

CITY OF CEDARBURG
MEETING OF COMMON COUNCIL
July 13, 2020 – 7:00 P.M.

A regular meeting of the Common Council of the City of Cedarburg, Wisconsin, will be held on **Monday, July 13, 2020 at 7:00 p.m.** The meeting will be held online utilizing the zoom app. 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, 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 22, 2020 and June 29, 2020 Common Council minutes*
8. NEW BUSINESS
 - A. Consider outdoor Alcohol Beverage License for Bozeman's Bar located at N50W5586 Portland Road; and action thereon (Plan Commission 7/6/2020)
 - B. Consider Ordinance 2020-09 to create a Finance Committee; and action thereon
 - C. Consider Ordinance 2020-10 to create a Diversity Committee; and action thereon
 - D. Consider License/Permit Applications; and action thereon
 1. Consider approval of new Operator License applications for the period ending June 30, 2021 for the following list; and action thereon

Sydney K. Gaskell
Madeline J. Hosni

Linda K. Martens
Kristen M. Mertens

Kim G. Stover

2. Consider approval of renewal Operator License applications for the period ending June 30, 2021 for the following list; and action thereon

Carol A. Ameen
Mark S. Brock
Jody L. Brzezinski
Elizabeth A. Jacobson

Jaime L. Jacobson
Kristen M. Klug
Scott Kosidowski
Cynthia M. Larson

Mark E. Larson
Zachery R. Lewis-Grill
Brenda L. Mueller
Debra M. Newell

- F. Consider payment of bills dated 06/26/20 through 07/02/20, transfers for the period 06/24/20 through 07/02/20 and payroll period 06/14/20 through 06/27/20; and action thereon*

9. REPORTS OF CITY OFFICERS AND DEPARTMENT HEADS

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

10. COMMUNICATIONS

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

11. ADJOURN TO CLOSED SESSION

It is anticipated the Common Council will adjourn to closed session pursuant to State Statute 19.85(1)(e)(g) 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. Also, to confer with legal counsel for the governmental body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation in which it is or is likely to become involved. More specifically, to:

- A) Discuss Parking Lot Lease Agreement with Jackson Western LLC located at N49W6337 Western Ave
B) Discuss update on Prochnow Landfill

12. RECONVENE TO OPEN SESSION

A) Consider Parking Lot Lease Agreement with Jackson Western LLC located at N49W6337 Western Ave and action thereon.

13. 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.

07/08/20 tas

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



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

CITY OF CEDARBURG
COMMON COUNCIL
June 22, 2020

CC20200622-1
UNAPPROVED

A regular meeting of the Common Council of the City of Cedarburg, Wisconsin, was held on Monday, June 22, 2020, online utilizing the Zoom app. Mayor O'Keefe called the meeting to order at 7:00 p.m.

Roll Call: Present - Mayor Michael O'Keefe, Council Members Sherry Bubnitz, Jack Arnett, Patricia Thome, Barbara Lythjohan, Kristin Burkart, Robert Simpson

Excused - Council Member Rick Verhaalen

Also Present - City Administrator/Treasurer Christy Mertes, City Attorney Michael Herbrand, City Clerk Tracie Sette, Police Chief Tom Frank, Fire Chief Jeffrey Vahsholtz, Director of Public Works and Engineering Tom Wiza, Parks, Recreation and Forestry Director Danny Freiss, City Planner Jon Censky, Building Inspector Mike Baier, Cedarburg Water Recycling Center Superintendent Eric Hackert, Library Director Linda Pierschalla, City Assessor Cathy Timm, Senior Center Director Aubrey Suppinger, Economic Development Coordinator Mary Sheffield,

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.

COMMENTS AND SUGGESTIONS FROM CITIZENS

Citizens present were welcomed and encouraged to provide their input during the citizen comment portion of the meeting. No comments or suggestions were received.

NEW BUSINESS

A) DEPARTMENT PRESENTATIONS, DISCUSSION, AND DIRECTION THEREON

1. STRATEGIC PLAN REVIEW

- Administrator Hilvo reviewed the City's mission statement as well as the six points of the 2021-2025 Strategic Plan
 - Enhance Effectiveness of our City Government: Financial, Organizational, & Technology

- Support Economic Development
- Improve and Maintain our Infrastructure
- Enhance our Quality of Life Services
- Provide a Safe, Secure and Healthy Community: Public Safety & Risk Management
- Strengthen our Neighborhoods

2. **DEPARTMENT GOALS AND CHANGES**

- **Assessor -** Assessor Cathy Timm is not expecting any increases in 2021. Board of Review took place in May. New construction increase is approximately \$45M. A city-wide assessment may take place in 2022.
- **Building Inspection/City Hall Complex/Cemeteries -** Building Inspector Mike Baier does not foresee any increases in City Hall Budget. One capital improvement project on the list is a boiler which would cost \$85,000. One item for cemeteries may include planting trees.
- **City Clerk –** The City Clerk budget will remain the same with one change noted. The recodification in the current budget for \$10,000 should be postponed to 2021 to allow for more proposals to be submitted.
- **Senior Center –** Senior Center Director Aubrey Suppinger explained there are electrical issues at the Senior Center including not enough outlets. The bathrooms should be brought up to ADA compliance. Building Inspector Mike Baier said he will address these concerns as they fall under general building maintenance.
- **Finance/Treasurer** – New software for fund accounting would help with efficiency.
 - **Debt Service:** 2020 tax rate is \$1.16 and will increase to \$1.40 in 2021. New Borrowing which will be added to the budget includes swimming pool upgrades and TID 6 Business Park. Impact fees could potentially reduce the tax rate.
 - **Insurance/Risk Management:** We will not have estimates from CVMIC until the August meeting.
 - **Room Tax:** Is lower for the first quarter of this year and probably the second quarter as well due to the Covid shutdown.
 - **IT:** No substantial increases expected. The server requires an update every 5 years.
- **Engineering/Planning/Economic Development:**
 - Street upgrades are the largest portion of 2021 budgeting. A map was provided to Council members highlighting all roads that should be addressed. A spreadsheet was distributed listing every street in the city. Each street is given a PASER rating of 1-10. The streets in the worst condition have the lowest ratings.
 - Washington Ave from Piggly Wiggly to the intersection needs repair. This portion of the road is concrete and will be expensive to fix. Any state grant funding may help financially to provide repairs. Perhaps the city may borrow funds for this project. An

overlay project would consist of milling the top 3" layer of the road to provide a smooth fix. The timeframe would be a much shorter window and would cost approximately \$290,000. Any street projects will have to collaborate with Cedarburg Light and Water to coincide with necessary water/sewer upgrades.

- Evergreen Blvd project will take place during the summer so as not to conflict with school traffic. The only foreseeable concern for residents would be noise/vibrations from machinery.
- Perhaps smaller roads should be addressed first such as Layton Avenue and Thornapple Lane. Could possibly mill pavement off at 5 inches and replace asphalt for a less expensive repair.
- The program as proposed each year for street projects utilizing property taxes is as follows:
 - 2021 - \$800,000
 - 2022 - \$850,000
 - 2023 - \$1,000,000
 - 2024 - \$960,000
 - 2025 - \$1,100,000
 - 2026 - \$1,100,000
 - 2027 - \$1,300,000
- The Woolen Mill Dam project is intended to begin fall 2020, however the DNR is slow to respond. The DNR may allow an extension of the project to 2021.
- There are no major plans for Capital Improvement, Branding, and City Beautification for 2021.
- **Public Works:**
 - Currently listed for the 2021 budget is the replacement of three vehicles originally contained in the 2020 budget but will be pushed back to 2021. Perhaps leasing could be evaluated.
 - Ten-yard dump truck to replace truck #98-\$225,000
 - #70 Lighter Duty truck for plowing and salting-\$65,000
 - Service Body Truck for concrete and catch basin work-\$80,000
- **Parks, Recreation, Forestry:**
 - **Parks** – Standard maintenance is planned for 2021 including refinishing epoxy floors.
 - **Recreation** – Will be focusing on virtual options for 2021
 - **Pool** – Upgrades have already been approved
 - **Forestry** – Tree replacement and stump removal will take place in 2021
 - Replacement of 250 trees is projected to cost \$65,000 if contracted out or \$22,000 if the city completes the work.
 - A discussion ensued regarding the prioritizing of trees for 2021. Alderperson Burkhardt and Arnett receive many calls from constituents concerned about the current lack of tree replacement.

- **Fire Department:**
 - Staffing is currently behind due to the COVID outbreak. Items for 2021 including additional staffing, LED lights, motion detectors, replacement/repair of stair risers, new lighting in training room.
 - A new Fire Station is currently in the long-term Strategic Plan. The current station is not ADA compliant, is short on storage, is lacking locker rooms for those who stay overnight, contains no decontamination areas, is not ideally located in the middle of the city which presents challenges during festivals. A discussion ensued regarding new potential locations for a Fire House.
 - Chief Vahsholtz would like to transition to a true paid on call system since it is getting more difficult to retain personnel. This represents a budget increase of \$250,000 - \$300,000.
- **Police Department:**
 - The 2021 operating budget will remain the same. The capital budget contains the replacement of three squad cars. The current Police Department is 22 years old and in need of boiler replacement.
- **Library:**
 - Current trend is moving away from charging library fines. Studies show library usage increases with a lack of fines charged. Patrons would be invoiced for overdue books 30 days after final due date. This item will be discussed at the next Library Board meeting.
- **Wages and Benefits:**
 - The personnel committee will meet mid-late July to debate cost of living and merit increases. Other municipalities are reporting 0 – 2.5% increases. The city must make sure any raises tie back to the process currently in place.

B) CONSIDER BUDGET CALENDAR FOR 2020; AND ACTION THEREON

Council Member Kristin Burkhart motioned to approve the 2020 budget calendar, Council Member Sherry Bublitz seconded. Motion carried with all ayes.

C) DISCUSS AND APPROVE PRELIMINARY BUDGET PARAMETERS, INCLUDING OPERATING EXPENDITURES AND/OR TAX LEVY, GROWTH TARGETS FOR DEVELOPMENT OF THE PROPOSED 2021 BUDGET; AND ACTION THEREON

The current tax rate for 2020 is 7.86. The Council discussed the pros and cons of tax increases before, during, and after a city-wide assessment year. The Council discussed how visible trees and roads are to residents and expressed interest in making these a priority for 2021. Hopefully, costs may stay low by utilizing multiple bids or completing work in-house. The Council agreed to support additional personnel for Fire Department/EMT services.

COMMUNICATIONS

- A) **COMMENTS AND SUGGESTIONS FROM CITIZENS** - None
- B) **COMMENTS AND ANNOUNCEMENTS BY COUNCIL MEMBERS** – Council President Pat Thome expressed appreciation to Administrator Mikko Hilvo for compiling budget information so quickly.
- C) **MAYOR’S REPORT** – No report

ADJOURN TO CLOSED SESSION

A motion was made by Council Member Bublitz, seconded by Council Member Arnett and passed with roll call vote: Bublitz-aye, Arnett-aye, Burkart-aye, Simpson-aye, Thome-aye, Lythjohan-aye, to adjourn to Closed Session at 9:18 p.m. pursuant to WI State Statute §19.85(1)(g) to confer with legal counsel for the governmental body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation in which it is or is likely to become involved. Specifically discussed was the Prochnow Landfill. Those present in the Closed Session included Council Members, Administrator Hilvo, Clerk Sette, and Attorney Herbrand.

RECONVENE TO OPEN SESSION

Open session reconvened at 9:41 p.m.

ADJOURNMENT

Motion made by Council Member Barbara Lythjohan, seconded by Council Member Jack Arnett, to adjourn the meeting at 9:42 p.m. Motion passed without a negative vote, with Council Member Verhaalen excused.

Tracie Sette
City Clerk

CITY OF CEDARBURG
COMMON COUNCIL
June 29, 2020

CC20200629-1
UNAPPROVED

A regular meeting of the Common Council of the City of Cedarburg, Wisconsin, was held on Monday, June 29, 2020, online utilizing the Zoom app. Mayor O'Keefe called the meeting to order at 7:00 p.m.

Roll Call: Present - Mayor Michael O'Keefe, Council Members Sherry Bubnitz, Jack Arnett, Patricia Thome, Barbara Lythjohan, Kristin Burkart, Robert Simpson, Rick Verhaalen
Members excused - Council Member Kristin Burkhart

Also Present - Administrator Mikko Hilvo, Attorney Michael Herbrand, Planner Jon Censky, Engineering Director Tom Wiza, Clerk Tracie Sette, citizens, and members of the news media.

STATEMENT OF PUBLIC NOTICE

At Mayor O'Keefe's request, City Clerk Tracie 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.

COMMENTS AND SUGGESTIONS FROM CITIZENS

Citizens present were welcomed and encouraged to provide their input during the citizen comment portion of the meeting. No comments or suggestions were received.

PUBLIC HEARING

Mayor O'Keefe opened the public hearing to consider Ordinance No. 2020-07 amending the Official City Map which establishes a future road extending from the Hwy 60 Business Park through the Baehmann property at W74 N1204 Washington Avenue to connect with Hilltop Drive in the Town of Cedarburg. Planner Jon Censky explained the need for a second access road to the Highway 60 Business Park. The Plan Commission recommended approval of this road. Kurt Baehmann thought everything looks good and mentioned the city has been a pleasure to work with. There were no additional comments from the public. A motion was made by Council Member Pat Thome to close the public hearing, seconded by Council Member Sherry Bubnitz, and carried unanimously by voice vote.

NEW BUSINESS

A) Consider Ordinance No. 2020-08 amending Section 8-4-13 of the Code of Ordinances to clarify cemetery rules.

The City cleans up cemeteries on March 1st and October 1st of each year with items getting removed that do not identify with any gravestone. A motion was made by Council Member Sherry Bublitz, seconded by Council Member Jack Arnett to approve Ordinance 2020-08 clarifying cemetery rules. Motion carried unanimously by voice vote.

A motion was made by Council Member Pat Thome to approve Ordinance 2020-07 amending the Official City Map, seconded by Council Member Sherry Bublitz and carried by roll call vote: Bublitz-aye, Arnett-aye, Verhaalen-aye, Simpson-aye, Thome-aye, Lythjohan-aye. (6-0).

A motion was made by Council Member Pat Thome to approve the June 8, 2020 Common Council minutes, seconded by Council Member Sherry Bublitz, carried unanimously by voice vote.

B) Consider request from Cedars III LLC, W53 N404 Park Lane to extend their premise description for 2020 to include their outside property for social distance events;

Administrator Mikko Hilvo explained the request from Cedars III to include all outside property for alcohol consumption for the remainder of the license year. After a discussion, the concern lies with alcohol consumption in the front yard which includes the parking lot. Attorney Michael Herbrand cautioned against allowing alcohol consumption in the parking lot. Mel's Pig Roast typically uses the front yard for admission and ticket sales and not alcohol consumption. A motion was made by Council Member Sherry Bublitz to approve the Cedars III premise description for 2020 to include their outside backyard property for social distance events and to exclude the parking lot, seconded by Council Member Rick Verhaalen. Motion carried unanimously by voice vote.

C) Consider request from the Cedarburg Cultural Center, Inc. W52 N546 Washington Avenue, to allow four additional outdoor amplified music events in 2020;

Stephanie Hayes from the Cedarburg Cultural Center explained the additional events planned for 2020 which would require additional outdoor amplified music permitting. Social distancing rules are currently in place. The city ordinance states that events must be done by 9:00 p.m., however, the Cultural Center events will be done by 8:30 p.m. In August, the events will begin and end one hour earlier. The Cultural Center notifies all neighbors within 120 ft one week in advance of all scheduled events. No comments were made by members of the public. Attorney Michael Herbrand explained the need for a change to city code if a permanent change is granted to the amplified music permit. A motion was made by Council Member Jack Arnett to approve the Cultural Center request to allow four additional outdoor amplified music events in 2020, seconded by Council Member Sherry Bublitz. Motion carried unanimously by voice vote.

