portable water tanks

Fire Apparatus 2020(continued)



ENGINE 163

Engine 163 is the first due engine out of Station 1.

Purchase price: \$685,000

Specifications include:

- 2016 Pierce Quantum 6-person chassis
- 500 hp DD13 Detroit Diesel engine
- Allison automatic transmission
- 1500 GPM Pierce PUC pump
- 1,000 gallon water tank
- 25 gallon Class A foam tank
- 20 kW Harrison hydraulic generator



ENGINE 161

Engine 162 responds out of Station 2, located in the Town of Cedarburg.

It's primary purpose at rural fire scenes is to draft from a portable folding tank or other static water source, and supply water to the incident.

Purchase price: \$560,000

Specifications include:

- 2009 Pierce Quantum 6-person chassis
- 525 hp Detroit Diesel engine
- Allison automatic transmission
- 1500 GPM Pierce PUC Pump
- 1,000 gallon water tank
- 25 gallon Class A foam tank
- 20 kW PTO driven generator



ENGINE 162

Fire Apparatus 2020 (continued)

Tower 159 is the third unit to respond out of Station 1 for city calls and the fourth unit out for rural calls.



TOWER 159

Ladder Tower 159 was the first aerial platform in Ozaukee County. It has the ability to operate with up to 800lbs of weight at the tip and can operate at an elevation of 5 degrees below the level of the truck. The aerial platform also has a “pre-piped” waterway which allows the apparatus to be quickly placed into operation as an elevated master stream, which can flow up to 1000 GPM of water. The truck was rebuilt in 2000, with the biggest change being an interlock safety ladder system.

Purchase price: \$500,000

Specifications include:

- 1988 Pierce Arrow 7-person chassis
- 475 hp Detroit Diesel engine
- Allison automatic transmission
- 1500 GPM Waterous pump (no on-board water tank)
- 105 ft. aerial platform
- 12 kW generator

Rescue Apparatus 2020

Ambulance 151 and 152 both respond out of Station 1. Running roughly three quarters of CFD's calls annually, they provide Emergency Medical Services (EMS) and patient transport to area hospitals.

Purchase price: \$204,000 each

Ambulance 151 and 152

Specifications include:

- 2012 Kenworth T270 chassis
- PX6 Paccar Diesel engine
- Allison automatic transmission
- Medtec ambulance module



Squad 153

Squad 153 is the first due apparatus out of Station 1 for motor vehicle crashes, industrial accidents and carbon monoxide (CO) incidents.

Purchase price: \$500,000

Specifications include:

- 2006 Pierce Quantum 6-person chassis
- 425 hp Detroit Diesel engine
- Allison automatic transmission
- 19 ft. walk-through body with seating for 7
- 30 kW PTO driven generator
- (2) 20 ft. light towers (4.5 kW each)

Specialty Apparatus 2020

Brush Truck 158 responds out of Station 2, located in the Town of Cedarburg. Aside from brush fires, 158 has the capabilities to run as a first responder vehicle for EMS related incidents and also carries the needed equipment to respond to motor vehicle crashes.

Purchase price: \$110,000

Specifications include:

- 2006 GMC 5500 4x4 5-person chassis
- Duramax Diesel engine
- 250 GPM Darley pump
- 240 gallon water tank
- 5 gallon Class A foam tank



Brush Truck 157 is first to respond out of Station 1 for brush fires.

Purchase price: \$28,000

Specifications include:

- 1989 GMC 3500 1-ton 4x4 pickup truck
- 454 cubic inch fuel-injected V8 engine
- 135 GPM Darley pump
- 200 gallon water tank
- 5 gallon Class A foam tank



The Dive Trailer (shown above with 157) is a 1998 cargo trailer located at Station 1. It responds for all dive/water rescue incidents and any other situations deemed necessary by the Chief.

The trailer was donated in 2002 in memory of two first responder brothers who lost their lives on 9-11-2001.

Members of CFD designed and refurbished the trailer to meet the needs of the department.
Cost to refurbish: \$20,000

Ambulance Cart and Kubota purchased in 2017



B.E.R.T. (Bicycle Emergency Response Team)
Used for EMT's to respond quickly and safely



Specialty Apparatus 2020 (continued)



Utility 155 (shown above) is a 2019 Chevy 2500HD 4x4 pick-up truck. It is primarily used to pull the Dive Trailer. It can also be utilized for school transport, scene support, or as a first responder vehicle. Purchase price: \$60,000

Utility Truck 154 is a 2015 Chevrolet Tahoe 4x4. Utilized by the fire inspector, for training and for special events. Purchase price: \$51,000



Command Vehicle 156 is a 2013 Chevrolet Suburban 4x4. 156 is utilized by the on-duty Chief Officer. It has the capabilities to be set up as a command post for any incident.

Purchase price: \$80,000

Antique Fire Equipment

The Cedarburg Fire Department has a collection of five pieces of antique apparatus housed in the Station 3 museum. Always a favorite at the parades and shows!

- **1907 horse-drawn Howe pumper along with a 1907 man-drawn hose cart. Picture shown below.**



- **1928 Pirsch pumper. Picture (top) above.** Originally purchased new by CFD and then purchased back from other owners and restored.
- **1924 Graham/Dodge pumper. Picture (bottom) above.** The first motorized fire truck in the department. Both pumps are still driveable.

- **1956 FWD (now Seagrave Fire Apparatus) Geesink Ladder Truck.** The 85-foot unit was purchased in May 1957. In March 1976 it was empowered with a Detroit G-71 diesel engine. In the spring of 1978, the body and ladder was repainted and refurbished to include an enclosed cab. Original purchase price: \$35,000 In 2002, CFD purchased it back from Bristol FD for \$5,107

FIRE/EMS STANDBY

Cedarburg Festivals and Other Events

Cedarburg Festivals have always been a very important part of the community, with thousands of people attending from surrounding cities and towns, as well as states!

Due to Covid-19, these events in and around Cedarburg were canceled throughout the year. This reduced the amount of stand-by time for members of the department. Although under COVID restrictions, it gave our members more time to spend with their families. However, even with all of the cancelations, our call volume increased throughout the year, placing a bigger time demand on our members responding to calls.

- Strawberry Festival in June
- July 4th Parade and the Drum and Bugle Competition
- Port Washington's Fish Day in July
- County Fair in August
- Wine & Harvest Festival in September
- Country in the Burg concert in Cedarburg

With the canceling of the Strawberry festival in July, our members made good use of the freed up time! They showed up to the station for a **Saturday Cleaning Day**, which included a thorough wash of the engine room floor, cleaning all of the grates inside and out, vacuuming, and other light cleaning. That kind of teamwork makes a difference and the comradery among the members at the station was much needed!

To honor all first responders during the pandemic, the Cedarburg Fire Department changed from all white lights on the front of the building to red and blue lights. The lights will shine red and blue until the pandemic is over.



Public Education and Community Outreach

COVID-19 most definitely limited our interaction with the community this year.

School visits, station tours, and our Open House at Station 1 all had to be canceled.

During the spring and into summer, we did over 50 “birthday drive-bys” with fire apparatus for the kids in many neighborhoods around Cedarburg.

As the community adjusted, more and more drive thru/curbside pickup service was becoming popular as the new “norm”. Since the Fire Department had to cancel all four of the Maxwell St. Day events at Firemen’s Park, the decision was made to hold a Drive-Thru Brat Fry, which was successful with lines of cars streaming through Firemen’s Park. So successful, we held 3 of them between the months of August and October. During fire prevention week in October, we handed out 150+ fire safety grab bags (at the park during our last brat fry). Thanks to all that helped!!



Thank you notes and messages from people in our communities are always appreciated. Over the summer, we received a special thank you note during the Covid-19 pandemic, specifically from a Homestead High School student, Rachel Heitz. She created over 50 uniquely handwritten notes for all the active members of CFD. Her enthusiasm, curiosity and appreciation for first responders was evident in her questions about the department and our operations.

She also created thank you notes for the Cedarburg Police Department, as well as other police and fire departments in the surrounding communities.



Fire Safety Building Inspections

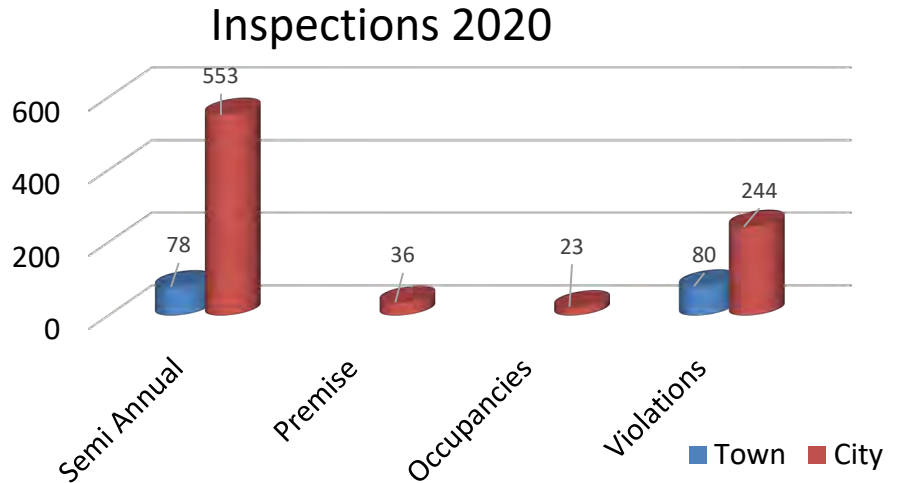
2020 was an interesting year for the Inspection Bureau. Working through a pandemic while ensuring fire safety presented challenges to our inspectors and local businesses. Inspections were postponed for the some of the year due to the pandemic, but our inspectors were still able to complete a total of 690 inspections in both the Town and City of Cedarburg. These inspections included new occupancies, re-inspections and premise inspections for liquor license renewals.

City Inspections:

Semi-annual: 553
Premise inspections: 36
New occupancies: 23
Violations found: 244

Town Inspections:

Semi-annual: 78
Violations found: 80



In addition to completing fire inspections, our inspectors had a busy year reviewing plans. A majority of the local schools completed additions to the schools, resulting in the associated review of fire protection system plans and frequent on-site inspections and system testing to ensure compliance. We completed 13 (thirteen) total plan reviews consisting of six (6) Fire Alarm System reviews, five (5) Sprinkler System reviews, and two (2) Kitchen Hood Suppression System reviews. There are many ongoing building projects slated for the near future, so it looks like 2021 is going to be another demanding year for the CFD Inspection Bureau.

2020 DEPARTMENT ACCOMPLISHMENTS

As Chief, I am proud that we accomplished the following goals in 2020. We worked with the Wisconsin Policy Forum on providing all requested information. Several Zoom meetings were held along with providing written documentation for their report. The finished report was released in the first quarter of 2021. We continued to update equipment and technology to keep our members as safe as possible, and made sure they had the tools needed to provide the best Fire and EMS services to our community. We continue to work hard on retaining our current members and bring new members into the department.

2021 DEPARTMENT GOALS

- ☐ Work with the City and Town of Cedarburg on the consolidation study released by the Wisconsin Policy Forum. Using the data provided, make recommendations to both governmental bodies on short term and long-term plans on the future of our department.
- ☐ Start the process of replacing both ambulances.
- ☐ Continue to work on recruiting new members into the department, further develop our mentorship program and retain our current members.

Cedarburg Fire Department Rescue Squad

Profit & Loss

January through December 2020

Ordinary Income/Expense Income

Other Income	16,965.52
WI Dept. Family Services	5,056.66
Donations	1,120.00
Interest Income	2,408.75
Transports – EMS Billing	<u>365,367.23</u>

Total Income	390,918.16
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Expense

Paramedic Intercept Payment	34,552.63
treasurer's office	240.50
CPR	2,821.00
Payroll Expenses	40,224.87
Administration	3,691.10
EMT Expense	2,047.00
Equipment Purchase	11,057.53
Fuel	1,193.80
Medical Supplies	32,426.24
Operating Expenses	29,525.35
Training	7,139.56
Truck Repairs/Maintenance	<u>-61.95</u>

Total Expense	164,857.63
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Net Ordinary Income	<u>226,060.53</u>
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Net Income	<u>226,060.53</u>
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Cedarburg Fire Department
Profit & Loss
January through December 2020

Ordinary Income/Expense		
Income		
2% Insurance Premium Income		90,694.38
Cedarburg		217,500.00
Donations		4,633.10
Interest Income		1,094.94
Non-Firefighting Clothing		375.00
Total Income		<u>314,297.42</u>
Gross Profit		314,297.42
Expense		
ADMINISTRATION		89,380.52
City of Cedarburg Station 1		555.00
COMMUNICATIONS EQ		9,553.34
DIVE TEAM		2,269.92
EXPLORERS		627.93
Extrication		384.11
FIRE INSPECTION		367.45
FIRE INSPECTOR		27,011.55
FIREFIGHTING EQUIP. / PROTECT		75,937.50
FOAM		845.00
FUEL, Gasoline		8,362.00
Hose		2,826.00
Meeting Refreshments		6,445.30
OTHER		37,946.99
PUBLIC EDUCATION		2,172.22
RESCUE SQUAD		4,059.70
SCBA		0.00
TRAINING		4,515.24
TRUCK MAINTENANCE, GENERAL		41,037.65
Total Expense		<u>314,297.42</u>
Net Ordinary Income		0.00
Net Income		<u>0.00</u>

CITY OF CEDARBURG

MEETING DATE: July 12, 2021

ITEM NO: 9.A.

TITLE: Consider Ordinance No. 2021-15 relating Blocking of Sidewalks and July 4th Chair Reservation; and action thereon

ISSUE SUMMARY:

The Common Council, at the June 14, 2021 meeting, approved of changing the rule for setting out chairs for the July 4th fireworks per the Chamber's request. The new rule for the 2021 fireworks moved the date and time for reserving chairs to 8:00 a.m. the morning of the parade. Now that the parade is past, Ordinance 2021-15 changes the date/time back to 7:00 p.m. the evening prior.

Maggie Dobson of the Chamber of Commerce conducted a survey of businesses along the parade route to invite feedback about the date/time change this year. She will be present at the meeting on Monday to present her findings.

STAFF RECOMMENDATION: None

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION: n/a

BUDGETARY IMPACT: n/a

ATTACHMENTS: Ordinance No. 2021-15

INITIATED/REQUESTED BY: Common Council

FOR MORE INFORMATION CONTACT:

ORDINANCE NO. 2021-15

An Ordinance Relating Blocking of Sidewalks

The Common Council of the City of Cedarburg, Wisconsin, does hereby ordain as follows:

SECTION 1. Section 11-2-7 of the Municipal Code of the City of Cedarburg is hereby repealed and recreated as follows:

SEC. 11-2-7 OBSTRUCTING STREETS AND SIDEWALKS PROHIBITED

- (a) **Obstructing Streets.** No person shall stand, sit, loaf, or loiter or engage in any sport or exercise on any public street, bridge or public ground within the City in such manner as to prevent or obstruct the free passage of pedestrian or vehicular traffic thereon or to prevent or hinder free ingress or egress to or from any place of business or amusement, church, public hall or meeting place.
- (b) **Blocking Sidewalk Prohibited.** No person shall block any sidewalk by obstructing the same so that it is impossible for a pedestrian to travel along the sidewalk without leaving the sidewalk and walking on adjacent property or on the street. Chairs and other like obstacles for viewing of the 4th of July parade shall not be placed on any sidewalk prior to 7:00 p.m. the evening prior to the parade. No items shall be affixed or attached to any trees, plantings, or fixtures in the right-of-way.

SECTION 2. SEVERABILITY. The several sections of this ordinance are declared to be severable. If any section or portion thereof shall be declared by a court of competent jurisdiction to be invalid, unlawful or unenforceable, such decision shall apply only to the specific section or portion thereof directly specified in the decision, and shall not affect the validity of any other provisions, sections or portions thereof of the ordinance. The remainder of the ordinance shall remain in full force and effect. Any other ordinances whose terms are in conflict with the provisions of this ordinance are hereby repealed as to those terms that conflict.

SECTION 3. EFFECTIVE DATE. This ordinance shall take effect and be in force from and after its passage and publication as provided by law.

Passed and adopted this 12th day of July 2021.

Attest:

Mike O'Keefe, Mayor

Tracie Sette, City Clerk

Approved as to form:

Michael Herbrand, City Attorney

CITY OF CEDARBURG

MEETING DATE: July 12, 2021

ITEM NO: 9.B.

TITLE: Discussion on potential use of American Rescue Plan (ARP) Funds

ISSUE SUMMARY: City of Cedarburg is receiving a total of \$1,214,469.24 of ARP funds. Half of the funds will be received in 2021 and the rest in 2022. We have received the 2021 disbursement of \$607,234.62 which has been placed in a separate bank account at PWSB created for managing the ARP funds. The U.S. Department of Treasury has set interim final rules for the use of the funds. The funds are required to be obligated by December 31, 2024 and spent by December 31, 2026. The recommendation is to plan for the maximum impact and best use of the funds. Initial staff discussions on the use of these funds have focused on lost revenue recovery, lead pipe and failing sewer lateral replacement grant program, tourism funding, assisting local non-profits, creating a business grant program, adding broadband infrastructure, and cybersecurity. Other uses should continue to be considered as we learn more about the various needs in our community.

STAFF RECOMMENDATION: Staff recommends that we continue to research potential uses of the funds through discussions with the common council, city departments, chamber, local non-profits, local businesses, and neighboring communities.

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION: None

BUDGETARY IMPACT: Positive.

ATTACHMENTS: ARPA Funds Best Use, Non-Exclusive List of Eligible Uses, ARP FAQ's

INITIATED/REQUESTED BY: Administrator Mikko Hilvo

FOR MORE INFORMATION CONTACT: Administrator Mikko Hilvo



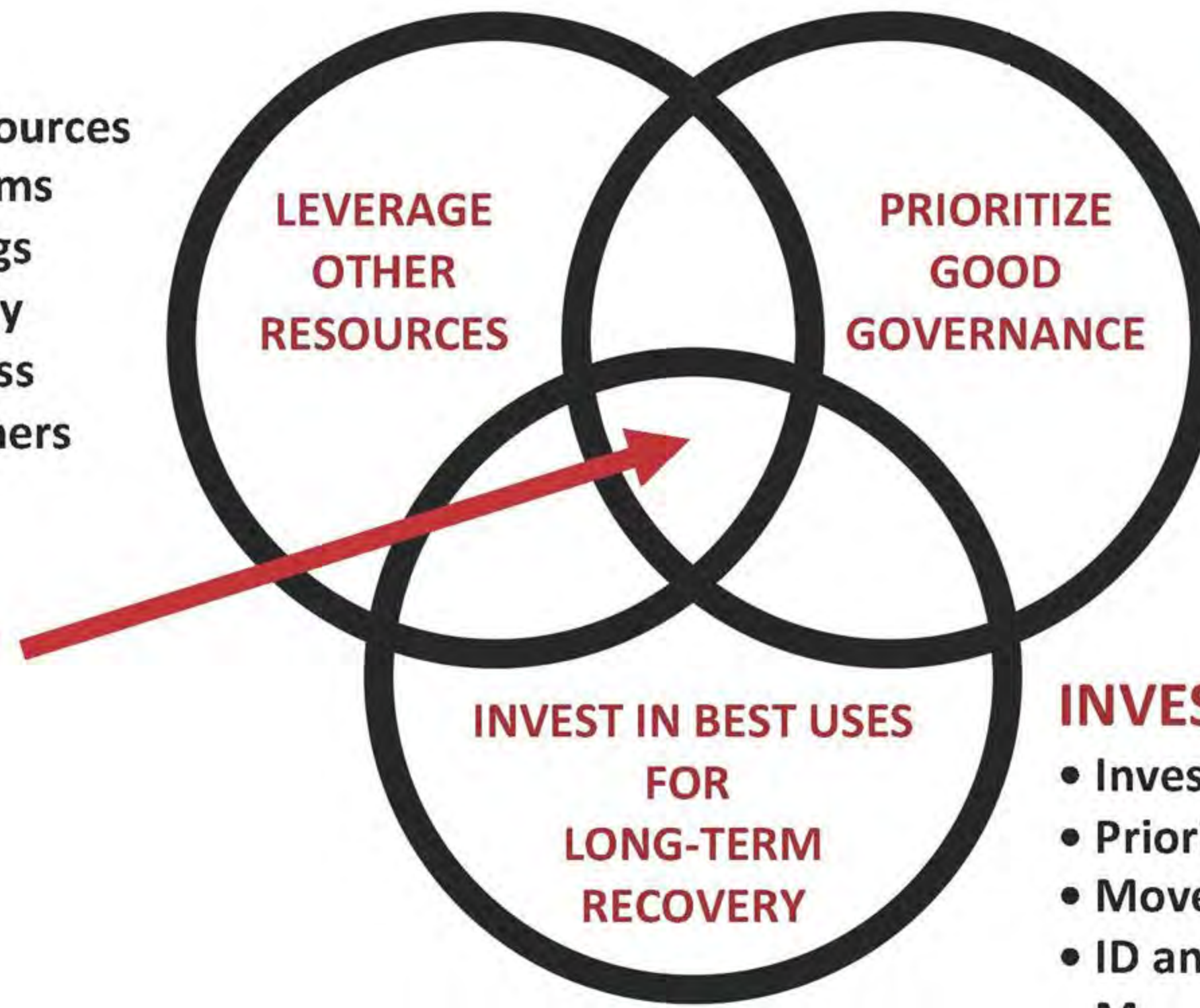
Planning Framework for Maximum Impact and Best Use of Municipal ARPA Funds

Draft of March 25, 2021

LEVERAGE YOUR ARPA AID

- Leverage w/ ARPA, FEMA & Other \$ Fed Sources
- Coordinate w/ Other State & Local Programs
- Collaborate w/ Community Partners & Orgs
- Use Existing Delivery Systems for Efficiency
- Use a Thoughtful Strategic Planning Process
- Don't Reinvent the Wheel: Learn from Others

THIS IS YOUR TARGET



GOVERN WELL

- Follow Allowable Uses Under ARPA
- Meet all Accounting & Reporting Rules
- Comply w/ all Local & State Laws/Ordinances
- Ensure Transparency Throughout
- Do Not Create Future Budget Deficits
- Convene all Stakeholders & Build Consensus

INVEST FOR RECOVERY & RESULTS

- Invest in Urgent Health and Economic Needs
- Prioritize Short-Term Investments w/ Lasting Benefits
- Move Quickly to Stimulate a Faster Recovery
- ID and Address Pre-COVID Inhibitors to Growth
- Measure Progress Throughout to Inform Ongoing Plans



Non-Exclusive List of Eligible Uses

ARPA – Local Fiscal Recovery Funds

Responding to the Public Health Emergency	Addressing Negative Economic Impacts	Serving the Hardest Hit	Improving Access to Infrastructure
COVID-19 mitigation <ul style="list-style-type: none"> • Vaccinations • Personal protective equipment (PPE) • Testing • Alternative care facilities 	Workers and families <ul style="list-style-type: none"> • Unemployment and training • Food, housing, financial security assistance • Survivor’s benefit 	Health disparities <ul style="list-style-type: none"> • Community health works • Public benefits navigators • Community violence intervention 	Water and sewer <ul style="list-style-type: none"> • Drinking/wastewater infrastructure • Cybersecurity • Remediation of lead pipes • Stormwater/green Infrastructure
Behavioral health care <ul style="list-style-type: none"> • Mental health treatment • Substance abuse treatment • Crisis intervention 	Small businesses <ul style="list-style-type: none"> • Loans • Grants • Counseling programs 	Housing and neighborhoods <ul style="list-style-type: none"> • Homelessness • Affordable housing • Housing vouchers • Residential counseling 	Broadband <ul style="list-style-type: none"> • Currently unserved or underserved • Modern technologies
Public health resources <ul style="list-style-type: none"> • Payroll for public health and similar employees 	Impacted industries <ul style="list-style-type: none"> • Tourism • Travel • Hospitality • Non-profits 	Educational disparities <ul style="list-style-type: none"> • Early learning services • School district resources • Educational services 	<p>Note: These are examples pending final guidance from the U.S. Dept of Treasury (Treasury).</p> <p>Review Treasury documents for details:</p> <ul style="list-style-type: none"> • FAQs • Interim final rule
Essential workers <ul style="list-style-type: none"> • Premium pay • Retroactive premium pay 	Public sector <ul style="list-style-type: none"> • Rehire public sector employees to pre-pandemic levels • Replace lost revenue 	Healthy environments <ul style="list-style-type: none"> • Childcare • Enhanced child welfare services 	

Coronavirus State and Local Fiscal Recovery Funds

Frequently Asked Questions

AS OF JUNE 24, 2021

This document contains answers to frequently asked questions regarding the Coronavirus State and Local Fiscal Recovery Funds (CSFRF / CLFRF, or Fiscal Recovery Funds). Treasury will be updating this document periodically in response to questions received from stakeholders. Recipients and stakeholders should consult the [Interim Final Rule](#) for additional information.

- For overall information about the program, including information on requesting funding, please see <https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments>
- For general questions about CSFRF / CLFRF, please email SLFRP@treasury.gov
- Treasury is seeking comment on all aspects of the Interim Final Rule. Stakeholders are encouraged to submit comments electronically through the Federal eRulemaking Portal (<https://www.regulations.gov/document/TREAS-DO-2021-0008-0002>) on or before July 16, 2021. Please be advised that comments received will be part of the public record and subject to public disclosure. Do not disclose any information in your comment or supporting materials that you consider confidential or inappropriate for public disclosure.

Questions added 5/27/21: 1.5, 1.6, 2.13, 2.14, 2.15, 3.9, 4.5, 4.6, 10.3, 10.4 (noted with “[5/27]”)

Questions added 6/8/21: 2.16, 3.10, 3.11, 3.12, 4.7, 6.7, 8.2, 9.4, 9.5, 10.5 (noted with “[6/8]”)

Questions added 6/17/21: 6.8, 6.9, 6.10, 6.11 (noted with “[6/17]”)

Questions added 6/23/21: 1.7, 2.17, 2.18, 2.19, 2.20, 3.1 (appendix), 3.13, 4.8, 6.12 (noted with “[6/23]”)

Question added 6/24/21: 2.21 (noted with “[6/24]”)

Answers to frequently asked questions on distribution of funds to non-entitlement units of local government (NEUs) can be found in this [FAQ supplement](#), which is regularly updated.

1. Eligibility and Allocations

1.1. Which governments are eligible for funds?

The following governments are eligible:

- States and the District of Columbia
- Territories

- Tribal governments
- Counties
- Metropolitan cities
- Non-entitlement units, or smaller local governments

1.2. Which governments receive funds directly from Treasury?

Treasury will distribute funds directly to each eligible state, territory, metropolitan city, county, or Tribal government. Smaller local governments that are classified as non-entitlement units will receive funds through their applicable state government.

1.3. Are special-purpose units of government eligible to receive funds?

Special-purpose units of local government will not receive funding allocations; however, a state, territory, local, or Tribal government may transfer funds to a special-purpose unit of government. Special-purpose districts perform specific functions in the community, such as fire, water, sewer or mosquito abatement districts.

1.4. How are funds being allocated to Tribal governments, and how will Tribal governments find out their allocation amounts?¹

\$20 billion of Fiscal Recovery Funds was reserved for Tribal governments. The American Rescue Plan Act specifies that \$1 billion will be allocated evenly to all eligible Tribal governments. The remaining \$19 billion will be distributed using an allocation methodology based on enrollment and employment.

There will be two payments to Tribal governments. Each Tribal government's first payment will include (i) an amount in respect of the \$1 billion allocation that is to be divided equally among eligible Tribal governments and (ii) each Tribal government's pro rata share of the Enrollment Allocation. Tribal governments will be notified of their allocation amount and delivery of payment 4-5 days after completing request for funds in the Treasury Submission Portal. The deadline to make the initial request for funds is June 21, 2021.

The second payment will include a Tribal government's pro rata share of the Employment Allocation. There is a \$1,000,000 minimum employment allocation for Tribal governments. In late-June, Tribal governments will receive an email notification to re-enter the Treasury Submission Portal to confirm or amend their 2019 employment numbers that were submitted to the Department of the Treasury for the CARES Act's Coronavirus Relief Fund. To receive an Employment Allocation, including the minimum employment allocation, Tribal governments must confirm employment numbers by July 16, 2021. Treasury will calculate employment allocations for those Tribal governments that confirmed or submitted amended employment numbers by the deadline. In August,

¹ The answer to this question was updated on June 29, 2021.

Treasury will communicate to Tribal governments the amount of their portion of the Employment Allocation and the anticipated date for the second payment.

1.5. My county is a unit of general local government with population under 50,000. Will my county receive funds directly from Treasury? [5/27]

Yes. All counties that are units of general local government will receive funds directly from Treasury and should apply via the [online portal](#). The list of county allocations is available [here](#).

1.6. My local government expected to be classified as a non-entitlement unit. Instead, it was classified as a metropolitan city. Why? [5/27]

The American Rescue Plan Act defines, for purposes of the Coronavirus Local Fiscal Recovery Fund (CLFRF), metropolitan cities to include those that are currently metropolitan cities under the Community Development Block Grant (CDBG) program but also those cities that relinquish or defer their status as a metropolitan city for purposes of the CDBG program. This would include, by way of example, cities that are principal cities of their metropolitan statistical area, even if their population is less than 50,000. In other words, a city that is eligible to be a metropolitan city under the CDBG program is eligible as a metropolitan city under the CLFRF, regardless of how that city has elected to participate in the CDBG program.

Unofficial allocation estimates produced by other organizations may have classified certain local governments as non-entitlement units of local government. However, based on the statutory definitions, some of these local governments should have been classified as metropolitan cities.

1.7. In order to receive and use Fiscal Recovery Funds, must a recipient government maintain a declaration of emergency relating to COVID-19? [6/23]

No. Neither the statute establishing the CSFRF/CLFRF nor the Interim Final Rule requires recipients to maintain a local declaration of emergency relating to COVID-19.

2. Eligible Uses – Responding to the Public Health Emergency / Negative Economic Impacts

2.1. What types of COVID-19 response, mitigation, and prevention activities are eligible?

A broad range of services are needed to contain COVID-19 and are eligible uses, including vaccination programs; medical care; testing; contact tracing; support for isolation or quarantine; supports for vulnerable populations to access medical or public health services; public health surveillance (e.g., monitoring case trends, genomic sequencing for variants); enforcement of public health orders; public communication

efforts; enhancement to health care capacity, including through alternative care facilities; purchases of personal protective equipment; support for prevention, mitigation, or other services in congregate living facilities (e.g., nursing homes, incarceration settings, homeless shelters, group living facilities) and other key settings like schools; ventilation improvements in congregate settings, health care settings, or other key locations; enhancement of public health data systems; and other public health responses. Capital investments in public facilities to meet pandemic operational needs are also eligible, such as physical plant improvements to public hospitals and health clinics or adaptations to public buildings to implement COVID-19 mitigation tactics.

2.2. If a use of funds was allowable under the Coronavirus Relief Fund (CRF) to respond to the public health emergency, may recipients presume it is also allowable under CSFRF/CLFRF?

Generally, funding uses eligible under CRF as a response to the direct public health impacts of COVID-19 will continue to be eligible under CSFRF/CLFRF, with the following two exceptions: (1) the standard for eligibility of public health and safety payrolls has been updated; and (2) expenses related to the issuance of tax-anticipation notes are not an eligible funding use.

2.3. If a use of funds is not explicitly permitted in the Interim Final Rule as a response to the public health emergency and its negative economic impacts, does that mean it is prohibited?

The Interim Final Rule contains a non-exclusive list of programs or services that may be funded as responding to COVID-19 or the negative economic impacts of the COVID-19 public health emergency, along with considerations for evaluating other potential uses of Fiscal Recovery Funds not explicitly listed. The Interim Final Rule also provides flexibility for recipients to use Fiscal Recovery Funds for programs or services that are not identified on these non-exclusive lists but which meet the objectives of section 602(c)(1)(A) or 603(c)(1)(A) by responding to the COVID-19 public health emergency with respect to COVID-19 or its negative economic impacts.

2.4. May recipients use funds to respond to the public health emergency and its negative economic impacts by replenishing state unemployment funds?

Consistent with the approach taken in the CRF, recipients may make deposits into the state account of the Unemployment Trust Fund up to the level needed to restore the pre-pandemic balances of such account as of January 27, 2020, or to pay back advances received for the payment of benefits between January 27, 2020 and the date when the Interim Final Rule is published in the Federal Register.

2.5. What types of services are eligible as responses to the negative economic impacts of the pandemic?

Eligible uses in this category include assistance to households; small businesses and non-profits; and aid to impacted industries.

Assistance to households includes, but is not limited to: food assistance; rent, mortgage, or utility assistance; counseling and legal aid to prevent eviction or homelessness; cash assistance; emergency assistance for burials, home repairs, weatherization, or other needs; internet access or digital literacy assistance; or job training to address negative economic or public health impacts experienced due to a worker's occupation or level of training.

Assistance to small business and non-profits includes, but is not limited to:

- loans or grants to mitigate financial hardship such as declines in revenues or impacts of periods of business closure, for example by supporting payroll and benefits costs, costs to retain employees, mortgage, rent, or utilities costs, and other operating costs;
- Loans, grants, or in-kind assistance to implement COVID-19 prevention or mitigation tactics, such as physical plant changes to enable social distancing, enhanced cleaning efforts, barriers or partitions, or COVID-19 vaccination, testing, or contact tracing programs; and
- Technical assistance, counseling, or other services to assist with business planning needs

2.6. May recipients use funds to respond to the public health emergency and its negative economic impacts by providing direct cash transfers to households?

Yes, provided the recipient considers whether, and the extent to which, the household has experienced a negative economic impact from the pandemic. Additionally, cash transfers must be reasonably proportional to the negative economic impact they are intended to address. Cash transfers grossly in excess of the amount needed to address the negative economic impact identified by the recipient would not be considered to be a response to the COVID-19 public health emergency or its negative impacts. In particular, when considering appropriate size of permissible cash transfers made in response to the COVID-19 public health emergency, state, local, territorial, and Tribal governments may consider and take guidance from the per person amounts previously provided by the federal government in response to the COVID crisis.

2.7. May funds be used to reimburse recipients for costs incurred by state and local governments in responding to the public health emergency and its negative economic impacts prior to passage of the American Rescue Plan?

Use of Fiscal Recovery Funds is generally forward looking. The Interim Final Rule permits funds to be used to cover costs incurred beginning on March 3, 2021.

2.8. May recipients use funds for general economic development or workforce development?

Generally, not. Recipients must demonstrate that funding uses directly address a negative economic impact of the COVID-19 public health emergency, including funds used for economic or workforce development. For example, job training for unemployed workers may be used to address negative economic impacts of the public health emergency and be eligible.

2.9. How can recipients use funds to assist the travel, tourism, and hospitality industries?

Aid provided to tourism, travel, and hospitality industries should respond to the negative economic impacts of the pandemic. For example, a recipient may provide aid to support safe reopening of businesses in the tourism, travel and hospitality industries and to districts that were closed during the COVID-19 public health emergency, as well as aid a planned expansion or upgrade of tourism, travel and hospitality facilities delayed due to the pandemic.

Tribal development districts are considered the commercial centers for tribal hospitality, gaming, tourism and entertainment industries.

2.10. May recipients use funds to assist impacted industries other than travel, tourism, and hospitality?

Yes, provided that recipients consider the extent of the impact in such industries as compared to tourism, travel, and hospitality, the industries enumerated in the statute. For example, nationwide the leisure and hospitality industry has experienced an approximately 17 percent decline in employment and 24 percent decline in revenue, on net, due to the COVID-19 public health emergency. Recipients should also consider whether impacts were due to the COVID-19 pandemic, as opposed to longer-term economic or industrial trends unrelated to the pandemic.

Recipients should maintain records to support their assessment of how businesses or business districts receiving assistance were affected by the negative economic impacts of the pandemic and how the aid provided responds to these impacts.

2.11. How does the Interim Final Rule help address the disparate impact of COVID-19 on certain populations and geographies?

In recognition of the disproportionate impacts of the COVID-19 virus on health and economic outcomes in low-income and Native American communities, the Interim Final Rule identifies a broader range of services and programs that are considered to be in response to the public health emergency when provided in these communities. Specifically, Treasury will presume that certain types of services are eligible uses when provided in a Qualified Census Tract (QCT), to families living in QCTs, or when these services are provided by Tribal governments.

Recipients may also provide these services to other populations, households, or geographic areas disproportionately impacted by the pandemic. In identifying these disproportionately-impacted communities, recipients should be able to support their determination for how the pandemic disproportionately impacted the populations, households, or geographic areas to be served.

Eligible services include:

- Addressing health disparities and the social determinants of health, including: community health workers, public benefits navigators, remediation of lead paint or other lead hazards, and community violence intervention programs;
- Building stronger neighborhoods and communities, including: supportive housing and other services for individuals experiencing homelessness, development of affordable housing, and housing vouchers and assistance relocating to neighborhoods with higher levels of economic opportunity;
- Addressing educational disparities exacerbated by COVID-19, including: early learning services, increasing resources for high-poverty school districts, educational services like tutoring or afterschool programs, and supports for students' social, emotional, and mental health needs; and
- Promoting healthy childhood environments, including: child care, home visiting programs for families with young children, and enhanced services for child welfare-involved families and foster youth.

2.12. May recipients use funds to pay for vaccine incentive programs (e.g., cash or in-kind transfers, lottery programs, or other incentives for individuals who get vaccinated)?

Yes. Under the Interim Final Rule, recipients may use Coronavirus State and Local Fiscal Recovery Funds to respond to the COVID-19 public health emergency, including expenses related to COVID-19 vaccination programs. See 31 CFR 35.6(b)(1)(i). Programs that provide incentives reasonably expected to increase the number of people who choose to get vaccinated, or that motivate people to get vaccinated sooner than they otherwise would have, are an allowable use of funds so long as such costs are reasonably proportional to the expected public health benefit.

2.13. May recipients use funds to pay “back to work incentives” (e.g., cash payments for newly employed workers after a certain period of time on the job)? [5/27]

Yes. Under the Interim Final Rule, recipients may use Coronavirus State and Local Fiscal Recovery Funds to provide assistance to unemployed workers. See 31 CFR 35.6(b)(4). This assistance can include job training or other efforts to accelerate rehiring and thus reduce unemployment, such as childcare assistance, assistance with transportation to and from a jobsite or interview, and incentives for newly employed workers.

2.14. The Coronavirus Relief Fund (CRF) included as an eligible use: "Payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency." What has changed in CSFRF/CLFRF, and what type of documentation is required under CSFRF/CLFRF? [5/27]

Many of the expenses authorized under the Coronavirus Relief Fund are also eligible uses under the CSFRF/CLFRF. However, in the case of payroll expenses for public safety, public health, health care, human services, and similar employees (hereafter, public health and safety staff), the CSFRF/CLFRF does differ from the CRF. This change reflects the differences between the ARPA and CARES Act and recognizes that the response to the COVID-19 public health emergency has changed and will continue to change over time. In particular, funds may be used for payroll and covered benefits expenses for public safety, public health, health care, human services, and similar employees, including first responders, to the extent that the employee's time that is dedicated to responding to the COVID-19 public health emergency.

For administrative convenience, the recipient may consider a public health and safety employee to be entirely devoted to mitigating or responding to the COVID-19 public health emergency, and therefore fully covered, if the employee, or his or her operating unit or division, is primarily dedicated (e.g., more than half of the employee's time is dedicated) to responding to the COVID-19 public health emergency.

Recipients may use presumptions for assessing whether an employee, division, or operating unit is primarily dedicated to COVID-19 response. The recipient should maintain records to support its assessment, such as payroll records, attestations from supervisors or staff, or regular work product or correspondence demonstrating work on the COVID-19 response. Recipients need not routinely track staff hours. Recipients should periodically reassess their determinations.

2.15. What staff are included in "public safety, public health, health care, human services, and similar employees"? Would this include, for example, 911 operators, morgue staff, medical examiner staff, or EMS staff? [5/27]

As discussed in the Interim Final Rule, funds may be used for payroll and covered benefits expenses for public safety, public health, health care, human services, and similar employees, for the portion of the employee's time that is dedicated to responding to the COVID-19 public health emergency.

Public safety employees would include police officers (including state police officers), sheriffs and deputy sheriffs, firefighters, emergency medical responders, correctional and detention officers, and those who directly support such employees such as dispatchers and supervisory personnel. Public health employees would include employees involved in providing medical and other health services to patients and supervisory personnel, including medical staff assigned to schools, prisons, and other such institutions, and other

support services essential for patient care (e.g., laboratory technicians, medical examiner or morgue staff) as well as employees of public health departments directly engaged in matters related to public health and related supervisory personnel. Human services staff include employees providing or administering social services; public benefits; child welfare services; and child, elder, or family care, as well as others.

2.16. May recipients use funds to establish a public jobs program? [6/8]

Yes. The Interim Final Rule permits a broad range of services to unemployed or underemployed workers and other individuals that suffered negative economic impacts from the pandemic. That can include public jobs programs, subsidized employment, combined education and on-the-job training programs, or job training to accelerate rehiring or address negative economic or public health impacts experienced due to a worker's occupation or level of training. The broad range of permitted services can also include other employment supports, such as childcare assistance or assistance with transportation to and from a jobsite or interview.

The Interim Final Rule includes as an eligible use re-hiring public sector staff up to the government's level of pre-pandemic employment. "Public sector staff" would not include individuals participating in a job training or subsidized employment program administered by the recipient.

2.17. The Interim Final Rule states that "assistance or aid to individuals or businesses that did not experience a negative economic impact from the public health emergency would not be an eligible use under this category." Are recipients required to demonstrate that each individual or business experienced a negative economic impact for that individual or business to receive assistance? [6/23]

Not necessarily. The Interim Final Rule allows recipients to demonstrate a negative economic impact on a population or group and to provide assistance to households or businesses that fall within that population or group. In such cases, the recipient need only demonstrate that the household or business is within the population or group that experienced a negative economic impact.

For assistance to households, the Interim Final Rule states, "In assessing whether a household or population experienced economic harm as a result of the pandemic, a recipient may presume that a household or population that experienced unemployment or increased food or housing insecurity or is low- or moderate-income experienced negative economic impacts resulting from the pandemic." This would allow, for example, an internet access assistance program for all low- or moderate-income households, but would not require the recipient to demonstrate or document that each individual low- or moderate income household experienced a negative economic impact from the COVID-19 public health emergency apart from being low- or -moderate income.

For assistance to small businesses, the Interim Final Rule states that assistance may be provided to small businesses, including loans, grants, in-kind assistance, technical

assistance or other services, to respond to the negative economic impacts of the COVID-19 public health emergency. In providing assistance to small businesses, recipients must design a program that responds to the negative economic impacts of the COVID-19 public health emergency, including by identifying how the program addresses the identified need or impact faced by small businesses. This can include assistance to adopt safer operating procedures, weather periods of closure, or mitigate financial hardship resulting from the COVID-19 public health emergency.

As part of program design and to ensure that the program responds to the identified need, recipients may consider additional criteria to target assistance to businesses in need, including to small businesses. Assistance may be targeted to businesses facing financial insecurity, with substantial declines in gross receipts (e.g., comparable to measures used to assess eligibility for the Paycheck Protection Program), or facing other economic harm due to the pandemic, as well as businesses with less capacity to weather financial hardship, such as the smallest businesses, those with less access to credit, or those serving disadvantaged communities. For example, a recipient could find based on local data or research that the smallest businesses faced sharply increased risk of bankruptcy and develop a program to respond; such a program would only need to document a population or group-level negative economic impact, and eligibility criteria to limit access to the program to that population or group (in this case, the smallest businesses).

In addition, recognizing the disproportionate impact of the pandemic on disadvantaged communities, the Interim Final Rule also identifies a set of services that are presumptively eligible when provided in a Qualified Census Tract (QCT); to families and individuals living in QCTs; to other populations, households, or geographic areas identified by the recipient as disproportionately impacted by the pandemic; or when these services are provided by Tribal governments. For more information on the set of presumptively eligible services, see the Interim Final Rule section on *Building Stronger Communities through Investments in Housing and Neighborhoods* and FAQ 2.11.

2.18. Would investments in improving outdoor spaces (e.g. parks) be an eligible use of funds as a response to the public health emergency and/or its negative economic impacts? [6/23]

There are multiple ways that investments in improving outdoor spaces could qualify as eligible uses; several are highlighted below, though there may be other ways that a specific investment in outdoor spaces would meet eligible use criteria.

First, in recognition of the disproportionate negative economic impacts on certain communities and populations, the Interim Final Rule identifies certain types of services that are eligible uses when provided in a Qualified Census Tract (QCT), to families and individuals living in QCTs, or when these services are provided by Tribal governments. Recipients may also provide these services to other populations, households, or geographic areas disproportionately impacted by the pandemic.

These programs and services include services designed to build stronger neighborhoods and communities and to address health disparities and the social determinants of health. The Interim Final Rule provides a non-exhaustive list of eligible services to respond to the needs of communities disproportionately impacted by the pandemic, and recipients may identify other uses of funds that do so, consistent with the Rule’s framework. For example, investments in parks, public plazas, and other public outdoor recreation spaces may be responsive to the needs of disproportionately impacted communities by promoting healthier living environments and outdoor recreation and socialization to mitigate the spread of COVID-19.

Second, recipients may provide assistance to small businesses in all communities. Assistance to small businesses could include support to enhance outdoor spaces for COVID-19 mitigation (e.g., restaurant patios) or to improve the built environment of the neighborhood (e.g., façade improvements).

Third, many governments saw significantly increased use of parks during the pandemic that resulted in damage or increased maintenance needs. The Interim Final Rule recognizes that “decrease[s to] a state or local government’s ability to effectively administer services” can constitute a negative economic impact of the pandemic.

2.19. Would expenses to address a COVID-related backlog in court cases be an eligible use of funds as a response to the public health emergency? [6/23]

The Interim Final Rule recognizes that “decrease[s to] a state or local government’s ability to effectively administer services,” such as cuts to public sector staffing levels, can constitute a negative economic impact of the pandemic. During the COVID-19 public health emergency, many courts were unable to operate safely during the pandemic and, as a result, now face significant backlogs. Court backlogs resulting from inability of courts to safely operate during the COVID-19 pandemic decreased the government’s ability to administer services. Therefore, steps to reduce these backlogs, such as implementing COVID-19 safety measures to facilitate court operations, hiring additional court staff or attorneys to increase speed of case resolution, and other expenses to expedite case resolution are eligible uses.

2.20. Can funds be used to assist small business startups as a response to the negative economic impact of COVID-19? [6/23]

As discussed in the Interim Final Rule, recipients may provide assistance to small businesses that responds to the negative economic impacts of COVID-19. The Interim Final Rule provides a non-exclusive list of potential assistance mechanisms, as well as considerations for ensuring that such assistance is responsive to the negative economic impacts of COVID-19.

Treasury acknowledges a range of potential circumstances in which assisting small business startups could be responsive to the negative economic impacts of COVID-19,

including for small businesses and individuals seeking to start small businesses after the start of the COVID-19 public health emergency. For example:

- A recipient could assist small business startups with additional costs associated with COVID-19 mitigation tactics (e.g., barriers or partitions; enhanced cleaning; or physical plant changes to enable greater use of outdoor space).
- A recipient could identify and respond to a negative economic impact of COVID-19 on new small business startups; for example, if it could be shown that small business startups in a locality were facing greater difficulty accessing credit than prior to the pandemic, faced increased costs to starting the business due to the pandemic, or that the small business had lost expected startup capital due to the pandemic.
- The Interim Final Rule also discusses eligible uses that provide support for individuals who have experienced a negative economic impact from the COVID-19 public health emergency, including uses that provide job training for unemployed individuals. These initiatives also may support small business startups and individuals seeking to start small businesses.

2.21. Can funds be used for eviction prevention efforts or housing stability services? [6/24]

Yes. Responses to the negative economic impacts of the pandemic include “rent, mortgage, or utility assistance [and] counseling and legal aid to prevent eviction or homelessness.” This includes housing stability services that enable eligible households to maintain or obtain housing, such as housing counseling, fair housing counseling, case management related to housing stability, outreach to households at risk of eviction or promotion of housing support programs, housing related services for survivors of domestic abuse or human trafficking, and specialized services for individuals with disabilities or seniors that supports their ability to access or maintain housing.

This also includes legal aid such as legal services or attorney’s fees related to eviction proceedings and maintaining housing stability, court-based eviction prevention or eviction diversion programs, and other legal services that help households maintain or obtain housing.

Recipients may transfer funds to, or execute grants or contracts with, court systems, non-profits, and a wide range of other organizations to implement these strategies.

3. Eligible Uses – Revenue Loss

3.1. How is revenue defined for the purpose of this provision? [appendix added 6/23]

The Interim Final Rule adopts a definition of “General Revenue” that is based on, but not identical, to the Census Bureau’s concept of “General Revenue from Own Sources” in the Annual Survey of State and Local Government Finances.

General Revenue includes revenue from taxes, current charges, and miscellaneous general revenue. It excludes refunds and other correcting transactions, proceeds from issuance of debt or the sale of investments, agency or private trust transactions, and revenue generated by utilities and insurance trusts. General revenue also includes intergovernmental transfers between state and local governments, but excludes intergovernmental transfers from the Federal government, including Federal transfers made via a state to a locality pursuant to the CRF or the Fiscal Recovery Funds.

Tribal governments may include all revenue from Tribal enterprises and gaming operations in the definition of General Revenue.

Please see the appendix for a diagram of the Interim Final Rule's definition of General Revenue within the Census Bureau's revenue classification structure.

3.2. Will revenue be calculated on an entity-wide basis or on a source-by-source basis (e.g. property tax, income tax, sales tax, etc.)?

Recipients should calculate revenue on an entity-wide basis. This approach minimizes the administrative burden for recipients, provides for greater consistency across recipients, and presents a more accurate representation of the net impact of the COVID- 19 public health emergency on a recipient's revenue, rather than relying on financial reporting prepared by each recipient, which vary in methodology used and which generally aggregates revenue by purpose rather than by source.

3.3. Does the definition of revenue include outside concessions that contract with a state or local government?

Recipients should classify revenue sources as they would if responding to the U.S. Census Bureau's Annual Survey of State and Local Government Finances. According to the Census Bureau's [Government Finance and Employment Classification manual](#), the following is an example of current charges that would be included in a state or local government's general revenue from own sources: "Gross revenue of facilities operated by a government (swimming pools, recreational marinas and piers, golf courses, skating rinks, museums, zoos, etc.); auxiliary facilities in public recreation areas (camping areas, refreshment stands, gift shops, etc.); lease or use fees from stadiums, auditoriums, and community and convention centers; and rentals from concessions at such facilities."

3.4. What is the time period for estimating revenue loss? Will revenue losses experienced prior to the passage of the Act be considered?

Recipients are permitted to calculate the extent of reduction in revenue as of four points in time: December 31, 2020; December 31, 2021; December 31, 2022; and December 31, 2023. This approach recognizes that some recipients may experience lagged effects of the pandemic on revenues.

Upon receiving Fiscal Recovery Fund payments, recipients may immediately calculate revenue loss for the period ending December 31, 2020.

3.5. What is the formula for calculating the reduction in revenue?

A reduction in a recipient's General Revenue equals:

$$\text{Max} \{ [\text{Base Year Revenue} * (1 + \text{Growth Adjustment})^{\left(\frac{n_t}{12}\right)}] - \text{Actual General Revenue}_t ; 0 \}$$

Where:

Base Year Revenue is General Revenue collected in the most recent full fiscal year prior to the COVID-19 public health emergency.

Growth Adjustment is equal to the greater of 4.1 percent (or 0.041) and the recipient's average annual revenue growth over the three full fiscal years prior to the COVID-19 public health emergency.

n equals the number of months elapsed from the end of the base year to the calculation date.

Actual General Revenue is a recipient's actual general revenue collected during 12-month period ending on each calculation date.

Subscript t denotes the calculation date.

3.6. Are recipients expected to demonstrate that reduction in revenue is due to the COVID-19 public health emergency?

In the Interim Final Rule, any diminution in actual revenue calculated using the formula above would be presumed to have been "due to" the COVID-19 public health emergency. This presumption is made for administrative ease and in recognition of the broad-based economic damage that the pandemic has wrought.

3.7. May recipients use pre-pandemic projections as a basis to estimate the reduction in revenue?

No. Treasury is disallowing the use of projections to ensure consistency and comparability across recipients and to streamline verification. However, in estimating the revenue shortfall using the formula above, recipients may incorporate their average annual revenue growth rate in the three full fiscal years prior to the public health emergency.

3.8. Once a recipient has identified a reduction in revenue, are there any restrictions on how recipients use funds up to the amount of the reduction?

The Interim Final Rule gives recipients broad latitude to use funds for the provision of government services to the extent of reduction in revenue. Government services can include, but are not limited to, maintenance of infrastructure or pay-go spending for building new infrastructure, including roads; modernization of cybersecurity, including hardware, software, and protection of critical infrastructure; health services; environmental remediation; school or educational services; and the provision of police, fire, and other public safety services.

However, paying interest or principal on outstanding debt, replenishing rainy day or other reserve funds, or paying settlements or judgments would not be considered provision of a government service, since these uses of funds do not entail direct provision of services to citizens. This restriction on paying interest or principal on any outstanding debt instrument, includes, for example, short-term revenue or tax anticipation notes, or paying fees or issuance costs associated with the issuance of new debt. In addition, the overarching restrictions on all program funds (e.g., restriction on pension deposits, restriction on using funds for non-federal match where barred by regulation or statute) would apply.

3.9. How do I know if a certain type of revenue should be counted for the purpose of computing revenue loss? [5/27]

As discussed in FAQ #3.1, the Interim Final Rule adopts a definition of “General Revenue” that is based on, but not identical, to the Census Bureau’s concept of “General Revenue from Own Sources” in the Annual Survey of State and Local Government Finances.

Recipients should refer to the definition of “General Revenue” included in the Interim Final Rule. See 31 CFR 35.3. If a recipient is unsure whether a particular revenue source is included in the Interim Final Rule’s definition of “General Revenue,” the recipient may consider the classification and instructions used to complete the Census Bureau’s Annual Survey.

For example, parking fees would be classified as a Current Charge for the purpose of the Census Bureau’s Annual Survey, and the Interim Final Rule’s concept of “General Revenue” includes all Current Charges. Therefore, parking fees would be included in the Interim Final Rule’s concept of “General Revenue.”

The Census Bureau’s Government Finance and Employment Classification manual is available [here](#).

3.10. In calculating revenue loss, are recipients required to use audited financials? [6/8]

Where audited data is not available, recipients are not required to obtain audited data. Treasury expects all information submitted to be complete and accurate. See 31 CFR 35.4(c).

3.11. In calculating revenue loss, should recipients use their own data, or Census data? [6/8]

Recipients should use their own data sources to calculate general revenue, and do not need to rely on published revenue data from the Census Bureau. Treasury acknowledges that due to differences in timing, data sources, and definitions, recipients' self-reported general revenue figures may differ somewhat from those published by the Census Bureau.

3.12. Should recipients calculate revenue loss on a cash basis or an accrual basis? [6/8]

Recipients may provide data on a cash, accrual, or modified accrual basis, provided that recipients are consistent in their choice of methodology throughout the covered period and until reporting is no longer required.

3.13. In identifying intergovernmental revenue for the purpose of calculating General Revenue, should recipients exclude all federal funding, or just federal funding related to the COVID-19 response? How should local governments treat federal funds that are passed through states or other entities, or federal funds that are intermingled with other funds? [6/23]

In calculating General Revenue, recipients should exclude all intergovernmental transfers from the federal government. This includes, but is not limited to, federal transfers made via a state to a locality pursuant to the Coronavirus Relief Fund or Fiscal Recovery Funds. To the extent federal funds are passed through states or other entities or intermingled with other funds, recipients should attempt to identify and exclude the federal portion of those funds from the calculation of General Revenue on a best-efforts basis.

4. Eligible Uses – General

4.1. May recipients use funds to replenish a budget stabilization fund, rainy day fund, or similar reserve account?

No. Funds made available to respond to the public health emergency and its negative economic impacts are intended to help meet pandemic response needs and provide immediate stabilization for households and businesses. Contributions to rainy day funds and similar reserves funds would not address these needs or respond to the COVID-19 public health emergency, but would rather be savings for future spending needs. Similarly, funds made available for the provision of governmental services (to the extent of reduction in revenue) are intended to support direct provision of services to citizens. Contributions to rainy day funds are not considered provision of government services, since such expenses do not directly relate to the provision of government services.

4.2. May recipients use funds to invest in infrastructure other than water, sewer, and broadband projects (e.g. roads, public facilities)?

Under 602(c)(1)(C) or 603(c)(1)(C), recipients may use funds for maintenance of infrastructure or pay-go spending for building of new infrastructure as part of the general provision of government services, to the extent of the estimated reduction in revenue due to the public health emergency.

Under 602(c)(1)(A) or 603(c)(1)(A), a general infrastructure project typically would not be considered a response to the public health emergency and its negative economic impacts unless the project responds to a specific pandemic-related public health need (e.g., investments in facilities for the delivery of vaccines) or a specific negative economic impact of the pandemic (e.g., affordable housing in a Qualified Census Tract).

4.3. May recipients use funds to pay interest or principal on outstanding debt?

No. Expenses related to financing, including servicing or redeeming notes, would not address the needs of pandemic response or its negative economic impacts. Such expenses would also not be considered provision of government services, as these financing expenses do not directly provide services or aid to citizens.

This applies to paying interest or principal on any outstanding debt instrument, including, for example, short-term revenue or tax anticipation notes, or paying fees or issuance costs associated with the issuance of new debt.

4.4. May recipients use funds to satisfy nonfederal matching requirements under the Stafford Act? May recipients use funds to satisfy nonfederal matching requirements generally?

Fiscal Recovery Funds are subject to pre-existing limitations in other federal statutes and regulations and may not be used as non-federal match for other Federal programs whose statute or regulations bar the use of Federal funds to meet matching requirements. For example, expenses for the state share of Medicaid are not an eligible use. For information on FEMA programs, please [see here](#).

4.5. Are governments required to submit proposed expenditures to Treasury for approval? [5/27]

No. Recipients are not required to submit planned expenditures for prior approval by Treasury. Recipients are subject to the requirements and guidelines for eligible uses contained in the Interim Final Rule.

4.6. How do I know if a specific use is eligible? [5/27]

Fiscal Recovery Funds must be used in one of the four eligible use categories specified in the American Rescue Plan Act and implemented in the Interim Final Rule:

- a) To respond to the public health emergency or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality;
- b) To respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers;
- c) For the provision of government services to the extent of the reduction in revenue due to the COVID-19 public health emergency relative to revenues collected in the most recent full fiscal year prior to the emergency; and
- d) To make necessary investments in water, sewer, or broadband infrastructure.

Recipients should consult Section II of the Interim Final Rule for additional information on eligible uses. For recipients evaluating potential uses under (a), the Interim Final Rule contains a non-exclusive list of programs or services that may be funded as responding to COVID-19 or the negative economic impacts of the COVID-19 public health emergency, along with considerations for evaluating other potential uses of Fiscal Recovery Funds not explicitly listed. See Section II of the Interim Final Rule for additional discussion.

For recipients evaluating potential uses under (c), the Interim Final Rule gives recipients broad latitude to use funds for the provision of government services to the extent of reduction in revenue. See FAQ #3.8 for additional discussion.

For recipients evaluating potential uses under (b) and (d), see Sections 5 and 6.

4.7. Do restrictions on using Coronavirus State and Local Fiscal Recovery Funds to cover costs incurred beginning on March 3, 2021 apply to costs incurred by the recipient (e.g., a State, local, territorial, or Tribal government) or to costs incurred by households, businesses, and individuals benefiting from assistance provided using Coronavirus State and Local Fiscal Recovery Funds? [6/8]

The Interim Final Rule permits funds to be used to cover costs incurred beginning on March 3, 2021. This limitation applies to costs incurred by the recipient (i.e., the state, local, territorial, or Tribal government receiving funds). However, recipients may use Coronavirus State and Local Fiscal Recovery Funds to provide assistance to households, businesses, and individuals within the eligible use categories described in the Interim Final Rule for economic harms experienced by those households, businesses, and individuals prior to March 3, 2021. For example,

- Public Health/Negative Economic Impacts – Recipients may use Coronavirus State and Local Fiscal Recovery Funds to provide assistance to households – such as rent, mortgage, or utility assistance – for economic harms experienced or costs incurred by the household prior to March 3, 2021 (e.g., rental arrears from

preceding months), provided that the cost of providing assistance to the household was not incurred by the recipient prior to March 3, 2021.

- Premium Pay – Recipients may provide premium pay retrospectively for work performed at any time since the start of the COVID-19 public health emergency. Such premium pay must be “in addition to” wages and remuneration already received and the obligation to provide such pay must not have been incurred by the recipient prior to March 3, 2021.
- Revenue Loss – The Interim Final Rule gives recipients broad latitude to use funds for the provision of government services to the extent of reduction in revenue. The calculation of lost revenue begins with the recipient’s revenue in the last full fiscal year prior to the COVID-19 public health emergency and includes the 12-month period ending December 31, 2020. However, use of funds for government services must be forward looking for costs incurred by the recipient after March 3, 2021.
- Investments in Water, Sewer, and Broadband – Recipients may use Coronavirus State and Local Fiscal Recovery Funds to make necessary investments in water, sewer, and broadband. See FAQ Section 6. Recipients may use Coronavirus State and Local Fiscal Recovery Funds to cover costs incurred for eligible projects planned or started prior to March 3, 2021, provided that the project costs covered by the Coronavirus State and Local Fiscal Recovery Funds were incurred after March 3, 2021.

4.8. How can I use CSFRF/CLFRF funds to prevent and respond to crime, and support public safety in my community? [6/23]

Under Treasury’s Interim Final Rule, there are many ways in which the State and Local Fiscal Recovery Funds (“Funds”) under the American Rescue Plan Act can support communities working to reduce and respond to increased violence due to the pandemic. Among the eligible uses of the Funds are restoring of public sector staff to their pre-pandemic levels and responses to the public health crisis and negative economic impacts resulting from the pandemic. The Interim Final Rule provides several ways for recipients to “respond to” this pandemic-related gun violence, ranging from community violence intervention programs to mental health services to hiring of public safety personnel.

Below are some examples of how Fiscal Recovery Funds can be used to address public safety:

- In all communities, recipients may use resources to rehire police officers and other public servants to restore law enforcement and courts to their pre-pandemic levels. Additionally, Funds can be used for expenses to address COVID-related court backlogs, including hiring above pre-pandemic levels, as a response to the public health emergency. See FAQ 2.19.
- In communities where an increase in violence or increased difficulty in accessing or providing services to respond to or mitigate the effects of violence, is a result of the pandemic they may use funds to address that harm. This spending may include:

- Hiring law enforcement officials – even above pre-pandemic levels – or paying overtime where the funds are directly focused on advancing community policing strategies in those communities experiencing an increase in gun violence associated with the pandemic
- Community Violence Intervention (CVI) programs, including capacity building efforts at CVI programs like funding and training additional intervention workers
- Additional enforcement efforts to reduce gun violence exacerbated by the pandemic, including prosecuting gun traffickers, dealers, and other parties contributing to the supply of crime guns, as well as collaborative federal, state, and local efforts to identify and address gun trafficking channels
- Investing in technology and equipment to allow law enforcement to more efficiently and effectively respond to the rise in gun violence resulting from the pandemic

As discussed in the Interim Final Rule, uses of CSFRRF/CLFRRF funds that respond to an identified harm must be related and reasonably proportional to the extent and type of harm experienced; uses that bear no relation or are grossly disproportionate to the type or extent of harm experienced would not be eligible uses.

- Recipients may also use funds up to the level of revenue loss for government services, including those outlined above.

Recognizing that the pandemic exacerbated mental health and substance use disorder needs in many communities, eligible public health services include mental health and other behavioral health services, which are a critical component of a holistic public safety approach. This could include:

- Mental health services and substance use disorder services, including for individuals experiencing trauma exacerbated by the pandemic, such as:
 - Community-based mental health and substance use disorder programs that deliver evidence-based psychotherapy, crisis support services, medications for opioid use disorder, and/or recovery support
 - School-based social-emotional support and other mental health services
- Referrals to trauma recovery services for crime victims.

Recipients also may use Funds to respond to the negative economic impacts of the public health emergency, including:

- Assistance programs to households or populations facing negative economic impacts of the public health emergency, including:
 - Assistance to support economic security, including for the victims of crime;
 - Housing assistance, including rent, utilities, and relocation assistance;
 - Assistance with food, including Summer EBT and nutrition programs; and
 - Employment or job training services to address negative economic or public health impacts experienced due to a worker's occupation or level of training.
- Assistance to unemployed workers, including:

- Subsidized jobs, including for young people. Summer youth employment programs directly address the negative economic impacts of the pandemic on young people and their families and communities;
- Programs that provide paid training and/or work experience targeted primarily to (1) formerly incarcerated individuals, and/or (2) communities experiencing high levels of violence exacerbated by the pandemic;
- Programs that provide workforce readiness training, apprenticeship or pre-apprenticeship opportunities, skills development, placement services, and/or coaching and mentoring; and
- Associated wraparound services, including for housing, health care, and food.

Recognizing the disproportionate impact of the pandemic on certain communities, a broader range of services are eligible in those communities than would otherwise be available in communities not experiencing a pandemic-related increase in crime or gun violence. These eligible uses aim to address the pandemic's exacerbation of public health and economic disparities and include services to address health and educational disparities, support neighborhoods and affordable housing, and promote healthy childhood environments. The Interim Final Rule provides a non-exhaustive list of eligible services in these categories.

These services automatically qualify as eligible uses when provided in Qualified Census Tracts (QCTs), low-income areas designated by HUD; to families in QCTs; or by Tribal governments. Outside of these areas, recipient governments can also identify and serve households, populations, and geographic areas disproportionately impacted by the pandemic.