D) Consider request from Cedarburg Art Museum W63 N675 Washington Ave to allow ten additional outdoor amplified music events in 2020;

Samantha and Blaine Gibson from Cedarburg Art Museum explained the additional events for 2020 requiring additional amplified music permits. A new stage focuses sound towards the street and away from surrounding neighbors. Members of the Art Museum have spoken with neighbors who are in support of the additional events. Guidelines from the CDC will be followed. Tickets will be utilized in place of cash for food and drink. Cedarburg Police Chief Tom Frank approved of the additional events. The outdoor events will be shut down by 8:30 p.m. Additional sound proofing is currently under construction. A motion was made by Council Member Sherry Bublitz to approve ten additional events in 2020 for the Cedarburg Art Museum (above what the city code currently allows for beer garden outdoor events), seconded by Council Member Jack Arnett. Motion carried unanimously by voice vote.

E) Consider request of Michael Jackson of C. Wiesler's to amend the premise description of its Class "B" beer and "Class B" liquor license at W61 N493 Washington Avenue to serve beer and liquor in an enclosed area in the parking lot for an event to be held on July 4, 2020 for a parade party from 10:00 a.m. – 2:30 p.m.

Administrator Mikko Hilvo explained the request from C. Wiesler's for the event considered a parade party although there will be no July 4th parade this year. There were no concerns brought about by staff members. A motion was made by Council Member Rick Verhaalen to approve the extension of the liquor license for C. Wieslers from 10:00 a.m. – 2:30 p.m. on July 4th to include their parking lot, seconded by Council Member Pat Thome. Motion carried unanimously by voice vote.

F) Consider issuance of a Transient Entertainment License to Rainbow Valley Rides, Inc. for the Ozaukee County Fair on July 29 (4:00 p.m. – 10:00 p.m.), July 30, 31, August 1 (Noon – 10:00 p.m.), and August 2, 2020 (Noon – 5:00 p.m.) and the request to waive the requirement for a Clean Up Bond as requested by Agricultural Society

The annual request for a Transient Entertainment License was submitted to the city of Cedarburg. Mark Larson explained the measures to be established to keep everyone safe as they have been working with the Ozaukee/Washington Public Health Agency. This will be the first event for 2020 for Rainbow Valley Rides. They will only be bringing rides able to be cleaned and sanitized well. There will be a deep cleaning planned during the day. Current capacity allows for 12,000 in attendance; however, CDC guidelines recommend 50% capacity or 6,000 people. There will be strict crowd control measures and only two gates will be utilized. Currently 23 other fairs are taking place this summer in Wisconsin. The Ozaukee County Sheriff would like beer sales limited to 10:00 p.m. Many pros and cons for holding this event were discussed by the Council relating to Covid matters. The Police Chief and Fire Chief have concerns relating to keeping everyone safe including staff but are willing to help. A motion was made by Council Member Jack Arnett to issue a transient license to Rainbow Valley Rides for the Ozaukee

County Fair for the dates and times listed on agenda and to waive the requirement for a clean-up bond; and make recommendation to the Chief of Police and Fire Chief to recommend wearing proper PPE, seconded by Council Member Barb Lythjohan. After consideration, Council Member Arnett amended the motion to remove the recommendation of wearing of proper PPE, amended motion seconded by Council Member Barbara Lythjohan, and carried by roll call vote: Arnett-aye, Verhaalen-aye, Simpson-aye, Lythjohan-aye, Bublitz-nay, Thome-nay (4-2).

G) Consider License/Permit Applications

A motion was made by Council Member Pat Thome, seconded by Council Member Sherry Bublitz and carried unanimously by voice vote to approve the New Operator License applications for the period ending June 30, 2021 for the following:

Emily Albert
Connor Funnell
Dylan Hastings

Sophia Ladd
Mark Leonardelli
Guinevere Matheis

David Richter
Daniel Saaman
Thomas Salfer
Heather Smith

A motion was made by Council Member Rick Verhaalen to approve the renewal Operator License applications for the period ending June 30, 2021, noting the name change from John Stoltz to John Stolte for the following, seconded by Council Member Pat Thome and carried unanimously by voice vote.

Christine Curran
Keri Dietrich
Brecken Dudzek
Kimberly Eggleston
Daniel Gogin
Andrew Henning
Catherine Hilgart
Heather Hovland
Peter Jackson
Tracey Jackson

Jennifer Kaltenbrun
Lane Kassner
Mark Kennedy
Dylan Krivoshein
Thomas Krueger
Brain Kurlinski
Stephen Ladd
JoAnne LaVake
Luz Martin
Annette Mytko-Kennedy

Gary Rogahn
Neil Soukup
Annette Speirs
John Stoltz
Laura Struebing
Stacey Wedereit
Larry Weidmann

H) Consider Payment of Bills Dated 06/04/2020 Through 06/29/2020, Transfers for the Period 06/06/2020 through 06/23/2020 and Payroll Period 05/31/2020 through 06/13/2020.

A motion was made by Council Member Rick Verhaalen to pay the bills as listed, seconded by Council Member Pat Thome and carried unanimously by voice vote.

REPORTS OF CITY OFFICERS AND DEPARTMENT HEADS

Administrator's Report – Administrator Mikko Hilvo reported the Arrabelle TIF audit will be completed in time for the July 27, 2020 Common Council agenda. The first Fire Shared Services meeting will take place Wednesday morning (7/1/2020). The Villages of Belgium, Fredonia, and Town of Waubeka will be joining the study. An application for a FEMA grant has been submitted for approximately \$27,500 in the hopes of receiving reimbursement.

COMMUNICATIONS

A) Comments and Suggestions from Citizens –

- a. Jesse McHomvu - N18W6415 Carriage Trace Apt 132, Cedarburg, WI
 - i. Jesse spoke of the lack of diversity in the City of Cedarburg. She suggested low income housing could help solve diversity issues. She highlighted the perception that only wealth is allowed in our community.
- b. Gail Skonecki – N99W6517 Aspen Ct.
 - i. Gail spoke on the risk to Cedarburg residents to allow parking on the north end of the city for this year's potential Ozaukee County Fair. The Fair presents its own parking challenges every year due to the sheer volume of people, however, this year the Covid virus presents new challenges and suggests no parking be allowed in city neighborhoods.

B) Comments and Announcements by Council Members – none

C) Mayor's Report –No report

ADJOURN TO CLOSED SESSION

A motion was made by Council Member Barbara Lythjohan, seconded by Council Member Jack Arnett and passed with roll call vote: Bublitz-aye, Arnett-aye, Burkart-aye, Simpson-aye, Thome-aye, Lythjohan-aye, Verhaalen-aye, to adjourn to Closed Session at 8:39 p.m. pursuant to WI State Statute §19.85(1)(g) Considering employment, promotion, compensation, or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility. Specifically discussed was the City Administrator's Evaluation and approval of June 8, 2020 closed session minutes. Those present in the Closed Session included Council Members, Administrator Mikko Hilvo, Clerk Tracie Sette, and Attorney Michael Herbrand.

RECONVENE TO OPEN SESSION

Open session reconvened at 9:42 p.m.

ADJOURNMENT

Motion made by Council Member Jack Arnett, seconded by Council Member Sherry Bublitz, to adjourn the meeting at 9:44 p.m. Motion carried unanimously by voice vote.

Tracie Sette
City Clerk

CITY OF CEDARBURG

MEETING DATE: July 13, 2020

ITEM NO: 8.A.

TITLE: Consider Outdoor Alcohol Beverage License for The Bozeman's Bar at N50 W5586 Portland Avenue; and action thereon (Plan Comm.7 6/1/2020)

ISSUE SUMMARY: The applicant is requesting an Outdoor Alcohol Beverage License to use the existing fenced-in outdoor smoking area along the east side of their building at N50W5586 Portland Avenue. This area is accessed from the bar through the existing door on the east side of the building and is completely fenced in with an attractive wood and iron fence wherein the applicant has placed several old barrels with umbrellas for patrons to stand around.

Section 7-2-17 Outdoor Alcohol Beverage License states, *the applicant for an Outdoor Alcohol Beverage License shall accurately describe the outdoor seating area and shall indicate the nature of fencing or other measures intended to provide control over the operation of the outdoor seating area. The Plan Commission shall review all proposed Outdoor Alcohol Beverage Licenses to determine if they are harmful, offensive or otherwise adverse to the surrounding neighborhood and shall recommend that the license be granted as requested, modified or denied.*

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION: At last Monday's meeting, the Plan Commission reviewed these plans and recommended approval by unanimous vote.

STAFF RECOMMENDATION: Approve as proposed with the stipulation that all outdoor activity end by 10:00pm

BUDGETARY IMPACT: n/a

ATTACHMENTS:

- Unapproved Plan Commission minutes from the July 6, 2020 meeting.
- Site plan

INITIATED/REQUESTED BY: Erik & Rebecca Knuth, Owner

FOR MORE INFORMATION CONTACT: Jonathan P. Censky, City Planner, 262-375-7610

OUTDOOR ALCOHOL BEVERAGE LICENSE – BOZEMAN’S BAR

To: City of Cedarburg Plan Commission

Prepared by: Jonathan P Censky, City Planner

Agenda Item: **6.A.**

Date: July 6, 2020

General Information

Applicant:	Erik & Rebecca Knuth - Bozeman’s Bar
Status of Applicant:	Owner
Location:	N50W5586 Portland Avenue
Requested Action:	Outdoor Alcohol Beverage License
Existing Zoning:	B-2 Community Business District
Lot Size:	1.3 acres
Existing Land Use:	Tavern

Report:

The applicant is requesting an Outdoor Alcohol Beverage License to use the existing fenced-in outdoor smoking area along the east side of their building at N50W5586 Portland Avenue. This area is accessed from the bar through the existing door on the east side of the building and is completely fenced in with an attractive wood and iron fence wherein the applicant has placed several old barrels for patrons to stand around.

Section 7-2-17 Outdoor Alcohol Beverage License states, *the applicant for an Outdoor Alcohol Beverage License shall accurately describe the outdoor seating area and shall indicate the nature of fencing or other measures intended to provide control over the operation of the outdoor seating area. The Plan Commission shall review all proposed Outdoor Alcohol Beverage Licenses to determine if they are harmful, offensive or otherwise adverse to the surrounding neighborhood and shall recommend that the license be granted as requested, modified or denied.*

Staff Comments:

Staff notes that the Police Chief has also reviewed this request and he has no objection and recommends approval. If Commissioners recommend to approve, the application will go on to the Common Council for final decision.



CITY OF CEDARBURG
W63 N645 Washington Avenue
P.O. Box 49
Cedarburg, WI 53012
Telephone: (262) 375-7606
Fax: (262) 375-7906

7/6
Plan
Commission

JC

COPY

City Clerk

Fee - \$50 ^{Chk # 1260}
^{Rec'd 6-1-20}

APPLICATION FOR OUTDOOR ALCOHOLIC BEVERAGE LICENSE

Under the provisions of Chapter 125, Wis. Stats., the applicant must be in possession of a current Class B license. Name of individual, partnership or corporation with current Class B license:

Bozeman's Bar, LLC

Premises address: N50W5586 Portland Rd Cedarburg, WI

Agent (if corporation): _____ Business phone: 262 689-7761

Describe in detail the outdoor area intended for serving alcoholic beverages: (attach site plan)

Sq. footage of proposed outdoor serving area: 160 sq.ft. Sq. footage of licensed premise: 1400

No amplified sound or music is permitted outside the enclosed premises (building). Amplified sound or music is not permitted in the outdoor serving area. There shall be a licensed operator in the outdoor serving area at all times when in operation.

Every outdoor serving area shall be completely enclosed with a fence or other measures. Indicate nature of fencing and other measures intended to provide control over the operation of the outdoor serving area:

Completely Fenced in black metal balusters with wood railing.

5.27.20

Date

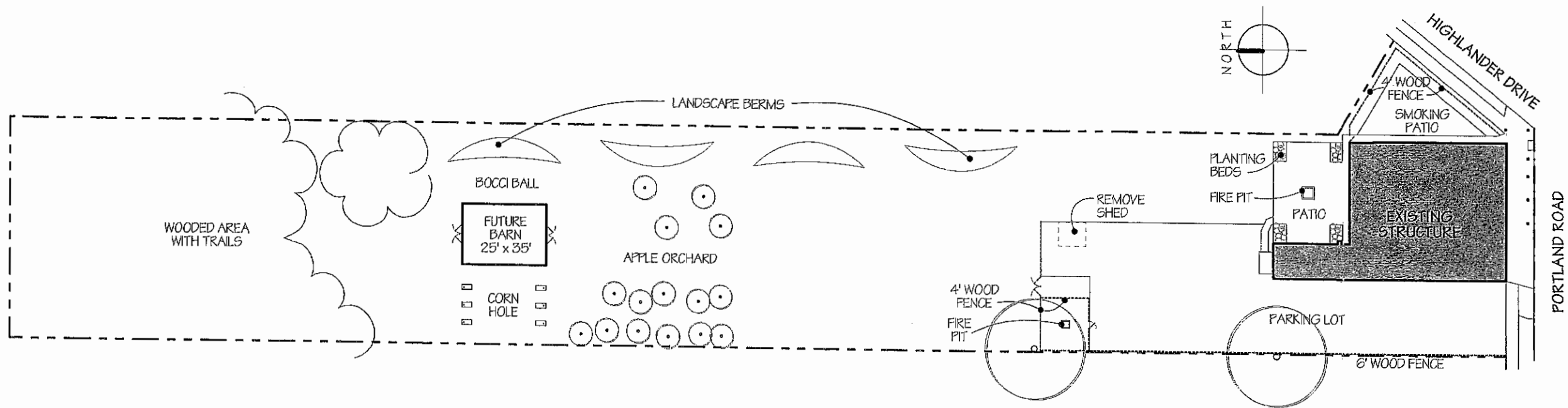
Rebecca Knuth
Signature

Chief of Police approval: _____ Date: _____
Plan Comm. approval: Date _____ Landmarks Comm. approval (if applicable): Date: N/A
Notification of property owners within 150 feet: _____ Common Council approval: _____
Date Outdoor Alcoholic Beverage License issued: _____ License No.: _____

License outdoor alcoholic beverage 8/06

Erik: Rebecca Knuth
erik@earthriteconstruction.com

13-050-17-06-000 C344
B2/RS-5
Ald 4



SITE PLAN

1" = 50'

RECEIVED

OCT 9 - 2018

CITY OF CEDARBURG

CITY OF CEDARBURG

MEETING DATE: July 13, 2020

ITEM NO:

TITLE: Creation of the City of Cedarburg Finance Committee; and action thereon

ISSUE SUMMARY: City of Cedarburg has operated many years without a Finance Committee but as we continue to grow and go through organizational change it will be important to have a committee that continually evaluates our financial standing along with implementing financial policies and procedures for the long-term financial stability of the City. The purpose of the Finance Committee is to provide financial oversight for the City. This includes budgeting, financial planning, financial reporting, and the creation and monitoring of internal controls and accountability policies.

STAFF RECOMMENDATION: None

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION: None

BUDGETARY IMPACT: None

ATTACHMENTS: Finance Committee Ordinance

INITIATED/REQUESTED BY: Mayor Michael O'Keefe, City Administrator Mikko Hilvo

FOR MORE INFORMATION CONTACT: City Administrator Mikko Hilvo

ORDINANCE NO. 2020-09

An Ordinance Creating the Finance Committee

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

SECTION 1. Section 2-4-11 of the Municipal Code of the City of Cedarburg is hereby amended as follows:

SEC. 2-4-11 FINANCE COMMITTEE

(a) Finance Committee

(1) Membership. The Finance Committee shall consist of one (1) Council Member and six (6) citizens of the City of Cedarburg who shall be appointed by the Mayor, subject to confirmation by the Common Council. The City Finance Director shall be the staff representative on the committee. The term of office of all citizen members shall be two (2) years with half of the citizen members' terms expiring each year. The term of each citizen member shall commence on May 1 in the year of appointment and end April 30 in the year of expiration. The first appointments of the six (6) citizen members shall be made on the following terms: three (3) members for terms of one year each, and three (3) members for terms of two years each. The Finance Committee shall elect one (1) member as Chairman. The Board shall meet on such dates and such times as the Board may establish.