Services under this category could include:

- Programs or services that address or mitigate the impacts of the COVID-19 public health emergency on education, childhood health and welfare, including:
 - Summer education and enrichment programs in these communities, which include many communities currently struggling with high levels of violence;
 - Programs that address learning loss and keep students productively engaged;
 - Enhanced services for foster youths and home visiting programs; and
 - Summer camps and recreation.
- Programs or services that provide or facilitate access to health and social services and address health disparities exacerbated by the pandemic. This includes Community Violence Intervention (CVI) programs, such as:
 - Evidence-based practices like focused deterrence, street outreach, violence interrupters, and hospital-based violence intervention models, complete with wraparound services such as behavioral therapy, trauma recovery, job training, education, housing and relocation services, and financial assistance; and,
 - Capacity-building efforts at CVI programs like funding more intervention workers; increasing their pay; providing training and professional development for intervention workers; and hiring and training workers to administer the programs.

Please refer to Treasury's Interim Final Rule for additional information.

5. Eligible Uses – Premium Pay

5.1. What criteria should recipients use in identifying essential workers to receive premium pay?

Essential workers are those in critical infrastructure sectors who regularly perform in-person work, interact with others at work, or physically handle items handled by others.

Critical infrastructure sectors include healthcare, education and childcare, transportation, sanitation, grocery and food production, and public health and safety, among others, as provided in the Interim Final Rule. Governments receiving Fiscal Recovery Funds have the discretion to add additional sectors to this list, so long as the sectors are considered critical to protect the health and well-being of residents.

The Interim Final Rule emphasizes the need for recipients to prioritize premium pay for lower income workers. Premium pay that would increase a worker's total pay above 150% of the greater of the state or county average annual wage requires specific justification for how it responds to the needs of these workers.

5.2. What criteria should recipients use in identifying third-party employers to receive grants for the purpose of providing premium pay to essential workers?

Any third-party employers of essential workers are eligible. Third-party contractors who employ essential workers in eligible sectors are also eligible for grants to provide premium pay. Selection of third-party employers and contractors who receive grants is at the discretion of recipients.

To ensure any grants respond to the needs of essential workers and are made in a fair and transparent manner, the rule imposes some additional reporting requirements for grants to third-party employers, including the public disclosure of grants provided.

5.3. May recipients provide premium pay retroactively for work already performed?

Yes. Treasury encourages recipients to consider providing premium pay retroactively for work performed during the pandemic, recognizing that many essential workers have not yet received additional compensation for their service during the pandemic.

6. Eligible Uses – Water, Sewer, and Broadband Infrastructure

6.1. What types of water and sewer projects are eligible uses of funds?

The Interim Final Rule generally aligns eligible uses of the Funds with the wide range of types or categories of projects that would be eligible to receive financial assistance

through the Environmental Protection Agency's Clean Water State Revolving Fund (CWSRF) or Drinking Water State Revolving Fund (DWSRF).

Under the DWSRF, categories of [eligible projects](#) include: treatment, transmission and distribution (including lead service line replacement), source rehabilitation and decontamination, storage, consolidation, and new systems development.

Under the CWSRF, categories of [eligible projects](#) include: construction of publicly-owned treatment works, nonpoint source pollution management, national estuary program projects, decentralized wastewater treatment systems, stormwater systems, water conservation, efficiency, and reuse measures, watershed pilot projects, energy efficiency measures for publicly-owned treatment works, water reuse projects, security measures at publicly-owned treatment works, and technical assistance to ensure compliance with the Clean Water Act.

As mentioned in the Interim Final Rule, eligible projects under the DWSRF and CWSRF support efforts to address climate change, as well as to meet cybersecurity needs to protect water and sewer infrastructure. Given the lifelong impacts of lead exposure for children, and the widespread nature of lead service lines, Treasury also encourages recipients to consider projects to replace lead service lines.

6.2. May construction on eligible water, sewer, or broadband infrastructure projects continue past December 31, 2024, assuming funds have been obligated prior to that date?

Yes. Treasury is interpreting the requirement that costs be incurred by December 31, 2024 to only require that recipients have obligated the funds by such date. The period of performance will run until December 31, 2026, which will provide recipients a reasonable amount of time to complete projects funded with Fiscal Recovery Funds.

6.3. May recipients use funds as a non-federal match for the Clean Water State Revolving Fund (CWSRF) or Drinking Water State Revolving Fund (DWSRF)?

Recipients may not use funds as a state match for the CWSRF and DWSRF due to prohibitions in utilizing federal funds as a state match in the authorizing statutes and regulations of the CWSRF and DWSRF.

6.4. Does the National Environmental Policy Act (NEPA) apply to eligible infrastructure projects?

NEPA does not apply to Treasury's administration of the Funds. Projects supported with payments from the Funds may still be subject to NEPA review if they are also funded by other federal financial assistance programs.

6.5. What types of broadband projects are eligible?

The Interim Final Rule requires eligible projects to reliably deliver minimum speeds of 100 Mbps download and 100 Mbps upload. In cases where it is impracticable due to geography, topography, or financial cost to meet those standards, projects must reliably deliver at least 100 Mbps download speed, at least 20 Mbps upload speed, and be scalable to a minimum of 100 Mbps download speed and 100 Mbps upload speed.

Projects must also be designed to serve unserved or underserved households and businesses, defined as those that are not currently served by a wireline connection that reliably delivers at least 25 Mbps download speed and 3 Mbps of upload speed.

6.6. For broadband investments, may recipients use funds for related programs such as cybersecurity or digital literacy training?

Yes. Recipients may use funds to provide assistance to households facing negative economic impacts due to Covid-19, including digital literacy training and other programs that promote access to the Internet. Recipients may also use funds for modernization of cybersecurity, including hardware, software, and protection of critical infrastructure, as part of provision of government services up to the amount of revenue lost due to the public health emergency.

6.7. How do I know if a water, sewer, or broadband project is an eligible use of funds? Do I need pre-approval? [6/8]

Recipients do not need approval from Treasury to determine whether an investment in a water, sewer, or broadband project is eligible under CSFRF/CLFRF. Each recipient should review the Interim Final Rule (IFR), along with the preamble to the Interim Final Rule, in order to make its own assessment of whether its intended project meets the eligibility criteria in the IFR. A recipient that makes its own determination that a project meets the eligibility criteria as outlined in the IFR may pursue the project as a CSFRF/CLFRF project without pre-approval from Treasury. Local government recipients similarly do not need state approval to determine that a project is eligible under CSFRF/CLFRF. However, recipients should be cognizant of other federal or state laws or regulations that may apply to construction projects independent of CSFRF/CLFRF funding conditions and that may require pre-approval.

For water and sewer projects, the IFR refers to the EPA [Drinking Water](#) and [Clean Water](#) State Revolving Funds (SRFs) for the categories of projects and activities that are eligible for funding. Recipients should look at the relevant federal statutes, regulations, and guidance issued by the EPA to determine whether a water or sewer project is eligible. Of note, the IFR does not incorporate any other requirements contained in the federal statutes governing the SRFs or any conditions or requirements that individual states may place on their use of SRFs.

6.8. For broadband infrastructure investments, what does the requirement that infrastructure “be designed to” provide service to unserved or underserved households and businesses mean? [6/17]

Designing infrastructure investments to provide service to unserved or underserved households or businesses means prioritizing deployment of infrastructure that will bring service to households or businesses that are not currently serviced by a wireline connection that reliably delivers at least 25 Mbps download speed and 3 Mbps of upload speed. To meet this requirement, states and localities should use funds to deploy broadband infrastructure projects whose objective is to provide service to unserved or underserved households or businesses. These unserved or underserved households or businesses do not need to be the only ones in the service area funded by the project.

6.9. For broadband infrastructure to provide service to “unserved or underserved households or businesses,” must every house or business in the service area be unserved or underserved? [6/17]

No. It suffices that an objective of the project is to provide service to unserved or underserved households or businesses. Doing so may involve a holistic approach that provides service to a wider area in order, for example, to make the ongoing service of unserved or underserved households or businesses within the service area economical. Unserved or underserved households or businesses need not be the *only* households or businesses in the service area receiving funds.

6.10. May recipients use payments from the Funds for “middle mile” broadband projects? [6/17]

Yes. Under the Interim Final Rule, recipients may use payments from the Funds for “middle-mile projects,” but Treasury encourages recipients to focus on projects that will achieve last-mile connections—whether by focusing on funding last-mile projects or by ensuring that funded middle-mile projects have potential or partnered last-mile networks that could or would leverage the middle-mile network.

6.11. For broadband infrastructure investments, what does the requirement to “reliably” meet or exceed a broadband speed threshold mean? [6/17]

In the Interim Final Rule, the term “reliably” is used in two places: to identify areas that are eligible to be the subject of broadband infrastructure investments and to identify expectations for acceptable service levels for broadband investments funded by the Coronavirus State and Local Fiscal Recovery Funds. In particular:

- The IFR defines “unserved or underserved households or businesses” to mean one or more households or businesses that are not currently served by a wireline connection that reliably delivers at least 25 Mbps download speeds and 3 Mbps of upload speeds.
- The IFR provides that a recipient may use Coronavirus State and Local Fiscal Recovery Funds to make investments in broadband infrastructure that are designed to provide service to unserved or underserved households or businesses and that are designed to, upon completion: (i) reliably meet or exceed

symmetrical 100 Mbps download speed and upload speeds; or (ii) in limited cases, reliably meet or exceed 100 Mbps download speed and between 20 Mbps and 100 Mbps upload speed and be scalable to a minimum of 100 Mbps download and upload speeds.

The use of “reliably” in the IFR provides recipients with significant discretion to assess whether the households and businesses in the area to be served by a project have access to wireline broadband service that can actually and consistently meet the specified thresholds of at least 25Mbps/3Mbps—i.e., to consider the actual experience of current wireline broadband customers that subscribe to services at or above the 25 Mbps/3 Mbps threshold. Whether there is a provider serving the area that advertises or otherwise claims to offer speeds that meet the 25 Mbps download and 3 Mbps upload speed thresholds is not dispositive.

When making these assessments, recipients may choose to consider any available data, including but not limited to documentation of existing service performance, federal and/or state-collected broadband data, user speed test results, interviews with residents and business owners, and any other information they deem relevant. In evaluating such data, recipients may take into account a variety of factors, including whether users actually receive service at or above the speed thresholds at all hours of the day, whether factors other than speed such as latency or jitter, or deterioration of the existing connections make the user experience unreliable, and whether the existing service is being delivered by legacy technologies, such as copper telephone lines (typically using Digital Subscriber Line technology) or early versions of cable system technology (DOCSIS 2.0 or earlier).

The IFR also provides recipients with significant discretion as to how they will assess whether the project itself has been designed to provide households and businesses with broadband services that meet, or even exceed, the speed thresholds provided in the rule.

6.12. May recipients use Funds for pre-project development for eligible water, sewer, and broadband projects? [6/23]

Yes. To determine whether Funds can be used on pre-project development for an eligible water or sewer project, recipients should consult whether the pre-project development use or cost is eligible under the Drinking Water and Clean Water State Revolving Funds (CWSRF and DWSRF, respectively). Generally, the CWSRF and DWSRF often allow for pre-project development costs that are tied to an eligible project, as well as those that are reasonably expected to lead to a project. For example, the DWSRF [allows](#) for planning and evaluations uses, as well as numerous pre-project development costs, including costs associated with obtaining project authorization, planning and design, and project start-up like training and warranty for equipment. Likewise, the CWSRF [allows](#) for broad pre-project development, including planning and assessment activities, such as cost and effectiveness analyses, water/energy audits and conservation plans, and capital improvement plans.

Similarly, pre-project development uses and costs for broadband projects should be tied to an eligible broadband project or reasonably expected to lead to such a project. For example, pre-project costs associated with planning and engineering for an eligible broadband infrastructure build-out is considered an eligible use of funds, as well as technical assistance and evaluations that would reasonably be expected to lead to commencement of an eligible project (e.g., broadband mapping for the purposes of finding an eligible area for investment).

All funds must be obligated within the statutory period between March 3, 2021 and December 31, 2024, and expended to cover such obligations by December 31, 2026.

7. Non-Entitlement Units (NEUs)

Answers to frequently asked questions on distribution of funds to NEUs can be found in this [FAQ supplement](#), which is regularly updated.

8. Ineligible Uses

8.1. What is meant by a pension “deposit”? Can governments use funds for routine pension contributions for employees whose payroll and covered benefits are eligible expenses?

Treasury interprets “deposit” in this context to refer to an extraordinary payment into a pension fund for the purpose of reducing an accrued, unfunded liability. More specifically, the interim final rule does not permit this assistance to be used to make a payment into a pension fund if both: (1) the payment reduces a liability incurred prior to the start of the COVID-19 public health emergency, and (2) the payment occurs outside the recipient’s regular timing for making such payments.

Under this interpretation, a “deposit” is distinct from a “payroll contribution,” which occurs when employers make payments into pension funds on regular intervals, with contribution amounts based on a pre-determined percentage of employees’ wages and salaries. In general, if an employee’s wages and salaries are an eligible use of Fiscal Recovery Funds, recipients may treat the employee’s covered benefits as an eligible use of Fiscal Recovery Funds.

8.2. May recipients use Fiscal Recovery Funds to fund Other Post-Employment Benefits (OPEB)? [6/8]

OPEB refers to benefits other than pensions (see, e.g., [Governmental Accounting Standards Board, “Other Post-Employment Benefits”](#)). Treasury has determined that Sections 602(c)(2)(B) and 603(c)(2), which refer only to pensions, do not prohibit CSFRF/CLFRF recipients from funding OPEB. Recipients of either the CSFRF/CLFRF may use funds for eligible uses, and a recipient seeking to use CSFRF/CLFRF funds for

OPEB contributions would need to justify those contributions under one of the four eligible use categories.

9. Reporting

On June 17, 2021, Treasury released [Guidance on Recipient Compliance and Reporting Responsibilities for the Coronavirus State and Local Fiscal Recovery Funds](#). Recipients should consult this guidance for additional detail and clarification on recipients' compliance and reporting responsibilities. A users' guide will be provided with additional information on how and where to submit required reports.

9.1. What records must be kept by governments receiving funds?

Financial records and supporting documents related to the award must be retained for a period of five years after all funds have been expended or returned to Treasury, whichever is later. This includes those which demonstrate the award funds were used for eligible purposes in accordance with the ARPA, Treasury's regulations implementing those sections, and Treasury's guidance on eligible uses of funds.

9.2. What reporting will be required, and when will the first report be due?

Recipients will be required to submit an interim report, quarterly project and expenditure reports, and annual Recovery Plan Performance Reports as specified below, regarding their utilization of Coronavirus State and Local Fiscal Recovery Funds.

Interim reports: States (defined to include the District of Columbia), territories, metropolitan cities, counties, and Tribal governments will be required to submit one interim report. The interim report will include a recipient's expenditures by category at the summary level and for states, information related to distributions to non-entitlement units of local government must also be included in the interim report. The interim report will cover activity from the date of award to July 31, 2021 and must be submitted to Treasury by August 31, 2021. Non-entitlement units of local government are not required to submit an interim report.

Quarterly Project and Expenditure reports: State (defined to include the District of Columbia), territorial, metropolitan city, county, and Tribal governments will be required to submit quarterly project and expenditure reports. This report will include financial data, information on contracts and subawards over \$50,000, types of projects funded, and other information regarding a recipient's utilization of award funds. Reports will be required quarterly with the exception of non-entitlement units, which will report annually. An interim report is due on August 31, 2021. The reports will include the same general data as those submitted by recipients of the Coronavirus Relief Fund, with some modifications to expenditure categories and the addition of data elements related to specific eligible uses. The initial quarterly Project and Expenditure report will cover two calendar quarters from the date of award to September 30, 2021 and must be submitted to

Treasury by October 31, 2021. The subsequent quarterly reports will cover one calendar quarter and must be submitted to Treasury within 30 days after the end of each calendar quarter.

Non-entitlement units of local government will be required to submit the project and expenditure report annually. The initial annual Project and Expenditure report for non-entitlement units of local government will cover activity from the date of award to September 30, 2021 and must be submitted to Treasury by October 31, 2021. The subsequent annual reports must be submitted to Treasury by October 31 each year.

Recovery Plan Performance Reports: States (defined to include the District of Columbia), territories, metropolitan cities, and counties with a population that exceeds 250,000 residents will also be required to submit an annual Recovery Plan Performance Report to Treasury. This report will include descriptions of the projects funded and information on the performance indicators and objectives of each award, helping local residents understand how their governments are using the substantial resources provided by Coronavirus State and Local Fiscal Recovery Funds program. The initial Recovery Plan Performance Report will cover activity from date of award to July 31, 2021 and must be submitted to Treasury by August 31, 2021. Thereafter, the Recovery Plan Performance Reports will cover a 12-month period and recipients will be required to submit the report to Treasury within 30 days after the end of the 12-month period. The second Recovery Plan Performance Report will cover the period from July 1, 2021 to June 30, 2022 and must be submitted to Treasury by July 31, 2022. Each annual Recovery Plan Performance Report must be posted on the public-facing website of the recipient. Local governments with fewer than 250,000 residents, Tribal governments, and non-entitlement units of local government are not required to develop a Recovery Plan Performance Report.

Please see the [Guidance on Recipient Compliance and Reporting Responsibilities](#) for more information.

9.3. What provisions of the Uniform Guidance for grants apply to these funds? Will the Single Audit requirements apply?

Most of the provisions of the Uniform Guidance (2 CFR Part 200) apply to this program, including the Cost Principles and Single Audit Act requirements. Recipients should refer to the Assistance Listing for detail on the specific provisions of the Uniform Guidance that do not apply to this program. The Assistance Listing will be available on beta.SAM.gov.

9.4. Once a recipient has identified a reduction in revenue, how will Treasury track use of funds for the provision of government services? [6/8]

The ARPA establishes four categories of eligible uses and further restrictions on the use of funds to ensure that Fiscal Recovery Funds are used within the four eligible use categories. The Interim Final Rule implements these restrictions, including the scope of

the eligible use categories and further restrictions on tax cuts and deposits into pensions. Reporting requirements will align with this structure.

Consistent with the broad latitude provided to recipients to use funds for government services to the extent of the reduction in revenue, recipients will be required to submit a description of services provided. As discussed in IFR, these services can include a broad range of services but may not be used directly for pension deposits, contributions to reserve funds, or debt service. Recipients may use sources of funding other than Fiscal Recovery Funds to make deposits to pension funds, contribute to reserve funds, and pay debt service, including during the period of performance for the Fiscal Recovery Fund award.

For recipients using Fiscal Recovery Funds to provide government services to the extent of reduction in revenue, the description of government services reported to Treasury may be narrative or in another form, and recipients are encouraged to report based on their existing budget processes and to minimize administrative burden. For example, a recipient with \$100 in revenue replacement funds available could indicate that \$50 were used for personnel costs and \$50 were used for pay-go building of sidewalk infrastructure.

In addition to describing the government services provided to the extent of reduction in revenue, all recipients will also be required to indicate that Fiscal Recovery Funds are not used directly to make a deposit in a pension fund. Further, recipients subject to the tax offset provision will be required to provide information necessary to implement the Interim Final Rule, as described in the Interim Final Rule. Treasury does not anticipate requiring other types of reporting or recordkeeping on spending in pensions, debt service, or contributions to reserve funds.

These requirements are further detailed in the guidance on reporting requirements for the Fiscal Recovery Funds available [here](#).

9.5. What is the Assistance Listing and Catalog of Federal Domestic Assistance (CFDA) number for the program? [6/8]

The [Assistance Listing](#) for the Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) was published May 28, 2021 on SAM.gov. This includes the final CFDA Number for the program, 21.027.

The assistance listing includes helpful information including program purpose, statutory authority, eligibility requirements, and compliance requirements for recipients. The CFDA number is the unique 5-digit code for each type of federal assistance, and can be used to search for program information, including funding opportunities, spending on [usaspending.gov](#), or audit results through the Federal Audit Clearinghouse.

To expedite payments and meet statutory timelines, Treasury issued initial payments under an existing CFDA number. If you have already received funds or captured the

initial CFDA number in your records, please update your systems and reporting to reflect the final CFDA number 21.027. **Recipients must use the final CFDA number for all financial accounting, audits, subawards, and associated program reporting requirements.**

To ensure public trust, Treasury expects all recipients to serve as strong stewards of these funds. This includes ensuring funds are used for intended purposes and recipients have in place effective financial management, internal controls, and reporting for transparency and accountability.

Please see [Treasury's Interim Final Rule](#) and the [Guidance on Recipient Compliance and Reporting Responsibilities](#) for more information.

10. Miscellaneous

10.1. May governments retain assets purchased with Fiscal Recovery Funds? If so, what rules apply to the proceeds of disposition or sale of such assets?

Yes, if the purchase of the asset was consistent with the limitations on the eligible use of funds. If such assets are disposed of prior to December 31, 2024, the proceeds would be subject to the restrictions on the eligible use of payments.

10.2. Can recipients use funds for administrative purposes?

Recipients may use funds to cover the portion of payroll and benefits of employees corresponding to time spent on administrative work necessary due to the COVID-19 public health emergency and its negative economic impacts. This includes, but is not limited to, costs related to disbursing payments of Fiscal Recovery Funds and managing new grant programs established using Fiscal Recovery Funds.

10.3. Are recipients required to remit interest earned on CSFRF/CLFRF payments made by Treasury? [5/27]

No. CSFRF/CLFRF payments made by Treasury to states, territories, and the District of Columbia are not subject to the requirement of the Cash Management Improvement Act and Treasury's implementing regulations at 31 CFR part 205 to remit interest to Treasury. CSFRF/CLFRF payments made by Treasury to local governments and Tribes are not subject to the requirement of 2 CFR 200.305(b)(8)–(9) to maintain balances in an interest-bearing account and remit payments to Treasury.

10.4. Is there a deadline to apply for funds? [5/27]

The Interim Final Rule requires that costs be incurred by December 31, 2024. Direct recipients are encouraged to apply as soon as possible. For direct recipients other than Tribal governments, there is not a specific application deadline.

Tribal governments do have deadlines to complete the application process and should visit www.treasury.gov/SLFRPTribal for guidance on applicable deadlines.

Non-entitlement units of local government should contact their state government for information on applicable deadlines.

10.5. May recipients use funds to cover the costs of consultants to assist with managing and administering the funds? [6/8]

Yes. Recipients may use funds for administering the CSFRF/CLFRF program, including costs of consultants to support effective management and oversight, including consultation for ensuring compliance with legal, regulatory, and other requirements.

11. Operations

11.1. How do I know if my entity is eligible?

The Coronavirus State and Local Fiscal Recovery Funds American Rescue Plan Act of 2021 set forth the jurisdictions eligible to receive funds under the program, which are:

- States and the District of Columbia
- Territories
- Tribal governments
- Counties
- Metropolitan cities (typically, but not always, those with populations over 50,000)
- Non-entitlement units of local government, or smaller local governments (typically, but not always, those with populations under 50,000)

11.2. How does an eligible entity request payment?

Eligible entities (other than non-entitlement units) must submit their information to the [Treasury Submission Portal](#). Please visit the [Coronavirus State and Local Fiscal Recovery Fund website](#) for more information on the submission process.

11.3. I cannot log into the Treasury Submission Portal or am having trouble navigating it. Who can help me?

If you have questions about the Treasury Submission Portal or for technical support, please email covidreliefitsupport@treasury.gov.

11.4. What do I need to do to receive my payment?

All eligible payees are required to have a DUNS Number previously issued by Dun & Bradstreet (<https://www.dnb.com/>).

All eligible payees are also required to have an active registration with the System for Award Management (SAM) (<https://www.sam.gov>).

And eligible payees must have a bank account enabled for Automated Clearing House (ACH) direct deposit. Payees with a Wire account are encouraged to provide that information as well.

More information on these and all program pre-submission requirements can be found on the [Coronavirus State and Local Fiscal Recovery Fund website](#).

11.5. Why is Treasury employing id.me for the Treasury Submission Portal?

ID.me is a trusted technology partner to multiple government agencies and healthcare providers. It provides secure digital identity verification to those government agencies and healthcare providers to make sure you're you – and not someone pretending to be you – when you request access to online services. All personally identifiable information provided to ID.me is encrypted and disclosed only with the express consent of the user. Please refer to ID.me Contact Support for assistance with your ID.me account. Their support website is <https://help.id.me>.

11.6. Why is an entity not on the list of eligible entities in Treasury Submission Portal?

The ARPA statute lays out which governments are eligible for payments. The list of entities within the Treasury Submission Portal includes entities eligible to receive a direct payment of funds from Treasury, which include states (defined to include the District of Columbia), territories, Tribal governments, counties, and metropolitan cities.

Eligible non-entitlement units of local government will receive a distribution of funds from their respective state government and should not submit information to the Treasury Submission Portal.

If you believe an entity has been mistakenly left off the eligible entity list, please email SLFRP@treasury.gov.

11.7. What is an Authorized Representative?

An Authorized Representative is an individual with legal authority to bind the government entity (e.g., the Chief Executive Officer of the government entity). An Authorized Representative must sign the Acceptance of Award terms for it to be valid.

11.8. How does a Tribal government determine their allocation?

Tribal governments will receive information about their allocation when the submission to the Treasury Submission Portal is confirmed to be complete and accurate.

11.9. How do I know the status of my request for funds (submission)?

Entities can check the status of their submission at any time by logging into [Treasury Submission Portal](#).

11.10. My Treasury Submission Portal submission requires additional information/correction. What is the process for that?

If your Authorized Representative has not yet signed the award terms, you can edit your submission with in the into [Treasury Submission Portal](#). If your Authorized Representative has signed the award terms, please email SLFRP@treasury.gov to request assistance with updating your information.

11.11. My request for funds was denied. How do I find out why it was denied or appeal the decision?

Please check to ensure that no one else from your entity has applied, causing a duplicate submission. Please also review the list of all eligible entities on the [Coronavirus State and Local Fiscal Recovery Fund website](#).

If you still have questions regarding your submission, please email SLFRP@treasury.gov.

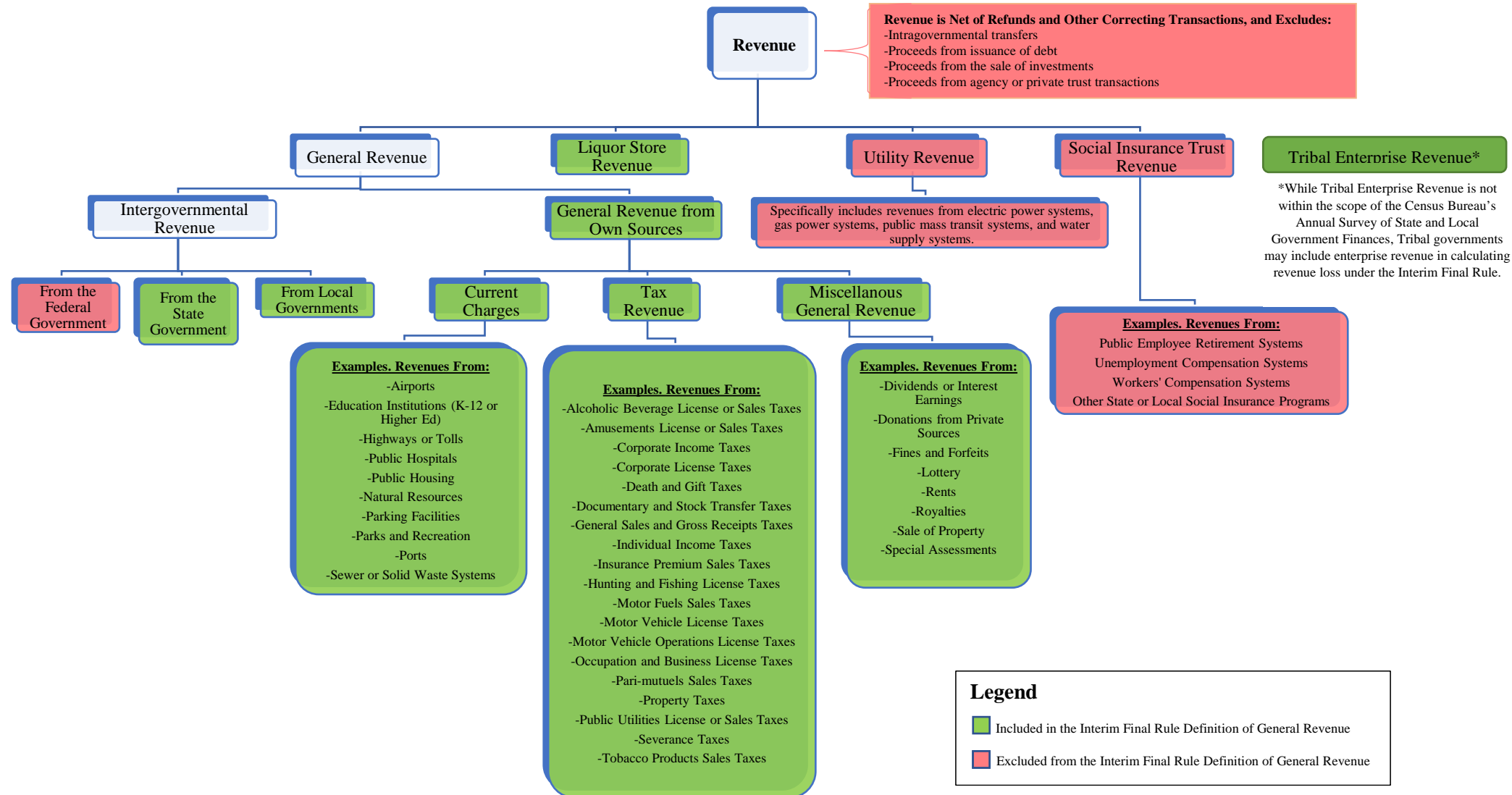
11.12. When will entities get their money?

Before Treasury is able to execute a payment, a representative of an eligible government must submit the government's information for verification through the [Treasury Submission Portal](#). The verification process takes approximately four business days. If any errors are identified, the designated point of contact for the government will be contacted via email to correct the information before the payment can proceed. Once verification is complete, the designated point of contact of the eligible government will receive an email notifying them that their submission has been verified. Payments are generally scheduled for the next business day after this verification email, though funds may not be available immediately due to processing time of their financial institution.

11.13. How does a local government entity provide Treasury with a notice of transfer of funds to its State?

For more information on how to provide Treasury with notice of transfer to a state, please email SLRedirectFunds@treasury.gov.

Appendix: Interim Final Rule Definition of General Revenue Within the Census Bureau Classification Structure of Revenue



Source: [U.S. Bureau of the Census Government Finance and Employment Classification Manual, 2006](#); [Annual Survey of State and Local Government Finances](#)

CITY OF CEDARBURG

MEETING DATE: July 12, 2021

ITEM NO: 9.C.

TITLE: Discussion on a potential non-profit application process for ARP funds

ISSUE SUMMARY: COVID-19 had a large financial impact to our local non-profits that have a great economic impact on our community. All of them rely on the revenue they generate, grant funding, and donations. With the lost revenue from 2020 – 2021 most of them have and continue to operate with minimal staff and struggle to fund valuable programming. The application process would provide the City the necessary information that will allow us to allocate ARP funds for maximum impact and best use.

STAFF RECOMMENDATION: Staff recommends that we send out the non-profit request form to all City of Cedarburg non-profits and evaluate the need for funding as part of our overall ARP fund use discussions.

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION: None

BUDGETARY IMPACT: None

ATTACHMENTS: Non-profit ARP fund request form

INITIATED/REQUESTED BY: Administrator Mikko Hilvo

FOR MORE INFORMATION CONTACT: Administrator Mikko Hilvo

Non-Profit request for potential American Rescue Plan (ARP) Funds

The City of Cedarburg is evaluating what the community needs are as we continue to recover from the effects of COVID-19. The Federal Government has earmarked funds to local municipalities to assist in the recovery and help boost economic growth. If your organization is in need of financial assistance beyond the Federal or State Government grants you have received please provide us with the following information by August 13, 2021.

- 1) Organization Name
- 2) Address of the Organization. *Must be a City of Cedarburg Non-Profit
- 3) Organization description
- 4) Organization Mission and Information
- 5) Annual economic impact to the City
- 6) Lost revenue from 2020 – 2021 due to COVID-19 (Financial Statements)
- 7) Detailed description of lost revenue
- 8) Did your organization receive any Federal or State relief funds? Please provide amounts.
- 9) Requested amount and planned use of the funds.

*Please send the documents to Mikko Hilvo, City Administrator at mhilvo@ci.cedarburg.wi.us or mail to City of Cedarburg, W63N645 Washington Ave, Cedarburg, WI 53012.

CITY OF CEDARBURG

MEETING DATE: July 12, 2021

ITEM NO: 9.D.

TITLE: Consider bids received for the 2021 Pioneer Road Interurban Trail Crossing contract; and action thereon.

ISSUE SUMMARY: Staff advertised and received bids for the 2021 Pioneer Road Interurban Trail Crossing contract. A total of two bids were received, with the low bid submitted by Outdoor Lighting Construction Company, Inc. Outdoor Lighting has successfully completed many projects in Cedarburg in the past.

Outdoor Lighting's bid was for \$ 46,085.40, which is within the amount pledged by the private donor. The bids were very competitive with only \$265 separating the two bids and finished just below the engineer's estimate of \$50,000.

STAFF RECOMMENDATION: Staff recommends award for the 2021 Pioneer Road Interurban Trail Crossing contract to Outdoor Lighting Construction Co, Inc., based on their low unit price bid of \$ 46,085.40.

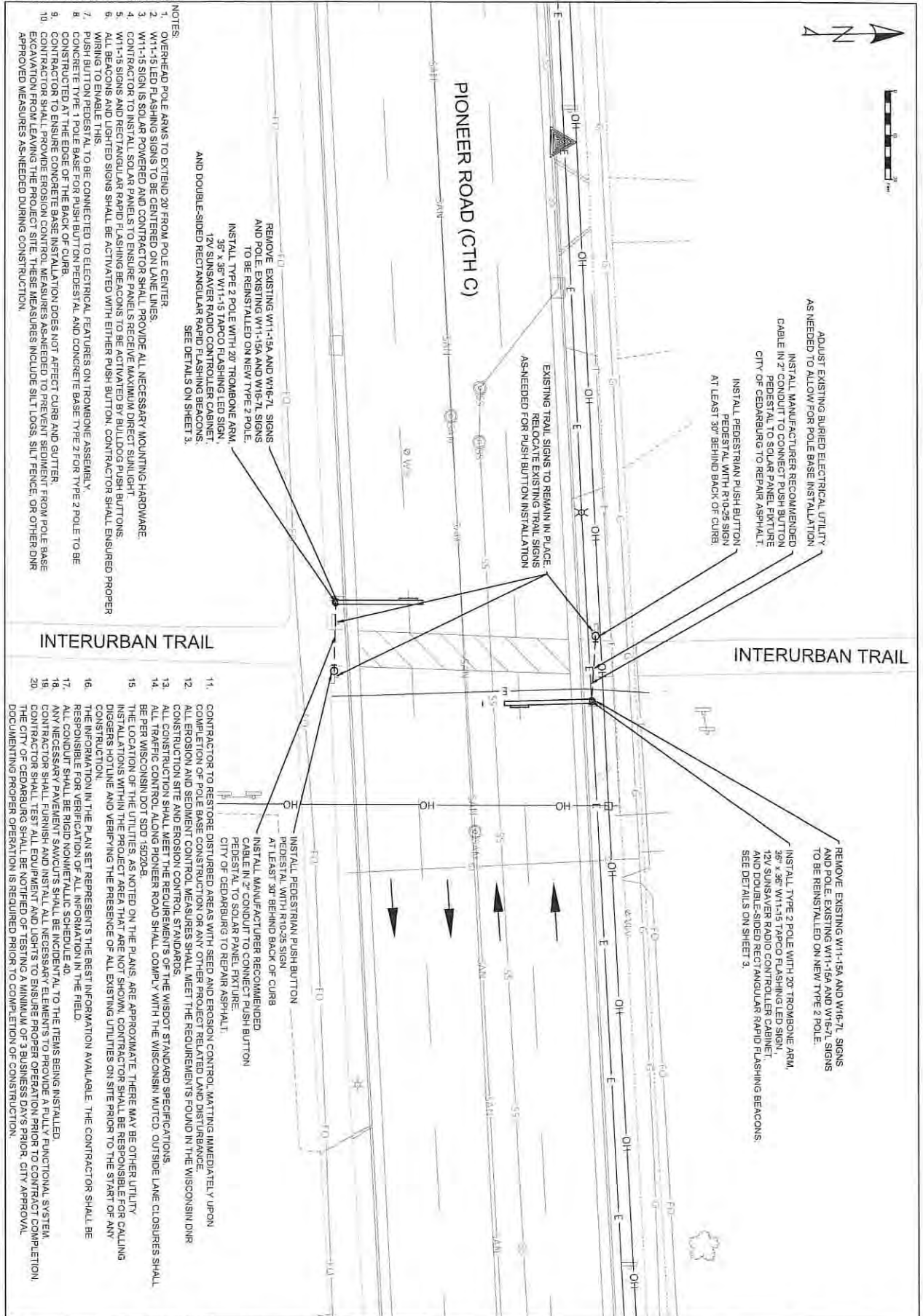
BOARD, COMMISSION OR COMMITTEE RECOMMENDATION: None

BUDGETARY IMPACT: \$ 46,085.40 is within the budget of \$50,000 pledged by the private donor. The City may be responsible for approximately \$500 from the Engineering Professional Services account to cover the design costs that exceed \$50,000.

ATTACHMENTS: Bid Tabulation
Plan Sheets

INITIATED/REQUESTED BY: Mike Wieser/Mikko Hilvo

FOR MORE INFORMATION CONTACT: Mike Wieser – Director of Engineering and Public Works
262-375-7610



INTERURBAN TRAIL CROSSING

PROPOSED PLAN

M Squared Engineering, LLC

N19W6719 Commerce Ct
 Cedarburg, WI 53012
 Phone: (262) 376-4246
www.msquaredengineering.com

REVISIONS

NO.	DATE	REVISION
1	01/11/2021	ISSUED FOR PERMIT

NOTES:

- OVERHEAD POLE ARMS TO EXTEND 20' FROM POLE CENTER.
- WI-15 LED FLASHING SIGNS TO BE CENTERED ON LANE LINES.
- WI-15 SIGN IS SOLAR POWERED AND CONTRACTOR SHALL PROVIDE ALL NECESSARY MOUNTING HARDWARE.
- CONTRACTOR TO INSTALL SOLAR PANELS TO ENSURE PANELS RECEIVE MAXIMUM DIRECT SUNLIGHT.
- WI-15 SIGNS AND RECTANGULAR RAPID FLASHING BEACONS TO BE ACTIVATED BY BULLDOG PUSH BUTTONS.
- ALL BEACONS AND LIGHTED SIGNS SHALL BE ACTIVATED WITH EITHER PUSH BUTTON. CONTRACTOR SHALL ENSURE PROPER WIRING TO ENABLE THIS.
- PUSH BUTTON PEDestal, TO BE CONNECTED TO ELECTRICAL FEATURES ON TROMBONE ASSEMBLY.
- CONCRETE TYPE 1 POLE BASE FOR PUSH BUTTON PEDestal, AND CONCRETE BASE TYPE 2 FOR TYPE 2 POLE TO BE CONSTRUCTED AT THE EDGE OF THE BACK OF CURB.
- CONTRACTOR TO ENSURE CONCRETE BASE INSTALLATION DOES NOT AFFECT CURB AND GUTTER.
- CONTRACTOR SHALL PROVIDE EROSION CONTROL MEASURES AS NEEDED TO PREVENT SEDIMENT FROM POLE BASE EXCAVATION FROM LEAVING THE PROJECT SITE. THESE MEASURES INCLUDE SILT LOGS, SILT FENCE, OR OTHER DARK APPROVED MEASURES AS NEEDED DURING CONSTRUCTION.

11. CONTRACTOR TO RESTORE DISTURBED AREAS WITH SEED AND EROSION CONTROL MATTING IMMEDIATELY UPON COMPLETION OF POLE BASE CONSTRUCTION OR ANY OTHER PROJECT RELATED LAND DISTURBANCE.

12. ALL EROSION AND SEDIMENT CONTROL MEASURES SHALL MEET THE REQUIREMENTS FOUND IN THE WISCONSIN DNR CONSTRUCTION SITE AND EROSION CONTROL STANDARDS.

13. ALL CONSTRUCTION SHALL MEET THE REQUIREMENTS OF THE WISDOT STANDARD SPECIFICATIONS.

14. ALL TRAFFIC CONTROL ALONG PIONEER ROAD SHALL COMPLY WITH THE WISCONSIN MUTCD. OUTSIDE LANE CLOSURES SHALL BE PER WISCONSIN DOT SDD 1502A-B.

15. THE LOCATION OF THE UTILITIES, AS NOTED ON THE PLANS, ARE APPROXIMATE. THERE MAY BE OTHER UTILITY INSTALLATIONS WITHIN THE PROJECT AREA THAT ARE NOT SHOWN. CONTRACTOR SHALL BE RESPONSIBLE FOR CALLING DIGGERS HOTLINE AND VERIFYING THE PRESENCE OF ALL EXISTING UTILITIES ON SITE PRIOR TO THE START OF ANY CONSTRUCTION.

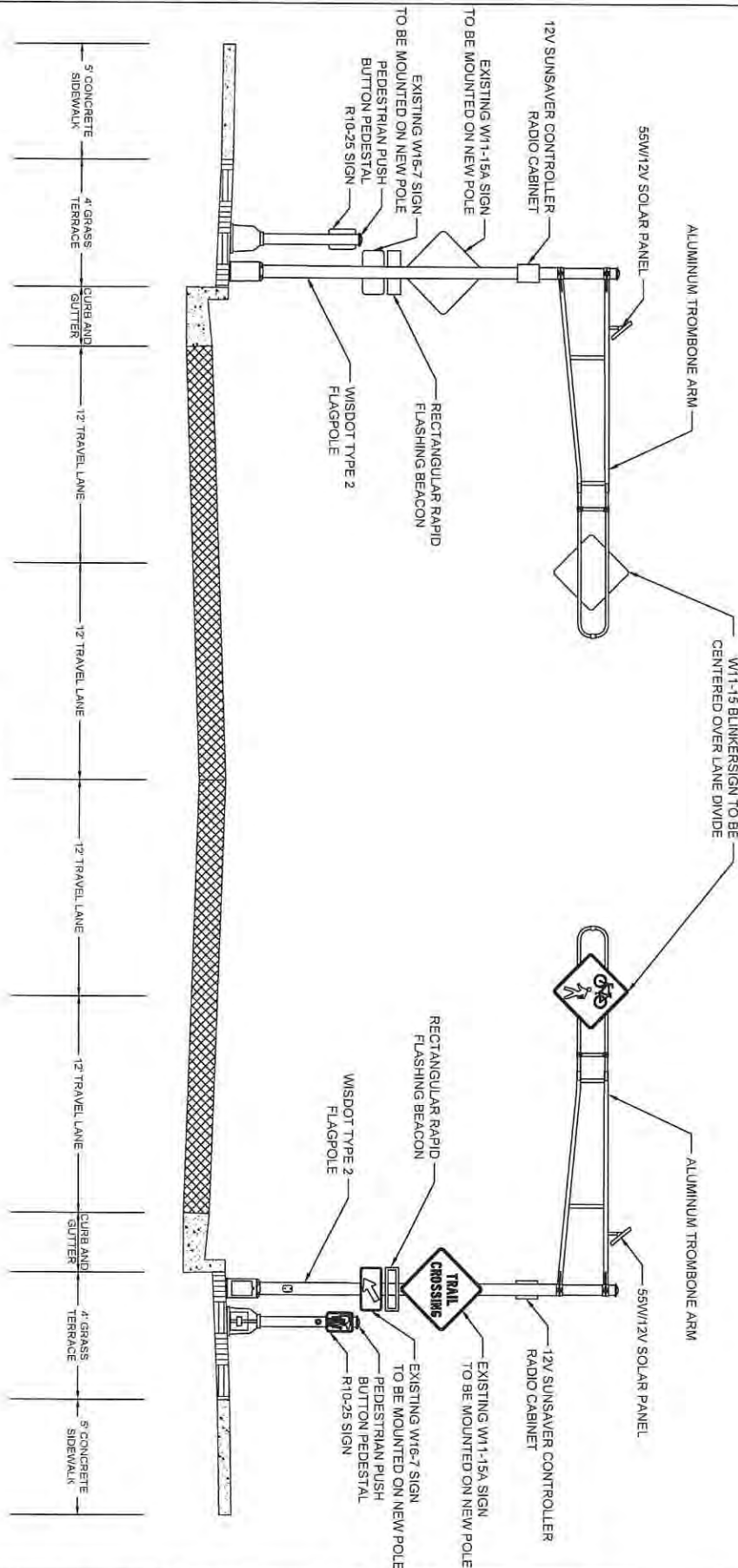
16. THE INFORMATION IN THE PLAN SET REPRESENTS THE BEST INFORMATION AVAILABLE. THE CONTRACTOR SHALL BE RESPONSIBLE FOR VERIFICATION OF ALL INFORMATION IN THE FIELD.

17. ANY NECESSARY PAVEMENT SAWCUTS SHALL BE INCIDENT AL TO THE ITEMS BEING INSTALLED.

18. CONTRACTOR SHALL TEST ALL EQUIPMENT AND LIGHTS TO ENSURE PROPER OPERATION PRIOR TO CONTRACT COMPLETION.

19. THE CITY OF CEDARBURG SHALL BE NOTIFIED OF TESTING A MINIMUM OF 3 BUSINESS DAYS PRIOR. CITY APPROVAL DOCUMENTING PROPER OPERATION IS REQUIRED PRIOR TO COMPLETION OF CONSTRUCTION.

1 OF 4



NOT TO SCALE

INTERURBAN TRAIL CROSSING

PAVEMENT TYPICAL SECTION

M Squared Engineering, LLC

N19W6719 Commerce Ct
 Cedarburg, WI 53012
 Phone: (262) 376-4246
www.msquaredengineering.com

DRAWN BY: JAM
 DATE: 04/22/21
 CHECKED BY: DBB
 HORIZ SCALE: 1"=20'-0"
 VERT SCALE: 1"=2'-0"
 PROJECT NO: 12-11-14
 REVISIONS:
 DATE: REVISED BY:

2
OF
4

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2021 Pioneer Road - Interurban Trail Crossing Safety Improvements
City of Cedarburg
Project No. 2021-04

BID TAB

Item #	Description	Units	Quantity	Outdoor Lighting Const. Co. Inc.		Bodart Electric Service Inc.	
				Unit Price	Total	Unit Price	Total
1	Mobilization	LS	1	\$22,887.80	\$22,887.80	\$5,000.00	\$5,000.00
2	Traffic Control	LS	1	\$2,980.00	\$2,980.00	\$5,000.00	\$5,000.00
3	Restoration	EA	1	\$1,583.40	\$1,583.40	\$2,000.00	\$2,000.00
4	Concrete Bases Type 2	EA	2	\$1,444.50	\$2,889.00	\$1,250.00	\$2,500.00
5	Concrete Bases Type 1	EA	2	\$1,311.50	\$2,623.00	\$1,100.00	\$2,200.00
6	Poles Type 2	EA	2	\$791.70	\$1,583.40	\$2,100.00	\$4,200.00
7	Trombone Arms 20 FT	EA	2	\$661.70	\$1,323.40	\$2,100.00	\$4,200.00
8	Pedestrian Push Button Pedestal	EA	2	\$656.70	\$1,313.40	\$800.00	\$1,600.00
9	Blinkersigns	EA	2	\$666.70	\$1,333.40	\$2,000.00	\$4,000.00
10	Rapid Flashing Beacons	EA	2	\$666.70	\$1,333.40	\$2,100.00	\$4,200.00
11	Remove and Reinstall Signs	EA	4	\$509.80	\$2,039.20	\$250.00	\$1,000.00
12	Controller and Equipment	EA	2	\$666.70	\$1,333.40	\$3,100.00	\$6,200.00
13	Conduit Rigid Nonmetallic Schedule 40 2-inch	LF	30	\$33.52	\$1,005.60	\$10.00	\$300.00
14	Relocate Existing Trail Sign and Post	EA	3	\$509.80	\$1,529.40	\$350.00	\$1,050.00
15	New Pedestrian Signs on Push Button Pedestals	EA	2	\$163.80	\$327.60	\$1,450.00	\$2,900.00
	TOTAL				\$46,085.40		\$46,350.00

Outdoor Lighting Const. Co. Inc.		Bodart Electric Service Inc.	
Total =		Total =	
	\$46,085.40		\$46,350.00

CITY OF CEDARBURG

MEETING DATE: July 12, 2021

ITEM NO: 9.E.

TITLE: Consider bid for coagulant upgrade at the CWRC; and action thereon

ISSUE SUMMARY: The Water Recycling Center is in need of replacing the current coagulant delivery system at the center. The current system is 34 years old and beyond repair. Upgrading the system was engineered and bid out, we received one bid but it is under engineering estimate.

STAFF RECOMMENDATION: Approve the bid by August Winter who was the low bidder for the project.

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION: The commission has not met to give a recommendation on the bid but have been informed on the project.

BUDGETARY IMPACT: These funds have been budgeted for 2021 in the Equipment Replacement Fund.

ATTACHMENTS: Project bid and received bid.

INITIATED/REQUESTED BY: Eric Hackert, CWRC Superintendent

FOR MORE INFORMATION CONTACT: Eric Hackert, 262-375-7900.

6. Lump Sum Bid Item:

The Bidder agrees to complete the Lump Sum work, as defined in these Contract Documents, and based upon the undersigned's own estimate of quantities and costs for the following Lump Sum Bid amount. The Bidder agrees that the Lump Sum Bid amount represents a true measure of the labor and materials required to perform the work, including all allowances for overhead and profit for the lump sum work called for in these Contract Documents.

Lump Sum Bid Amount	(A)	\$ 497,444
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7. Withdrawal Of Bid

It is agreed that this Bid and any required Bid Security may not be withdrawn for a period of forty-five (45) days after the Bid Deadline.

8. List Of Subcontractors And Major Suppliers

If awarded this Contract, the Bidder declares he intends to employ the following Subcontractors and Major Suppliers for the Class of Work as noted below:

NAME OF SUBCONTRACTOR/SUPPLIER	CLASS OF WORK
Pieper Electric	Electrical
CD Smith	General

The above is a full and complete list of all the proposed Subcontractors and Major Suppliers and the Class of Work to be performed by each, which list shall not be altered without the written consent of the OWNER.

9. Bidder Signature/Certification

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Check #	Check Date	Vendor Name	Amount	Invoice	Comment
111300 PWSB Checking					
38078	06/25/21	A LYNEIS ELECTRIC LLC			
E 100-522100-240		REPAIR AND MAINTENA	\$438.00	6024	PD LED flood lights
		Total	\$438.00		
38079	06/25/21	A TO Z REFRIGERATION & HVAC, I			
E 260-555110-240		REPAIR AND MAINTENA	\$1,250.00	7503	Library HVAC maintenance
		Total	\$1,250.00		
38080	06/25/21	ABLE DISTRIBUTING			
E 200-544210-240		REPAIR AND MAINTENA	\$297.93	S016659820.	Cemetery maintenance
		Total	\$297.93		
38081	06/25/21	ALTEC INDUSTRIES, INC.			
E 100-533210-353		MAINTENANCE PARTS	\$859.43	50788243	DPW maint parts
E 100-533210-353		MAINTENANCE PARTS	\$1,107.41	50788251	DPW maint parts
		Total	\$1,966.84		
38082	06/25/21	AT&T LONG DISTANCE			
E 260-555110-225		TELEPHONE/COMMUNI	\$6.39	836841746	Long distance
E 100-522110-225		TELEPHONE/COMMUNI	\$6.07	836841746	Long distance
		Total	\$12.46		
38083	06/25/21	AT&T MOBILITY			
E 100-522410-225		TELEPHONE/COMMUNI	\$123.64	28729379422	Emergency Management cell phones
		Total	\$123.64		
38084	06/25/21	BAKER & TAYLOR AV PRE PROCESS			
E 260-555110-319		PUBLICATIONS AND SU	\$95.48	H55512830	Library publications
E 260-555110-319		PUBLICATIONS AND SU	\$25.10	H55512840	Library publications
E 260-555110-319		PUBLICATIONS AND SU	\$96.14	H55681100	Library publications
		Total	\$216.72		
38085	06/25/21	BAKER & TAYLOR BOOKS			
E 260-555110-319		PUBLICATIONS AND SU	\$302.65	2035955272	Library publications
E 260-555110-322		DONATION EXPENDITU	\$215.00	2035962834	Library publications
E 260-555110-319		PUBLICATIONS AND SU	\$196.23	2035962834	Library publications
E 260-555110-322		DONATION EXPENDITU	\$20.00	2035968662	Library publications
E 260-555110-319		PUBLICATIONS AND SU	\$391.41	2035968662	Library publications
		Total	\$1,125.29		
38086	06/25/21	BEYER'S HARDWARE			
E 100-555510-240		REPAIR AND MAINTENA	\$167.45	165229	maintenance Parks
E 100-533210-353		MAINTENANCE PARTS	\$6.29	165243	maintenance DPW
E 100-533210-353		MAINTENANCE PARTS	\$16.99	165254	maintenance DPW
E 100-555510-240		REPAIR AND MAINTENA	\$91.98	165269	maintenance Parks
E 100-522100-340		MAINTENANCE SUPPLIE	\$10.98	165271	maintenance PD
E 260-555110-310		OFFICE SUPPLIES	\$10.57	165334	maintenance Library
E 240-555320-340		MAINTENANCE SUPPLIE	\$6.99	165399	maintenance Pool
E 100-555510-240		REPAIR AND MAINTENA	\$28.36	165402	maintenance Parks
E 100-555510-240		REPAIR AND MAINTENA	\$13.99	165440	maintenance Parks

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Check #	Check Date	Vendor Name	Amount	Invoice	Comment
E 601-573830-340		MAINTENANCE SUPPLIE	\$13.79	165452	maintenance WRC
E 260-555110-310		OFFICE SUPPLIES	\$56.94	165460	maintenance Library
E 100-518100-240		REPAIR AND MAINTENA	\$5.00	165509	maintenance Complex
E 100-555510-240		REPAIR AND MAINTENA	\$98.77	165541	maintenance Parks
E 200-544210-240		REPAIR AND MAINTENA	\$8.96	165552	maintenance Cemetery
E 200-544210-240		REPAIR AND MAINTENA	\$25.18	165586	maintenance Cemetery
		Total	\$562.24		
38087	06/25/21	CEDARBURG LIGHT & WATER			
G 100-256201		DUE TO L&W IMPACT F	\$2,049.98	062321	Impact fees N13W6618 Cedarburg Trail Bldg4
G 100-256201		DUE TO L&W IMPACT F	\$2,049.98	062321	Impact fees N13W6624 Cedarburg Trail Bldg 4
		Total	\$4,099.96		
38088	06/25/21	CHEMINDUSTRIAL SYSTEMS INC			
E 100-533210-353		MAINTENANCE PARTS	\$74.85	5699	DPW maintenance
		Total	\$74.85		
38089	06/25/21	CINTAS CORP			
E 100-533210-350		OPERATING SUPPLIES	\$238.28	5065731731	DPW operating supplies
		Total	\$238.28		
38090	06/25/21	CINTAS CORPORATION			
E 260-555110-350		OPERATING SUPPLIES	\$66.87	4087464841	Library mats
		Total	\$66.87		
38091	06/25/21	COMPLETE OFFICE OF WISCONSIN			
E 100-515600-310		OFFICE SUPPLIES	\$25.34	100574	Office supplies Treasurer's Office
E 100-533110-310		OFFICE SUPPLIES	\$24.13	102793	Office supplies Engineering report covers
		Total	\$49.47		
38092	06/25/21	CROWLEY CONSTRUCTION CORP.			
E 100-533311-240		REPAIR AND MAINTENA	\$9,685.00	12081	DPW stripe channel lines
		Total	\$9,685.00		
38093	06/25/21	DECORAH ANIMAL HOSPITAL			
E 100-522120-352		K-9 UNIT EXPENSE	\$39.20	176120	PD K9 boarding
		Total	\$39.20		
38094	06/25/21	DIGITAL EDGE OF GRAFTON			
E 220-555390-394		POMS EXPENSES	\$44.00	18695	Poms advertising
		Total	\$44.00		
38095	06/25/21	EMR, LLC			
E 100-533210-353		MAINTENANCE PARTS	\$128.74	13979	DPW maintenance parts
		Total	\$128.74		
38096	06/25/21	E-Z WINDOW CLEANING			
E 260-555110-290		MAINT/CONTRACTED S	\$1,117.00	38500	window cleaning Library
E 100-518100-240		REPAIR AND MAINTENA	\$1,711.00	38554	window cleaning Complex
E 100-518100-240		REPAIR AND MAINTENA	\$1,394.00	38599	window cleaning Complex
		Total	\$4,222.00		

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Check #	Check Date	Vendor Name	Amount	Invoice	Comment
38097	06/25/21	FASTENAL COMPANY			
E 100-533210-353		MAINTENANCE PARTS	\$34.81		WISUA12419 DPW maint parts
E 100-533210-353		MAINTENANCE PARTS	\$162.92		WISUA12425 DPW maint parts
		Total	\$197.73		
38098	06/25/21	FIVE CORNERS DODGE			
E 100-522120-240		REPAIR AND MAINTENA	\$11.00	78184	PD maintenance
E 100-522120-240		REPAIR AND MAINTENA	\$77.36	78232	PD maintenance
		Total	\$88.36		
38099	06/25/21	FORE BETTER GOLF			
E 220-555390-290		MAINT/CONTRACTED S	\$568.40	22-1002	adult golf regsitration fees 5/26-7/1/21
		Total	\$568.40		
38100	06/25/21	FPSOLUTIONS, LLC			
E 100-522100-240		REPAIR AND MAINTENA	\$500.00	18108	PD station sprinkler inspection
		Total	\$500.00		
38101	06/25/21	FUNTACTICS SOCCER CAMP			
E 220-555390-290		MAINT/CONTRACTED S	\$1,680.00	061821	soccer academies payment 6/14-6/17/21
		Total	\$1,680.00		
38102	06/25/21	GRAFTON ACE HARDWARE			
E 100-518100-240		REPAIR AND MAINTENA	\$65.95	166911	Complex maintenance
E 100-518100-350		OPERATING SUPPLIES	\$52.16	166960	Complex maintenance
		Total	\$118.11		
38103	06/25/21	HEIN ELECTRIC SUPPLY CO			
E 240-555320-340		MAINTENANCE SUPPLIE	\$53.84	822833-00	Pool repair & maintenance
		Total	\$53.84		
38104	06/25/21	HERBST OIL, INC.			
G 221-161500		FUEL INVENTORY	\$5,092.00	78384	Fuel inventory - diesel
G 221-161500		FUEL INVENTORY	\$5,240.80	78385	Fuel inventory - unleaded
		Total	\$10,332.80		
38105	06/25/21	HORIZON COMMERCIAL POOL SUPPLY			
E 240-555320-350		OPERATING SUPPLIES	(\$65.45)	210506016-A	pool operating supplies & chemicals
E 240-555320-350		OPERATING SUPPLIES	(\$99.95)	210520003-A	pool operating supplies & chemicals
E 240-555320-350		OPERATING SUPPLIES	\$314.75	210527009-A	pool operating supplies & chemicals
E 240-555320-350		OPERATING SUPPLIES	\$216.00	210603021-A	pool operating supplies & chemicals
		Total	\$365.35		
38106	06/25/21	JACKSON CONCRETE INC.			
E 100-533440-240		REPAIR AND MAINTENA	\$1,071.00	0116979-IN	Storm water repair & maint
E 100-533440-240		REPAIR AND MAINTENA	\$368.75	0117284-IN	Storm water repair & maint
		Total	\$1,439.75		
38107	06/25/21	JOHN M ELLSWORTH CO INC			
E 601-573840-340		MAINTENANCE SUPPLIE	\$58.65	0796338-IN	WRC maint
		Total	\$58.65		

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Check #	Check Date	Vendor Name	Amount	Invoice	Comment
38108	06/25/21	JOHNSON CONTROLS FIRE			
E 260-555110-290		MAINT/CONTRACTED S	\$665.73	22335004	Library maintenance sprinkler system contract
		Total	\$665.73		
38109	06/25/21	JOSEPH JACOBS			
E 100-522310-210		PROFESSIONAL SERVIC	\$300.00	21-009	4 inspections
		Total	\$300.00		
38110	06/25/21	GILLEAN KITCHEN			
R 100-463101		PUBLIC WORKS FEES	\$25.00	062121	REFUND APPLIANCE PICK UP FEE, FURNITURE GONE BEFORE PICKUP
		Total	\$25.00		
38111	06/25/21	LAROSA LANDSCAPE COMPANY			
E 100-522100-240		REPAIR AND MAINTENA	\$1,750.00	0009445-IN	PD landscaping
		Total	\$1,750.00		
38112	06/25/21	LIESENER SOILS INC.			
E 100-533440-240		REPAIR AND MAINTENA	\$540.00	0195350-IN	stormwater repair & maintenance
		Total	\$540.00		
38113	06/25/21	CHRISTY MCGEE			
R 220-467317		YOUTH FOOTBALL REGI	\$45.00	062221	REFUND -CANCELLED OUT OF FLAG FOOTBALL
		Total	\$45.00		
38114	06/25/21	CHUCK MOEGENBURG			
E 100-518100-240		REPAIR AND MAINTENA	\$110.00	061721	6/1 and 6/17 cleaning of entry ways
		Total	\$110.00		
38115	06/25/21	MORNINGSTAR, INC.			
E 260-555110-319		PUBLICATIONS AND SU	\$1,310.00	8708871	Library publications renewal 8/16/21-8/16/22
		Total	\$1,310.00		
38116	06/25/21	NAPA AUTO PARTS			
E 100-533210-353		MAINTENANCE PARTS	\$125.91	5269-134034	DPW maintenance & parts
E 100-533210-353		MAINTENANCE PARTS	\$39.78	5269-134110	DPW maintenance & parts
E 100-533210-353		MAINTENANCE PARTS	\$18.49	5269-134279	DPW maintenance & parts
E 100-533210-353		MAINTENANCE PARTS	\$89.53	5269-134540	DPW maintenance & parts
E 100-533210-353		MAINTENANCE PARTS	\$83.72	5269-134570	DPW maintenance & parts
E 100-533210-353		MAINTENANCE PARTS	\$43.19	5269-134584	DPW maintenance & parts
E 100-533210-353		MAINTENANCE PARTS	\$114.00	5269-134598	DPW maintenance & parts
E 100-533210-353		MAINTENANCE PARTS	(\$10.00)	5269-134624	DPW maintenance & parts
E 100-533210-353		MAINTENANCE PARTS	\$50.39	5269-135250	DPW maintenance & parts
		Total	\$555.01		
38117	06/25/21	OFFICE DEPOT			
E 100-514100-310		OFFICE SUPPLIES	\$64.78	17527822100	office supplies Clerk's Office
E 100-566310-310		OFFICE SUPPLIES	\$49.91	17527822100	office supplies Planning
E 100-514100-310		OFFICE SUPPLIES	\$46.47	17536660900	office supplies Clerk's Office
E 260-555110-310		OFFICE SUPPLIES	\$51.94	17597007700	office supplies Library
E 100-522110-310		OFFICE SUPPLIES	\$120.32	17682205900	office supplies PD

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Check #	Check Date	Vendor Name	Amount	Invoice	Comment
Total			\$333.42		
38118	06/25/21	OLIVER FIONTAR LLC			
E 350-566710-227		DEVELOPERS INCENTIV	\$36,850.00	641	TID #4
E 350-566710-227		DEVELOPERS INCENTIV	\$95.55	642	TID #4
Total			\$36,945.55		
38119	06/25/21	PACE ANALYTICAL SERVICES, LLC			
E 601-573825-370		LAB SUPPLIES	\$335.00	2140102095	WRC lab testing
Total			\$335.00		
38120	06/25/21	MOLLY PETERSON			
R 220-467310		SUMMER/WINTER REC	\$440.00	061721	REFUND - CANCELLED OUT OF SUMMER PLAYGROUND CAMP
Total			\$440.00		
38121	06/25/21	PIRTEK MENOMONEE FALLS			
E 100-533210-353		MAINTENANCE PARTS	\$342.70	MF-T000045	DPW maintenance parts
Total			\$342.70		
38122	06/25/21	R A SMITH NATIONAL			
E 400-533311-854		STREET IMPROVEMENT	\$2,284.60	158750	Streets-Design Washington Ave-May 1-31, 2021
E 400-533440-475		STORMWATER IMPROV	\$659.60	158750	STORMWATER-Design Washington Ave-May 1-31, 2021
G 601-184313		COLLECTION MAINS AN	\$38.80	158750	Sanitary Sewer-Prof Services-Design Washington Ave-May 1-31 2021
E 353-566710-210		PROFESSIONAL SERVIC	\$15,781.75	158769	TIF#6 -Paving May 1-31, 2021
E 353-566710-210		PROFESSIONAL SERVIC	\$46,448.67	158771	TIF #6-Sanitary May 1-31, 2021
E 353-566710-210		PROFESSIONAL SERVIC	\$9,170.45	158772	TIF#6 Booster Station May 1-31, 2021
Total			\$74,383.87		
38123	06/25/21	REINDERS,INC.			
E 100-533210-353		MAINTENANCE PARTS	\$111.88	1886611-00	DPW-Inner Tubes & Tires
E 100-533210-353		MAINTENANCE PARTS	\$356.31	1886630-00	DPW-Bearings, Tire, Brackets
Total			\$468.19		
38124	06/25/21	SHERWIN WILLIAMS CO.			
E 100-533311-240		REPAIR AND MAINTENA	\$19.81	4023-0	DPW-EZ Strainer Intake(9)
Total			\$19.81		
38125	06/25/21	STAFFORD ROSENBAUM LLP			
E 700-519400-546		INSURANCE CLAIMS - 2	\$702.00	1254302	ISF-Shelly Buck Claim # GLB1071220
Total			\$702.00		
38126	06/25/21	STATE INDUSTRIAL PRODUCTS			
E 100-533210-350		OPERATING SUPPLIES	\$415.85	902019033	DPW-Fragrance Burse Products
Total			\$415.85		
38127	06/25/21	MARY STEINBRENNER			
R 220-467317		YOUTH FOOTBALL REGI	\$45.00	Refund	Rec-Flag Football Cancellation
Total			\$45.00		
38128	06/25/21	STREICHER'S POLICE EQUIPMENT			