(2) Purpose. The Finance Committee shall provide financial oversight for the City. This includes budgeting, financial planning, financial reporting, and the creation and monitoring of internal controls and accountability policies.

(3) Budgeting and Financial Planning. In addition to developing the annual budget, the Finance Committee shall develop long-term financial goals for Common Council review and approval. The goals include the creation of a working capital and cash reserve fund and the management of the equipment replacement fund. The Finance Committee will work with staff to determine the financial implications of the long-term financial goals and will recommend approval of a multi-year organizational budget that will financially support the financial goals. The Finance Committee shall:

- a. Develop an annual operating budget with staff that is presented to the Common Council for final approval.
- b. Monitor adherence to the budget.
- c. Recommend long-range financial goals with funding strategies to achieve the goals.
- d. Recommend multi-year operating budgets that integrate strategic plan objectives and initiatives.
- e. Present all financial goals and proposals to the Common Council for approval.

(4) Reporting. The Finance Committee will work on the creation of highly contextual financial reports that communicate the City's financial and cash position, its adherence to the budget, and its allocation of resources toward the accomplishment of its mission. The Finance Committee will also develop potential strategies for overcoming setbacks or changes in the annual or multi-year financial environment. The Finance Committee shall:

- a. Develop useful and readable report formats with staff.
- b. Work with staff to develop a list of desired reports noting the level of detail, frequency, deadlines, and recipients of these reports.
- c. Work with staff to understand the implications of reports.
- d. Review the financial reports for presentation to the common council.

(5) Internal Controls and Accountability Policies. The Finance Committee shall:

- a. Create, approve, and update policies that help ensure the assets of the City are protected.
- b. Ensure policies and procedures for financial transactions are documented in a manual, and the manual is reviewed and updated as necessary.
- c. Ensure approved financial policies and procedures are being followed.

(6) Risk Compliance Policies. The Finance Committee serves a leadership role in the fiduciary responsibility of the City by making sure the appropriate internal control procedures for all financial transactions are documented in a manual and followed by staff. The Finance Committee shall assist in the development of policies to ensure risk compliance. These policies include:

- a. Long-term contracts and leases;
- b. Loans or lines of credit;
- c. Capital purchases;
- d. Insurance requirements and reviews;
- e. Record retention policies; and
- f. Gift/donation acceptance and gift/donation acceptance policies.

(7) Authority. The Finance Committee shall serve as an advisory committee, and shall make recommendations to the Mayor and the Common Council.

SECTION 2. Severability. If any provision of this ordinance is invalid or unconstitutional, such invalidity of unconstitutionality shall not affect the other provisions of this ordinance.

SECTION 3. This ordinance shall take effect upon its passage and publication as provided by law.

Passed and adopted this 13th day of July, 2020.

Michael O’Keefe, Mayor

Countersigned:

Tracie Sette, City Clerk

Approved as to form:

Michael P. Herbrand, City Attorney

CITY OF CEDARBURG

MEETING DATE: July 13, 2020

ITEM NO:

TITLE: Creation of the City of Cedarburg Diversity Committee; and action thereon

ISSUE SUMMARY: City of Cedarburg embraces and celebrates diversity and inclusion. Through the creation of the Diversity Committee and through their guidance we hope that our community will see Cedarburg as a welcoming and inclusive place to live, work, and play. The Diversity Committee shall promote an environment that accepts, celebrates, and appreciates diversity within the community. The committee is intended to:

- 1) Serve as a resource for City government and the community by providing information, education, and communication that facilitates a better understanding and celebrates our differences.
- 2) Provide recommendations to the Mayor and City Council that would identify opportunities to address diversity issues, promote diversity programs, and/or provide guidance to create a more accessible, safe, welcoming, and inclusive government and community.
- 3) Assist the City of Cedarburg in supporting and challenging all areas of government and the community to eliminate and prevent all forms of discrimination.

STAFF RECOMMENDATION: None

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION: None

BUDGETARY IMPACT: None

ATTACHMENTS: Diversity Committee Ordinance

INITIATED/REQUESTED BY: Mayor Michael O'Keefe, City Administrator Mikko Hilvo

FOR MORE INFORMATION CONTACT: City Administrator Mikko Hilvo

ORDINANCE NO. 2020-10

An Ordinance Creating the Diversity Committee

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

SECTION 1. Section 2-4-16 of the Municipal Code of the City of Cedarburg is hereby amended as follows:

SEC. (2-4-19) DIVERSITY COMMITTEE

(a) DIVERSITY COMMITTEE

(1) Membership. The Diversity Committee shall consist of one (1) Council Member and six (6) citizens of the City of Cedarburg who shall be appointed by the Mayor, subject to confirmation by the Common Council. The term of office of all citizen members shall be two (2) years with half of the citizen members' terms expiring each year. The term of each citizen member shall commence on May 1 in the year of appointment and end April 30 in the year of expiration. The Diversity Committee shall elect one (1) member as Chairman. The Board shall meet on such dates and such times as the Board may establish.

(2) Purpose. The Diversity Committee shall promote an environment that accepts, celebrates, and appreciates diversity within the community. The committee is intended to:

- a. Serve as a resource for City government and the community by providing information, education, and communication that facilitates a better understanding and celebrates our differences.
- b. Provide recommendations to the Mayor and City Council that would identify opportunities to address diversity issues, promote diversity programs, and/or provide guidance to create a more accessible, safe, welcoming and inclusive government and community.
- c. Assist the City of Cedarburg in supporting and challenging all areas of government and the community to eliminate and prevent all forms of discrimination.

(3) Authority. This Commission shall serve as an advisory committee, and shall make recommendations to the Mayor and the Common Council.

SECTION 2. This ordinance shall take effect upon its passage and publication as provided by law.

Passed and adopted this 13th day of July, 2020.

Michael O'Keefe, Mayor

Countersigned:

Tracie Sette, City Clerk

Approved as to form:

Michael P. Herbrand, City Attorney

CITY OF CEDARBURG

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***Check Detail Register©**

Batch: 062620AP,070220AP

Check #	Check Date	Vendor Name	Amount	Invoice	Comment
111300 PWSB Checking					
35291	06/26/20	ADP, LLC			
E 100-515600-210		PROFESSIONAL SERVI	\$462.24	559179444	PAYROLL PROCESSING
E 100-515600-210		PROFESSIONAL SERVI	\$367.84	559179776	PAYROLL PROCESSING
E 100-515600-210		PROFESSIONAL SERVI	\$1,285.56	559180446	PAYROLL PROCESSING
		Total	\$2,115.64		
35292	06/26/20	ADVANCED DISPOSAL-			
R 100-463101		PUBLIC WORKS FEES	\$230.17	WB00000156	ROLL OFF EXCHANGE
		Total	\$230.17		
35293	06/26/20	AT&T LONG DISTANCE			
E 260-555110-225		TELEPHONE/COMMUNI	\$12.27	836841746	LIBR-LONG DISTANCE
		Total	\$12.27		
35294	06/26/20	AT&T MOBILITY			
E 100-522410-225		TELEPHONE/COMMUNI	\$129.86	28729379422	PD-WIRELESS
E 100-522110-225		TELEPHONE/COMMUNI	\$962.83	X06192020	EM-WIRELESS
		Total	\$1,092.69		
35295	06/26/20	AT&T			
E 100-522110-225		TELEPHONE/COMMUNI	\$88.15	26237576246	PD-TELEPHONE
		Total	\$88.15		
35296	06/26/20	AURORA HEALTH CARE			
E 260-555110-395		EMPLOYMENT EXPENS	\$48.00	249595	POOL-DRUG TESTING
		Total	\$48.00		
35297	06/26/20	BEYER'S HARDWARE			
E 100-555510-240		REPAIR AND MAINTENA	\$5.90	157361	PARKS-MAINTENANCE
E 100-555510-240		REPAIR AND MAINTENA	\$3.41	157367	PARKS-MAINTENANCE
E 100-555510-240		REPAIR AND MAINTENA	\$9.96	157427	PARKS-MAINTENANCE
E 100-533210-353		MAINTENANCE PARTS	\$2.88	157664	DPW-MAINTENANCE
E 200-544210-240		REPAIR AND MAINTENA	\$42.69	157726	CEMETERY-MAINTENANCE
E 100-533311-240		REPAIR AND MAINTENA	\$80.05	157737	DPW-STREET REPAIR
E 100-533311-240		REPAIR AND MAINTENA	\$20.93	157757	DPW-REPAIR & MAINTENACE
E 601-573830-342		JANITORIAL SUPPLIES	\$25.63	157793	CWRC-JANITORIAL SUPPLIES
E 100-555510-240		REPAIR AND MAINTENA	\$8.48	157829	PARKS-MAINTENANCE
E 100-518100-240		REPAIR AND MAINTENA	\$14.39	157838	CH-MAINTENANCE
E 100-533210-353		MAINTENANCE PARTS	\$7.55	157840	DPW-MAINTENANCE PARTS
E 601-573830-340		MAINTENANCE SUPPLIE	\$6.10	157848	CWRC-MAINTENANCE
E 601-573830-340		MAINTENANCE SUPPLIE	(\$6.78)	157850	CWRC-MAINTENANCE
E 200-544210-240		REPAIR AND MAINTENA	\$40.90	157878	CEMETERY-MAINTENANCE
E 100-555510-240		REPAIR AND MAINTENA	\$21.59	157900	PARKS-MAINTENANCE
E 100-518100-240		REPAIR AND MAINTENA	\$52.03	157914	COMPLEX-MAINTENANCE
		Total	\$335.71		
35298	06/26/20	BLACKBURN MFG. CO.			
E 100-555510-240		REPAIR AND MAINTENA	\$206.34	0622409-IN	PARKS-REPAIR & MAINTENANCE
		Total	\$206.34		

CITY OF CEDARBURG

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Batch: 062620AP,070220AP

Check #	Check Date	Vendor Name	Amount	Invoice	Comment
35299	06/26/20	BOEHLKE TRANSPORT CORP.			
E 100-533210-210		PROFESSIONAL SERVI	\$275.00	1040	DPW-PROFESSIONAL SERVICES
		Total	\$275.00		
35300	06/26/20	CCP INDUSTRIES INC			
E 601-573825-372		SAFETY EQUIPMENT	\$580.70	IN02551166	CWRC-
		Total	\$580.70		
35301	06/26/20	CINTAS CORPORATION			
E 100-533210-350		OPERATING SUPPLIES	\$119.60	4045378002	DPW-OPERATING
E 100-533210-350		OPERATING SUPPLIES	\$119.60	4046630266	DPW-OPERATING
E 100-533210-350		OPERATING SUPPLIES	\$119.60	4047246955	DPW-OPERATING
E 100-533210-350		OPERATING SUPPLIES	\$119.60	4048452633	DPW-OPERATING
E 100-533210-350		OPERATING SUPPLIES	\$119.60	4053147802	DPW-OPERATING
E 260-555110-290		MAINT/CONTRACTED S	\$66.57	4053574041	LIBR-MAINTENANCE
E 100-533210-350		OPERATING SUPPLIES	\$119.60	4053732423	DPW-OPERATING
E 100-533210-350		OPERATING SUPPLIES	\$235.14	5018347183	DPW-OPERATING
		Total	\$1,019.31		
35302	06/26/20	COMPLETE OFFICE OF WISCONSIN			
E 100-522100-340		MAINTENANCE SUPPLIE	\$144.80	684624	PD-SUPPLIES
		Total	\$144.80		
35303	06/26/20	CONCORD GROUP			
E 353-566710-210		PROFESSIONAL SERVI	\$7,225.00	2020E951/02	BUSINESS PARK PROF. SERVICES
		Total	\$7,225.00		
35304	06/26/20	CONCRETE SHORT POUR, INC.			
E 100-533311-240		REPAIR AND MAINTENA	\$393.00	061802	DPW-STREET REPAIR & MAINTENANCE
E 100-555510-240		REPAIR AND MAINTENA	\$433.00	061802	PARKS-REPAIR & MAINTENANCE
E 100-533440-240		REPAIR AND MAINTENA	\$365.00	062304	DPW-STORM REPAIR & MAINTENANCE
		Total	\$1,191.00		
35305	06/26/20	CORE & MAIN LP			
E 601-573840-340		MAINTENANCE SUPPLIE	\$285.00	M484089	CWRC-MAINTENANCE SUPPLIES
E 601-573840-340		MAINTENANCE SUPPLIE	\$325.00	M508488	CWRC-MAINTENANCE SUPPLIES
		Total	\$610.00		
35306	06/26/20	DRAKE CONSULTING, LLC			
E 350-566710-227		DEVELOPERS INCENTIV	\$21,742.50	601	TIF #4 - DRAW #38
E 350-566710-227		DEVELOPERS INCENTIV	\$2,590.59	602	TIF #4 - DRAW #38
		Total	\$24,333.09		
35307	06/26/20	EGELHOFF LAWNMOWER SERVICE			
E 200-544210-240		REPAIR AND MAINTENA	\$317.50	268560	CEMETERY-MAINTENANCE
E 100-533210-353		MAINTENANCE PARTS	\$15.60	268820	DPW-MAINTENANCE PARTS
E 200-544210-240		REPAIR AND MAINTENA	\$78.85	269382	CEMETERY-MAINTENANCE
		Total	\$411.95		
35308	06/26/20	FASTENAL COMPANY			
E 100-533210-353		MAINTENANCE PARTS	\$106.85	WISAU11785	DPW-MAINTENANCE PARTS

CITY OF CEDARBURG

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Check #	Check Date	Vendor Name	Amount	Invoice	Comment
Total			\$106.85		
35309	06/26/20	FISCHER BROS LLC			
E 400-555320-865		SWIMMING POOL	\$6,755.00	1955-204	POOL-CAPITAL IMPROVEMENT
E 400-555320-865		SWIMMING POOL	\$14,616.00	1955-205	POOL-CAPITAL IMPROVEMENT
E 400-555320-865		SWIMMING POOL	\$19,760.00	1955-206	POOL-CAPITAL IMPROVEMENT
Total			\$41,131.00		
35310	06/26/20	FIVE CORNERS DODGE			
E 100-533210-353		MAINTENANCE PARTS	\$170.06	10968	DPW-MAINTENANCE PARTS
Total			\$170.06		
35311	06/26/20	FUNTACTICS SOCCER CAMP			
E 220-555390-290		MAINT/CONTRACTED S	\$1,080.00	CK REQ	REC-SOCCER ACADEMY SUMMER 2020
Total			\$1,080.00		
35312	06/26/20	GEMPLER'S			
E 100-533210-353		MAINTENANCE PARTS	\$127.95	INV00044408	DPW-MAINTENANCE PARTS
Total			\$127.95		
35313	06/26/20	GOLLNICK & SONS TREE SERVICE			
E 100-555510-290		MAINT/CONTRACTED S	\$1,350.00	20134	PARKS-CONTRACTED SERVICES
Total			\$1,350.00		
35314	06/26/20	GRAINGER			
E 100-555510-240		REPAIR AND MAINTENA	\$26.82	806361093	PARKS-REPAIR & MAINTENANCE
E 601-573840-340		MAINTENANCE SUPPLIE	\$142.14	9445518591	CWRC-MAINTENANCE SUPPLIES
Total			\$168.96		
35315	06/26/20	GUETZKE & ASSOCIATES, INC.			
E 100-533210-350		OPERATING SUPPLIES	\$407.00	0403802-IN	DPW-OPERATING
Total			\$407.00		
35316	06/26/20	HACH COMPANY			
E 601-573825-372		SAFETY EQUIPMENT	\$942.06	11994276	CWRC-SAFETY
Total			\$942.06		
35317	06/26/20	JACKSON CONCRETE INC.			
E 100-533440-240		REPAIR AND MAINTENA	\$385.00	0107662-IN	DPW-STORM REPAIR & MAINTENANCE
Total			\$385.00		
35318	06/26/20	JAMES IMAGING SYSTEMS			
E 260-555110-380		EQUIPMENT/CAPITAL O	\$2,415.84	997292	LIBR-EQUIPMENT
E 260-555110-380		EQUIPMENT/CAPITAL O	\$737.85	997293	LIBR-EQUIPMENT
E 260-555110-380		EQUIPMENT/CAPITAL O	\$241.11	997294	LIBR-EQUIPMENT
Total			\$3,394.80		
35319	06/26/20	JANI-KING OF MILWAUKEE			
E 100-533210-350		OPERATING SUPPLIES	\$382.87	MIL07200412	DPW-MAINTENANCE
Total			\$382.87		
35320	06/26/20	LETTERS & SIGNS			

CITY OF CEDARBURG

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Check #	Check Date	Vendor Name	Amount	Invoice	Comment
E 100-522100-340		MAINTENANCE SUPPLIE	\$719.00	4346	PD-MAINTENANCE SUPPLIES
E 100-522410-240		REPAIR AND MAINTENA	\$719.00	4346	PD-REPAIR & MAINTENANCE
		Total	\$1,438.00		
35321	06/26/20	KIMBERLY LEUTENEGGER			
R 220-467317		YOUTH FOOTBALL REGI	\$90.00	CK REQ	REC REFUND-FLAG FOOTBALL
		Total	\$90.00		
35322	06/26/20	MACQUEEN EQUIPMENT			
E 100-533210-353		MAINTENANCE PARTS	\$123.72	P15609	DPW-MAINTENANCE PARTS
E 100-533210-353		MAINTENANCE PARTS	\$149.74	P15662	DPW-MAINTENANCE PARTS
		Total	\$273.46		
35323	06/26/20	MARSHALL & SWIFT/BOECKH, LLC			
E 100-515400-312		COMPUTER/COPIER SU	\$1,399.95	CK REQ	ASSESSOR-COMMERCIAL ESTIMATOR 7
		Total	\$1,399.95		
35324	06/26/20	NAPA AUTO PARTS			
E 100-533210-353		MAINTENANCE PARTS	\$2.99	5269-073789	DPW-MAINTENANCE PARTS
E 100-533210-353		MAINTENANCE PARTS	\$126.74	5269-075297	DPW-MAINTENANCE PARTS
		Total	\$129.73		
35325	06/26/20	NATIONWIDE			
E 100-522120-352		K-9 UNIT EXPENSE	\$369.06	C-2381373	PD-K9 INSURANCE
		Total	\$369.06		
35326	06/26/20	NEU'S BUILDING CENTER, INC.			
E 100-533210-350		OPERATING SUPPLIES	\$399.99	4099430	DPW-OPERATING
E 100-533210-353		MAINTENANCE PARTS	\$62.71	4117955	DPW-MAINTENANCE PARTS
E 100-533210-353		MAINTENANCE PARTS	\$126.36	4117960	DPW-MAINTENANCE PARTS
		Total	\$589.06		
35327	06/26/20	NORTHERN TOOL & EQUIPMENT			
E 100-533210-353		MAINTENANCE PARTS	\$77.96	45330859	DPW-MAINTENANCE PARTS
		Total	\$77.96		
35328	06/26/20	OFFICE DEPOT			
E 100-522110-310		OFFICE SUPPLIES	\$52.50	51176612400	PD-OFFICE SUPPLIES
E 100-522110-310		OFFICE SUPPLIES	\$24.99	51176892400	PD-OFFICE SUPPLIES
		Total	\$77.49		
35329	06/26/20	OLSENS PIGGLY WIGGLY			
E 260-555110-322		DONATION EXPENDITU	\$35.16	38916	LIBRARY-DONATIONS
E 100-533210-330		TRAVEL & TRAINING	\$77.66	39036	DPW-TRAVEL & TRAINING
		Total	\$112.82		
35330	06/26/20	QUALITY STATE OIL CO.,INC.			
G 221-161500		FUEL INVENTORY	\$1,824.36	1780899	DPW-FUEL INVENTORY
G 221-161500		FUEL INVENTORY	\$3,147.34	1780900	DPW-FUEL INVENTORY
		Total	\$4,971.70		
35331	06/26/20	RAINBOW TREECARE SCIENTIFIC AD			

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Check #	Check Date	Vendor Name	Amount	Invoice	Comment
E 100-555510-290		MAINT/CONTRACTED S	\$1,240.27	INV0064449	PARKS-CONTRACTED SERVICES
E 100-555510-210		PROFESSIONAL SERVI	\$2,240.65	INV0064697	PARKS-PROFESSIONAL SERVICES
		Total	\$3,480.92		
35332	06/26/20	RUEKERT & MIELKE			
E 601-573825-312		COMPUTER/COPIER SU	\$5,514.01	132405	CWRC-SCADA SERVICE WORK
		Total	\$5,514.01		
35333	06/26/20	SAUKVILLE FEEDS			
E 100-533311-240		REPAIR AND MAINTENA	\$1,158.50	88196	DPW-STREET REPAIR & MAINTENANCE
E 100-533440-240		REPAIR AND MAINTENA	\$1,158.81	88196	DPWSTORM REPAIR & MAINTENANCE
E 100-555510-240		REPAIR AND MAINTENA	\$680.00	88196	PARKS-REPAIR & MAINTENANCE
		Total	\$2,997.31		
35334	06/26/20	MARY SHEFFIELD			
E 100-566310-210		PROFESSIONAL SERVI	\$2,343.50	CK REQ	ED-JUNE 2020
		Total	\$2,343.50		
35335	06/26/20	SHERWIN INDUSTRIES, INC.			
E 100-533311-240		REPAIR AND MAINTENA	\$236.17	SC044991	DPW-STREET REPAIR & MAINTENANCE
E 100-533311-240		REPAIR AND MAINTENA	\$258.77	SNP000212	DPW-STREET REPAIR & MAINTENANCE
		Total	\$494.94		
35336	06/26/20	SHERWIN WILLIAMS CO.			
E 100-533311-240		REPAIR AND MAINTENA	\$4.40	5873-2	DPW-STREET REPAIR & MAINTENANCE
		Total	\$4.40		
35337	06/26/20	SIRCHIE			
E 100-522130-310		OFFICE SUPPLIES	\$99.90	0448342-IN	PD-OFFICE SUPPLIES
		Total	\$99.90		
35338	06/26/20	SITEONE LANDSCAPE SUPPLY			
E 100-533440-240		REPAIR AND MAINTENA	\$297.00	100871164-0	DPW-STORM REPAIR & MAINTENANCE
		Total	\$297.00		
35339	06/26/20	SPORT COURT WI			
E 100-555510-240		REPAIR AND MAINTENA	\$1,551.00	2020-037	REC-REPAIR & MAINTENANCE
		Total	\$1,551.00		
35340	06/26/20	STANTEC CONSULTING SERVICES			
E 353-566710-210		PROFESSIONAL SERVI	\$4,200.00	1668912	TIF #6 ENV. ASSESSMENT
		Total	\$4,200.00		
35341	06/26/20	SUPERIOR CHEMICAL CORP.			
E 100-533210-350		OPERATING SUPPLIES	\$63.96	267829	DPW-COVID EXPENSE
		Total	\$63.96		
35342	06/26/20	TIME WARNER CABLE			
E 100-514700-220		Internet	\$1,040.50	70269660106	CH-INTERNET
E 100-522410-220		Internet	\$134.98	70726010106	EM-INTERNET
		Total	\$1,175.48		

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Check #	Check Date	Vendor Name	Amount	Invoice	Comment
35343	06/26/20	U. S. CELLULAR			
E 601-573825-225		TELEPHONE/COMMUNI	\$15.42	378469138	CWRC-TABLET
E 100-522310-225		TELEPHONE/COMMUNI	\$45.92	378469138	BI-PHONE
E 100-533210-225		TELEPHONE/COMMUNI	\$15.42	378469138	ENG-TABLET
E 601-573825-225		TELEPHONE/COMMUNI	\$7.84	378469138	CWRC-PHONE
E 601-573825-225		TELEPHONE/COMMUNI	\$40.92	378469138	CWRC-PHONE
E 100-555510-225		TELEPHONE/COMMUNI	\$15.42	378469138	PARKS-TABLET
E 100-555510-225		TELEPHONE/COMMUNI	\$15.42	378469138	PARKS-TABLET
E 601-573825-225		TELEPHONE/COMMUNI	\$15.42	378469138	CWRC-TABLET
E 100-555510-225		TELEPHONE/COMMUNI	\$15.42	378469138	PARKS-TABLET
E 100-555510-225		TELEPHONE/COMMUNI	\$15.42	378469138	PARKS-TABLET
E 100-533210-225		TELEPHONE/COMMUNI	\$15.42	378469138	DPW-IPAD
E 100-533110-225		TELEPHONE/COMMUNI	\$8.40	378469138	ENG-PHONE
E 100-533210-225		TELEPHONE/COMMUNI	\$40.92	378469138	DPW-PHONE
E 100-518100-225		TELEPHONE/COMMUNI	\$25.32	378469138	CH-PHONE
E 100-533110-225		TELEPHONE/COMMUNI	\$45.92	378469138	ENG-PHONE
E 100-555145-225		TELEPHONE/COMMUNI	\$6.14	378469138	SRCTR-PHONE
E 100-555510-225		TELEPHONE/COMMUNI	\$40.92	378469138	PARKS-PHONE
E 601-573825-225		TELEPHONE/COMMUNI	\$40.92	378469138	CWRC-DUTY PHONE
		Total	\$426.58		
35344	06/26/20	UNIFIRST CORPORATION			
E 100-518100-240		REPAIR AND MAINTENA	\$104.19	096 1133177	COMPLEX-MAINTENANCE
E 601-573825-372		SAFETY EQUIPMENT	\$78.35	096 1134224	CWRC-SAFETY
E 601-573825-372		SAFETY EQUIPMENT	\$78.35	096 1135274	CWRC-SAFETY
		Total	\$260.89		
35345	06/26/20	USA BLUEBOOK			
E 601-573835-360		MANHOLE ADJUSTMEN	\$408.95	259069	CWRC-MANHOLE ADJUSTMENT
		Total	\$408.95		
35346	06/26/20	VISUAL IMAGE PHOTOGRAPHY, INC.			
E 260-555110-223		MARKETING	\$35.94	8415	LIBR-MARKETING
		Total	\$35.94		
35347	06/26/20	WAYSIDE NURSERIES, INC.			
E 100-555510-240		REPAIR AND MAINTENA	\$198.50	64498	PARKS-REPAIR & MAINTENANCE
		Total	\$198.50		
35348	06/26/20	WHITE RICE ADVERTISING & PR,			
E 260-555110-223		MARKETING	\$2,477.33	8331	LIBR-MARKETING
		Total	\$2,477.33		
35349	06/26/20	WIL-KIL PEST CONTROL			
E 100-518100-240		REPAIR AND MAINTENA	\$46.00	3915415	COMPLEX-MAINTENANCE SRCTR
		Total	\$46.00		
35350	07/02/20	AT&T			
E 100-533210-225		TELEPHONE/COMMUNI	\$54.75	60306	DPW-TELEPHONE
E 260-555110-225		TELEPHONE/COMMUNI	\$313.49	60306	LIBR-TELEPHONE

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Check #	Check Date	Vendor Name	Amount	Invoice	Comment
E 601-573825-225		TELEPHONE/COMMUNI	\$136.82	60306	CWRC-TELEPHONE
E 100-518100-225		TELEPHONE/COMMUNI	\$101.48	60306	CH-TELEPHONE
E 100-522230-225		TELEPHONE/COMMUNI	\$93.16	60306	FD-TELEPHONE
		Total	\$699.70		
35351	07/02/20	AXON ENTERPRISE INC			
E 100-522120-380		EQUIPMENT/CAPITAL O	\$4,056.30	SI-1665436	PD-EQUIPMENT/CAPITAL OUTLAY
		Total	\$4,056.30		
35352	07/02/20	MICHAEL BAIER			
E 100-519200-343		AWARDS, SUPPLIES	\$75.00	CK REQ	15 YEAR SERVICE AWARD-MIKE BAIER
		Total	\$75.00		
35353	07/02/20	BOEHLKE BOTTLED GAS CORP.			
G 221-161500		FUEL INVENTORY	\$655.79	U003D230	DPW-FUEL INVENTORY
G 221-161500		FUEL INVENTORY	\$631.06	U0772944	DPW-FUEL INVENTORY
		Total	\$1,286.85		
35354	07/02/20	CEDARBURG FIRE DEPARTMENT			
E 100-522230-235		OPERATING EXPENSES	\$54,375.00	CK REQ	3RD QUARTER OPERATING EXPENSES
		Total	\$54,375.00		
35355	07/02/20	CEDARBURG LIGHT & WATER			
G 100-256201		DUE TO L&W IMPACT F	\$2,007.82	CK REQ	WTR IMPACT FEE-CORNERSTONE DEV N111W5880 CAROLYN CT
G 100-256201		DUE TO L&W IMPACT F	\$2,007.82	CK REQ	WTR IMPACT FEE-CORNERSTONE DEV N111W5920 CAROLYN CT
G 100-256201		DUE TO L&W IMPACT F	\$2,007.82	CK REQ	WTR IMPACT FEE-CONDO DEVELOP. INC. N13W6615 CEDARBURG TRAIL
G 100-256201		DUE TO L&W IMPACT F	\$2,007.82	CK REQ	WTR IMPACT FEE-CONDO DEVELOP. INC. N13W6619 CEDARBURG TRAIL
G 100-256201		DUE TO L&W IMPACT F	\$2,007.82	CK REQ	WTR IMPACT FEE-CONDO DEVELOP. INC. N13W6569 CEDARBURG TRAIL
G 100-256201		DUE TO L&W IMPACT F	\$2,007.82	CK REQ	WTR IMPACT FEE-CONDO DEVELOP. INC. N13W6567 CEDARBURG TRAIL
		Total	\$12,046.92		
35356	07/02/20	JON CENSKY			
E 100-566310-210		PROFESSIONAL SERVI	\$6,207.89	20-0006	PLAN-JUNE 2020
		Total	\$6,207.89		
35357	07/02/20	COMPLETE OFFICE OF WISCONSIN			
E 100-514200-310		OFFICE SUPPLIES	\$614.62	687846	ELECTION-OFFICE SUPPLIES
		Total	\$614.62		
35358	07/02/20	CRC CONTRACT RAISING CORP.			
E 400-533311-899		SIDEWALK REPLACEME	\$14,398.96	2020-354	ENG-SIDEWALK REPAIRS
		Total	\$14,398.96		
35359	07/02/20	FASTENAL COMPANY			
E 100-522100-340		MAINTENANCE SUPPLIE	\$142.17	WISAU11804	PD-MAINTENANCE SUPPLIES
		Total	\$142.17		

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Check #	Check Date	Vendor Name	Amount	Invoice	Comment
35360	07/02/20	FLATH, SALLY			
R 100-463101		PUBLIC WORKS FEES	\$25.00	CK REQ	APPLIANCE PICKUP REFUND
		Total	\$25.00		
35361	07/02/20	FPSOLUTIONS, LLC			
E 100-518100-240		REPAIR AND MAINTENA	\$540.00	15406	COMPLEX-ANNUAL INSPECTION
		Total	\$540.00		
35362	07/02/20	GALLS, LLC-DBA LARK UNIFORMS			
E 100-522120-346		UNIFORMS	\$147.35	015793485	PD-UNIFORMS
E 100-522120-346		UNIFORMS	\$52.62	015793488	PD-UNIFORMS
E 100-522120-346		UNIFORMS	\$60.48	015828092	PD-UNIFORMS
E 100-522120-346		UNIFORMS	\$86.39	015834899	PD-UNIFORMS
E 100-522120-346		UNIFORMS	\$503.80	015935172	PD-UNIFORMS
		Total	\$850.64		
35363	07/02/20	GRAINGER			
E 200-544210-240		REPAIR AND MAINTENA	\$129.80	9569720494	CEMETERY-MAINTENANCE
		Total	\$129.80		
35364	07/02/20	GROTH WATER WELLS, INC.			
E 353-566710-290		MAINT/CONTRACTED S	\$655.00	R20 145	TIF#6 CONTRACTED SERVICE-WELL ABAN.
		Total	\$655.00		
35365	07/02/20	HEIDER & BOTT COMPANY, INC.			
E 100-533440-240		REPAIR AND MAINTENA	\$287.00	847496-000	DPW-STORM REPAIR & MAINTENANCE
		Total	\$287.00		
35366	07/02/20	JOSEPH JACOBS			
E 100-522310-210		PROFESSIONAL SERVI	\$390.00	20-012	BI-ELECTRICAL INSPECTIONS 5/29-6/30/20
		Total	\$390.00		
35367	07/02/20	LANGE ENTERPRISES			
E 100-522310-310		OFFICE SUPPLIES	\$217.96	72891	BI-OFFICE SUPPLIES
		Total	\$217.96		
35368	07/02/20	LANNON STONE PRODUCTS, INC.			
E 100-533440-240		REPAIR AND MAINTENA	\$121.67	1257248	DPW-STORM REPAIR & MAINTENANCE
		Total	\$121.67		
35369	07/02/20	LAROSA LANDSCAPE COMPANY			
E 100-522100-240		REPAIR AND MAINTENA	\$524.16	0006821-IN	PD-MAINTENANCE
		Total	\$524.16		
35370	07/02/20	MILLER-BRADFORD AND RISBERG			
E 100-533210-353		MAINTENANCE PARTS	\$29.33	P22281	DPW-MAINTENANCE PARTS
		Total	\$29.33		
35371	07/02/20	NASSCO, INC.			
E 100-518100-350		OPERATING SUPPLIES	\$288.49	S2633743.00	COMPLEX-SUPPLIES
		Total	\$288.49		