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Check #	Check Date	Vendor Name	Amount	Invoice	Comment
E 100-522120-346		UNIFORMS	(\$119.98)	CM289106	Credit-PD-Defender Flex pants, Belt
E 100-522120-346		UNIFORMS	(\$39.99)	CM289287	Credit-PD surveillance Earpiece
E 100-522120-346		UNIFORMS	\$227.94	I1435927	PD-Polo shirts
E 100-522120-346		UNIFORMS	\$111.97	I1440548	PD-Belt, Keeper Set, Cuff, Mag Holder
E 100-522120-346		UNIFORMS	\$18.98	I1450556	PD-Name Tag cloth
E 100-522120-346		UNIFORMS	\$9.99	I1469637	PD-Badge Holder
E 100-522120-346		UNIFORMS	\$39.99	I1469639	PD-Polo Shirt
E 100-522120-347		SUPPLIES AND EXPENS	\$119.99	I1473625	PD-Flashlight
E 100-522120-346		UNIFORMS	\$32.97	I1481716	PD-Belt Keeper/Belt, Knit Hat
E 100-522120-347		SUPPLIES AND EXPENS	\$73.00	I1483842	PD-Sight
E 100-522120-346		UNIFORMS	\$140.93	I1484436	PD-Belt, Holder, Knit hat, Notebook, Badge/ID Case
E 100-522120-346		UNIFORMS	\$130.94	I1493147I	PD-Cuff & Mag Holders, Notebooks, Handcuff
E 100-522120-346		UNIFORMS	\$152.96	I1502654	PD-Multitool, UK Ballistic vest, earpieces
E 100-522120-346		UNIFORMS	\$34.99	I1503422	PD-Surveillance Earpiece
Total			\$934.68		
38129	06/25/21	SUNSET LAW ENFORCEMENT			
E 100-522120-347		SUPPLIES AND EXPENS	\$122.85	0005205-IN	PD-Horn 9mm Luger
Total			\$122.85		
38130	06/25/21	SUPERIOR CHEMICAL CORP.			
E 100-555510-240		REPAIR AND MAINTENA	\$223.24	304150	PARKS-Clinging Bowl Cleaner
E 100-555510-240		REPAIR AND MAINTENA	\$379.60	305537	PARKS-Snappy wipes
Total			\$602.84		
38131	06/25/21	THE UNIFORM SHOPPE			
E 100-522120-346		UNIFORMS	\$19.95	311016	PD-Blauer Cap
E 100-522110-346		UNIFORMS	\$154.95	311046	PD-MOAR Boots
Total			\$174.90		
38132	06/25/21	THEODORE POLYGRAPH SERVICES			
E 100-522130-210		PROFESSIONAL SERVIC	\$600.00	7457	PD-3 tests on 6/10/2021
Total			\$600.00		
38133	06/25/21	TOWN SQUARE PUBLICATIONS			
E 260-555110-223		MARKETING	\$795.00	182641	Library-Advertisement
Total			\$795.00		
38134	06/25/21	TRUCK COUNTRY OF WISC			
E 100-533210-353		MAINTENANCE PARTS	\$106.21	X207038641:	DPW-Shift Control Cable
Total			\$106.21		
38135	06/25/21	U.S. CELLULAR			
E 601-573825-225		TELEPHONE/COMMUNI	\$25.88	44690238	CWRC-TABLET
E 100-522310-225		TELEPHONE/COMMUNI	\$83.88	44690238	BI-TELECOM
E 100-533210-225		TELEPHONE/COMMUNI	\$25.38	44690238	DPW-TABLET
E 601-573825-225		TELEPHONE/COMMUNI	\$38.88	44690238	CWRC-TELECOM
E 100-555510-225		TELEPHONE/COMMUNI	\$10.88	44690238	PARKS-TABLET
E 100-555510-225		TELEPHONE/COMMUNI	\$10.88	44690238	PARKS-TABLET
E 100-533210-225		TELEPHONE/COMMUNI	\$39.88	44690238	DPW-TABLET-HOTSPOT

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Check #	Check Date	Vendor Name	Amount	Invoice	Comment
E 601-573825-225		TELEPHONE/COMMUNI	\$39.88	44690238	CWRC-TABLET
E 601-573825-225		TELEPHONE/COMMUNI	\$10.88	44690238	CWRC-TABLET
E 100-555510-225		TELEPHONE/COMMUNI	\$10.88	44690238	PARKS-TABLET
E 100-533110-225		TELEPHONE/COMMUNI	\$42.88	44690238	ENG-TELECOM
E 100-555510-225		TELEPHONE/COMMUNI	\$10.88	44690238	PARKS-TABLET
E 100-533210-225		TELEPHONE/COMMUNI	\$25.38	44690238	DPW-IPAD
E 100-533210-225		TELEPHONE/COMMUNI	\$42.88	44690238	DPW-TELECOM
E 100-533110-225		TELEPHONE/COMMUNI	\$14.56	44690238	CH-TELECOM
E 100-533110-225		TELEPHONE/COMMUNI	\$38.88	44690238	ENG-TELECOM
E 100-522310-225		TELEPHONE/COMMUNI	\$42.38	44690238	BI-TELECOM
E 100-555145-225		TELEPHONE/COMMUNI	\$2.68	44690238	SC-TELECOM
E 100-555510-225		TELEPHONE/COMMUNI	\$42.88	44690238	PARKS-TELECOM
E 601-573825-225		TELEPHONE/COMMUNI	\$38.88	44690238	CWRC-DUTY PHONE
E 601-573825-312		COMPUTER/COPIER SU	\$1,298.89	44690238	WRC iPad
Total			\$1,898.47		
38136	06/25/21	UNIFIRST CORPORATION			
E 100-533210-350		OPERATING SUPPLIES	\$49.51	096 1188649	DPW-Wipers & Uniforms
E 601-573825-372		SAFETY EQUIPMENT	\$78.35	096 1189768	DPW- Uniforms
E 100-533210-350		OPERATING SUPPLIES	\$49.51	096 1189770	DPW-Wipers & Uniforms
Total			\$177.37		
38137	06/25/21	WISCONSIN HUMANE SOCIETY			
E 100-522110-225		TELEPHONE/COMMUNI	\$207.50	2042	PD-May 2021 Boarding Fees
Total			\$207.50		
38138	06/25/21	JERRY B WOLFE PHD			
E 100-522130-210		PROFESSIONAL SERVIC	\$1,750.00	Evals	PD-June 7 & 10, 2021 Evaluations
Total			\$1,750.00		
38139	07/02/21	AECOM TECHNICAL SERVICES INC			
G 100-239254		DEVELOPERS AGREE-F	\$5,353.02	2000502219	ENG-FAIRWAY VILLAGE SW SUPPORT 2/13-5/28/2021
Total			\$5,353.02		
38140	07/02/21	APPLEWOOD PLASTERING SERVICES			
E 700-519400-525		INSURANCE CLAIMS - 2	\$2,700.00	3012709	ISF-DRYWALL REPAIRS TO PARK BANDSHELL
Total			\$2,700.00		
38141	07/02/21	AT&T MOBILITY			
E 100-522110-225		TELEPHONE/COMMUNI	\$919.35	28728905110	PD-WIRELESS TELEPHONE
Total			\$919.35		
38142	07/02/21	AT&T			
E 100-533210-225		TELEPHONE/COMMUNI	\$57.24	26237576030	DPW-TELEPHONE
E 260-555110-225		TELEPHONE/COMMUNI	\$274.66	26237576030	LIBR-TELEPHONE
E 601-573825-225		TELEPHONE/COMMUNI	\$109.91	26237576030	CWRC-TELEPHONE
E 100-518100-225		TELEPHONE/COMMUNI	\$100.31	26237576030	CH-TELEPHONE
E 100-522230-225		TELEPHONE/COMMUNI	\$106.84	26237576030	FD-TELEPHONE
E 100-522110-225		TELEPHONE/COMMUNI	\$88.15	26237576240	PD-TELEPHONE
Total			\$737.11		

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Check #	Check Date	Vendor Name	Amount	Invoice	Comment
38143	07/02/21	BAKER & TAYLOR AUDIOBOOK PRE			
E 260-555110-322		DONATION EXPENDITU	\$169.10	2035973673	LIBR-CMD-DONATIONS
		Total	\$169.10		
38144	07/02/21	BAKER & TAYLOR AV PRE PROCESS			
E 260-555110-319		PUBLICATIONS AND SU	\$39.41	H55853590	LIBR-VIDMASS
		Total	\$39.41		
38145	07/02/21	BAKER & TAYLOR BOOKS			
E 260-555110-322		DONATION EXPENDITU	\$20.00	2035987104	LIBR DNTNS-BOOKS
E 260-555110-319		PUBLICATIONS AND SU	\$446.14	2035987104	LIBR-BOOKS
E 260-555110-322		DONATION EXPENDITU	\$327.88	2035993471	LIBR DNTNS-BOOKS
E 260-555110-322		DONATION EXPENDITU	\$418.31	2036002052	LIBR DNTNS-BOOKS
E 260-555110-322		DONATION EXPENDITU	\$380.84	2036007605	LIBR DNTNS-BOOKS
		Total	\$1,593.17		
38146	07/02/21	BEYER'S HARDWARE			
E 240-555320-340		MAINTENANCE SUPPLIE	\$29.98	165230	POOL-IN USE OUT COVER
E 240-555320-340		MAINTENANCE SUPPLIE	\$2.37	165244	POOL-HARDWARE
E 100-555510-240		REPAIR AND MAINTENA	\$47.25	165329	PARKS-DPLX OUTLET/HORIZ FLIP COVER
E 240-555320-340		MAINTENANCE SUPPLIE	\$29.98	165455	POOL-MURIATIC REPL ACID
E 240-555320-350		OPERATING SUPPLIES	\$59.96	165568	POOL-MURIATIC REPL ACID
E 100-555510-240		REPAIR AND MAINTENA	\$24.58	165591	PARKS-HARDWARE FOR BUBBLER
E 700-519400-525		INSURANCE CLAIMS - 2	\$85.45	165626	Ins Clms- Paint/liq nail/caulk gun
E 601-573830-340		MAINTENANCE SUPPLIE	\$1.44	165629	CWRC-HARDWARE
E 100-533210-353		MAINTENANCE PARTS	\$12.87	165644	DPW-GERMICIDAL BLEACH
E 100-533210-353		MAINTENANCE PARTS	\$13.98	165674	DPW-INV STRIP PAINT WHT
E 240-555320-340		MAINTENANCE SUPPLIE	\$187.48	165676	POOL-HOG HAIR FILTER/MURIATIC REPL ACID
E 100-533210-353		MAINTENANCE PARTS	\$8.99	165689	DPW-ALUM DRIP PAN
E 100-555510-240		REPAIR AND MAINTENA	\$42.26	165697	PARKS-BLK ENAMEL/CHIP BRUSHES
E 100-555510-240		REPAIR AND MAINTENA	\$22.56	165703	PARKS-DEFENSE GLOVES/EPOXY GEL FOR CDR PTE BUBBLER
E 240-555320-340		MAINTENANCE SUPPLIE	\$61.90	165710	POOL-ULTRA SHOCK/FLOUR SIFTER/FANTASTIK/KEY
E 100-555510-240		REPAIR AND MAINTENA	\$7.96	165715	PARKS-HARDWARE/BRASS CMP TEE
E 100-555510-240		REPAIR AND MAINTENA	\$14.46	165721	PARKS-WHT CHIP BRUSH/SPEEDY PRO BRUSH
E 100-555510-240		REPAIR AND MAINTENA	\$9.49	165725	PARKS-CONNECTOR
E 100-518100-240		REPAIR AND MAINTENA	\$5.28	165727	COMPLEX-TURNBUCKLE/EYE BOLT
E 100-555510-240		REPAIR AND MAINTENA	\$5.49	165734	PARKS-80G SAND DISC
E 240-555320-340		MAINTENANCE SUPPLIE	\$43.47	165740	POOL-EXTREME MNT TAPE/POOL TEST STRIPS
		Total	\$717.20		
38147	07/02/21	WENDY BLANK			
R 220-467335		TOTAL BODY FITNESS	\$40.00	REFUND	REFUND-CANCELLED TOTAL BODY SCF CLASS
		Total	\$40.00		
38148	07/02/21	BOBCAT OF JANESVILLE			
E 100-533210-353		MAINTENANCE PARTS	\$2.08	02-182943	DPW-BOLT, HEX HEAD/NYLON INS NUT PKG
		Total	\$2.08		

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Check #	Check Date	Vendor Name	Amount	Invoice	Comment
38149	07/02/21	BRAKE & EQUIPMENT COMPANY			
E 100-533210-353		MAINTENANCE PARTS	\$20.07	013254	DPW-VELVAC UNIVERSAL
		Total	\$20.07		
38150	07/02/21	CEDARBURG FIRE DEPARTMENT			
E 100-522230-235		OPERATING EXPENSES	\$54,375.00	CK REQ	3RD QUARTER 2021 OPERATIONS PAYMENT
		Total	\$54,375.00		
38151	07/02/21	JONATHAN CENSKY			
E 100-566310-210		PROFESSIONAL SERVIC	\$6,761.40	21-0006	PLAN-JUNE 2021 PLANNER SERVICES
		Total	\$6,761.40		
38152	07/02/21	CIRA, LENORE			
R 220-467335		TOTAL BODY FITNESS	\$40.00	REFUND	REFUND-CANCELLED TOTAL BODY SCF CLASS
		Total	\$40.00		
38153	07/02/21	CULLIGAN OF WEST BEND			
E 200-544210-245		HOUSE MAINTENANCE	\$58.50	502X043019	CEM-SOLAR SALT DELIVERY 4/29/2021
E 200-544210-245		HOUSE MAINTENANCE	\$76.50	502X043382	CEM-SOFTENING EQUIP RENTAL 6/1-8/31/2021
		Total	\$135.00		
38154	07/02/21	DATA COMM PLUS			
E 260-555110-290		MAINT/CONTRACTED S	\$49.99	73877	LIBR-JUNE 2021 VOIP SERVICES
E 260-555110-290		MAINT/CONTRACTED S	\$49.99	74176	LIBR-JULY 2021 VOIP SERVICES
		Total	\$99.98		
38155	07/02/21	DEPARTMENT OF ADMINISTRATION			
E 260-555110-382		LIBRARY TECHNOLOGY	\$600.00	50500000593	LIBR-TEACH SERVICES
		Total	\$600.00		
38156	07/02/21	EMR, LLC			
E 100-533210-353		MAINTENANCE PARTS	\$743.19	14122	DPW-VEH# 99-SERVICE
		Total	\$743.19		
38157	07/02/21	FASTENAL COMPANY			
E 100-533210-353		MAINTENANCE PARTS	\$168.22	WISAU23556	DPW-HSS BOT TRAP/DRILL SET
		Total	\$168.22		
38158	07/02/21	FPSOLUTIONS, LLC			
E 100-522100-240		REPAIR AND MAINTENA	\$4,115.00	18141	PD-FIRE SPRINKLER WORK W/INSPECTION
E 100-518100-240		REPAIR AND MAINTENA	\$540.00	18187	COMPLEX-ANNUAL FIRE SPRINKLER INSPECTION AT CITY HALL
		Total	\$4,655.00		
38159	07/02/21	FUNTACTICS SOCCER CAMP			
E 220-555390-290		MAINT/CONTRACTED S	\$5,669.62	SOCCER CA	REC- SUMMER SOCCER LEAGUE PAYMENT 5/6-6/24/21
		Total	\$5,669.62		
38160	07/02/21	GENERAL COMMUNICATIONS, INC.			
E 100-522120-240		REPAIR AND MAINTENA	\$231.00	295181	PD-CHANGE OUT COMPUTER DOCK & POWER SUPPLY

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Check #	Check Date	Vendor Name	Amount	Invoice	Comment
Total			\$231.00		
38161	07/02/21	GRAINGER			
E 200-544210-240		REPAIR AND MAINTENA	\$59.97	9942844482	CEM-ADAPTER INSERTS/HOSE CLAMP
Total			\$59.97		
38162	07/02/21	HOUSEMAN & FEIND, LLP			
E 100-522110-212		ATTORNEY/CONSULTA	\$963.06	73873	PD-MAY 2021 TRAFFIC MATTERS
Total			\$963.06		
38163	07/02/21	IBS OF SOUTHEASTERN WISCONSIN			
E 100-533210-353		MAINTENANCE PARTS	\$239.65	100686535	DPW-3 BATTERIES
E 100-533210-353		MAINTENANCE PARTS	(\$158.70)	100686611	DPW-CREDIT
Total			\$80.95		
38164	07/02/21	JAMES IMAGING SYSTEMS, INC.			
E 260-555110-290		MAINT/CONTRACTED S	\$501.75	29568002	LIBR-STANDARD PAYMENT & COLOR IMAGE USAGE
Total			\$501.75		
38165	07/02/21	JANI-KING OF MILWAUKEE			
E 100-533210-350		OPERATING SUPPLIES	\$390.53	MIL07210384	DPW-JULY 2021 MONTHLY SERVICES
Total			\$390.53		
38166	07/02/21	JUDI LARKIN			
R 220-467335		TOTAL BODY FITNESS	\$40.00	REFUND	REC-REFUND-CANCELLED TOTAL BODY SCF CLASS
Total			\$40.00		
38167	07/02/21	LETTERS & SIGNS			
E 100-533311-363		SIGNS	\$150.00	4782	DPW-COROPLAST 24" 'DO NOT ENTER' CIRCLES
Total			\$150.00		
38168	07/02/21	LOCHEN EQUIPMENT			
E 100-533210-353		MAINTENANCE PARTS	\$59.68	T47500	DPW-ASSY ROLLER
E 100-533210-353		MAINTENANCE PARTS	\$22.82	T47506	DPW-ASSY ROLLERS/BOLT GAUGE
Total			\$82.50		
38169	07/02/21	LUEDERS LAWN SEEDING & TRUCKIN			
E 100-555510-341		TREES AND SUPPLIES	\$170.00	PARKS	PARKS-5 YDS JACK PINE
Total			\$170.00		
38170	07/02/21	M SQUARED ENGINEERING LLC			
E 100-533110-210		PROFESSIONAL SERVIC	\$487.50	21214	ENG-PIONEER RD-INTERURBAN TRAIL CRSG-COMplete
Total			\$487.50		
38171	07/02/21	MID-STATE EQUIPMENT			
E 100-533210-353		MAINTENANCE PARTS	\$189.13	h75329	DPW-LAMPS/MIRROR
Total			\$189.13		
38172	07/02/21	NAPA AUTO PARTS			

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Check #	Check Date	Vendor Name	Amount	Invoice	Comment
E 100-533210-353		MAINTENANCE PARTS	\$28.74	5269-135559	DPW-VEH#71-AIR/CAB/OIL FILTERS
E 100-533210-353		MAINTENANCE PARTS	\$6.15	5269-136316	DPW-VEH #45 OIL FILTER
E 100-533210-353		MAINTENANCE PARTS	\$5.22	5269-136407	DPW-SPARK PLUGS
E 100-533210-353		MAINTENANCE PARTS	\$78.11	5269-136447	DPW-VEH#43-OIL/AIR/FUEL FILTERS
E 100-533210-353		MAINTENANCE PARTS	\$78.20	5269-136513	DPW-VEH #44 & 48-OIL/AIR FILTERS
E 100-533210-353		MAINTENANCE PARTS	\$8.18	5269-136545	DPW-VEH #44-HI PWR II V-BELT
		Total	\$204.60		
38173	07/02/21	NASSCO, INC.			
E 260-555110-350		OPERATING SUPPLIES	\$325.75	6007342	LIBR-WINDOW CLEANER/ TISSUE/BAGS
		Total	\$325.75		
38174	07/02/21	OLSENS PIGGLY WIGGLY			
E 240-555321-350		OPERATING SUPPLIES	\$19.25	40105	POOL CONC.-HOT DOG BUNS
E 240-555321-350		OPERATING SUPPLIES	\$12.07	40224	POOL CONC.-HOT DOG BUNS
		Total	\$31.32		
38175	07/02/21	PATRON POINT, INC.			
E 260-555110-223		MARKETING	\$5,000.00	1189	LIBR-SUBSCRIPTION 4/24/2021 THRU 4/23/2022
E 260-555110-322		DONATION EXPENDITU	\$500.00	1189	LIBR-DNTNS-SUBSCRIPTION 4/24/2021 THRU 4/23/2022
		Total	\$5,500.00		
38176	07/02/21	PETITE-CRETE LLC			
E 100-533311-240		REPAIR AND MAINTENA	\$340.00	INVOICE	DPW STREETS-CONCRETE FOR BOY SCOUT PARK & POOL
		Total	\$340.00		
38177	07/02/21	PITNEY BOWES INC			
E 100-514100-315		POSTAGE	\$113.04	1018395790	CLERKS-RED INK CARTRIDGE
		Total	\$113.04		
38178	07/02/21	RUEKERT & MIELKE			
E 601-573825-370		LAB SUPPLIES	\$1,456.24	137039	CWRC-2021 SCADA SERVICE WORK-4/24/21 THRU 5/21/21
		Total	\$1,456.24		
38179	07/02/21	SAM'S CLUB DIRECT			
E 240-555321-350		OPERATING SUPPLIES	\$209.78	001928	POOL CONC.-CONCESSION SUPPLIES
E 240-555321-350		OPERATING SUPPLIES	\$180.00	003220	POOL CONC.-MEMBERSHIP RENEWAL
E 240-555320-380		EQUIPMENT/CAPITAL O	\$34.98	004953	POOL-FIH TABLE
E 240-555321-350		OPERATING SUPPLIES	\$1,021.90	006380	POOL CONC.-CONCESSION SUPPLIES
E 240-555321-350		OPERATING SUPPLIES	\$507.52	008816	POOL CONC.-CONCESSION SUPPLIES
		Total	\$1,954.18		
38180	07/02/21	SHERWIN-WILLIAMS CO			
E 100-533311-240		REPAIR AND MAINTENA	\$376.57	4774-1	DPW STREETS-QP REPAIRKIT/CYLINDER/INLET STRAINER
		Total	\$376.57		
38181	07/02/21	LES THOMPSON			
E 100-555140-210		PROFESSIONAL SERVIC	\$385.00	CK REQ	SR CTR-5 WEEK WATERCOLOR CLASS

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Check #	Check Date	Vendor Name	Amount	Invoice	Comment
Total			\$385.00		
38182	07/02/21	TIME WARNER CABLE			
E 100-522110-225		TELEPHONE/COMMUNI	\$434.00	70986440106	PD-FIBR INTERNET
Total			\$434.00		
38183	07/02/21	TRUCK COUNTRY OF WISC			
E 100-533210-353		MAINTENANCE PARTS	\$17.79	X207037843:	DPW-ANTENNA, FULL WAVE
Total			\$17.79		
38184	07/02/21	UNIFIRST CORPORATION			
E 601-573825-372		SAFETY EQUIPMENT	\$78.35	096 1190873	CWRC-UNIFORMS
E 100-533210-350		OPERATING SUPPLIES	\$49.51	096 1190875	DPW-WIPERS/SHIRTS
E 100-533210-350		OPERATING SUPPLIES	\$49.51	096 1191967	DPW-WIPERS/SHIRTS
Total			\$177.37		
38185	07/02/21	WOOD COUNTY CLERK OF COURTS			
R 100-451101		COURT PENALTIES & C	\$755.00	BOND	PD-BOND-KEVIN DEVONTE BROWN JR-CASE 20-7579
Total			\$755.00		
111300 PWSB Checking			\$268,101.60		

Fund Summary

111300 PWSB Checking

100 GENERAL FUND	\$111,624.76
200 CEMETERY FUND	\$527.04
220 RECREATION PROGRAMS FUND	\$8,612.02
221 FUEL SYSTEM - WASH BAY	\$10,332.80
240 SWIMMING POOL FUND	\$2,826.82
260 LIBRARY FUND	\$15,776.27
350 TIF DISTRICT FUND #4	\$36,945.55
353 TIF DISTRICT #6	\$71,400.87
400 CAPITAL IMPROVEMENTS FUND	\$2,944.20
601 WATER RECYCLING CENTER	\$3,623.82
700 RISK MANAGEMENT FUND	\$3,487.45
	\$268,101.60

CITY OF CEDARBURG
TRANSFER LIST
6/22/21-7/02/21

Date	Amount	Transfer to
PWSB CHECKING ACCOUNT		
6/28/2021	(2,806.18)	L&W invoices
6/28/2021	(1,922.59)	L&W invoices
6/28/2021	(41,710.57)	L&W invoices
6/28/2021	100,000.00	Transfer from money market
6/30/2021	(254,000.00)	Transfer to payroll account
7/2/2021	(6,251.48)	PR#13 Health Savings Accounts
7/2/2021	(1,637.38)	PR#13 ICMA
7/2/2021	(4,195.23)	PR#13 North Shore Bank HAS
7/2/2021	(440.00)	PR#13 Police Union
7/2/2021	(346.15)	PR#13 State of WI child support
7/2/2021	(250.00)	PR#13 WI Dieffered Comp
7/2/2021	607,234.62	Transfer from State Pool ARP funds
7/1/2021	(97,146.30)	WPS July premiums
7/1/2021	(7,099.06)	Delta Dental July premiums
7/2/2021	(607,234.62)	Transfer to ARP mm account
7/2/2021	50,000.00	Transfer from mm for check run
	<u><u>-\$267,804.94</u></u>	

PWSB PAYROLL CHECKING ACCOUNT

6/30/2021	254,000.00	Transfer from checking
7/2/2021	(181,652.96)	Payroll #13
7/2/2021	(72,743.11)	Payroll #13 taxes
	<u><u>\$ (396.07)</u></u>	

PWSB MONEY MARKET

6/28/2021	(100,000.00)	PWSB Checking
7/2/2021	607,234.62	APR mm from PWSB Checking
7/2/2021	(50,000.00)	To PWSB checking for check run
	<u><u>\$ 457,234.62</u></u>	

2021 PERMIT SUMMARY BY MONTH

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
Single Family	2	3	3	5	2	1							16
Duplex				2		2							4
Assessory Building			1	6	2	3							12
Addition/Alteration	34	15	26	28	20	32							155
Commerical New Constructio			1										1
Commercial Additions/Alterati			1			2							3
Pools			1										1
Razing			1	1									2
Heat/Vent	19	19	28	38	24	31							159
Signs	1		3		3	2							9
Plumbing	39	27	43	38	41	38	1						227
Electrical	28	27	42	44	39	38							218
Occupancy	7	4	6	8	7	4							36
TOTAL VALUE TO CITY	1,535,250	2,278,091	4,009,238	3,457,364	1,497,787	1,914,581							14,692,311
INSPECTIONS													
JOE JACOBS	3	3	1	4	5	8							24
MICHAEL BAIER	173	197	220	193	235	174							1192
ROGER KISON													1



City of Cedarburg 2021 First Quarter Financial Report

Memorandum

To: Mike O'Keefe, Mayor
Common Council

From: Christy Mertes, Finance Director/Treasurer

Date: June 22, 2021

Re: 2021 First Quarter Financial Report

The following pages are the 2021 first quarter financial report for the City of Cedarburg for your review. Included with this report are the following financial statements:

- General Fund (Section A)
- Special Revenue Funds (Section B)
- Capital Improvements (Section C)
- Water Recycling Center (Section D)
- Department Salary Analysis (Section E)
- Cash and Investments (Section F)
- Accounts Receivable and Special Assessments (Section G)
- Environmental (Section H)
- Risk Management (Section I)
- Debt Service Fund (Section J)
- TIF #3, #4, #5 and #6 (Section K)
- Light & Water (Section L)

Please contact the Treasurer's Office at 375-7607 with questions you may have regarding the report.

City of Cedarburg
General Fund
First Quarter Financial Report
March 31, 2021

Operations at the end of the quarter are in line with budget for revenues and expenditures. The comments below highlight some of the significant accounts and fluctuations from the budget.

Revenues

At the end of the quarter revenues total \$6,847,712; 71% realized.

Property taxes are 100% realized in January. **Property tax equivalent** from Light & Water is \$225,000; 25% realized at the end of the quarter.

The **Intergovernmental Revenues** at the end of the quarter are \$224,758; 16% realized. This category includes State Aids. The larger aid payments are received through installments while the smaller payments are one-time only. The revenue includes the State transportation aids, personal property aid, recycling grant, cable franchise fee aid and computer aid. The only payment received to date is the first quarter transportation aid from the DOT.

Regulation and Compliance Revenues to date are \$71,656; 16% realized. Permits are 29% realized due to new development.

Court penalties and costs are 16% realized and parking violations only 17% realized.

Cable franchise fees are not received until after the end of the quarter from the cable television providers.

Public Charges for Services are 16% realized; in the amount of \$18,658. Police Department fees are 55% realized due to alarm connection fees collected at the beginning of the year. Also included in this category are the Public Works' fees for the appliance pick up program at 6% realized. Park rental fees are 31% realized and Senior Center fees which include the senior van and tour sales are 8% realized. More of the Senior Center programs are starting back up in the second quarter.

Intergovernmental Charges are \$701,965 or 26% realized. Included in this category are the quarterly billings to the Town for the Fire and EMS shared services and the Cedarburg School District payments for the crossing guards' and school safety officer payroll expenditures. The revenue for the crossing guards is 18% realized to date.

Interdepartmental Charges include fees charged for the Water Recycling Center, room tax, and the tax incremental districts' administrative services. The first quarter fees were charged out in April for the TIDs. The room tax is received after quarter end.

Commercial Revenues include interest, rent, donations and the sale of City property. These revenues are \$16,584; 6% realized. Interest revenue is 14% realized at \$11,424. The interest rates have continued to drop in 2021. See the investment schedules in section F. New in 2021 is the CDBG loan repayments. Since the program was closed the City bought out the balance of the loans and will continue to collect on the outstanding balances until paid in full. The two loans outstanding are Kettle Moraine Appliance and Hometown Heating and Air.

General Fund

2021 First Quarter Financial Report

Expenditures

At the end of the quarter expenditures are expected to be 25% expended. Expenditures to date are \$2,262,045; 25% expended. The budget amounts include the 2020 encumbrances for goods or services that were carried over to 2021. The Council approved these changes to the budget at the February 22, 2021 meeting. Encumbrances included purchases for the Assessor's Office, Parks, Rec & Forestry, Fire Department, Information Technology and Public Works that were not completed in 2020. In total \$97,910 was carried over from 2020.

General Government expenditures at the end of the quarter are \$286,173; 23% expended. General Government includes the Council, Mayor, Clerk, Treasurer, audit, legal, Assessor, and City Hall Departments. The Common Council is 42% expended at quarter end because dues are paid in full in the first quarter.

Public Safety expenditures are \$1,159,309; 25% expended, at quarter end. The departments are in line with their budget for at the end of the quarter except for Emergency Management. Emergency Management had \$10,200 in repairs to a 2004 truck which put the maintenance account over budget by \$8,323. This amount will have to be made up with other line items under budget.

Public Works expenditures are \$710,414; 25% expended at quarter end. In total the department is in line with the budget.

The **Parks, Forestry & Recreation Department** expenditures for the year to date are \$205,006; 21% expended. The Senior Center activities are slowly returning. Celebrations expenditures are for the 4th of July fireworks and the flower baskets which will be expended in the second quarter.

Conservation and Development expenditures are \$11,459 at quarter end, 15% expended, for City planning services.

Operating Transfers Out were for the debt service outstanding on TID #4 and the outstanding balances of the CDBG loans paid out to the State through the close out program.