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Check #	Check Date	Vendor Name	Amount	Invoice	Comment
35372	07/02/20	NEWPORT NETWORK SOLUTIONS, INC			
E 100-522110-240		REPAIR AND MAINTENA	\$376.64	6857	PD-REPAIR & MAINTENANCE
		Total	\$376.64		
35373	07/02/20	SAM'S CLUB DIRECT			
E 220-555390-347		SUPPLIES AND EXPENS	\$80.92	5861	REC-SUPPLIES & EXPENSES
E 220-555390-347		SUPPLIES AND EXPENS	\$132.00	5861	REC-SUPPLIES & EXPENSES
		Total	\$212.92		
35374	07/02/20	SHERWIN INDUSTRIES, INC.			
E 100-533311-240		REPAIR AND MAINTENA	\$203.40	SC045028	DPW-STREET REPAIR & MAINTENANCE
		Total	\$203.40		
35375	07/02/20	SHERWIN WILLIAMS CO.			
E 100-555220-347		SUPPLIES AND EXPENS	\$44.18	4112-1	CELEBRATIONS-SUPPLIES & EXPENSES
		Total	\$44.18		
35376	07/02/20	SINGER, PAM			
R 100-463101		PUBLIC WORKS FEES	\$15.00	CK REQ	APPLIANCE PICKUP REFUND
		Total	\$15.00		
35377	07/02/20	STATE OF WISCONSIN			
E 100-522110-225		TELEPHONE/COMMUNI	\$378.00	202006	PD-JUNE 2020 TIME
		Total	\$378.00		
35378	07/02/20	STREICHER'S POLICE EQUIPMENT			
E 100-522120-346		UNIFORMS	\$44.99	11436521	PD-UNIFORMS
		Total	\$44.99		
35379	07/02/20	TAPCO			
E 100-533421-240		REPAIR AND MAINTENA	\$115.99	1671369	TRAFFIC SIGNAL MAINTENANCE
		Total	\$115.99		
35380	07/02/20	WAYSIDE NURSERIES, INC.			
E 100-555220-347		SUPPLIES AND EXPENS	\$50.00	151889	CELEBRATIONS-SUPPLIES
E 100-555220-347		SUPPLIES AND EXPENS	\$302.00	151955	CELEBRATIONS-SUPPLIES
E 100-555510-240		REPAIR AND MAINTENA	(\$198.50)	64498	PARKS-REPAIR & MAINTENANCE
		Total	\$153.50		
35381	07/02/20	ZUERN BUILDING PRODUCTS			
E 100-533440-240		REPAIR AND MAINTENA	\$87.42	235142	DPW-STORM REPAIR & MAINTENANCE
		Total	\$87.42		
		111300 PWSB Checking	\$224,766.71		

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Check #	Check Date	Vendor Name	Amount	Invoice	Comment
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Fund Summary**111300 PWSB Checking**

100 GENERAL FUND	\$109,552.04
200 CEMETERY FUND	\$609.74
220 RECREATION PROGRAMS FUND	\$1,382.92
221 FUEL SYSTEM - WASH BAY	\$6,258.55
260 LIBRARY FUND	\$6,383.56
350 TIF DISTRICT FUND #4	\$24,333.09
353 TIF DISTRICT #6	\$12,080.00
400 CAPITAL IMPROVEMENTS FUND	\$55,529.96
601 WATER RECYCLING CENTER	\$8,636.85
	<hr/>
	\$224,766.71

CITY OF CEDARBURG
TRANSFER LIST
6/24/2020-7/2/2020

Date	Amount	Transfer to
PWSB CHECKING ACCOUNT		
6/24/2020	\$1,200.00	Pitney Bowes-postage
6/30/1930	\$72,729.58	WRS-May retirement remittance
7/1/2020	\$217,000.00	PWSB Payroll
7/1/2020	\$6,394.54	Health Savings Accounts-contributions for 6/14/20-6/27/20
7/1/2020	\$1,771.11	ICMA-contributions for 6/14/20-6/27/20
7/1/2020	\$4,946.80	North Shore Bank-contributions for 6/14/20-6/27/20
7/1/2020	\$385.00	Police Union-contributions for 6/14/20-6/27/20
7/1/2020	\$1,115.97	State of Wisconsin-child support
7/1/2020	\$80,048.90	WRS-July health insurance premiums
7/1/2020	\$6,924.80	Delta Dental-July dental insurance premiums
7/1/2020	\$561.39	Superior Vision-July vision insurance premiums
	<u>\$393,078.09</u>	

PWSB PAYROLL CHECKING ACCOUNT

7/2/2020	\$153,155.06	Payroll for 6/14/2020-6/27/20
7/2/2020	<u>\$63,796.47</u>	Payroll taxes for 6/14/2020-6/27/20
	\$216,951.53	



City of Cedarburg

2020 First Quarter

Financial Report

Prepared By:
Christy Mertes, Finance Director/Treasurer
Kelly Livingston, Deputy Treasurer/Payroll Officer
Kathy Huebl, Accounts Receivable/Accountant II

Memorandum

To: Mike O'Keefe, Mayor
Common Council

From: Christy Mertes, Finance Director/Treasurer

Date: June 2, 2020

Re: March 31, 2020 Financial Report

The following pages are the first quarter 2020 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 and #5 (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, 2020

Operations at the end of the quarter were 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 first quarter revenues totaled \$6,934,897; 73% realized.

Property taxes were 100% realized in January. **Property tax equivalent** from Light & Water is accrued and paid monthly; currently 23% realized. The amount changes with infrastructure improvements and the assessment ratio. As the assessment ratio goes down so does the payment from the utility when calculating the taxes.

The **Intergovernmental Revenues** at the end of the quarter were \$200,529; 15% realized. Included in this budget are State Computer Aids, Shared Revenues and Expenditure Restraint revenues. These revenues are received through installments or a one-time only payment. As of the end of the first quarter only the State transportation aids have been received.

Regulation and Compliance Revenues totaled \$84,829; 19% realized. Permits are 33% realized.

Court penalties and costs are 27% realized at the end of the first quarter.

Cable franchise fees are received 30 days after the quarter ends. This revenue is down this year due to the new State law restricting the amount a municipality may collect. The revenue will decrease another 0.5% for 2021.

Public Charges for Services are 23% realized; in the amount of \$27,801. Alarm fees for the Police Department are 49% realized. Also included in this category are the Public Works' fees; 15% realized. Included in the Public Works fees account are the recycling cart upgrades and appliance pick up fees. The appliance pick up program was stopped for about 2 months so those fees may be lower than expected. Park rental fees totaled \$2,968; 42% realized at the end of the quarter. Senior Center fees which include the senior van and tour sales are \$10,669 at quarter end; 20% realized. The Senior Center trips have been cancelled for at least three months so those revenues will be down for the year; however, they will be offset by lower expenditures.

Intergovernmental Charges are \$70,256 or 29% realized at the end of the quarter. 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' payroll expenditures. The revenue for the crossing guards will be under budget for the year due to the early school closing; however, this will be offset by lower crossing guard wages. The actual Fire and EMS expenditures are charged out to the Town for reimbursement based on a formula.

Interdepartmental Charges are \$1,374 at quarter end; 9% realized. Fees charged are for the Water Recycling Center, room tax, TIF, and CDBG administrative services. Room tax administrative fees are collected the month after the quarter end when the funds are distributed to the Chamber of Commerce Tourism, Promotion and Development Committee. The Room Tax revenues are down 17% from the first quarter in 2019.

Commercial Revenues include interest, rent, donations and the sale of City property. These revenues are \$241,513; 69% realized. Interest revenue was 27% realized; \$38,023 at quarter end. The interest rates have dropped since the first of the year and the account may end up under budget at year end.

General Fund
First Quarter Financial Report

Expenditures

At the end of the first quarter expenditures are expected to be 25% expended. Expenditures totaled \$2,316,404 and 24% expended. The budget amounts include the 2019 encumbrances for goods or services that were “carried over” to 2020. The Council approved these changes to the budget at the February 24th meeting. Encumbrances included purchases for Elections, Assessor’s Office and Public Works for purchases that were not completed in 2019. In total \$17,000 was carried over from 2019.

General Government expenditures at the end of the first quarter are \$301,975; 23% expended. General Government includes the Council, Mayor, Clerk, Treasurer, audit, legal, Assessor, and City Hall Departments. The Common Council budget is 42% expended due to the membership dues being paid in full at the beginning of the year.

Public Safety expenditures are \$1,120,759; 26% expended, at quarter end. The departments were all in line with their budget for the quarter.

Public Works expenditures are \$613,385; 22% expended. In total the department is in line with the budget.

The **Parks, Forestry & Recreation Department** expenditures to date are \$263,028; 28% expended. Parks, Recreation and Forestry salaries are 31% expended at the end of the first quarter. The dues and insurance premiums are paid in full in the first quarter.

Conservation and Development expenditures are \$17,257 at quarter end, 17% expended, for City planning and economic development services.

**City of Cedarburg
General Fund
First Quarter Financial Report Summary
As of March 31, 2020**

	2019 Actual	2020 Actual	2020 Budget	% Realized/ Expended
Revenues				
Taxes—General Government	\$5,954,081	\$6,107,595	\$6,107,595	100.00%
Tax Equivalent—Utility	192,000	201,000	857,396	23.44%
Real Estate Tax Land Use Penalty	0	0	0	0.00%
Intergovernmental Revenues	174,373	200,529	1,327,656	15.10%
Regulation and Compliance	93,239	84,829	448,775	18.90%
Public Charges for Services	29,496	27,801	123,060	22.59%
Intergovernmental Charges	7,615	70,256	242,894	28.92%
Interdepartmental Charges	0	1,374	15,050	9.13%
Commercial Revenues	184,575	241,513	351,140	68.78%
Public Improvement Revenues	2,094	0	0	0.00%
Total Revenues	\$6,637,473	\$6,934,897	\$9,473,566	73.20%
Expenditures				
General Government	\$261,900	\$301,975	\$1,319,181	22.89%
Public Safety	1,047,224	1,120,759	4,362,593	25.69%
Public Works	661,948	613,385	2,785,608	22.02%
Parks, Forestry & Recreation	213,989	263,028	925,703	28.41%
Conservation & Development	19,468	17,257	104,501	16.51%
Total Expenditures	\$2,204,529	\$2,316,404	\$9,497,586	24.39%
Revenues Over/(Under) Expenditures	4,432,944	4,618,493	(24,020)	
Beginning Fund Balance		3,170,915	3,170,915	
Fund Balance, End of Quarter/Budget		\$7,789,408	\$3,146,895	

**General Fund
First Quarter Financial Report
As of March 31, 2020**

	March			
	2019	2020	2020	% Realized/
	Actual	Actual	Budget	Expended
Revenues				
Taxes:				
General property	\$5,954,081	\$6,107,595	\$6,107,595	100.00%
Tax equivalent—Light & Water	192,000	201,000	857,396	23.44%
Real Estate Tax Land Use Penalty	0	0	0	0.00%
Total Taxes	6,146,081	6,308,595	6,964,991	90.58%
Intergovernmental Revenues:				
State Shared Revenues	0	0	204,124	0.00%
Fire Insurance dues	0	0	0	N/A
Expenditure Restraint	0	0	200,041	0.00%
State grants:				
Personal Property Aid	0	0	39,213	0.00%
State Aid Cable Franchise Fees	0	0	14,955	0.00%
Recycling	0	0	38,000	0.00%
Police training/other	0	0	8,160	0.00%
State computer aids	0	0	21,048	0.00%
Transportation Aids:				
General highway aids	174,373	200,529	802,115	25.00%
Total Intergovernmental	174,373	200,529	1,327,656	15.10%
Regulation and Compliance:				
Licenses	4,960	2,565	56,725	4.52%
Permits	69,170	62,523	187,450	33.35%
Court penalties & costs	11,181	12,662	47,000	26.94%
Parking violations	7,928	7,079	23,000	30.78%
Cable television fees	0	0	134,600	0.00%
Total Regulation and Compliance	93,239	84,829	448,775	18.90%
Public Charges for Services:				
General government	3,141	2,257	13,310	16.96%
Police Department fees, alarm, false alarm	6,913	6,728	13,750	48.93%
Public Works fees	3,924	5,179	35,000	14.80%
Park fees	2,498	2,968	7,000	42.40%
Senior Center fees	13,020	10,669	54,000	19.76%
Total Public Charges for Services	29,496	27,801	123,060	22.59%

**General Fund
First Quarter Financial Report
As of March 31, 2020**

	March			
	2019	2020	2020	% Realized/
	Actual	Actual	Budget	Expended
Intergovernmental Charges:				
Sanitation—Town	0	0	2,165	0.00%
Fire—Operating Expense—Town	0	57,436	184,265	31.17%
Fire/EMS Dispatching—Town	0	799	3,500	22.83%
Emergency Management—Town	0	202	0	0.00%
Crossing Guards—School	7,615	11,819	50,000	23.64%
City of Mequon—Reimbursement for Services	0	0	2,964	0.00%
Total Intergovernmental Charges for Services	7,615	70,256	242,894	28.92%
Interdepartmental Charges:				
Sewer—Admin	0	0	10,250	0.00%
Room Tax—Admin	0	0	3,500	0.00%
CDBG—Admin	0	217	0	0.00%
TIF—Admin	0	1,157	1,300	89.00%
Total Interdepartmental Charges	0	1,374	15,050	9.13%
Commercial Revenues:				
Interest on Investments	59,421	38,023	140,750	27.01%
Change in Market Value	20,128	43,567	0	0.00%
Interest on Special Assessments	545	125	400	31.25%
Interest—Delinquent taxes	9	2,701	0	0.00%
Rental charges	1,860	4,074	13,000	31.34%
Rent—City Prop.—Water Tower	100,219	151,191	173,490	87.15%
Sale of City property	0	0	0	0.00%
Prior year/Miscellaneous	368	639	10,000	6.39%
Donations	2,025	1,193	13,500	8.84%
Total Commercial Revenues	184,575	241,513	351,140	68.78%
Public Improvement Revenues:				
Special Assessments	2,094	0	0	0.00%
Total Revenues	6,637,473	6,934,897	9,473,566	73.20%

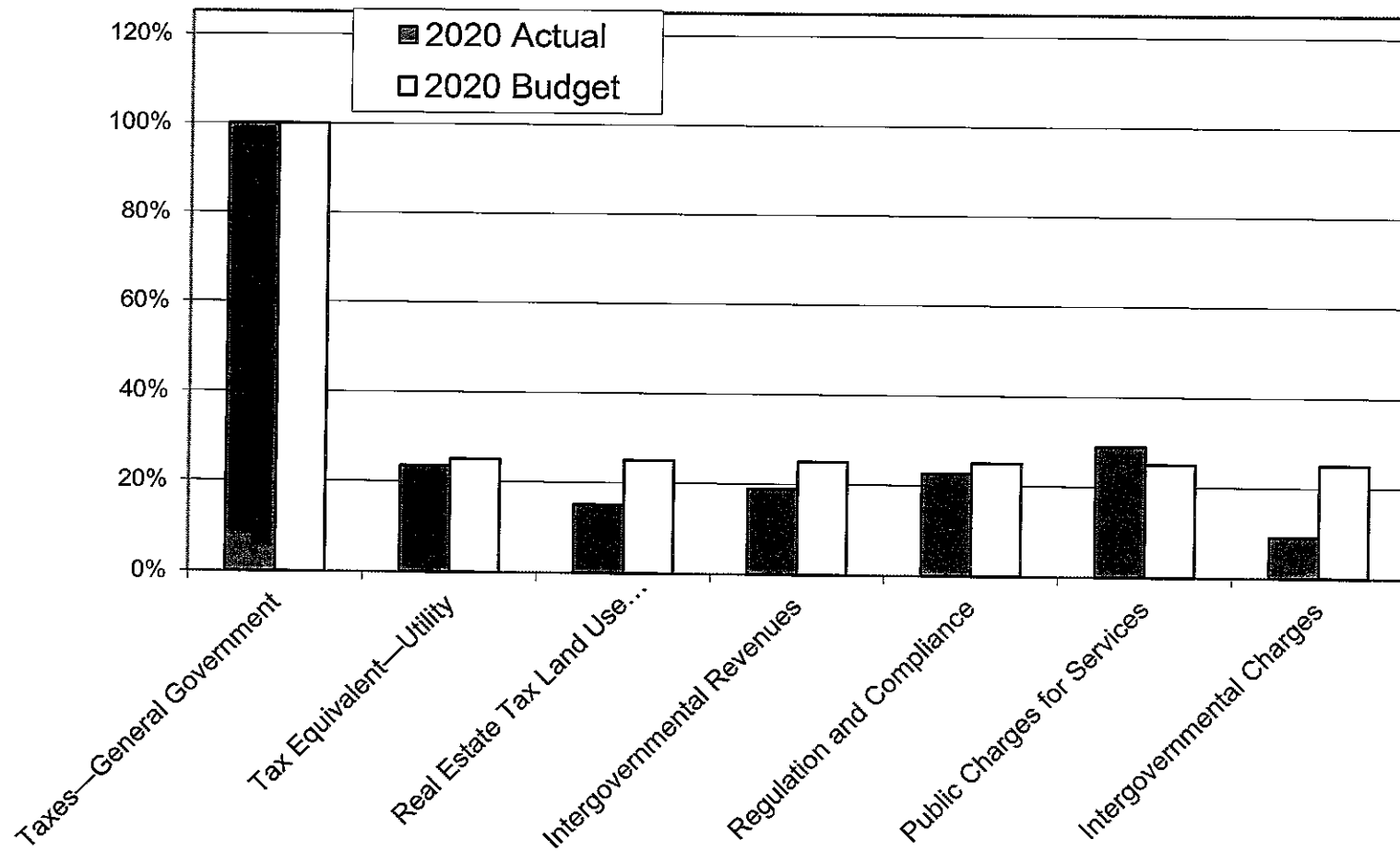
**General Fund
First Quarter Financial Report
As of March 31, 2020**

	March			
	2019	2020	2020	% Realized/
	Actual	Actual	Budget	Expended
Expenditures				
General Government:				
Council	\$9,047	\$10,563	\$25,412	41.57%
Mayor	1,523	1,553	8,423	18.44%
Administrator	23,480	32,567	138,727	23.48%
City Clerk	49,130	51,167	244,334	20.94%
Elections	7,605	9,465	41,758	22.67%
Information Technology	28,422	17,096	74,375	22.99%
Assessor	35,083	36,397	150,192	24.23%
Treasurer	44,153	63,114	284,753	22.16%
Independent Audit	2,975	16,500	29,000	56.90%
City Attorney	4,637	7,066	55,000	12.85%
City Hall	47,062	47,366	225,866	20.97%
Employee Relations	1,045	963	32,975	2.92%
Property & Liab. Insurance	7,738	8,158	8,366	97.51%
Total General Government	261,900	301,975	1,319,181	22.89%
Public Safety:				
Police Department:				
Station	16,801	18,948	98,132	19.31%
Administration	244,023	283,284	1,043,006	27.16%
Patrol	507,469	540,278	2,214,346	24.40%
Investigative	67,040	72,162	290,104	24.87%
Fire Department	165,300	159,423	520,219	30.65%
Building Inspection	41,273	40,267	167,539	24.03%
Weights & Measures	0	0	2,000	0.00%
Auxiliary Police	5,318	6,397	27,247	23.48%
Total Public Safety	1,047,224	1,120,759	4,362,593	25.69%
Public Works:				
Engineering/PW Admin	65,571	48,207	204,116	23.62%
Mach & Equip/Garage	128,283	133,486	381,921	34.95%
Street Maintenance	208,892	186,872	743,496	25.11%
Streets Ineligible	4,170	4,241	24,200	17.52%
Street Lighting	67,392	64,839	270,000	24.01%
Traffic Control/Signals	720	1,803	8,150	22.12%
Storm Sewers	17,687	20,772	211,487	9.82%
Snow & Ice Control	56,047	33,147	138,700	23.90%
Solid Waste Collection	71,049	72,570	461,820	15.71%
Groundwater Monitoring	0	0	6,500	0.00%
Recycling	42,137	47,648	334,218	14.26%
Nuisance Control	0	0	1,000	0.00%
Total Engineering/Public Works	661,948	613,385	2,785,608	22.02%

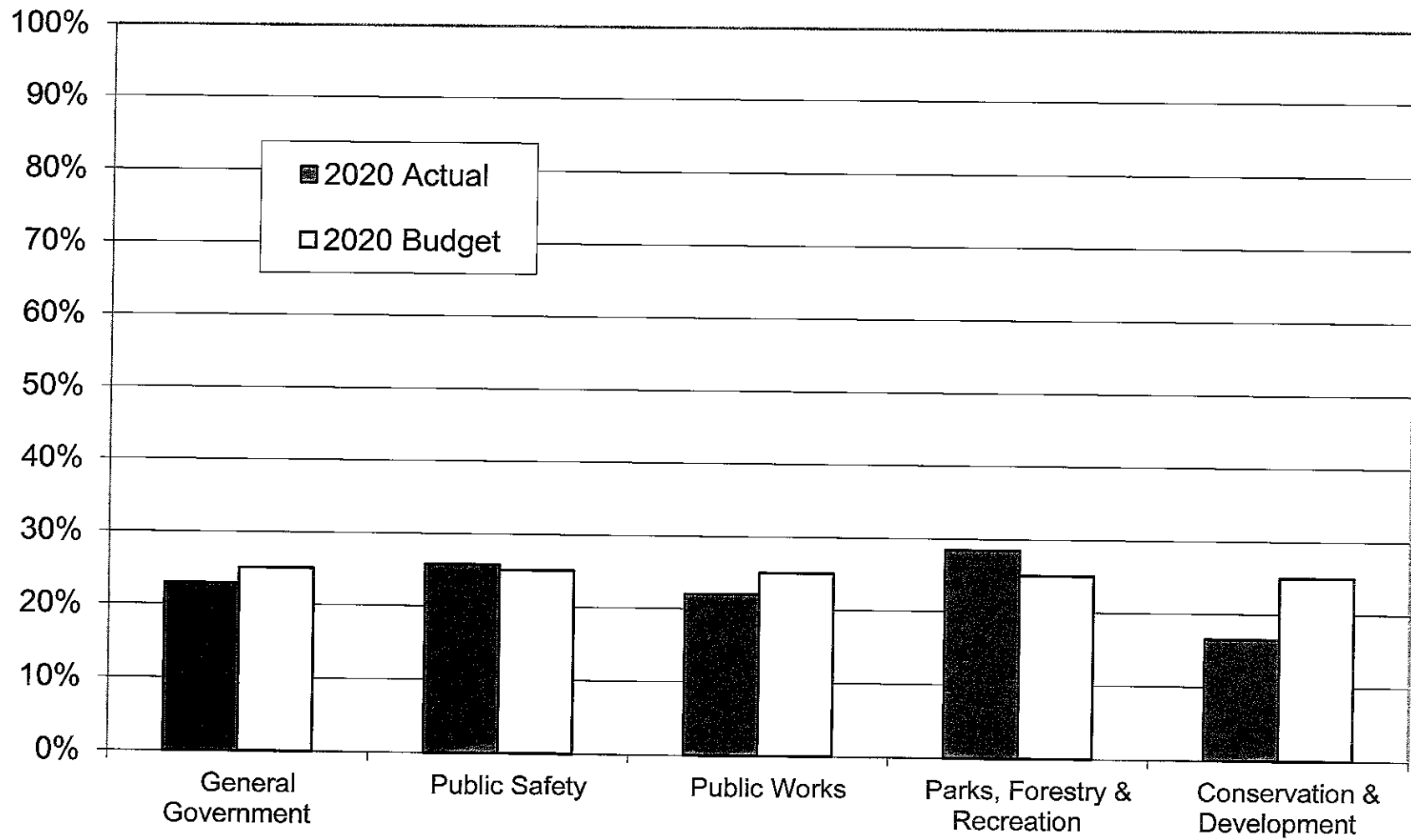
**General Fund
First Quarter Financial Report
As of March 31, 2020**

	March			
	2019	2020	2020	% Realized/
	Actual	Actual	Budget	Expended
Parks, Recreation & Forestry:				
Senior Center	20,021	22,291	105,079	21.21%
Senior Van	643	602	2,902	20.74%
Celebrations	2,325	3,698	45,456	8.14%
Parks & Forestry	191,000	236,437	772,266	30.62%
Total Culture & Recreation	213,989	263,028	925,703	28.41%
Conservation and Development:				
City Planning	19,468	17,257	104,501	16.51%
Total Conservation & Development	19,468	17,257	104,501	16.51%
Total Expenditures	\$2,204,529	\$2,316,404	\$9,497,586	24.39%

City of Cedarburg - Revenues March 31, 2020



City of Cedarburg - Expenditures March 31, 2020



City of Cedarburg
Cemetery Fund
Quarter Ended
March 31, 2020

Revenues

The Cemetery fund revenues at the end of the first quarter total \$18,565.09, which includes the rent of the house at Immanuel Cemetery, the sale of cemetery lots, monument and marker fees and interest income. Seventeen lots were sold during 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 \$151,635.

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 were 6% expended.

City of Cedarburg
CEMETERY FUND
Special Revenue Fund
Quarter Ended March 31, 2020

	Budget	Actual	% of Budget Earned/ Expended
Revenues			
Sale of property	\$7,200	\$10,200.00	142%
Monuments & Markers	1,200	350.00	29%
Interest Income	1,500	1,360.17	91%
Rental Income	11,940	3,980.00	33%
Miscellaneous Revenue	1,200	725.00	60%
Change in Market Value	0	1,949.92	0%
Total Revenues	\$23,040	\$18,565.09	81%
Expenditures			
Salaries	\$6,635	\$889.93	13%
Overtime	250	0.00	0%
Part-time Salaries/Seasonal	7,400	0.00	0%
FICA	1,093	68.07	6%
Retirement	465	69.84	15%
Health Insurance	674	926.19	137%
Life Insurance	3	0.00	0%
Workers' Comp Insurance	475	0.00	0%
Professional Services	23,500	474.75	2%
Electric	550	121.83	22%
Water Service	500	80.85	16%
Grounds Maintenance	2,800	0.00	0%
Repair & Maintenance	2,000	0.00	0%
House Maintenance	1,000	76.50	8%
Operating Supplies	900	47.20	5%
Property Insurance	258	258.05	100%
Total Expenditures	\$48,503	\$3,013.21	6%
Net Change in Fund Balance	(25,463)	15,551.88	
Fund Balance, Beginning of Year	\$255,687	\$262,634.65	
Reserved to Date for Perpetual Care	110,100	151,634.65	
Unreserved Fund Balance	120,124	126,551.88	
Fund Balance, End of Quarter	\$230,224	\$278,186.53	

City of Cedarburg
Room Tax Fund
Quarter Ended
March 31, 2020

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.

	Budget	Actual	% of Budget Earned/ Expended
Revenues			
Room taxes	\$ 70,000	0.00	0%
Expenditures			
Chamber of Commerce—Tourism	\$ 66,500	0.00	0%
Excess of Revenues Over Expenditures	\$ 3,500	0.00	
Transfer to General Fund			
Transfer to General Fund	\$ 3,500	0.00	
Fund Balance, Beginning of Year	\$ 2,004	\$ 2,004.20	
Fund Balance, End of Quarter	\$ 2,004	\$ 2,004.20	

City of Cedarburg
Recreation Programs Fund
Quarter Ended March 31, 2020

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 are under budget at the end of the quarter at 17% earned. A total of \$1,500.00 has been received for sponsorship of the recreation brochure. Poms programs is 36% earned while other revenues are lower than expected due to programming changes made for the recent shutdown of operations from the COVID-19 pandemic.

Expenditures are 23% expended. Workers' compensation and property insurance are both paid in full in January.

The fund balance is used for future equipment purchases.

City of Cedarburg
RECREATION PROGRAMS FUND
Special Revenue Fund
Quarter Ended March 31, 2020

	Budget	Actual	% of Budget Earned/ Expended
Revenues			
Gym Rentals	\$3,000	\$2,688.27	89.61%
Athletic Field Rentals	300	-	0.00%
Summer/Winter Rec Fees	60,000	915.54	1.53%
WPRA Ticket Sales	5,000	-	0.00%
Youth Football Registration	3,500	935.00	26.71%
Safety Training	6,500	660.00	10.15%
Basketball Fees	26,000	120.00	0.46%
Softball Fees	12,000	-	0.00%
Volleyball Fees	1,200	236.74	19.73%
Aquatic Fitness	5,000	1,370.00	27.40%
Concession Revenues	800	-	0.00%
Special Rec Events	1,000	-	0.00%
Solar Recreation	8,000	937.50	11.72%
Summer Sand Volleyball	1,800	-	0.00%
Summer Soccer	20,000	7,075.00	35.38%
Banner Advertising	700	-	0.00%
Poms Revenue	58,991	21,727.92	36.83%
Total Body Fitness	12,000	3,626.00	30.22%
Civic Band Revenue	3,000	-	0.00%
Recreation Brochure Sponsorships	5,500	1,500.00	27.27%
Donations	4,000	1,027.00	25.68%
Miscellaneous Revenue	15,000	1,417.56	9.45%
Transfer from General Fund	1,000	-	0.00%
Total Revenues	\$254,291	\$44,236.53	17.40%
Expenditures			
Part-time Salaries/Seasonal	\$105,000	\$17,230.70	16%
Exercise Fitness Salaries	7,000	1,836.00	26%
FICA	8,568	1,457.07	17%
EAP Administration	60	-	0%
Workers Comp Insurance	3,605	3,604.91	100%
Telephone	900	180.50	20%
School District Fees	25,000	12,225.00	49%
Maintenance/Contracted Services	28,000	5,098.83	18%
Recreation Brochure	4,500	-	0%
Professional Publications	200	-	0%
Travel & Training	700	60.00	9%
Transportation	4,000	-	0%
Supplies & Expenses	27,825	7,578.41	27%
WPRA Tickets	4,500	-	0%
Solar Recreation	6,050	5,748.00	95%
Safety Equipment	3,000	922.09	31%
Equipment/Capital	4,500	-	0%
Civic Band Expenses	4,000	-	0%
Other Expenses	-	130.08	0%
Poms Expense	20,000	3,070.61	15%
Property Insurance	947	946.67	100%
Total Expenditures	\$258,355	\$60,088.87	23%
Net Change in Fund Balance	(4,064)	(15,852.34)	
Fund Balance, Beginning of Year	\$94,509	\$94,509.03	
Fund Balance, End of Quarter	\$90,445	\$78,656.69	

City of Cedarburg
Community Development Block Grant
Quarter Ended March 31, 2020

The Community Development Block Grant Fund is used for loans to help establish or expand local businesses. This fund does not have a budget.