City of Cedarburg
General Fund
First Quarter Financial Report Summary
As of March 31, 2021

	2020 Actual	2021 Actual	2021 Budget	% Realized/ Expended
Revenues				
Taxes—General Government	\$6,107,595	\$6,220,091	\$6,220,091	100.00%
Tax Equivalent—Utility	201,000	225,000	890,122	25.28%
Intergovernmental Revenues	200,529	224,758	1,438,670	15.62%
Regulation and Compliance	84,829	71,656	446,479	16.05%
Public Charges for Services	27,802	18,658	118,960	15.68%
Intergovernmental Charges	70,257	70,965	275,849	25.73%
Interdepartmental Charges	1,373	0	14,250	0.00%
Commercial Revenues	241,513	16,584	286,162	5.80%
Total Revenues	\$6,934,898	\$6,847,712	\$9,690,583	70.66%
Expenditures				
General Government	\$1,102,731	\$286,173	\$1,256,540	22.77%
Public Safety	4,431,270	1,159,309	4,625,079	25.07%
Public Works	2,591,775	710,414	2,863,044	24.81%
Parks, Forestry & Recreation	1,019,296	205,006	965,772	21.23%
Conservation & Development	100,569	11,459	77,058	14.87%
Operating Transfers Out	276,359	253,684	705,358	35.97%
Total Expenditures	\$9,522,000	\$2,626,045	\$10,492,851	25.03%
Revenues Over/(Under) Expenditures	(2,587,102)	4,221,667	(802,268)	
Beginning Fund Balance	3,356,206	3,775,638	3,775,638	
Fund Balance, End of Year/Budget	\$3,239,564	\$7,997,305	\$2,973,370	

**General Fund
First Quarter Financial Report
As of March 31, 2021**

	March			
	2020	2021	2021	% Realized/
	Actual	Actual	Budget	Expended
Revenues				
Taxes:				
General property	\$6,107,595	\$6,220,091	\$6,220,091	100.00%
Tax equivalent—Light & Water	201,000	225,000	890,122	25.28%
Total Taxes	6,308,595	6,445,091	7,110,213	90.65%
Intergovernmental Revenues:				
State Shared Revenues			203,986	0.00%
Expenditure Restraint			200,264	0.00%
State grants:				
Personal Property Aid			39,214	0.00%
State Aid Cable Franchise Fees			29,585	0.00%
Fire Insurance Dues				
Recycling			38,000	0.00%
Police training/other			3,360	0.00%
Fire Department Safety				
State computer aids			24,048	0.00%
Transportation Aids:				
General highway aids	200,529	224,758	900,213	24.97%
Total Intergovernmental	200,529	224,758	1,438,670	15.62%
Regulation and Compliance:				
Licenses	2,565	5,730	56,425	10.16%
Permits	62,523	54,648	186,800	29.25%
Court penalties & costs	12,662	7,375	47,000	15.69%
Parking violations	7,079	3,903	23,000	16.97%
Cable television fees			133,254	0.00%
Total Regulation and Compliance	84,829	71,656	446,479	16.05%
Public Charges for Services:				
General government	2,257	2,342	12,710	18.43%
Police Department fees, alarm, false alarm	6,728	7,623	13,750	55.44%
Public Works fees	5,180	2,530	37,000	6.84%
Park fees	2,968	2,138	7,000	30.54%
Senior Center fees	10,669	4,025	48,500	8.30%
Total Public Charges for Services	27,802	18,658	118,960	15.68%

**General Fund
First Quarter Financial Report
As of March 31, 2021**

	March			
	2020	2021	2021	% Realized/
	Actual	Actual	Budget	Expended
Intergovernmental Charges:				
Sanitation—Town			2,165	0.00%
Fire—Operating Expense—Town	57,436	61,454	217,020	28.32%
Fire/EMS Dispatching—Town	799	624	3,500	17.83%
Emergency Management—Town	203		200	0.00%
Crossing Guards—School	11,819	8,887	50,000	17.77%
City of Mequon—Reimbursement for Services			2,964	0.00%
Total Intergovernmental Charges for Services	70,257	70,965	275,849	25.73%
Interdepartmental Charges:				
Sewer—Admin			10,250	0.00%
Room Tax—Admin			2,500	0.00%
CDBG—Admin	217			
TIF—Admin	1,156		1,500	0.00%
Total Interdepartmental Charges	1,373	0	14,250	0.00%
Commercial Revenues:				
Interest on investments	38,023	11,424	80,000	14.28%
Change in Market Value	43,567	(26,322)	0	0.00%
Interest on Special Assessments	125	35	284	12.32%
Interest—Delinquent taxes	2,701	224	300	0.00%
Rental charges	4,074	4,055	13,000	31.19%
Rent—City Prop.—Water Tower	151,191	9,785	177,578	5.51%
CDBG Loan Repayments		902		
CDBG Loan Interest		18		
Prior year/Miscellaneous	639	51	1,000	5.10%
Donations	1,193	16,412	14,000	117.23%
Total Commercial Revenues	241,513	16,584	286,162	5.80%
Total Revenues	6,934,898	6,847,712	9,690,583	70.66%

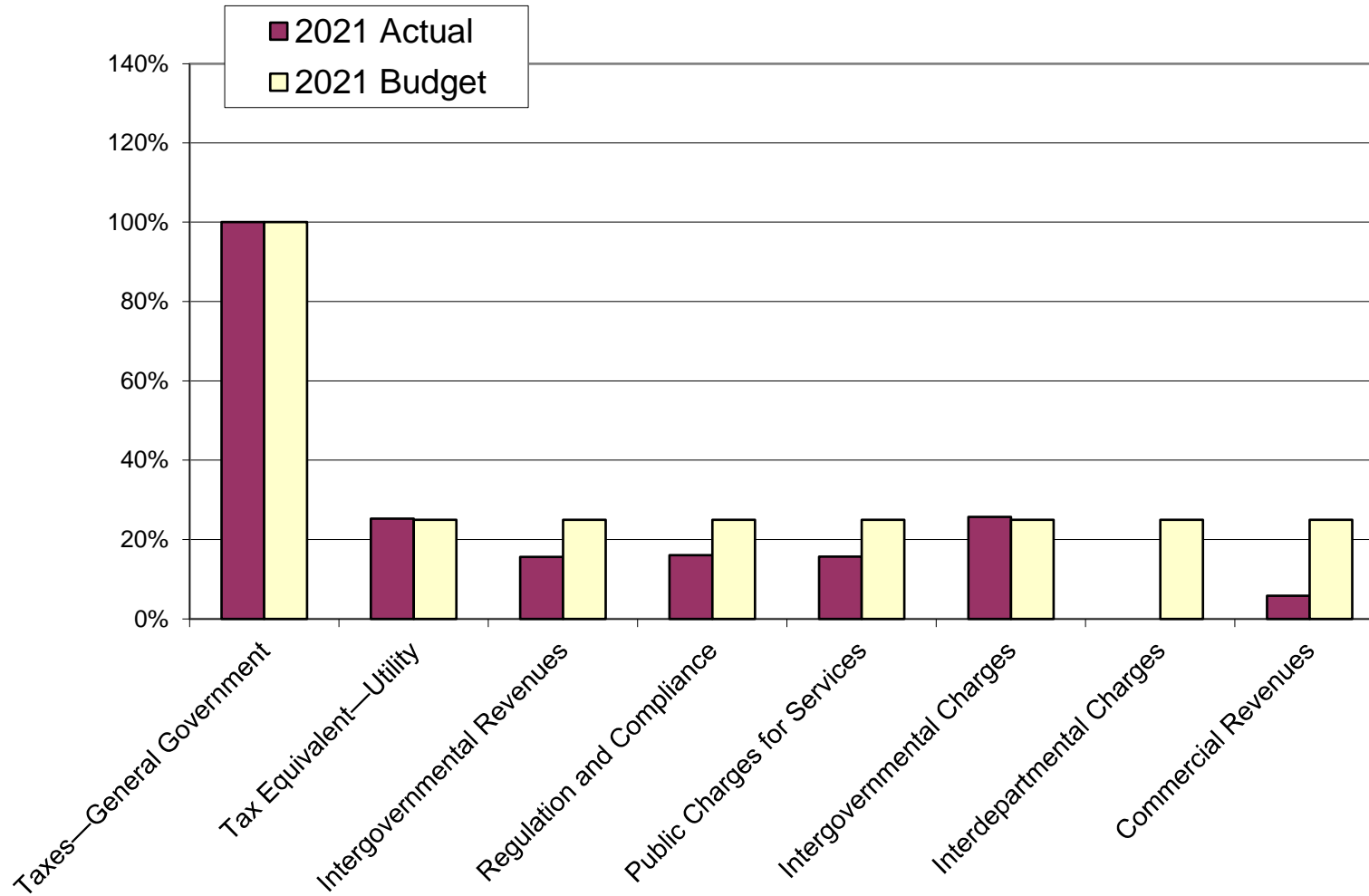
**General Fund
First Quarter Financial Report
As of March 31, 2021**

	March			
	2020	2021	2021	% Realized/
	Actual	Actual	Budget	Expended
Expenditures				
General Government:				
Council	\$25,031	\$10,694	\$25,413	42.08%
Mayor	6,680	1,523	8,423	18.08%
Administrator	98,119	33,678	153,698	21.91%
City Clerk	256,356	58,243	250,667	23.24%
Elections	16,804	6,228	23,920	26.04%
Information Technology	76,119	22,503	85,290	26.38%
Assessor	141,028	22,064	87,960	25.08%
Treasurer	194,151	56,757	275,224	20.62%
Independent Audit	27,750	15,450	32,000	48.28%
City Attorney	37,684	7,017	40,000	17.54%
City Hall	209,678	42,191	256,171	16.47%
Employee Relations	5,593	928	8,675	10.70%
Property & Liab. Insurance	7,738	8,897	9,099	97.78%
Total General Government	1,102,731	286,173	1,256,540	22.77%
Public Safety:				
Police Department:				
Station	83,806	20,165	99,456	20.28%
Administration	996,555	290,766	1,071,678	27.13%
Patrol	2,146,957	560,066	2,329,037	24.05%
Investigative	281,708	64,591	280,151	23.06%
Fire Department	734,107	169,848	644,112	26.37%
Building Inspection	168,073	39,584	171,352	23.10%
Weights & Measures	2,000		2,000	0.00%
Auxiliary Police	18,064	14,289	27,293	52.35%
Total Public Safety	4,431,270	1,159,309	4,625,079	25.07%
Public Works:				
Engineering/PW Admin	226,242	74,864	215,073	34.81%
Mach & Equip/Garage	386,564	154,621	393,634	39.28%
Street Maintenance	680,300	207,279	778,973	26.61%
Streets Ineligible	4,170	3,843	24,300	15.81%
Street Lighting	262,630	62,647	251,888	24.87%
Traffic Control/Signals	11,545	2,188	9,150	23.91%
Storm Sewers	122,612	13,966	220,786	6.33%
Snow & Ice Control	133,045	64,211	137,200	46.80%
Solid Waste Collection	426,401	81,187	485,616	16.72%
Groundwater Monitoring	6,500		6,500	0.00%
Recycling	331,766	45,608	338,924	13.46%
Nuisance Control	0	0	1,000	0.00%
Total Engineering/Public Works	2,591,775	710,414	2,863,044	24.81%

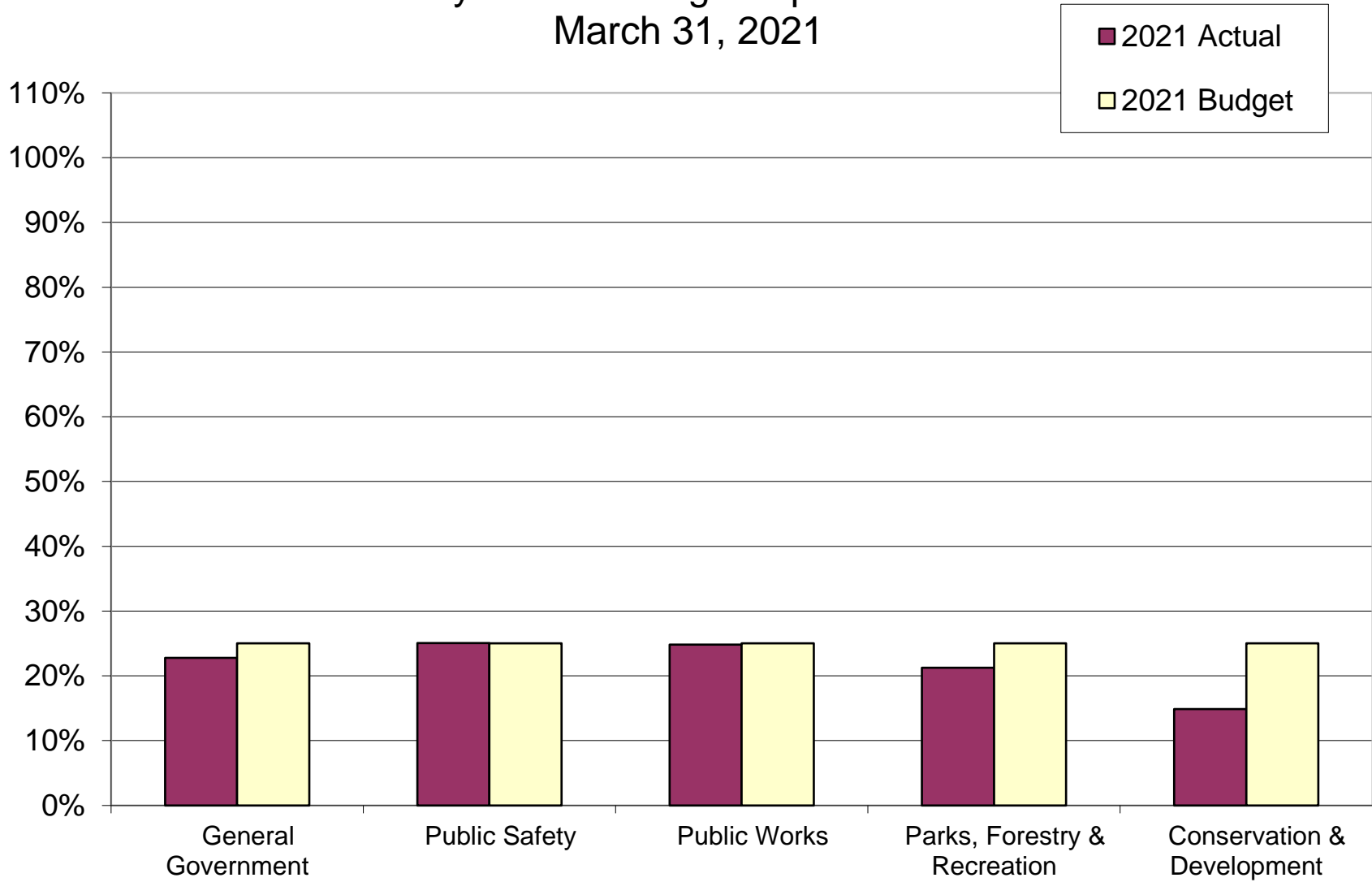
**General Fund
First Quarter Financial Report
As of March 31, 2021**

	March			
	2020	2021	2021	% Realized/
	Actual	Actual	Budget	Expended
Parks, Recreation & Forestry:				
Senior Center	120,880	15,659	102,994	15.20%
Senior Van	2,372	519	2,834	18.31%
Celebrations	49,971	438	45,456	0.96%
Parks & Forestry	846,073	188,390	814,488	23.13%
Total Culture & Recreation	1,019,296	205,006	965,772	21.23%
Conservation and Development:				
City Planning	100,569	11,459	77,058	14.87%
Total Conservation & Development	100,569	11,459	77,058	14.87%
Operating Transfers Out:				
Transfer to Debt Service		220,558	220,558	100.00%
Transfer to Capital Improvements	252,000		483,800	0.00%
Transfer to Recreation Programs			1,000	0.00%
Transfer to Swimming Pool	24,359			
Transfer to CDBG-RLF		33,126		
Total Transfers Out	276,359	253,684	705,358	
Total Expenditures	\$9,522,000	\$2,626,045	\$10,492,851	25.03%

City of Cedarburg - Revenues March 31, 2021



City of Cedarburg - Expenditures March 31, 2021



City of Cedarburg
Special Revenue Funds
Quarter Ending March 31, 2021

Cemetery

Revenues

The Cemetery fund revenues at quarter-end total \$13,163.46, which includes the rent of the house at Immanuel Cemetery, the sale of cemetery lots, monument and marker fees and interest income. Fourteen lots were sold in the first quarter. Interest income is from investments at the State Local Government Investment Pool, long term investments and money market accounts.

From every lot sale, \$75 is set aside for perpetual care of the cemetery. At the end of the quarter, the fund had a balance of \$120,225.

Expenditures

The Cemetery fund expenditures include salaries and benefits for the employees maintaining the grounds and the repair and maintenance to the grounds and equipment. Workers' compensation and property insurance are paid in full in January.

At the end of the quarter, total expenditures are expected to be 25% expended. Actual expenditures are 14% expended.

Room Tax

The City keeps 5% of the collected taxes and the other 95% is disbursed to the Chamber of Commerce for tourism promotion and development (70%) and downtown capital improvements (25%).

The taxes are due quarterly, thirty days after the end of the quarter. The first receipt of funds and disbursement is not made until the second quarter.

Recreation Programs

All programs established in this fund are set up to be self-supporting. Safety training, softball, youth football, youth basketball, volleyball, aquatic fitness, poms, fitness classes and summer/winter recreation fees are the main programs for this fund. Some of the programs administered through this fund are done on a contracted basis with local companies.

Revenues

Revenues are 65% earned at the end of the quarter. Summer/Winter Rec Fees are \$33,305 over budget. Programs included are t-ball, open gym, pickleball and the playgrounds program.

Donations to date are over budget due to park sign sponsorships.

Expenditures

Expenditures are 18% expended. Workers' compensation and property insurance are paid in full in January. The summer recreation brochure was completed in the first quarter. The Poms Expense is trending higher than budget along with the revenues for the program.

At quarter end there is an increase of \$120,655 to the fund balance. This is used for future equipment purchases.

***City of Cedarburg
Special Revenue Funds
Quarter Ending March 31, 2021***

Fuel System

Revenues

This fund was started in 2018. Revenues are generated by billing City departments for use of the fuel system and wash bay. The first quarter revenues totaled \$955.92.

Expenditures

Expenditures include repair and maintenance of the fuel system and wash bay for a total of \$332.50.

At the end of the quarter the fund balance is \$5,328.28 for future repairs.

Community Development Block Grant

The Community Development Block Grant Fund was used for loans to help establish or expand local businesses. This fund does not have a budget and was closed by the State.

The U.S. Department of Housing and Urban Development (HUD) reviewed the State of Wisconsin's Revolving Loan Fund (RLF) program the week of May 14, 2018. The program was shut down and the funds returned in February 2021.

The ending fund balance was for loan payments that will be transferred to the General Fund. The outstanding loans were bought out by the General Fund for continued collection. These funds will remain with the City in the General Fund.

Swimming Pool

The Swimming Pool is funded by user fees along with subsidizing from the City.

Revenues

The revenues for the quarter are \$69,566, from the budgeted real estate taxes and banner sales. There was one banner sold for the pool in the first quarter.

Expenditures

Total expenditures at quarter end are \$23,472.87; 7% expended.

Insurance premiums are paid in full in January.

Salary expenditures included the pool manager.

Professional services includes the registration software for the pool.

City of Cedarburg
Special Revenue Funds
Quarter Ending March 31, 2021

Parks & Playgrounds

Revenues

The revenues include interest on the investment in the State Pool, payments from developers in lieu of land dedication for parks and the park equipment impact fee.

To date \$6,225 in impact fees were received.

Expenditures

There are no budgeted expenditures for 2021.

Library

The Library operations are primarily funded by real estate taxes. Other revenues include fines and fees, County reimbursement, and donations. The County reimbursement is for providing service to other County residents who do not have a library within their municipality. The payment is based on the City's Library operating costs and its loans to those residents.

Revenues

Revenues are 97% earned due to the real estate taxes and County reimbursement being received in the first quarter. Donations are over expected budget at quarter end with \$18,613.91 received through March. Donations were received from the Friends of the Library and a memorial.

Expenditures

Expenditures include salaries and benefits, contractual services, utilities, and publications. At the end of the quarter, expenditures are expected to be 25% expended. In total, expenditures are 23% expended.

City of Cedarburg
CEMETERY FUND
Special Revenue Fund
Quarter Ended March 31, 2021

	Budget	Actual	% of Budget Earned/ Expended
Revenues			
Sale of property	\$7,200	\$8,400.00	117%
Monuments & Markers	1,200	450.00	38%
Interest Income	1,500	633.85	42%
Rental Income	11,940	3,980.00	33%
Miscellaneous Revenue	1,200	795.00	66%
Change in Market Value	0	-1,095.39	0%
Total Revenues	\$23,040	\$13,163.46	57%
Expenditures			
Salaries	\$3,746	\$806.75	22%
Overtime	250	0.00	0%
Part-time Salaries/Seasonal	7,388	0.00	0%
FICA	871	61.71	7%
Retirement	270	54.44	20%
Health Insurance	822	953.83	116%
Life Insurance	4	0.00	0%
Workers' Comp Insurance	357	357.38	100%
Professional Services	23,500	3,500.00	15%
Electric	558	125.51	22%
Water Service	740	85.08	11%
Grounds Maintenance	2,800	0.00	0%
Repair & Maintenance	2,000	0.00	0%
House Maintenance	1,000	90.00	9%
Operating Supplies	900	0.00	0%
Property Insurance	248	247.80	100%
Total Expenditures	\$45,454	\$6,282.50	14%
Net Change in Fund Balance	(22,414)	6,880.96	
Fund Balance, Beginning of Year	\$305,874	\$305,873.86	
Reserved to Date for Perpetual Care	119,175	120,225.00	
Unreserved Fund Balance	164,285	192,529.82	
Fund Balance, End of Year/Quarter	\$283,460	\$312,754.82	

City of Cedarburg
ROOM TAX FUND
Special Revenue Fund
Quarter Ended March 31, 2021

		Budget	Actual	% of Budget Earned/ Expended
Revenues				
Room taxes	\$	50,000	0.00	0%
Expenditures				
Chamber of Commerce—Tourism	\$	47,500	0.00	0%
Excess of Revenues Over Expenditures	\$	2,500	0.00	
Transfer to General Fund				
Transfer to General Fund	\$	2,500	0.00	0%
Fund Balance, Beginning of Year	\$	755	\$ 755.34	
Fund Balance, End of Year/Quarter	\$	755	\$ 755.34	

City of Cedarburg
RECREATION PROGRAMS FUND
Special Revenue Fund
Quarter Ended March 31, 2021

	Budget	Actual	% of Budget Earned/ Expended
Revenues			
Gym Rentals	\$3,000	\$426.54	14.22%
Athletic Field Rentals	300	-	0.00%
Summer/Winter Rec Fees	65,000	98,304.84	151.24%
WPRA Ticket Sales	5,000	-	0.00%
Youth Football Registration	3,500	2,420.00	69.14%
Safety Training	6,500	935.00	14.38%
Basketball Fees	26,000	336.00	1.29%
Softball Fees	12,000	6,208.53	51.74%
Volleyball Fees	1,200	-	0.00%
Aquatic Fitness	5,000	1,404.50	28.09%
Concession Revenues	800	-	0.00%
Special Rec Events	1,000	-	0.00%
Solar Recreation	8,000	-	0.00%
Summer Sand Volleyball	1,800	-	0.00%
Summer Soccer	20,000	10,545.00	52.73%
Banner Advertising	700	-	0.00%
Poms Revenue	58,991	32,869.30	55.72%
Total Body Fitness	12,000	3,037.50	25.31%
Civic Band Revenue	3,000	-	0.00%
Recreation Brochure Sponsorships	5,500	3,100.00	56.36%
Youth Center Receipts	250		
Donations	4,000	9,395.88	234.90%
Miscellaneous Revenue	15,000	595.00	3.97%
Transfer from General Fund	1,000	-	0.00%
Total Revenues	\$259,541	\$169,578.09	65.34%
Expenditures			
Part-time Salaries/Seasonal	\$105,000	\$19,654.03	18.72%
Exercise Fitness Salaries	7,000	1,326.00	18.94%
FICA	8,568	1,604.97	18.73%
EAP Administration	60	-	0.00%
Workers Comp Insurance	3,516	3,516.03	100.00%
Telephone	900	209.16	23.24%
School District Fees	25,000	480.00	1.92%
Maintenance/Contracted Services	28,000	4,719.01	16.85%
Recreation Brochure	4,500	2,110.00	46.89%
Professional Publications	200	-	0.00%
Travel & Training	700	65.00	9.29%
Transportation	4,000	-	0.00%
Supplies & Expenses	27,825	3,701.06	13.30%
WPRA Tickets	4,500	-	0.00%
Solar Recreation	6,050	-	0.00%
Safety Equipment	3,000	-	0.00%
Equipment/Capital	4,500	-	0.00%
Civic Band Expenses	4,000	-	0.00%
Poms Expense	25,000	10,557.58	42.23%
Property Insurance	980	979.90	99.99%
Transfer to Swimming Pool	8,374	-	0.00%
Total Expenditures	\$271,673	\$48,922.74	18.01%
Net Change in Fund Balance	(12,132)	120,655.35	
Fund Balance, Beginning of Year	\$110,826	\$110,825.72	
Fund Balance, End of Year/Quarter	\$98,694	\$231,481.07	

City of Cedarburg
Fuel System-Wash Bay
Special Revenue Fund
Quarter Ended March 31, 2021

	Budget	Actual	% of Budget
Revenues			
Public Works Fees	\$2,600	\$955.92	36.77%
Total Revenues	\$2,600	\$955.92	36.77%
Expenditures			
Repair & Maintenance	5,000	332.50	6.65%
Equipment/Capital Outlay			
Total Expenditures	\$5,000	\$332.50	6.65%
Net Change in Fund Balance	(2,400)	623.42	-25.98%
Fund Balance, Beginning of Year	\$4,705	\$4,704.86	
Fund Balance, End of Year/Quarter	\$2,305	\$5,328.28	

City of Cedarburg
COMMUNITY DEVELOPMENT
BLOCK GRANT FUND
Quarter Ended March 31, 2021

Actual	
Revenues	
Interest Income	\$22.47
Loan Repayments/Reimbursements	6,589.08
Loan Interest	165.74
Change in Market Value	(0.82)
Transfer from General Fund	33,125.86
Total Revenues	\$39,902.33
Expenditures	
Grant Disbursement	1,091,147.65
Total Expenditures	\$1,091,147.65
Net Change in Fund Balance	(1,051,245.32)
Fund Balance, Beginning of Year	\$1,052,563.50
Fund Balance, End of Quarter	\$1,318.18

City of Cedarburg
SWIMMING POOL FUND
Special Revenue Fund
Quarter Ended March 31, 2021

	Budget	Actual	% of Budget Earned/ Expended
Revenues			
Real Estate Taxes	69,216	69,216.00	100.0%
Fees	82,763	0.00	0.0%
Passes	92,000	0.00	0.0%
Lessons	21,000	0.00	0.0%
Exercise	5,500	0.00	0.0%
Uniforms/Misc.	2,400	0.00	0.0%
Concessions	47,000	0.00	0.0%
Swim Team	4,500	0.00	0.0%
Banner Program	1,400	350.00	25.0%
Rent-City Property	4,000	0.00	0.0%
Transfer from Rec Programs	8,374	0.00	0.0%
Total Revenues	\$338,153	\$69,566.00	20.6%
Expenditures			
Swimming Pool			
Salaries	\$29,713	\$6,399.01	21.5%
Part-time Salaries / Seasonal	115,000	0.00	0.0%
Maintenance/PW Salaries	16,000	32.57	0.2%
Maintenance/Part-time	2,800	0.00	0.0%
FICA	12,509	492.04	3.9%
Retirement	3,086	434.13	14.1%
Health Insurance	16,148	4,616.12	28.6%
Life Insurance	3	0.00	0.0%
Workers' Comp Insurance	5,526	5,525.60	100.0%
Total Salaries and Benefits	\$200,785	\$17,499.47	8.7%
Other Expenses			
Professional Services	2,970	1,690.26	56.9%
Internet	540	0.00	0.0%
Electric	16,748	536.48	3.2%
Natural Gas	12,000	48.45	0.4%
Telephone	440	111.45	25.3%
Water Service	9,760	619.00	6.3%
Maint/Contracted Services	2,000	0.00	0.0%
License & Permits	400	0.00	0.0%
Travel & Training	600	0.00	0.0%
Maintenance Supplies	16,000	48.50	0.3%
Uniforms	2,000	0.00	0.0%
Operating Supplies	20,000	0.00	0.0%
Equipment/Capital Outlay	16,107	0.00	0.0%
Other Expenses	1,200	0.00	0.0%
Property Insurance	2,973	2,919.26	98.2%
Total Other Expenses	\$103,738	\$5,973.40	5.8%
Swimming Pool Concessions			
Part-time Salaries / Seasonal	12,500	0.00	0.0%
FICA	1,050	0.00	0.0%
License & Permits	330	0.00	0.0%
Operating Supplies	19,000	0.00	0.0%
Equipment/Capital Outlay	750	0.00	0.0%
Total Concessions	\$33,630	\$0.00	0.0%
Total Expenditures	\$338,153	\$23,472.87	6.9%
Change in Fund Balance	0	46,093.13	0.0%
Fund Balance, Beginning of Year	\$0	\$0.00	
Fund Balance, End of Year/Quarter	B-9	\$0	\$46,093.13

City of Cedarburg
PARKS & PLAYGROUNDS FUND
Special Revenue Fund
Quarter Ended March 31, 2021

	Budget	Actual
Revenues		
Subdivider Park Fees	\$0	\$0.00
Park Equipment Impact Fees	0	6,225.00
Interest	4,000	76.88
Total	\$4,000	\$6,301.88
Other Financing Uses		
Transfer to Capital Improvements	\$0	\$0.00
Net Change in Fund Balance		
	4,000	6,301.88
Fund Balance, Beginning of Year		
	\$433,675	\$433,674.81
Fund Balance, End of Year/Quarter		
Subdivider Park Fees	219,817	222,119.22
Equipment Replacement Reserve	217,857	217,857.47
	\$437,675	\$439,976.69

LIBRARY FUND
Special Revenue Fund
Quarter Ended March 31, 2021

	Budget	Actual	% of Budget Earned/ Expended
Revenues			
Real Estate Taxes	\$758,194	\$758,194.00	100%
Library Grants		\$813.00	0%
Fees & Fines	20,000	2,876.73	14%
County Reimbursement	226,035	224,679.24	99%
Photocopies—Taxable	1,500	446.82	30%
Library Donations	30,000	18,613.91	62%
Rent-City Property	500	0.00	0%
Total Revenues	\$1,036,229	\$1,005,623.70	97%
Expenditures			
Salaries	\$418,649	\$90,353.60	22%
Bonuses	\$825	\$500.00	61%
Part-time Salaries/Seasonal	138,759	26,766.01	19%
Maint/PW Salaries	20,000	3,799.62	19%
Sick Pay Out	10,241	0.00	0%
FICA	45,018	9,255.28	21%
Retirement	29,792	6,184.70	21%
Health Insurance	139,769	30,941.27	22%
Life Insurance	156	38.97	25%
EAP Admin	100	0.00	0%
Workers' Comp Insurance	953	952.63	100%
Total Salaries and Benefits	\$804,262	\$168,792.08	21%
Attorney/Consultant	275	0.00	0%
Electric	23,000	3,798.58	17%
Marketing	7,000	73.69	1%
Natural Gas	7,000	2,109.65	30%
Telephone	4,800	1,323.23	28%
Water Service	2,000	489.35	24%
Repair & Maintenance	10,000	229.40	2%
Maint/Contracted Services	55,000	5,514.88	10%
Program Supplies	1,000	58.94	6%
Office Supplies	8,000	2,060.06	26%
Computer Supplies	6,000	1,000.48	17%
Postage	450	132.43	29%
Publications & Subscriptions	70,000	23,332.76	33%
Prof Publications	1,600	494.00	31%
Donation Expenditures	27,000	6,024.02	22%
Travel & Training	4,000	400.00	10%
Grant Expenditures	0	903.00	0%
Operating Supplies	4,000	1,123.24	28%
Equipment/Capital Outlay	10,000	0.00	0%
Shared System Services	24,500	21,477.86	88%
Library Technology	5,000	168.84	3%
Employment Expenses	200	0.00	0%
Property Insurance	8,452	7,931.67	94%
Total Non Personnel Services	\$279,277	\$78,646.08	28%
Total Expenditures	\$1,083,539	\$247,438.16	23%
Net Change in Fund Balance	(47,310)	758,185.54	
Fund Balance, Beginning of Year	\$78,867	\$78,867.33	
Fund Balance, End of Year/Quarter	\$31,557	\$837,052.87	

City of Cedarburg
Capital Improvement Fund
March 31, 2021
First Quarter Financial Report

The report that follows compares the annual adjusted budget to the actual revenues and expenditures for the quarter ending March 31, 2021. The last column shows the percent of revenues recognized and the percent of the budget expended. The comments below highlight some of the activity for the fund.

Revenues

Revenues for the quarter were \$1,641,937; 63% realized.

The property taxes, the largest revenue at \$1,680,000 is recognized in the first quarter; 63% of total budgeted revenues.

Total Library impact fees collected to date are \$4,558.

Interest income of \$2,301 was earned; 23% realized. The change in market value for long term investments is a negative \$4,870 at the end of the quarter.

The DNR grant for the 2019 dam repairs was recognized in 2020 but received in 2021 and \$567 less than expected.

Expenditures

Total expenditures are \$98,587 or 3% expended as of March 31.

The police squad was purchased but still needs to be equipped.

Street projects start in spring.

The Parks & Recreation Department continues to make lease payments on the grapple truck.