Revenues

The revenues for this fund include loan repayments. Active loans are to Kettle Moraine Appliance, K. Smith Fitness and Ken Theiler d/b/a Temperature Pro. Interest from the State of Wisconsin Investment Pool, certificates of deposit, money market and interest on the loans is also included.

Expenditures

The expenditures include administrative fees for Ozaukee County Economic Development and the Treasurer's Office.

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 has been shut down and the State is working with municipalities to close out the program and return the funds.

Actual	
Revenues	
Interest Income	\$3,297.31
Loan Repayments/Reimbursements	9,263.97
Loan Interest	326.10
Change in Market Value	8,780.61
Total Revenues	\$21,667.99
Expenditures	
Grant Administration	216.84
Total Expenditures	\$216.84
Net Change in Fund Balance	21,451.15
Fund Balance, Beginning of Year	\$1,011,439.59
Fund Balance, End of Quarter	\$1,032,890.74

***City of Cedarburg
Swimming Pool Fund***

Quarter Ended
March 31, 2020

The Swimming Pool is funded by user fees along with subsidizing from the City. The swimming pool will not be opened in 2020 due to Covid-19, however repairs will be done.

Revenues

The only revenues for the quarter are \$69,216.00, which is from the budgeted real estate taxes.

Expenditures

Even though the swimming pool is closed for 2020, there are still necessary expenditures including salaries and benefits for full time employee and public works employees doing maintenance. Other expenditures include utilities, licenses, permits, supplies and insurance. Total expenditures to date are \$18,320.90, 17% expended.

Workers' compensation and property insurance premiums are paid in full in January.

City of Cedarburg
SWIMMING POOL FUND
Special Revenue Fund
Quarter Ended March 31, 2020

	% of Budget		
	Budget	Actual	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	0.00	0.0%
Rent-City Property	4,000	0.00	0.0%
Transfer from General Fund	7,944	0.00	0.0%
Total Revenues	\$337,723	\$69,216.00	20.5%
Expenditures			
Swimming Pool			
Salaries	\$29,418	\$5,859.16	19.9%
Part-time Salaries / Seasonal	115,000	0.00	0.0%
Maintenance/PW Salaries	16,000	1,028.77	6.4%
Maintenance/Part-time	2,800	0.00	0.0%
FICA	12,486	526.92	4.2%
Retirement	3,066	464.94	15.2%
Health Insurance	11,948	5,033.13	42.1%
Life Insurance	3	0.00	0.0%
Workers' Comp Insurance	5,754	5,754.46	100.0%
Total Salaries and Benefits	\$196,475	\$18,667.38	9.5%
Other Expenses			
Professional Services	2,970	1,745.96	58.8%
Internet	540	134.98	25.0%
Electric	16,500	904.77	5.5%
Natural Gas	12,000	69.95	0.6%
Telephone	440	75.64	17.2%
Water Service	9,760	591.00	6.1%
Maint/Contracted Services	2,000	348.00	17.4%
License & Permits	400	0.00	0.0%
Travel & Training	600	325.00	54.2%
Maintenance Supplies	16,000	7,373.08	46.1%
Uniforms	2,500	0.00	0.0%
Operating Supplies	20,000	0.00	0.0%
Equipment/Capital Outlay	19,607	4,000.00	20.4%
Other Expenses	1,200	0.00	0.0%
Property Insurance	2,752	2,752.52	100.0%
Total Other Expenses	\$107,269	\$18,320.90	17.1%
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	\$337,374	\$36,988.28	11.0%
Change in Fund Balance	349	32,227.72	0.0%
Fund Balance, Beginning of Year	\$0	\$0.20	
Fund Balance, End of Quarter	\$349	\$32,227.92	

City of Cedarburg
Parks & Playgrounds Fund
Quarter Ended March 31, 2020

Revenues

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

Expenditures

Budgeted expenditures include a transfer for capital projects budgeted in the Capital Improvement Fund.

	Budget	Actual
Revenues		
Subdivider Park Fees	\$0	\$0.00
Park Equipment Impact Fees	0	6,096.95
Interest	4,000	778.97
Total	\$500	\$6,875.92
Other Financing Uses		
Transfer to Capital Improvements	\$0.00	\$0.00
Net Change in Fund Balance	\$4,000	\$6,875.92
Fund Balance, Beginning of Year	\$308,384	\$308,384.28
Subdivider Park Fees	\$192,369	\$195,244.92
Equipment Replacement Reserve	\$120,015	\$120,015.00
Fund Balance, End of Quarter	\$312,384	\$315,260.20

City of Cedarburg
Library Fund
Quarter Ended March 31, 2020

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. The library closed due to Covid-19 on March 25th.

Revenues are at 100% of budget due to the fact that the real estate tax revenue and county reimbursement are both received in the first quarter. Donations are over budget with \$9,026.09 received year-to-date. Donations were received from the Friends of the Library and several memorials.

Expenditures include salaries and benefits, contractual services, utilities, and publications. At the end of the quarter, expenses are expected to be 25% expended. In total, expenditures are at 26% expended, a bit over budget. Workers' compensation and property insurance premiums are paid in full in January.

LIBRARY FUND
Special Revenue Fund
Quarter Ended March 31, 2020

	Budget	Actual	% of Budget Earned/ Expended
Revenues			
Real Estate Taxes	\$738,194	\$738,194.00	100%
Fees & Fines	21,000	3,315.10	16%
County Reimbursement	213,849	229,221.18	107%
Photocopies—Taxable	2,300	501.88	22%
Library Donations	5,000	9,026.09	181%
Rent-City Property	1,000	435.00	44%
Total Revenues	\$981,343	\$980,693.25	100%
Expenditures			
Salaries	\$389,514	\$86,888.64	22%
Bonuses	\$325	\$154.67	48%
Part-time Salaries/Seasonal	125,000	29,000.75	23%
Maint/PW Salaries	18,312	419.05	2%
Sick Pay Out	472	0.00	0%
FICA	40,923	8,845.78	22%
Retirement	29,550	6,533.70	22%
Health Insurance	112,124	30,993.07	28%
Life Insurance	149	37.47	25%
Longevity	1,323	0.00	0%
EAP Admin	100	0.00	0%
Workers' Comp Insurance	922	921.84	100%
Total Salaries and Benefits	\$718,714	\$163,794.97	23%
Attorney/Consultant	275	0.00	0%
Electric	23,689	3,984.11	17%
Marketing	1,000	0.00	0%
Natural Gas	7,000	1,601.20	23%
Telephone	2,500	1,867.15	75%
Water Service	2,135	459.90	22%
Repair & Maintenance	10,000	2,669.46	27%
Maint/Contracted Services	51,000	17,418.21	34%
Program Supplies	1,000	160.01	16%
Office Supplies	8,000	3,528.15	44%
Computer Supplies	3,000	2,397.03	80%
Postage	1,000	122.19	12%
Publications & Subscriptions	90,000	22,385.03	25%
Prof Publications	1,600	494.00	31%
Donation Expenditures	5,000	3,405.43	68%
Travel & Training	6,000	1,132.38	19%
LSTA Grant Expenditure	0	0.00	0%
Operating Supplies	4,000	513.18	13%
Equipment/Capital Outlay	8,000	1,035.90	13%
Shared System Services	23,000	23,149.90	101%
Library Technology	5,000	1,867.35	37%
Employment Expenses	200	0.00	0%
Property Insurance	7,164	7,414.70	103%
Total Non Personnel Services	\$260,563	\$95,605.28	37%
Total Expenditures	\$979,277	\$259,400.25	26%
Net Change In Fund Balance	2,066	721,293.00	
Fund Balance, Beginning of Year	\$57,682	\$57,682.71	
Fund Balance, End of Quarter	\$59,748	\$778,975.71	

City of Cedarburg
Fuel System-Wash Bay
Quarter Ended March 31, 2020

Revenues

This fund was started in 2018. Revenues are generated by billing City departments for use of the fuel system and wash bay.

Expenditures

Expenditures include repair and maintenance of the fuel system and wash bay and equipment/capital outlay.

	Budget	Actual
Revenues		
Public Works Fees	\$2,000	\$1,068.66
Total Revenues	\$2,000	\$1,068.66
Expenditures		
Repair & Maintenance	\$5,000	0.00
Equipment/Capital Outlay		0.00
Total Expenditures	\$5,000	\$0.00
Net Change in Fund Balance	(3,000)	1,068.66
Fund Balance, Beginning of Year	\$ 5,307	\$5,306.95
Fund Balance, End of Quarter	\$ 2,307	\$6,375.61

City of Cedarburg
Capital Improvement Fund
March 31, 2020
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, 2020. 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 \$1,881,491; 107% realized.

The property taxes are the largest revenue at \$1,680,000; 96% of total budgeted revenues. Real estate taxes were recognized in full the first quarter.

Library impact fees of \$4,464 were collected in the first quarter.

Interest income of \$3,034 was earned; 25% realized at the end of the first quarter. The change in market value for long term investments was \$10,291.

The DNR grant for the 2019 dam repairs was received in the amount of \$183,702 in the first quarter of 2020.

Expenditures

A truck purchase was not completed in 2019 and the funding through an encumbrance was carried over into 2020 in the amount of \$229,665.

Total expenditures for the quarter are \$105,441 or 5% expended.

The Police Department expended \$53,192 on video equipment to date; 39% expended.

DPW expenditures are 2% expended at the end of the quarter. Street project engineering costs are only incurred as of the first quarter. The \$6,900 expenditure for equipment is for a propane tank. Stormwater projects are 5% expended at the end of the quarter.

The Prochnow landfill monitoring expenditures for the quarter are \$999. 2019 dam repair was completed in the first quarter in the amount of \$11,250.

The Parks & Forestry Department expenditures to date total \$14,432; 10% expended.

The Transfer to Debt Service to offset the Library debt payments with impact fees will be made later in the year.

**CITY OF CEDARBURG
CAPITAL IMPROVEMENT FUND
FIRST QUARTER FINANCIAL REPORT**

	2020 APPROVED BUDGET	2020 ACTUAL	PERCENT REALIZED/ EXPENDED
Revenues			
Property Taxes	1,680,000	1,680,000	100.00%
Special Assessments	972		0.00%
DNR Grant - dams		183,702	
Library Impact Fees		4,464	
Interest Income	12,000	3,034	25.28%
Change in Market Value		10,291	
Sale/Rent of Property	60,000		0.00%
Total Revenues	\$1,752,972	\$1,881,491	107.33%
Expenditures			
City Hall Complex			
Complex Improvements	\$55,000		0.00%
Police Department			
Station Improvements	\$137,000	\$53,192	38.83%
Vehicle Replacements	92,000		0.00%
Total Police Department	\$229,000	\$53,192	23.23%
Fire Department			
Station Improvements	\$80,000		0.00%

**CITY OF CEDARBURG
CAPITAL IMPROVEMENT FUND
FIRST QUARTER FINANCIAL REPORT**

	2020 APPROVED BUDGET	2020 ACTUAL	PERCENT REALIZED/ EXPENDED
Public Works			
Equip. Replacement	\$359,665	\$6,900	1.92%
Street Improvements	912,000	10,861	1.19%
Sidewalk Replacements	60,000		0.00%
NR216 Compliance	40,000	6,329	15.82%
Stormwater Improvements	149,957	1,477	0.98%
Total Public Works	\$1,521,622	\$25,567	1.68%
Environmental Expenses			
Prochnow	\$10,000	\$999	9.99%
Dam - engineering and repairs		11,250	
Total Environmental Expenses	\$10,000	\$12,249	122.49%
Parks and Recreation			
Vehicle Replacements	\$148,296	\$14,432	9.73%
Total Parks and Recreation	\$148,296	\$14,432	9.73%
Operating Transfers Out			
Transfer to Debt Service	\$93,000		0.00%
Total Transfers Out	93,000	0	0.00%
Total Expenditures	\$2,136,918	\$105,440	4.93%
Excess of Revenues Over/(Under)			
Expenditures	(383,946)	1,776,051	
Beginning Fund Balance	\$725,077	\$725,077	
Ending Fund Balance	\$341,131	\$2,501,128	

**City of Cedarburg
Water Recycling Center**

Quarter Ended
March 31, 2020

Attached is the 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 the end of the quarter are just below budget. In total, revenues are expected to be 25% earned. The actual percentage was 24.68% received. Interest for the year reflects revenue for monies invested in the money markets, state pool, plus investment earnings from investments at US Bank.

Expenditures

Expenses are below budget at the end of the quarter with 22.43% expended.

Gallons Billed

The report shows gallons billed for 2019 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 to date. The replacement funds used for the projects are also listed on the schedule.

Replacement Fund Investment Activity

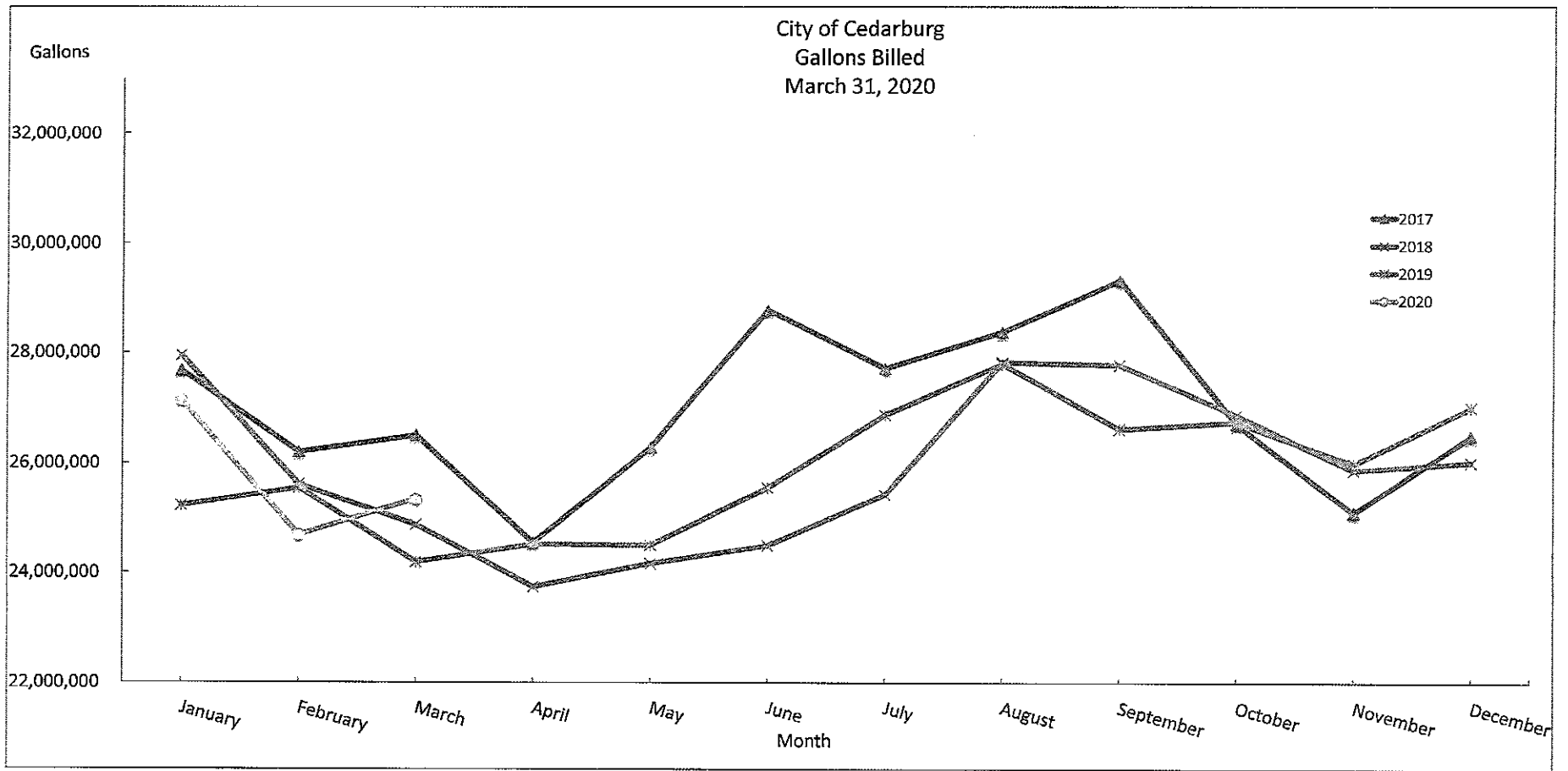
This schedule shows the investments by fund. It also shows the monthly allocations for the collection system and wastewater treatment plant replacements. It also reflects interest earned and any transfers that were made.