CITY OF CEDARBURG
CAPITAL IMPROVEMENT FUND
FIRST QUARTER FINANCIAL REPORT
March 31, 2021

	2021 APPROVED BUDGET	2021 ACTUAL	PERCENT REALIZED/ EXPENDED
Revenues			
Property Taxes	1,625,000	1,625,000	100.00%
DNR Grant - dams	400,000	(567)	-0.14%
State Grants DOT - Police	52,200		0.00%
Library Impact Fees		4,558	
Interest Income	10,000	2,301	23.01%
Change in Market Value		(4,870)	
Sale/Rent of Property	30,000	13,500	45.00%
Donations/Miscellaneous		2,015	
Transfer from General Fund	483,800		0.00%
Total Revenues	\$2,601,000	\$1,641,937	63.13%
Expenditures			
City Hall Complex			
Complex Improvements	\$168,800	\$20,575	12.19%
Police Department			
Station Improvements	\$118,807		0.00%
Vehicle Replacements	46,000	40,776	88.64%
Total Police Department	\$164,807	\$40,776	24.74%

CITY OF CEDARBURG
CAPITAL IMPROVEMENT FUND
FIRST QUARTER FINANCIAL REPORT
March 31, 2021

	2021 APPROVED BUDGET	2021 ACTUAL	PERCENT REALIZED/ EXPENDED
Public Works			
Equip. Replacement	\$313,460	\$384	0.12%
Street Improvements	1,015,000	12,155	1.20%
Sidewalk Replacements	45,000		0.00%
NR216 Compliance	40,000		0.00%
Stormwater Improvements	389,147	5,084	1.31%
Total Public Works	\$1,802,607	\$17,623	0.98%
Environmental Expenses			
Prochnow	\$10,000	\$680	6.80%
Dam - engineering and repairs	800,000		0.00%
Total Environmental Expenses	\$810,000	\$680	0.08%
Library			
Library Improvements	\$7,000	\$3,536	50.51%
Total Library	\$7,000	\$3,536	50.51%
Swimming Pool			
Pool Improvements	\$23,770		0.00%
Total Parks and Recreation	\$23,770	\$0	0.00%
Parks and Recreation			
Vehicle Replacements	\$43,256	\$14,432	33.36%
Total Parks and Recreation	\$43,256	\$14,432	33.36%
Economic Development			
Professional Services - sale of City property		\$965	
Total Transfers Out	\$0	\$965	
Operating Transfers Out			
Transfer to Debt Service	\$50,000		0.00%
Total Transfers Out	\$50,000	0	0.00%
Total Expenditures	\$3,070,240	\$98,587	3.21%
Excess of Revenues Over/(Under)			
Expenditures	(469,240)	1,543,350	
Beginning Fund Balance	\$1,284,209	\$1,284,209	
Ending Fund Balance	\$814,969	\$2,827,559	

City of Cedarburg
Water Recycling Center
Quarter Ended March 31, 2021

Attached is the 2021 first quarter financial report for the City of Cedarburg Water Recycling Center. This report includes a summary income statement showing the actual vs. budget, a graph depicting the Water Recycling Center replacement fund balances, and an analysis showing the total gallons billed by month for the current year and prior year. The report of capital projects is also included.

Revenues

Revenues at quarter end are in line with budget at 25% earned.

User fees are in line with budget at 25% earned.

Sewer connection fees are \$7,543.05 for the quarter; 75% earned due to the new construction continuing in the City. Reserve capacity fees are 70% earned at the end of the quarter.

Interest to date reflects revenue for monies invested in a money market account, the State Pool, and long-term investment earnings. The negative interest is due to the long-term investment's fluctuation in the change in market value through March.

Expenditures

Expenses are 25% expended at the end of the quarter.

Debt Service payments for the year are 50% complete.

Gallons Billed

The report shows gallons billed for 2020 and the current year. The graph shows the monthly variances for the current year and for the past three years.

Status of Capital Projects

This schedule lists the current capital projects budget amounts along with the cost for the year. The replacement funds used for the projects are listed on the schedule.

Replacement Fund Investment Activity

This schedule shows the investments by fund, monthly allocations for the collection system and water recycling plant equipment replacements. Interest earned and any transfers out that were made are also shown on this schedule.

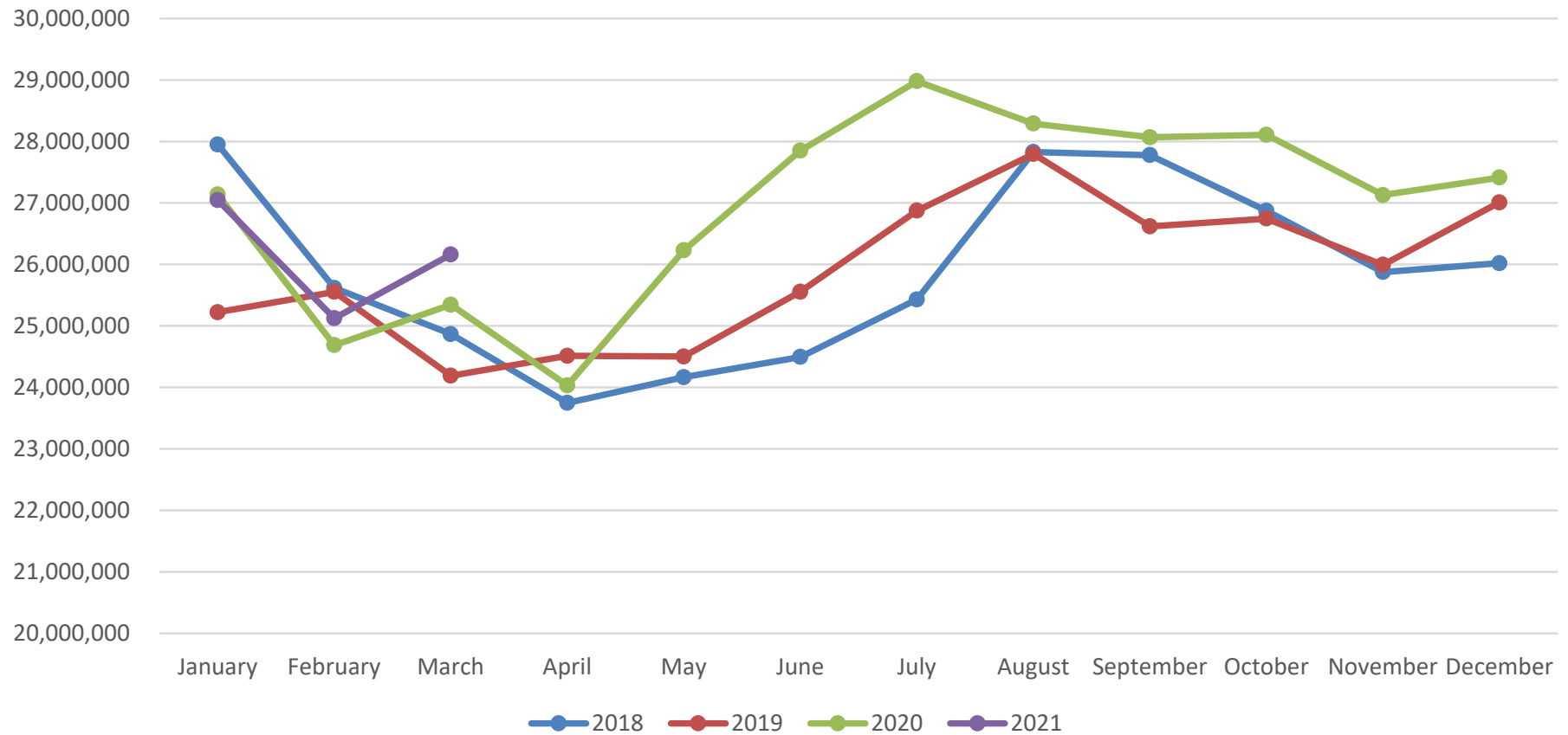
CITY OF CEDARBURG
WATER RECYCLING CENTER
QUARTER ENDED MARCH 31, 2021

	ACTUAL MARCH 2020	ACTUAL MARCH 2021	ADOPTED BUDGET 2021	% OF BUDGET EARNED/ EXPENDED
Revenues				
Public Charge for Services:				
Residential	\$478,373.55	\$512,762.26	\$2,067,701	24.80%
Commercial	148,561.08	143,323.53	580,775	24.68%
Industrial	98,496.83	113,282.91	419,909	26.98%
Public Authority	22,427.23	19,448.16	89,775	21.66%
Water Remediation	(1,973.29)			
Sewer Connection Fee	7,387.90	7,543.05	10,000	75.43%
Reserve Capacity Fee	3,440.20	3,512.45	5,000	70.25%
Septage Hauler Fee	10,906.17	14,028.01	65,000	21.58%
Rent—City Property	1.00	1.00		
Sale of City Property	69.93			
Interest/Change in Market Value	60,385.70	(9,240.41)	24,500	-37.72%
Total Revenues	\$828,076.30	\$804,660.96	\$3,262,660	24.66%
Expenditures				
Administrative Labor & Benefits	\$73,020.05	\$80,463.56	\$318,011	25.30%
General Labor & Benefits	100,118.30	106,520.88	411,791	25.87%
Collection System Labor & Benefits	34,076.41	34,818.63	152,312	22.86%
WWTP Operations:				
Sludge Hauling	38,318.00	44,550.00	300,000	14.85%
Coagulants	3,336.72	5,249.50	14,000	37.50%
Other	36,926.85	29,839.09	166,000	17.98%
WWTP Maintenance	14,758.95	16,102.44	73,000	22.06%
Collection System	3,909.72	4,960.85	28,400	17.47%
Lift Stations	10,013.58	10,193.31	63,500	16.05%
Transportation	1,562.57	1,685.92	12,000	14.05%
Administrative Services	55,816.82	55,234.34	265,123	20.83%
Contingency Reserve			30,000	
Debt Service-Principal			45,000	0.00%
Debt Service-Interest	8,844.65	9,400.00	18,613	50.50%
Depreciation Expense	257,499.99	318,750.00	1,030,000	30.95%
Total Expenses	\$638,202.61	\$717,768.52	\$2,927,750	24.52%
NET CHANGE IN FUND BALANCE				
	\$189,873.69	\$86,892.44	\$334,910	
FUND BALANCE, BEGINNING OF YEAR				
	17,326,185.33	18,046,174.51	\$18,046,175	
FUND BALANCE, END OF QUARTER/YEAR				
	17,516,059.02	18,133,066.95	\$18,381,085	

CITY OF CEDARBURG
WATER RECYCLING CENTER
SUMMARY REPORT
AS OF MARCH 31, 2021

	MARCH		
	2020	2021	2021
Septage Haulers	531,450	478,508	1,218,889
Light & Water Billing			
Gallons			
Residential	17,418,458	16,965,056	53,366,620
Commercial	2,681,279	2,677,466	7,761,950
Industrial	4,464,758	5,697,157	14,849,388
Public Authority	779,497	822,149	2,355,370
Total	25,343,992	26,161,828	78,333,328

Water Recycling Gallons Billed



City of Cedarburg
Water Recycling Center
Capital Projects 2021

Project Description	Project Budget for Year	Total Project Costs for Year	Funding
Collection System Reconstruction			
Engineering for 2022 Street Projects	30,000		Collection System Reconstruction Fund
2021 Street and Utility Projects	50,000		Collection System Reconstruction Fund
Sewer Lining Laterals and Repairs	35,000		Collection System Reconstruction Fund
Portland Road manholes and connect laterals for restrooms	20,000		Collection System Reconstruction Fund
Total to date	135,000	0.00	
Treatment Plant			
Replace UV Bulbs (Bank B)	10,000		WWTP Replacement Fund
New Air Conditioners on Control Building	50,000	17,925.00	WWTP Replacement Fund
New Ferrous Chloride Delivery System	300,000	5,950.00	WWTP Replacement Fund
New Portable Generator	75,000		WWTP Replacement Fund
Miscellaneous Equipment	40,000		WWTP Replacement Fund
Total to date	475,000	23,875.00	
Grand Total—Capital Budget			
	\$610,000	\$23,875.00	



City of Cedarburg Salaries and Benefits Quarter Ended March 31, 2021



This report exhibits total salary and benefit expenses by department as of March 31, 2021. Included are General Fund, Special Revenue Funds and Water Recycling Center salaries. Benefit expenses include FICA, pension, sick payout, health insurance, life insurance, and workers' compensation insurance amounts.

At the end of the quarter, departments are expected to be 25% expended. The total salary and benefit expenses were \$1,948,496.72; 23% expended, below budget for the year to date.

Elections benefits are over budget for FICA expense due to crossing guards also working elections. Otherwise, poll workers are FICA exempt.

The Fire Department salaries are below expected year to date due to the new full-time person not being hired until April.

The Engineering salaries are over expected budget to date due to the retirement of the City Engineer in January.

The Public Works accounts need to be looked at as a whole, except for Engineering/Public Works Administration. Along with the Parks and Forestry maintenance salaries and benefits, these represent the entire Public Works/Parks & Forestry staff. While some accounts were over budget, others were under budget depending on where the man hours were spent, such as snow plowing and tree pruning.

There were two workers' compensation claims filed in the first quarter.

CITY OF CEDARBURG

Salary Expense

March 31, 2021

Department	Budget	Actual	Percent Expended
General Government			
<i>Council</i>			
Salaries	\$16,800	\$3,877.02	23.08%
Benefits	1,313	324.34	24.70%
Total	18,113	4,201.36	23.20%
<i>Mayor</i>			
Salaries	6,000	1,384.62	23.08%
Benefits	469	115.81	24.69%
Total	6,469	1,500.43	23.19%
<i>Administrator</i>			
Salaries	105,000	22,615.04	21.54%
Benefits	44,648	10,533.28	23.59%
Total	149,648	33,148.32	22.15%
<i>City Clerk</i>			
Salaries	147,609	31,931.71	21.63%
Benefits	66,183	18,222.73	27.53%
Total	213,792	50,154.44	23.46%
<i>Elections</i>			
Salaries	12,000	2,392.86	19.94%
Benefits	20	25.60	128.00%
Total	12,020	2,418.46	20.12%
<i>Treasurer/Finance</i>			
Salaries	169,013	35,833.31	21.20%
Benefits	56,671	9,843.47	17.37%
Total	225,684	45,676.78	20.24%
<i>City Hall</i>			
Salaries	74,428	16,943.80	22.77%
Overtime	1,500	118.18	7.88%
Benefits	29,651	8,442.90	28.47%
Total	105,579	25,504.88	24.16%
<i>Employee Relations</i>			
EAP	2,300	472.50	20.54%
Total General Government	\$733,605	\$163,077.17	22.23%

CITY OF CEDARBURG

Salary Expense

March 31, 2021

Department	Budget	Actual	Percent Expended
Public Safety			
<i>Police Station</i>			
Salaries	\$20,899	\$4,912.36	23.51%
Overtime	400	0.00	0.00%
Benefits	8,263	2,007.08	24.29%
Total	29,562	6,919.44	23.41%
<i>Police Administration</i>			
Salaries	222,269	48,623.28	21.88%
Office/Dispatch Salaries	432,964	93,716.21	21.65%
Overtime	5,000	0.00	0.00%
Benefits	274,282	64,666	23.58%
Total	934,515	207,005.77	22.15%
<i>Police Patrol</i>			
Salaries	1,400,187	306,041.45	21.86%
Overtime	52,175	7,527.97	14.43%
Crossing Guards	46,685	13,209.79	28.30%
Billable Wages	(75,000)	(9,070.88)	12.09%
Benefits	794,084	188,044.03	23.68%
Total	2,218,131	505,752.36	22.80%
<i>Investigative</i>			
Salaries	189,957	41,665.85	21.93%
Overtime	2,894	0.00	0.00%
Billable Wages	(1,500)	0.00	0.00%
Benefits	80,050	21,655.23	27.05%
Totals	271,401	63,321.08	23.33%
<i>Fire Station</i>			
Salaries	130,459	12,481.28	9.57%
Overtime	5,000	0.00	0.00%
Part time Salaries	54,652	11,458.70	20.97%
Benefits	139,690	39,384.72	28.19%
Total	329,801	63,324.70	19.20%
<i>Building Inspection</i>			
Salaries	109,293	23,542.40	21.54%
Benefits	50,103	13,388.03	26.72%
Total	159,396	36,930.43	23.17%
Total Public Safety	\$3,942,806	\$883,253.78	22.40%

CITY OF CEDARBURG

Salary Expense

March 31, 2021

Department	Budget	Actual	Percent Expended
Public Works			
<i>Engineering/PW Admin</i>			
Salaries	\$97,941	\$45,440.39	46.40%
Benefits	78,520	10,725.24	13.66%
Total	176,461	56,165.63	31.83%
<i>M&E/Garage</i>			
Salaries	78,405	26,373.46	33.64%
Overtime	1,050	778.64	74.16%
Part Time Salaries	4,500	0.00	0.00%
Benefits	36,256	13,543.18	37.35%
Total	120,211	40,695.28	33.85%
<i>Streets Improvements</i>			
Salaries	362,485	113,391.18	31.28%
Overtime	45,500	24,339.56	53.49%
Part Time Salaries	6,900	995.25	14.42%
Benefits	304,838	66,097.07	21.68%
Total	719,723	204,823.06	28.46%
<i>Storm Sewers</i>			
Salaries	137,528	6,069.50	4.41%
Overtime	1,000	0.00	0.00%
Benefits	29,758	5,222.85	17.55%
Total	168,286	11,292.35	6.71%
<i>Recycling</i>			
Salaries	95,316	5,941.76	6.23%
Overtime	600	0.00	0.00%
Benefits	15,826	2,869.29	18.13%
Total	111,742	8,811.05	7.89%
Total Public Works	\$1,296,423	\$321,787.37	24.82%

CITY OF CEDARBURG

Salary Expense

March 31, 2021

Department	Budget	Actual	Percent Expended
Culture/Recreation			
<i>Senior Center</i>			
Salaries	\$57,816	\$10,802.51	18.68%
Benefits	6,383	1,409.19	22.08%
Total	64,199	12,211.70	19.02%

<i>Celebrations</i>			
Salaries	20,000	382.76	1.91%
Overtime	4,000	0.00	0.00%
Benefits	3,456	55.12	1.59%
Total	27,456	437.88	1.59%

<i>Parks & Forestry</i>			
Salaries	361,941	73,798.83	20.39%
Overtime	14,211	1,581.56	11.13%
Part time Maint/PW Salaries	40,000	0.00	0.00%
Benefits	117,644	55,918.67	47.53%
Total	533,796	131,299.06	24.60%

Total Culture/Recreation	\$625,451	\$143,948.64	23.02%
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Total General Fund	\$6,598,285	\$1,512,066.96	22.92%
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Department	Budget	Actual	Percent Expended
Other Funds			
Cemetery Fund			
Salaries	\$3,746	\$806.75	21.54%
Overtime	250	0.00	0.00%
Part time Salaries	7,388	0.00	0.00%
Benefits	2,324	1,427.36	61.42%
Total	13,708	2,234.11	16.30%

Recreation Programs—Fund			
Part time Salaries	105,000	19,654.03	18.72%
Exercise/Fitness	7,000	1,326.00	18.94%
Benefits	12,144	5,121.00	42.17%
Total	124,144.00	26,101.03	21.02%

Swimming Pool—Fund			
Salaries	29,713	6,399.01	21.54%
Part time Salaries/Seasonal	115,000	0.00	0.00%
Maintenance/PW Salaries	16,000	32.57	0.20%
Maintenance/Part time Salaries	2,800	0.00	0.00%
Benefits	37,272	11,067.89	29.69%
Total	200,785	17,499.47	8.72%

CITY OF CEDARBURG

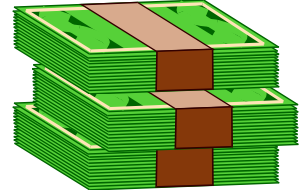
Salary Expense

March 31, 2021

Department	Budget	Actual	Percent Expended
Swimming Pool Concessions			
Part time Salaries	12,500	0.00	0.00%
Benefits	1,050	0.00	0.00%
Total	13,550	0.00	0.00%
Library			
Salaries	419,474	90,853.60	21.66%
Part time Salaries	138,759	26,766.01	19.29%
Maintenance/PW Salaries	20,000	3,799.62	19.00%
Benefits	226,029	47,372.85	20.96%
Total	804,262	168,792.08	20.99%
Total Other Funds	\$1,156,449	\$214,626.69	18.56%
Total Salaries and Benefits	\$7,754,734	\$1,726,693.65	22.27%
Water Recycling Center			
<i>Administrative</i>			
Salaries	\$234,663	\$62,794.00	26.76%
Benefits	83,348	17,669.56	21.20%
Totals	318,011	80,463.56	25.30%
<i>General Labor</i>			
Salaries	249,137	54,282.44	21.79%
Overtime	6,000	905.34	15.09%
Pager Pay	18,250	4,062.50	22.26%
Benefits	138,404	47,270.60	34.15%
Total	411,791	106,520.88	25.87%
<i>Collection System</i>			
Salaries	106,779	22,998.09	21.54%
Overtime	3,000	465.46	15.52%
Benefits	42,533	11,355.08	26.70%
Total	152,312	34,818.63	22.86%
Total Water Recycling Center	\$882,114	\$221,803.07	25.14%
Grand Total	\$8,636,848	\$1,948,496.72	22.56%

City of Cedarburg
Cash and Investments Summary
As of March 31, 2021

Attached is the report of cash and investments for the City of Cedarburg as of March 31, 2021. Included on the schedule of investments are the financial institutions where bank deposits have been placed; the yield of the particular deposit account or investment; and the balance or cost of the account or investment.



City monies are placed in several types of investments, including the State of Wisconsin Local Government Investment Pool (LGIP), U.S. Treasury securities, U.S. Government Agency notes, commercial paper and bank deposits, including certificates of deposit. A variety of investment types are utilized to balance safety, liquidity and risk, as well as providing diversification.

Most of the City's monies, especially in the General Fund, are needed to finance the operating activities of the City, as well as debt service and therefore are placed in short-term investments which are highly liquid, such as the local bank money market accounts and the State Investment Pool. Short term (less than one year) investments of General Fund reserves are made based on our cash flow forecast for operating funds and are timed to mature when monies will be needed to meet obligations of the City. Longer-term investments have been purchased in order to increase the average portfolio yield through US Bank. These investments are part of what is considered the "core" portfolio.

The weighted average yield for outstanding investments March 31, 2021 for all funds (exclusive of the Capital Improvement Economic Development and TID Funds) is 0.53% which compares to the yield on outstanding investments on December 31, 2020 of 0.50%. The State Investment Pool yield for March 31, 2021 was 0.05%. Rates continue to decline. Page F-6 includes a graph of our combined investment yields and the LGIP over the past twelve months.

CITY OF CEDARBURG
Schedule of Cash and Investments
March 31, 2021

Institution & Type of Investment	Interest Yield	Balance/Cost
General Fund (100)		
BMO Harris		
Money market	0.15%	\$670,044.81
Tax collection		5,868.09
Tax collection—Online		274,742.26
Port Washington State Bank		
Money market account	0.10%	1,196,712.97
Checking	0.05%	514,210.99
Tax collection	0.10%	5,146.11
Payroll	0.05%	1,551.39
State Investment Pool		
	0.06%	1,962,359.44
US Bank Investments		
	1.49%	2,368,826.26
Commerce State Bank		
Checking account		5,273.64
Business checking	0.29%	360,836.10
Cornerstone Bank		
Combo business money market	0.15%	830,030.35
Business checking		5,668.52
Total General Fund		\$8,201,270.93

CITY OF CEDARBURG
Schedule of Cash and Investments
March 31, 2021

Institution & Type of Investment	Interest Yield	Balance/Cost
Cemetery Fund (200)		
State Investment Pool	0.06%	161,072.71
Port Washington State Bank		
Money market	0.10%	3,195.02
US Bank Investments	1.23%	106,364.54
Total Cemetery Fund		\$270,632.27
Parks & Playground (250)		
State Investment Pool	0.06%	415,517.79
Debt Service (300)		
State Investment Pool	0.06%	43,540.93
Capital Improvements (400)		
State Investment Pool	0.06%	103,824.62
Port Washington State Bank		
Money market account	0.10%	516,839.30
US Bank Investments	1.42%	537,380.44
Total Capital Improvements		\$1,158,044.36

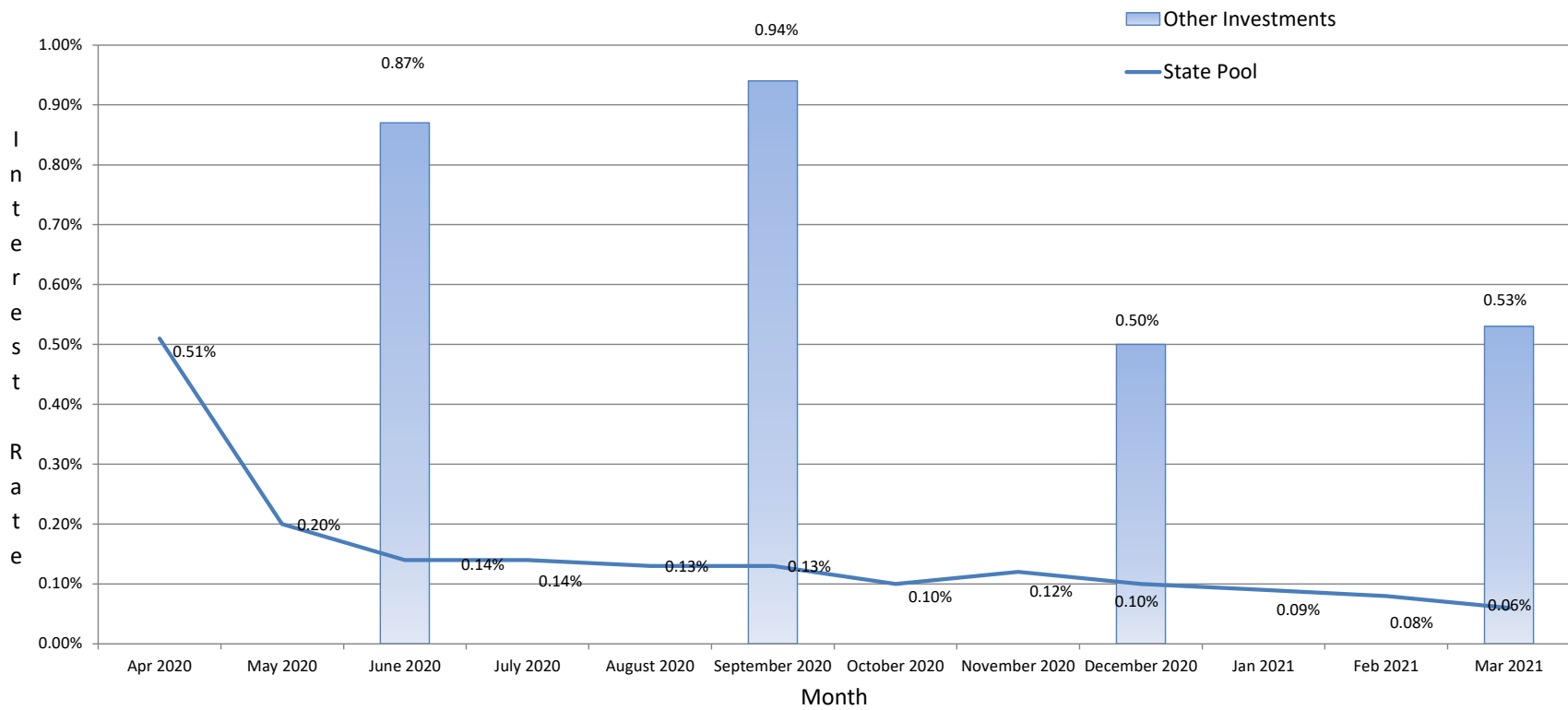
CITY OF CEDARBURG
Schedule of Cash and Investments
March 31, 2021

Institution & Type of Investment	Interest Yield	Balance/Cost
CI-Economic Development (400)		
State Investment Pool	0.06%	13,984.49
Water Recycling Center Fund (601)		
State Investment Pool		
Sewer Unrestricted	0.06%	21,080.84
WWTF Repl. Fund	0.06%	23,204.48
Collection System Repl.	0.06%	6,750.26
WWTP Impact Fee Investment	0.06%	228,461.54
Biosolids Impact Fee Investment	0.06%	2,413.02
Sewer Connection Fees	0.06%	483,902.48
Port Washington State Bank		
Money Market	0.10%	942,095.22
Money Market Impact Fees	0.10%	73,616.07
Money Market Sewer Connection Fee	0.10%	158,089.23
US Bank Investments		
	1.40%	1,183,608.59
Wastewater Equipment Replacement Fund		
Port Washington State Bank		
Money Market	0.10%	2,127,472.23
US Bank Investments		
	1.40%	645,553.78
Collection System		
Port Washington State Bank		
Money Market	0.10%	793,090.94
US Bank Investments		
	1.40%	107,572.10
Total Sewer Fund		\$6,796,910.78

CITY OF CEDARBURG
Schedule of Cash and Investments
March 31, 2021

Institution & Type of Investment	Interest Yield	Balance/Cost
Risk Management Fund (700)		
Port Washington State Bank		
Money market account	0.10%	254,108.39
US Bank Investments	1.52%	861,177.08
Total Risk Management Fund		\$1,115,285.47

City of Cedarburg
Investment Yield



CITY OF CEDARBURG
Accounts Receivable
2021 First Quarter Financial Report

GENERAL FUND

At the end of the March, there was \$66,278.10 outstanding in General Fund accounts receivable. The billings include the invoice to the Town of Cedarburg for the first quarter shared services, Fire Inspection Fees that were placed on the tax roll and billings to the various billings for employee insurance premiums and Light and Water and Fire Department.

SPECIAL REVENUE FUEL SYSTEM

The Fuel System account had \$3,843.42 outstanding at the end of the first quarter. These are invoices for the School District, Light and Water and Fire Department fuel usage for the months of February and March.

CAPITAL IMPROVEMENTS

At the end of March, there was \$4,055.93 outstanding in Capital Fund accounts receivable. This includes the invoices for 2017, 2019 and 2020 sidewalk, driveway approach and sump pump lateral replacements that were part of the City's Street and Utility Projects. Most are on 5-year payment plans. Payments are due by October 31st of each year.

WATER RECYCLING FUND

The WRC Fund had \$7,312.51 outstanding for septage hauler invoices.

FIRE DEPARTMENT EMS PAYROLL

At the end of March, there is \$12,036.43 outstanding for the Fire Department's EMS personnel first quarter payroll.

CEMETERY FUND

At the end of March, there was a balance of \$1,295. There was an outstanding balance due on a cemetery plot purchased and the city-owned house rental was billed for April 2021.

CONTINGENT UPON ANNEXATION CHARGES/SPECIAL ASSESSMENTS

This report also includes listings of current charges on Town properties that were included in the various City street and utility projects throughout the years and are payable upon annexation into the City. The interest charges are now at their 10-year max with the Construction Cost Index factors.

Respectfully Submitted,

Kathy Huebl
Accountant II/Accts Receivable
City Treasurer's Office



General Fund Accounts Receivable
2021 First Quarter Financial Report
March 31, 2021
100-131000

Account No. 100-131000					
DATE	NAME	INVOICE	AMOUNT	STATUS	PURPOSE
12/31/2018	Rymaer Realty LLC	12721	25.00	2018/19 Tax Roll	2017 Fire Inspection Fees placed on 2018/19 tax roll
12/31/2018	Rymaer Realty LLC	13262	25.00	2018/19 Tax Roll	2018 Fire Inspection Fees placed on 2018/19 tax roll
12/31/2019	Rymaer Realty LLC	13827	25.00	2019/20 Tax Roll	2019 Fire Inspection Fees placed on 2019/20 tax roll
3/11/2021	Buege, Tim	14716	249.96		April-June Dental Insurance Premiums
3/11/2021	LaFontaine, Carol	14724	287.10		April-June Dental & Vision Insurance Premiums
3/31/2021	Mike Koenig Construction	14731	350.00		Street Tree Replacement at Bank First
3/31/2021	Town of Cedarburg	14732	62,077.56		1st Quarter 2021 Shared Services
3/31/2021	Light & Water	14740	105.00		1st Quarter 2021 EAP services from Aurora EAP
3/31/2021	Light & Water	14742	140.00		March 2021 legal services from Houseman & Feind LLP
3/31/2021	Cedarburg Fire Department	14743	2,993.48		March 2021 Fire Dept. Employees Salaries
Total			\$ 66,278.10		

ACCOUNTS RECEIVABLE
Special Revenue Fuel System
2021 First Quarter Financial Report
March 31, 2021
221-131000

Account No. 221-131000					
DATE	NAME	INVOICE	AMOUNT	STATUS	PURPOSE
3/10/2021	Cedarburg School District Office	14708	1,342.95		February Fuel Usage
3/31/2021	Cedarburg School District Office	14737	556.99		March 2021 Fuel Usage & Car Wash
3/31/2021	Light and Water	14738	1,315.62		March 2021 Fuel Usage & Car Washes
3/31/2021	Cedarburg Fire Department	14739	627.86		March 2021 fuel Usage & Car Wash
Total			\$3,843.42		

ACCOUNTS RECEIVABLE
Capital Improvements Fund
2021 First Quarter Financial Report
March 31, 2021
400-131000

Account No. 400-131000					
DATE	NAME	INVOICE	AMOUNT	STATUS	PURPOSE
10/3/2017	John Hinkle	12474	461.29	5 year Installment Plan	2017 Sidewalk/Approach Replacement
10/3/2017	Patrick Moore	12475	508.20	5 year Installment Plan	2017 Sidewalk/Approach Replacement
10/31/2019	Noche, Philip	13959	1,471.64	5 year Installment Plan	2019 Driveway Approach Replacement
10/31/2019	Skarsten, Jo	13961	1,117.94	2020 Tax Roll \$139.74	2019 Driveway Approach Replacement
10/31/2019	Bright. Kathy	13967	496.86	5 year Installment Plan	2019 Driveway approach Replacement
9/30/2020	Lenox, Shannon	14561	0.00	2020 Tax Roll \$173.40	2020 Sidewalk replacement
9/30/2020	Starr, Kelley	14568	0.00	2020 Tax Roll \$176.80	2020 Sidewalk replacement
9/30/2020	Foy, Edward	14570	0.00	2020 Tax Roll \$500	2020 Sump Lateral replacement
9/30/2020	Galaszewski, Scott	14573	0.00	2020 Tax Roll \$500	2020 Sump Lateral replacement
9/30/2020	Schmidt, Peter	14575	0.00	2020 Tax Roll \$500	2020 Sump Lateral replacement
9/30/2020	Nikodem, Aaron	14577	0.00	2020 Tax Roll \$500	2020 Sump Lateral replacement
9/30/2020	Eichorn, Eugenia	14578	0.00	2020 Tax Roll \$500	2020 Sump Lateral replacement
Total			\$4,055.93		

ACCOUNTS RECEIVABLE
Water Recycling Center
2021 First Quarter Financial Report
March 31, 2021
601-131000

Account No. 601-131000					
DATE	NAME	INVOICE	AMOUNT	STATUS	PURPOSE
3/10/2021	Arnolds Sanitation Technologies	14711	1,859.93		February 2021 Septage Hauling
3/31/2021	Arnolds Sanitation Technologies	14733	1,632.56		March 2021 Septage Hauling
3/31/2021	Kons Septic LLC	14734	675.55		March 2021 Septage Hauling
3/31/2021	Quality Removal	14735	2,681.61		March 2021 Septage Hauling
3/31/2021	Schulteis Pumping LLC	14736	462.86		March 2021 Septage Hauling
Total			\$7,312.51		

ACCOUNTS RECEIVABLE
Risk Management Fund
2021 First Quarter Financial Report
March 31, 2021
700-131000

Account No. 700-131000					
DATE	NAME	INVOICE	AMOUNT	STATUS	PURPOSE
1/5/2021	Light & Water	14650	2,337.15		2021 EPL Insurance Premium
Total			\$2,337.15		

ACCOUNTS RECEIVABLE
Fire Department EMS
2021 First Quarter Financial Report
March 31, 2021
270-131000

Account No. 270-131000					
DATE	NAME	INVOICE	AMOUNT	STATUS	PURPOSE
3/31/2021	Cedarburg Fire Department	14741	12,036.43		1st Quarter 2021 EMS Payroll
Total			\$12,036.43		

ACCOUNTS RECEIVABLE
CEMETERY FUND
2021 First Quarter Financial Report
March 31, 2021
200-131000

Account No. 200-131000					
DATE	NAME	INVOICE	AMOUNT	STATUS	PURPOSE
6/10/2020	Crawford, Anthony & Amanda	14245	300.00		Balance due on Cemetery Plot-Zur Ruhe
3/8/2021	Barnett, Patrick	14703	995.00		April 2021 Rent-Hamilton Road
Total			\$1,295.00		

**CHARGES CONTINGENT UPON ANNEXATION
GENERAL FUND
2021 FIRST QUARTER FINANCIAL REPORT
MARCH 31, 2021**

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ACCOUNT 300-126100

**CHARGES CONTINGENT UPON ANNEXATION
DEBT SERVICE
2021 FIRST QUARTER FINANCIAL REPORT
MARCH 31, 2021**

NAME	TAX KEY NUMBER	ORIGINAL AMOUNT	ANNUAL INTEREST RATE	INTEREST AMOUNT	AMOUNT DUE AS OF 03/31/2021
Keup Road—9/30/1992					
1992 Sanitary Sewer & Watermain Extension					
CCI Effective date: September 30, 1992					
Lynn Woltring 987 Keup Road 09/30/92	03-023-12-001.00 Invoice# 3435	\$14,059.07	1.31 CCI*	\$4,358.31	\$18,417.38
Harold Woltring 5314 Thornapple Lane 09/30/92	03-023-12-033.00 Invoice# 3437	12,045.56	1.31 CCI*	3,734.12	15,779.68
FORMULA: 9/30/1992 CCI 5042 September 2002 CCI 6589 (10 Yr Max.) 6589/5042 = 1.31					
Total Keup Road Charges		\$26,104.63		\$8,092.44	\$34,197.07
Portland Road—9/30/1992					
Portland Road Lift Station and Force Main					
CCI Effective date: September 30, 1992					
Portland Road Lift Station and Force Main	Future annexations	\$31,244.71	1.31 CCI*	\$9,685.86	\$40,930.57
FORMULA: 9/30/1992 CCI 5042 September 2002 CCI 6589 (10 Yr Max.) 6589/5042 = 1.31					
Total Portland Road Charges		\$31,244.71		\$9,685.86	\$40,930.57
Total Charges—Debt Service		\$57,349.34		\$17,778.30	\$75,127.64
*Construction Cost Index (CCI)					

ACCOUNT 400 126100

**CHARGES CONTINGENT UPON ANNEXATION
CAPITAL FUND
2021 FIRST QUARTER FINANCIAL REPORT
MARCH 31, 2021**

NAME	PROPERTY ADDRESS	TAX KEY NO.	ORIGINAL AMOUNT	BALANCE ON ACCOUNT	ANNUAL INTEREST RATE	INTEREST AMOUNT	AMOUNT DUE AS OF 03/21/2021
PROCHNOW LANDFILL							
Water line extension to Town Residents	JE#1470	Prochnow Landfill Property	\$107,365.00	\$107,365.00			\$107,365.00
TOTAL PROCHNOW LANDFILL			\$107,365.00	\$107,365.00		\$0.00	\$107,365.00
TOWN OF CEDARBURG 2003 Keup Road Reconstruction - Project 2000-11 2003¹							
CCI effective date: October 1, 2003							
Ammons, Michael	2314	953 Keup Road	03-023-12-007.00	\$4,021.81	\$4,021.81	CCI* 1.43	\$5,751.19
Woltring, Harold & Gladys	2315	5314 Thornapple Lane	03-023-12-033.00	3,687.82	3,687.82	1.43	5,273.58
Woltring, Lynn	2316	987 Keup Road	03-023-12-001.00	4,087.91	4,087.91	1.43	5,845.71
FORMULA: 10/1/2003 CCI 6771 October 2013 CCI 9689 (10 yr Max.) 9689/6771 = 1.43							
TOTAL 2003 KEUP ROAD RECONSTRUCTION			\$11,797.54	\$11,797.54		\$5,072.94	\$16,870.48
Pioneer Road - TID No. 1							
CCI effective date: April 21, 1993							
03-34-15-04 THRU 07²							
Korneisel, Kirk	6610	Pioneer Road	03-034-15-011.00	\$13,168.81	\$13,168.81	CCI* 1.29	\$16,987.76
Wiley, David & Aimee	6620	Pioneer Road	03-034-15-010.00	12,932.09	12,932.09	1.29	16,682.40
Harold H & Patricia A Steffen Family Trst	6634	Pioneer Road	03-034-15-009.00	13,175.12	13,175.12	1.29	16,995.90
FORMULA: 4/21/1993 CCI 5167 April 2003 CCI 6635 (10 yr Max.) 6635/5167 = 1.29							
TOTAL PIONEER ROAD - TID NO. 1			\$39,276.02	\$39,276.02		\$11,390.04	\$50,666.06
TOTAL CHARGES - CAPITAL							
			\$158,438.56	\$158,438.56		\$16,462.98	\$174,901.54
*Construction Cost Index (CCI) (1) Represents charges against parcels in the Town for curb & gutter, sidewalk, drive apron and lighting. Collection of these charges will be done at time of annexation. (2) Represents charges against parcels in the Town. Collection of these charges will be done at time of annexation.							

ACCOUNT 400 126100

**CHARGES CONTINGENT UPON ANNEXATION
CAPITAL FUND
2021 FIRST QUARTER FINANCIAL REPORT
MARCH 31, 2021**

NAME	PROPERTY ADDRESS	TAX KEY NO.	ORIGINAL AMOUNT	BALANCE ON ACCOUNT	ANNUAL INTEREST RATE	INTEREST AMOUNT	AMOUNT DUE AS OF 03/21/2021
PROCHNOW LANDFILL							
Water line extension to Town Residents	JE#1470	Prochnow Landfill Property	\$107,365.00	\$107,365.00			\$107,365.00
TOTAL PROCHNOW LANDFILL			\$107,365.00	\$107,365.00		\$0.00	\$107,365.00
TOWN OF CEDARBURG 2003 Keup Road Reconstruction - Project 2000-11 2003¹							
CCI effective date: October 1, 2003							
Ammons, Michael	2314	953 Keup Road	03-023-12-007.00	\$4,021.81	\$4,021.81	CCI* 1.43	\$5,751.19
Woltring, Harold & Gladys	2315	5314 Thornapple Lane	03-023-12-033.00	3,687.82	3,687.82	1.43	5,273.58
Woltring, Lynn	2316	987 Keup Road	03-023-12-001.00	4,087.91	4,087.91	1.43	5,845.71
FORMULA: 10/1/2003 CCI 6771 October 2013 CCI 9689 (10 yr Max.) 9689/6771 = 1.43							
TOTAL 2003 KEUP ROAD RECONSTRUCTION			\$11,797.54	\$11,797.54		\$5,072.94	\$16,870.48
Pioneer Road - TID No. 1							
CCI effective date: April 21, 1993							
03-34-15-04 THRU 07²							
Korneisel, Kirk	6610	Pioneer Road	03-034-15-011.00	\$13,168.81	\$13,168.81	CCI* 1.29	\$16,987.76
Wiley, David & Aimee	6620	Pioneer Road	03-034-15-010.00	12,932.09	12,932.09	1.29	16,682.40
Harold H & Patricia A Steffen Family Trst	6634	Pioneer Road	03-034-15-009.00	13,175.12	13,175.12	1.29	16,995.90
FORMULA: 4/21/1993 CCI 5167 April 2003 CCI 6635 (10 yr Max.) 6635/5167 = 1.29							
TOTAL PIONEER ROAD - TID NO. 1			\$39,276.02	\$39,276.02		\$11,390.04	\$50,666.06
TOTAL CHARGES - CAPITAL			\$158,438.56	\$158,438.56		\$16,462.98	\$174,901.54
*Construction Cost Index (CCI) (1) Represents charges against parcels in the Town for curb & gutter, sidewalk, drive apron and lighting. Collection of these charges will be done at time of annexation. (2) Represents charges against parcels in the Town. Collection of these charges will be done at time of annexation.							

Environmental Expenditures

As of March 31, 2021

	2015	2016	2017	2018	2019	2020	2021	Total
Beginning Balance	178,148.33	157,010.61	149,766.86	117,064.19	89,748.07	159,188.28	328,012.78	
<u>Revenues</u>								
Property Tax	10,000.00	20,000.00			10,000.00	10,000.00	10,000.00	60,000.00
Proceeds from Borrowing					430,000.00			430,000.00
State Grant-dams						183,702.00		183,702.00
Transfer from General fund for dams								-
Total	10,000.00	20,000.00	-	-	440,000.00	193,702.00	10,000.00	673,702.00
<u>Expenditures</u>								
Prochnow/Blank	17,910.39	27,243.75	19,345.17	27,316.12	20,402.12	2,699.00		114,916.55
Dams	13,227.33		13,357.50		350,157.67	22,178.50	680.00	398,921.00
Total	31,137.72	27,243.75	32,702.67	27,316.12	370,559.79	24,877.50	680.00	514,517.55
Ending Balance	157,010.61	149,766.86	117,064.19	89,748.07	159,188.28	328,012.78	337,332.78	

City of Cedarburg

Internal Service Fund *First Quarter Financial Report* March 31, 2021

The Internal Service Fund accounts for all risk management activities of the City. Included in the fund are premiums and claims for:

- General Liability Insurance
- Auto Physical Damage Insurance
- Property Insurance
- Excess Liability Insurance
- Employment Practices Insurance
- Workers' Compensation Insurance
- Boiler & Machinery Insurance
- Cyber Liability



Revenues include interest income, charges to other funds for their premiums, dividends, and insurance recoveries.

The interest income and change in market value revenues at quarter end are a negative \$4,915.36.

Insurance recoveries included are for a Police and Fire Department accident and a street sign for a total of \$728.68.

The CVMIC auto physical damage and liability dividend was received in March in the amount of \$15,938.

Transfers from other funds are the annual premiums which were charged out in full in January.

Insurance premiums were paid in full in January.

At the end of the quarter claim expenditures are \$7,026.86.

CITY OF CEDARBURG
INTERNAL SERVICE FUND - RISK MANAGEMENT
FINANCIAL REPORT
March 31, 2021

	2020 ACTUAL	2021 ACTUAL	2021 BUDGET	PERCENT OF BUDGET
Revenues				
Interest Income	\$ 4,516.00	\$ 3,200.45	\$ 10,000	32.00%
Change in Market Value	17,573.08	(8,115.81)		0.00%
Dividend Income (from CVMIC)	16,520.00	15,938.00	13,031	122.31%
Insurance Recoveries	5,248.60	728.68		0.00%
Charges to General Fund	248,041.58	248,780.74	254,374	97.80%
Charges to Cemetery Fund	732.80	605.18	605	100.03%
Charges to Recreation Programs Fund	4,551.58	4,495.93	4,496	100.00%
Charges to Swimming Pool Fund	8,506.98	8,444.86	8,445	100.00%
Charges to Library	8,336.54	8,884.30	8,884	100.00%
Transfer from Sewer Fund	36,594.80	36,316.32	36,316	100.00%
Total Revenues	\$350,621.96	\$319,278.65	\$336,151	94.98%
Expenses				
Insurance Premiums/Costs:				
Worker's Compensation	\$ 134,054.44	\$137,176.00	\$ 152,342	90.04%
Unemployment Compensation	153.21	380.02	2,500	0.00%
Property/Auto Insurance	71,895.00	80,201.00	81,064	98.94%
General Liability Insurance	67,472.00	70,071.00	66,549	105.29%
Employment Practices Insurance	12,031.75	13,243.85	16,278	81.36%
Boiler Insurance	2,471.00	2,591.00	2,854	90.78%
2016 Liability Claims Paid	2,529.13			0.00%
2019 Liability Claims Paid	7,080.11		5,000	0.00%
2020 Liability Claims Paid	40.00	5,299.66	5,000	105.99%
2021 Liability Claims Paid		1,727.20	15,000	11.51%
Total Expenses	\$297,726.64	\$310,689.73	\$ 346,587	89.64%
Net Gain/(Loss)	\$52,895.32	\$8,588.92	(\$10,436)	
Fund Balance, January 1	\$848,025.89	\$936,171.06	\$936,171	
Fund Balance, Quarter End/Budget	\$900,921.21	\$944,759.98	\$925,735	

City of Cedarburg

Debt Service Fund

2021 First Quarter Financial Report

The Debt Service Fund is used to account for the payment of principal and interest on debt obligations of the City.

Revenues include the tax levy, interest revenue, police impact fees and a transfer from General Fund. At the end of the quarter revenues total \$2,144,293.

Property taxes are \$1,917,470 and \$8 from interest revenue.

Police impact fees collected to date are \$6,257.

The transfer from General Fund was for the TID #4 debt payment made in March.

The expenditures for the year included the debt principal and interest payments. Payments are made in March (principal and interest) and September (interest). A total of \$1,900,788.40 is expended in principal and interest payments to date.

**City of Cedarburg
Debt Service Fund
First Quarter Financial Report
March 31, 2021**

	2020 Actual	2021 Actual	2021 Budget	Percent of Budget
Revenues				
Property Taxes	\$ 1,664,669.00	\$ 1,917,470.00	\$ 1,917,470	100.00%
Interest Revenue	494.69	8.06	1,000	0.81%
Police Impact Fee	5,107.25	6,257.40		
Build America Bond Reimbursement	1,328.51			
Transfer from General Fund		220,558.00	220,558	
Transfer from Capital Improvement			50,000	0.00%
Total Revenues	\$ 1,671,599.45	\$ 2,144,293.46	\$ 2,189,028	97.96%
Expenditures				
2010 G.O. Capital Improvement Notes	98,686.17			
2012 G.O. Note	526,987.50	623,737.50	642,975	97.01%
2015 G.O. Notes	432,800.00	428,700.00	443,300	96.71%
2016 G.O. Notes	459,381.25	461,568.75	540,288	85.43%
2018 State Trust Fund Loan	36,073.84	256,632.15	256,631	100.00%
2018 G.O. Bonds	126,800.00	130,150.00	143,575	90.65%
2018 TIF #4 Bonds			243,114	0.00%
2020 G.O. Notes			30,645	0.00%
Total Expenditures	\$ 1,680,728.76	\$ 1,900,788.40	\$ 2,300,528.00	82.62%
Beginning Fund Balance	\$102,335.34	\$429,688.84	\$429,689	
Ending Fund Balance	\$93,206.03	\$673,193.90	\$318,189	

City of Cedarburg
Tax Incremental Districts #3, #4, #5 and #6
March 31, 2021 Financial Report

This report reflects the activity for the quarter for TIDs #3, #4, #5 and #6.

The mixed use **TID #3** (Mill Street) was approved on November 18, 2014. The project is scheduled to be paid off in 20 years. The project costs include the City's administrative costs, legal and audit fees, financial consultant fees and the developer incentive. The following pages include the project costs and revenues compared to the budget.

Project Revenues

As in 2020, there was value added to the TIF because of the increase in the market value. The tax increment was realized in the first quarter; \$758. Increment will be recognized from the new construction for 2021 in 2022.

Project Costs

The only costs for the quarter are administrative; \$530. The developer incentive will only be paid out after the City has recovered its costs from the tax increment.

At the end of the quarter, the District has a deficit of \$5,103.

The **TID #4** (Amcast) was approved on September 14, 2017. It is a proposed 8.42 acre blighted area district created to facilitate the redevelopment of the former Meta Mold Aluminum Company (Amcast) manufacturing site. The site is part of a larger property included on the United States Environmental Protection Agency National Priorities List. The project is expected to be open for the full 27 years.

Project Revenues

The TID has \$2 in tax increment for the year and \$284 in investment income to date.

Project Costs

The administrative costs to date; City staff, financial consultant and legal fees, total \$3,212. The payments of the developer incentive for the quarter are \$151,497. \$185,010 in principal and interest payments were made in the first quarter. Expenditures total \$228,719.

At the end of the quarter, the District has a fund balance of \$301,273.

The **TID #5** (Arrabelle/St. Francis site) was approved on February 12, 2018. It is a proposed 4.25 acre blighted area district created to facilitate redevelopment on five parcels owned by the St. Francis Borgia congregation. The project consists of razing the St. Francis Borgia elementary school and church rectory followed by necessary site preparation for the construction of two buildings supporting 60 high end apartment units, a building with 9 townhouse style units and a single-family home site by HSI Properties.

Project Revenues

For 2021 there is tax increment of \$233,954 recognized in January.

Project Costs

The administrative costs for the quarter are for the State of Wisconsin annual fee.

At quarter end the fund balance is \$221,975.

The **TID #6** (Hwy 60 business park) was approved on May 21, 2020. It is a proposed industrial district comprised of approximately 60 acres of City owned land located on State Highway 60. The District was created to pay the costs of public infrastructure and other expenditures needed to develop the land for use as a business park.

Project Revenues

For the quarter, there is investment income of \$1,250. There is an additional borrowing for the project scheduled for 2021.

Project Costs

The costs for the quarter include construction of infrastructure on the site and legal fees. There was also a principal and interest payment. Total expenditures to date are \$305,690.

At the end of the quarter, the District has a fund balance of \$4,168,335.

City of Cedarburg

Tax Incremental Financing District No. 3

First Quarter Financial Report

March 31, 2021

	<u>March</u> <u>2020</u>	<u>March</u> <u>2021</u>	<u>Budget</u> <u>2021</u>	<u>Percent</u> <u>of Budget</u>
Project Revenues (sources):				
Tax increments	\$527	\$758	\$739	-3%
Total revenues	<u>\$527</u>	<u>\$758</u>	<u>\$739</u>	<u>-3%</u>
Project Costs (uses):				
Administrative Expense	688	530	1,100	52%
Total expenditures	<u>\$688</u>	<u>\$530</u>	<u>\$1,100</u>	<u>52%</u>
Beginning Fund Balance	(25,742)	(5,331)	(5,331)	
Ending Fund Balance	<u>\$ (25,903)</u>	<u>\$ (5,103)</u>	<u>\$ (5,692)</u>	

City of Cedarburg

Tax Incremental Financing District No. 4

First Quarter Financial Report

March 31, 2021

	<u>2020</u>	March <u>2021</u>	Budget <u>2021</u>	Percent of Budget
Project Revenues (sources):				
Tax increments	\$2	\$2	\$2	0%
Investment Income	\$7,653	284	3,000	91%
Total revenues	<u>\$2</u>	<u>\$286</u>	<u>\$3,002</u>	<u>90%</u>
Project Costs (uses):				
Cash Grant (Development Incentive)	\$117,485	\$151,497	\$440,096	66%
Debt Principal & Interest Costs	186,885	185,010	243,114	24%
Administrative Expense	1,808	3,212	6,500	51%
Total expenditures	<u>\$306,178</u>	<u>\$339,719</u>	<u>\$689,710</u>	<u>51%</u>
Beginning Fund Balance	1,793,515	640,706	640,706	
Ending Fund Balance	<u>\$ 1,487,339</u>	<u>\$ 301,273</u>	<u>\$ (46,002)</u>	

City of Cedarburg

Tax Incremental Financing District No. 5

First Quarter Financial Report

March 31, 2021

	<u>March</u> <u>2020</u>	<u>March</u> <u>2021</u>	<u>Budget</u> <u>2021</u>	<u>Percent</u> <u>of Budget</u>
Project Revenues (sources):				
Tax increments	\$90,710	\$233,954	\$228,076	-3%
Total revenues	<u>\$90,710</u>	<u>\$233,954</u>	<u>\$228,076</u>	<u>-3%</u>
Project Costs (uses):				
Developer's Incentive			\$224,021	
Administrative Expense	481	150	1,000	85%
Total expenditures	<u>\$481</u>	<u>\$150</u>	<u>\$225,021</u>	<u>100%</u>
Beginning Fund Balance	(10,365)	(11,829)	(11,829)	
Ending Fund Balance	<u>\$ 79,864</u>	<u>\$ 221,975</u>	<u>\$ (8,774)</u>	

City of Cedarburg

Tax Incremental Financing District No. 6

First Quarter Financial Report

March 31, 2021

	<u>2020</u>	March <u>2021</u>	Budget <u>2021</u>	Percent of Budget
Project Revenues (sources):				
Investment Income	\$0	\$1,250	\$1,000	-25%
Proceeds from Borrowing			1,984,045	100%
Total revenues	<u>\$0</u>	<u>\$1,250</u>	<u>\$1,985,045</u>	<u>100%</u>
Project Costs (uses):				
Contracted Services		\$226,040	\$6,381,317	96%
Administrative Expense	5,562	830	1,500	45%
Debt Service Principal & Interest		78,820		
Total expenditures	<u>\$5,562</u>	<u>\$305,690</u>	<u>\$6,382,817</u>	<u>95%</u>
Beginning Fund Balance	0	4,472,775	4,472,775	
Ending Fund Balance	<u>\$ (5,562)</u>	<u>\$ 4,168,335</u>	<u>\$ 75,003</u>	



Cedarburg Light & Water
Consolidated Balance Sheet
For the Three Months Ending 3/31/2021

	<u>Balance 3/31/2021 Current Month</u>	<u>Balance 2021 First of Year</u>	<u>Difference</u>
ASSETS AND OTHER DEBITS			
UTILITY PLANT			
Utility Plant - Utility Financed (101-107)	\$46,124,670.17	\$45,414,663.56	\$710,006.61
Utility Plant - Contributed (101-107)	12,172,325.83	12,198,789.83	(26,464.00)
Less: Accum. Provision for Depr. & Amort. - Utility Financed (111-116)	(16,646,198.41)	(16,275,113.16)	(371,085.25)
Less: Accum. Provision for Depr. & Amort. - Contributed (111-116)	(4,061,184.84)	(4,001,843.97)	(59,340.87)
Net Utility Plant	37,589,612.75	37,336,496.26	253,116.49
Total Net Utility Plant	37,589,612.75	37,336,496.26	253,116.49
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	346,829.13	346,829.13	0.00
Less: Accum. Provision for Depr. and Amort. of Nonutility Property (122)	(309,146.38)	(309,146.38)	0.00
Net Nonutility Property	37,682.75	37,682.75	0.00
Special Funds (125-128)	2,474,787.44	2,462,231.53	12,555.91
Total Other Property and Investments	2,512,470.19	2,499,914.28	12,555.91
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	647,547.05	240,406.55	407,140.50
Working Funds (135)	700.00	700.00	0.00
Temporary Cash Investments (136)	6,889,834.37	7,484,319.63	(594,485.26)
Customer Accounts Receivable (142)	1,367,899.42	1,555,218.67	(187,319.25)
Other Accounts Receivable (143)	25,739.34	63,243.29	(37,503.95)
Receivables from Municipality (145)	6,343.84	40,559.71	(34,215.87)
Materials and Supplies (151-163)	792,781.32	680,534.22	112,247.10
Prepayments (165)	29,457.34	4,842.98	24,614.36
Interest and Dividends Receivable (171)	4,958.60	12,983.22	(8,024.62)
Miscellaneous Current and Accrued Assets (174)	304,627.00	304,627.00	0.00
Total Current and Accrued Assets	10,069,888.28	10,387,435.27	(317,546.99)
DEFERRED DEBITS			
Other Deferred Debits (182-186)	1,604,630.26	1,598,076.48	6,553.78
Total Deferred Debits	1,604,630.26	1,598,076.48	6,553.78
Total Assets and Other Debits	\$51,776,601.48	\$51,821,922.29	(\$45,320.81)



Cedarburg Light & Water
Consolidated Balance Sheet
For the Three Months Ending 3/31/2021

	<u>Balance</u> <u>3/31/2021 Current Month</u>	<u>Balance</u> <u>2021 First of Year</u>	<u>Difference</u>
LIABILITIES AND OTHER CREDITS			
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	183,254.21	183,254.21	0.00
Unappropriated Earned Surplus - Non-Contributed (216.1)	38,583,511.66	38,583,511.66	0.00
Unappropriated Earned Surplus - Contributed (216.2)	8,476,633.91	8,476,633.91	0.00
Current Earnings - Non-Contributed (217.1)	307,357.10	0.00	307,357.10
Current Earnings - Contributed (217.2)	(88,129.73)	0.00	(88,129.73)
Total Proprietary Capital	47,462,627.15	47,243,399.78	219,227.37
CURRENT AND ACCRUED LIABILITIES			
Accounts Payable (232)	546,762.44	832,909.83	(286,147.39)
Payables to Municipality (233)	263,558.96	279,881.71	(16,322.75)
Customer Deposits (235)	70,361.43	66,959.43	3,402.00
Taxes Accrued (236)	454,348.85	454,348.85	0.00
Interest Accrued (237)	4,477.24	4,679.98	(202.74)
Tax Collections Payable (241)	24,297.99	24,996.16	(698.17)
Miscellaneous Current and Accrued Liabilities (242)	11,337.70	703.18	10,634.52
Total Current and Accrued Liabilities	1,375,144.61	1,664,479.14	(289,334.53)
DEFERRED CREDITS			
Customer Advances for Construction (252)	934,628.15	919,828.27	14,799.88
Other Deferred Credits (253)	2,004,201.57	1,994,215.10	9,986.47
Total Deferred Credits	2,938,829.72	2,914,043.37	24,786.35
Total Liabilities and Other Credits	\$51,776,601.48	\$51,821,922.29	(\$45,320.81)



Cedarburg Light & Water
Consolidated Income Statement
For the Three Months Ending 3/31/2021

	<u>Current Year</u>	<u>Budget</u>	<u>Current Year to Budget \$ Variance</u>	<u>Current Year to Budget % Variance</u>	<u>Prior Year</u>	<u>Current Year to Prior Year Variance</u>
UTILITY OPERATING INCOME						
Operating Revenues (400)	\$3,160,464.05	\$3,172,384.66	(\$11,920.61)	(0.38%)	\$3,084,527.99	\$75,936.06
Operating Expenses						
Operation and Maintenance Expense (401-402)	2,284,305.35	2,410,335.05	(126,029.70)	(5.23%)	2,233,367.75	50,937.60
Depreciation Expense (403)	332,781.39	354,651.51	(21,870.12)	(6.17%)	324,303.39	8,478.00
Taxes (408)	243,259.18	249,613.02	(6,353.84)	(2.55%)	222,248.59	21,010.59
Total Operating Expenses	2,860,345.92	3,014,599.58	(154,253.66)	(5.12%)	2,779,919.73	80,426.19
Net Operating Income (Loss)	300,118.13	157,785.08	142,333.05	90.21%	304,608.26	(4,490.13)
Utility Operating Income (Loss)	300,118.13	157,785.08	142,333.05	90.21%	304,608.26	(4,490.13)
OTHER INCOME						
Income from Merchandising, Jobbing and Contract Work (415-416)	0.00	(0.03)	0.03	(100.00%)	0.00	0.00
Income from Nonutility Operations (417)	0.00	750.00	(750.00)	(100.00%)	0.00	0.00
Interest and Dividend Income (419)	8,358.43	7,875.00	483.43	6.14%	44,897.31	(36,538.88)
Miscellaneous Nonoperating Income (421)	(25,817.57)	0.00	(25,817.57)	0.00%	0.00	(25,817.57)
Total Other Income	(17,459.14)	8,624.97	(26,084.11)	(302.43%)	44,897.31	(62,356.45)
Total Income	282,658.99	166,410.05	116,248.94	69.86%	349,505.57	(66,846.58)
MISCELLANEOUS INCOME DEDUCTIONS						
Miscellaneous Amortization (425)	0.00	(20,351.79)	20,351.79	(100.00%)	0.00	0.00
Other Income Deductions (426)	62,312.16	62,932.59	(620.43)	(0.99%)	63,385.72	(1,073.56)
Total Miscellaneous Income Deductions	62,312.16	42,580.80	19,731.36	46.34%	63,385.72	(1,073.56)
Income Before Interest Charges	220,346.83	123,829.25	96,517.58	77.94%	286,119.85	(65,773.02)
INTEREST CHARGES						
Other Interest Expense (431)	0.00	294.48	(294.48)	(100.00%)	0.00	0.00
Total Interest Charges	0.00	294.48	(294.48)	(100.00%)	0.00	0.00
Net Income	220,346.83	123,534.77	96,812.06	78.37%	286,119.85	(65,773.02)
EARNED SURPLUS						
Unappropriated Earned Surplus (Beginning of Year) (216)	47,060,145.57	869,770.00	46,190,375.57	5,310.64%	46,045,045.28	1,015,100.29
Balance Transferred from Income (433)	220,346.83	200,722.50	19,624.33	9.78%	286,119.85	(65,773.02)
Appropriations of Income to Municipal Funds--Debit (439)	1,119.46	2,250.00	(1,130.54)	(50.25%)	516.17	603.29
Total Unappropriated Earned Surplus End of Year (216)	\$47,279,372.94	\$1,068,242.50	\$46,211,130.44	4,325.90%	\$46,330,648.96	\$948,723.98

CEDARBURG LIGHT & WATER COMMISSION

Investments Outstanding as of March, 2021

INFORMATION SENT TO CITY OF CEDARBURG QUARTERLY

<u>Type of Investment</u>	<u>Purchase Date</u>	<u>Maturity Date</u>	<u>Annual Yield Interest Rate</u>	<u>Institution</u>	<u>Amount</u>	<u>Purpose</u>
Certificate of Deposit	9/3/2020	9/3/2021	1.00%	Port Washington State Bank	\$486,048.68	Reserve for Future Capital Projects
Certificate of Deposit	1/23/2021	1/23/2022	0.50%	Port Washington State Bank	\$332,940.89	Reserve for Future Capital Projects
Certificate of Deposit	3/27/2021	3/27/2022	0.50%	Port Washington State Bank	\$335,160.34	Reserve for Future Capital Projects
Certificate of Deposit	11/27/2020	11/27/2021	0.90%	Port Washington State Bank	\$527,089.51	Reserve for Future Capital Projects
State Investment Pool:						
Account # 1 - System Revenue			0.06%	LGIP	\$722,261.25	For Operating Expense & Future Capital Projects
Account # 3 - Special Redemption Fund			0.06%	LGIP	\$0.00	For Principal & Interest Payments Final Bond payment was made October 2005
Account # 4 - Depreciation Fund				LGIP	\$0.00	Was required by 1994 Bond Issue; new Bond Issue not required. Dollars were transferred to Account #1.
Account # 6 - Liability Insurance Reserve			0.06%	LGIP	\$76,143.43	Reserve for Future Liability Claims
Account # 8 - Impact Fee Reserve			0.06%	LGIP	\$101.94	Reserve for Impact Fee Revenues
				Total LGIP	<u>\$798,506.62</u>	
TOTAL LIGHT & WATER INVESTMENTS					<u>\$2,479,746.04</u>	

<u>Bank Balances as of March 31, 2021</u>	<u>Daily Interest Rate</u>	<u>Institution</u>	<u>Amount</u>	
Checking		Port Washington State Bank	\$806,672.99	with Checks Outstanding & Stubs "in transit"
Money Market Account	0.20%	Port Washington State Bank	\$6,889,834.37	\$938,340.72 is reserved for Impact Fee Revenues