CITY OF CEDARBURG
WATER RECYCLING CENTER
QUARTER ENDED MARCH 31, 2020

	ACTUAL MARCH 2019	ACTUAL MARCH 2020	ADOPTED BUDGET 2020	ACTUAL 2020	% OF BUDGET EARNED/ EXPENDED
Revenues					
Public Charge for Services					
Residential	\$126,418.93	\$164,241.36	\$2,127,320	\$478,373.55	22.49%
Commercial	36,790.79	50,442.71	622,715	148,561.08	23.86%
Industrial	23,577.79	34,098.92	409,685	98,496.83	24.04%
Public Authority	5,622.35	6,425.21	95,722	22,427.23	23.43%
Water Remediation	0.00	(1,973.29)	0	(1,973.29)	#DIV/0!
Misc. Revenue	0.00	0.00	1,000	0.00	0.00%
Sewer Connection Fee	1,452.17	2,955.16	10,000	7,387.90	0.00%
Reserve Capacity Fee	676.21	1,376.08	5,000	3,440.20	0.00%
Septage Hauler Fee	4,283.00	5,249.59	60,000	10,906.17	18.18%
Rent—City Property	0.00	0.00	1	1.00	0.00%
Sale of City Property	15,000.00	0.00	0	69.93	
Interest/Change in Market Value	21,495.98	23,666.70	24,100	60,385.70	250.56%
Total Revenues	\$235,317.22	\$286,482.44	\$3,355,543	\$828,076.30	24.68%
Expenditures					
Administrative Labor & Benefits	\$35,744.62	\$26,157.80	\$331,878.00	\$73,020.05	22.00%
General Labor & Benefits	34,595.71	28,121.61	363,782.00	100,118.30	27.52%
Collection System Labor & Benefits	15,956.66	8,001.24	129,213.00	34,076.41	26.37%
WWTP Operations:					
Sludge Hauling	25,291.00	17,374.00	300,000.00	38,318.00	12.77%
Coagulants	0.00	0.00	14,000.00	3,336.72	23.83%
Other	8,877.13	12,007.96	165,500.00	36,926.85	22.31%
WWTP Maintenance	4,194.47	3,682.39	73,000.00	14,564.31	19.95%
Collection System	455.52	1,263.94	28,400.00	3,909.72	13.77%
Lift Stations	7,667.18	3,408.96	63,500.00	10,013.58	15.77%
Transportation	2,484.01	510.21	12,000.00	1,562.57	13.02%
Administrative Services	12,892.35	18,647.60	268,972.00	55,816.82	20.75%
Contingency Reserve	0.00	0.00	0.00	0.00	#DIV/0!
Debt Service-Principal	0.00	0.00	45,000.00	0.00	0.00%
Debt Service-Interest	10,075.00	(892.85)	19,138.00	8,844.65	46.22%
Depreciation Expense	85,833.33	85,833.33	1,030,000.00	257,499.99	0.00%
Total Expenses	\$244,066.98	\$204,116.19	\$2,844,383.00	\$638,007.97	22.43%
NET CHANGE IN FUND BALANCE					
	(\$8,749.76)	\$82,366.25	\$511,160.00	\$190,068.33	

CITY OF CEDARBURG
WATER RECYCLING CENTER
SUMMARY REPORT AS OF MARCH 2020

	MARCH 2019	MARCH 2020	2020
Septage Haulers	453,750	531,450.00	1,507,550.00
Light & Water Billing			
Gallons			
Residential	16,192,952	17,418,458	52,804,554
Commercial	2,756,248	2,681,279	8,696,264
Industrial	4,296,812	4,464,758	12,892,090
Public Authority	943,953	779,497	2,774,413
Total	24,189,965	25,343,992	77,167,321



City of Cedarburg
Water Recycling Center
Capital Projects 2020

Project Description	Project Budget To Date	Total Project Costs to date	Funding
Collection System Reconstruction			
Engineering for 2021 Street Projects	30,000	450.00	Collection System Reconstruction Fund
2020 Street and Utility Projects	315,000		Collection System Reconstruction Fund
Sewer Lining Laterals and Repairs	50,000	40,396.50	Collection System Reconstruction Fund
Replace 3 check valves at Garfield Lift Station	60,000		Collection System Reconstruction Fund
Total to date	455,000	40,846.50	
Treatment Plant			
Replace UV Bulbs (Bank A)	10,000	10,274.84	WWTP Replacement Fund
New Air Conditioners on Control Building	50,000		WWTP Replacement Fund
New Ferrous Chloride Delivery System	250,000		WWTP Replacement Fund
Misc Equipment	40,000		WWTP Replacement Fund
Total to date	350,000	10,274.84	
Grand Total—Capital Budget	\$805,000	\$51,121.34	

City of Cedarburg

Water Recycling Center

Analysis 2020 Replacement Fund and Investment Activity

	WWTF Replacement	Collection Sys. Reconstruction	WWTP	Impact Fees Biosolids	Connection Fees	Unrestricted Investments	Total Sewer Fund
Beginning Balance, January 1, 2020	\$2,201,578.86	\$523,817.67	\$227,338.36	\$2,394.13	\$481,638.62	\$2,189,135.48	\$5,625,903.12
Interest Earnings	21,687.86	4,293.26	754.58	15.41	1,606.98	36,560.42	\$64,918.51
Monthly allocations	167,124.99	200,000.01				(367,125.00)	\$0.00
Impact fees						0.00	\$0.00
Disbursements:							\$0.00
Transfers for invoices	(48,874.04)	(128,953.03)				177,827.07	\$0.00
Net cash flows/due to due from settlements							\$0.00
Ending balance, March 31, 2020	\$2,341,517.67	\$599,157.91	\$228,092.94	\$2,409.54	\$483,245.60	\$2,036,397.97	\$5,690,821.63

**City of Cedarburg
Salaries and Benefits
Quarter Ended
March 31, 2020**

This report exhibits total salary and benefit expenses by department for the quarter ended March 31, 2020. Included are General Fund, Special Revenue Funds and Water Recycling Center salaries. Benefit expenses include FICA, pension, sick payout, health insurance, life insurance, longevity and workers' compensation insurance amounts.

At the end of the quarter, departments are expected to be 25% expended. The total salary and benefit expenses are \$1,938,819.12, 23.34% expended. In total, salaries and benefits are just below the budget level for the quarter-to-date.

Elections benefits are showing over budget due to FICA expense that is paid for election workers that are also crossing guards.

The Public Works accounts need to be looked at as a whole, with the exception of 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 are showing over budget, others are under budget depending on where the man hours were spent, such as snow plowing and tree pruning.

Benefits across the board are showing over budget due to the workers' compensation premiums paid in January.

There were two workers' compensation claims filed in the first quarter. Neither of these claims resulted in any time lost.

CITY OF CEDARBURG

Salary Expense March 31, 2020

Department	Budget	Actual	Percent Expended
General Government			
Council			
Salaries	\$16,800	\$3,877.02	23.08%
Benefits	1,312	323.76	24.68%
Total	18,112	4,200.78	23.19%
Mayor			
Salaries	6,000	1,384.62	23.08%
Benefits	469	115.61	24.65%
Total	6,469	1,500.23	23.19%
Administrator			
Salaries	100,000	22,887.20	22.89%
Benefits	37,067	9,351.01	25.23%
Total	137,067	32,238.21	23.52%
City Clerk			
Salaries	139,983	32,580.31	23.27%
Benefits	70,141	11,858.49	16.91%
Total	210,124	44,438.80	21.15%
Elections			
Salaries	30,009	5,375.34	17.91%
Benefits	49	56.36	115.02%
Total	30,058	5,431.70	18.07%
Assessor			
Salaries	77,057	17,191.20	22.31%
Benefits	38,180	9,539.82	24.99%
Total	115,237	26,731.02	23.20%
Treasurer/Financial			
Salaries	163,627	37,376.80	22.84%
Benefits	54,891	13,304.64	24.24%
Total	218,518	50,681.44	23.19%

CITY OF CEDARBURG

Salary Expense March 31, 2020

Department	Budget	Actual	Percent Expended
General Government			
CITY HALL			
Salaries	73,683	16,526.25	22.43%
Overtime	2,000	108.67	5.43%
Benefits	28,049	7,583.13	27.04%
Total	103,732	24,218.05	23.35%
Employee Relations			
EAP	2,300	462.00	20.09%
Total General Government	\$841,617	\$189,440.23	22.51%
Public Safety			
Police Station			
Salaries	\$20,689	\$4,004.06	19.35%
Overtime	400	45.38	11.35%
Benefits	8,239	2,100.15	25.49%
Total	29,328	6,149.59	20.97%
Police Administration			
Salaries	209,638	70,542.51	33.65%
Office/Dispatch Salaries	412,970	93,604.39	22.67%
Overtime	5,000	(705.09)	-14.10%
Benefits	277,491	60,043.98	21.64%
Total	905,099	223,485.79	24.69%
Police Patrol			
Salaries	1,375,468	320,255.20	23.28%
Crossing Guards	46,700	13,778.91	29.51%
Overtime	51,253	10,233.83	19.97%
Billable Wages	(75,000)	(8,545.98)	11.39%
Benefits	704,928	164,349.88	23.31%
Total	2,103,349	500,071.84	23.78%
Investigative			
Salaries	184,709	44,952.64	24.34%
Overtime	5,629	882.42	15.68%
Billable Wages	(1,500)	0.00	0.00%
Benefits	92,516	25,059.13	27.09%
Totals	281,354	70,894.19	25.20%

CITY OF CEDARBURG

Salary Expense March 31, 2020

Department	Budget	Actual	Percent Expended
Fire Station			
Salaries	81,219	12,151.04	14.96%
Overtime	2,500	0.00	0.00%
Part time Salaries	53,061	9,410.05	17.73%
Benefits	77,140	30,913.85	40.07%
Total	213,920	52,474.94	24.53%
Building Inspection			
Salaries	107,586	24,002.72	22.31%
Benefits	48,674	12,247.89	25.16%
Total	156,260	36,250.61	23.20%
Total Public Safety	\$3,689,310	\$889,326.96	24.11%
Public Works			
Engineering/PW Admin			
Salaries	\$112,450	\$25,084.38	22.31%
Benefits	41,903	11,119.39	26.54%
Total	154,353	36,203.77	23.46%
M&E/Garage			
Salaries	77,047	21,257.16	27.59%
Part time salaries	4,500	1,595.00	35.44%
Overtime	1,050	47.27	4.50%
Benefits	36,768	10,391.12	28.26%
Total	119,365	33,290.55	27.89%
Streets Improvements			
Salaries	356,806	83,207.93	23.32%
Overtime	45,500	22,804.69	50.12%
Part Time Salaries	6,900	1,100.00	15.94%
Benefits	269,567	68,988.69	25.59%
Total	678,773	176,101.31	25.94%
Storm Sewers			
Salaries	134,507	5,478.71	4.07%
Overtime	1,000	6.39	0.64%
Benefits	29,480	7,349.79	24.93%
Total	164,987	12,834.89	7.78%
Recycling			
Salaries	94,380	6,181.92	6.55%
Overtime	500	13.29	2.66%
Benefits	16,922	4,138.90	24.46%
Total	111,802	10,334.11	9.24%
Total Public Works	\$1,229,280	\$268,764.63	21.86%

CITY OF CEDARBURG

Salary Expense March 31, 2020

Department	Budget	Actual	Percent Expended
Culture/Recreation			
Senior Center			
Salaries	\$56,100	\$11,138.17	19.85%
Benefits	6,712	1,428.12	21.28%
Total	62,812	12,566.29	20.01%
Celebrations			
Salaries	20,000	2,358.51	11.79%
Overtime	4,000	0.00	0.00%
Benefits	3,456	339.62	9.83%
Total	27,456	2,698.13	9.83%
Parks & Forestry			
Salaries	359,298	111,321.19	30.98%
Overtime	14,211	1,241.79	8.74%
Part time Maint/PW Salaries	40,000	1,327.00	3.32%
Benefits	147,772	45,898.33	31.06%
Total	561,281	159,788.31	28.47%
Total Culture/Recreation	\$651,549	\$175,052.73	26.87%
Total General Fund	\$6,411,756	\$1,522,584.55	23.75%

CITY OF CEDARBURG

Salary Expense March 31, 2020

Department	Budget	Actual	Percent Expended
Other Funds			
Cemetery Fund			
Salaries	\$6,635	\$889.93	13.41%
Overtime	250	0.00	0.00%
Part time Salaries	7,400	0.00	0.00%
Benefits	2,710	1,538.85	56.78%
Total	16,995	2,428.78	14.29%
Recreation Programs—Fund			
Part time Salaries	105,000	17,230.70	16.41%
Exercise/Fitness	7,000	1,836.00	26.23%
Benefits	12,233	5,061.98	41.38%
Total	124,233.00	24,128.68	19.42%
Swimming Pool—Fund			
Salaries	29,418	5,859.16	19.92%
Part time Salaries/Seasonal	115,000	0.00	0.00%
Maintenance/PW Salaries	16,000	1,028.77	6.43%
Maintenance/Part time Salaries	2,800	0.00	0.00%
Benefits	33,257	11,779.45	35.42%
Total	196,475	18,667.38	9.50%
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	389,839	87,043.31	22.33%
Part time Salaries	125,000	29,000.75	23.20%
Maintenance/PW Salaries	18,312	419.05	2.29%
Benefits	185,563	47,331.86	25.51%
Total	718,714	163,794.97	22.79%
Total Other Funds	\$1,069,967	\$209,019.81	19.54%
Total Salaries and Benefits	\$7,481,723	\$1,731,604.36	23.14%

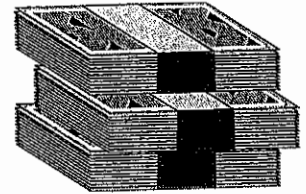
CITY OF CEDARBURG

Salary Expense March 31, 2020

Department	Budget	Actual	Percent Expended
Sewer Utility			
Administrative			
Salaries	\$256,233	\$55,956.11	21.84%
Benefits	75,645	17,063.94	22.56%
Totals	331,878	73,020.05	22.00%
General Labor			
Salaries	246,182	56,732.70	23.05%
Overtime	5,000	2,385.83	47.72%
Benefits	112,600	40,999.77	36.41%
Total	363,782	100,118.30	27.52%
Collection System			
Salaries	104,180	24,390.00	23.41%
Overtime	4,000	954.43	23.86%
Benefits	21,033	8,731.98	41.52%
Totals	129,213	34,076.41	26.37%
Total Sewer Utility	\$824,873	\$207,214.76	25.12%
Grand Total	\$8,306,596	\$1,938,819.12	23.34%

City of Cedarburg
Cash and Investments Summary
As of March 31, 2020

Attached is the report of cash and investments for the City of Cedarburg as of March 31, 2020. 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, 2020 for all funds (exclusive of the Capital Improvement Economic Development Funds) is 1.35% which compares to the yield on outstanding investments at December 31, 2019 of 2.05%. The State Investment Pool yield for March 31, 2020 was 1.14%. 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, 2020

Institution & Type of Investment	Interest Yield	Balance/Cost
General Fund (100)		
BMO Harris		
Money market	0.40%	\$1,678,216.09
Tax collection		5,294.41
Tax collection—Online		154,010.25
Port Washington State Bank		
Money market account	1.17%	1,650,381.55
Checking	0.05%	564,899.31
Tax collection	1.16%	5,141.87
Payroll	0.05%	2,295.52
State Investment Pool		
	1.14%	1,104,763.10
US Bank Investments		
	1.76%	2,358,833.79
Commerce State Bank		
Checking account		4,020.10
Business checking	0.11%	444,049.37
Cornerstone Bank		
Combo business money market	0.02%	544,118.55
Business checking		5,475.25
Total General Fund		\$8,521,499.16

CITY OF CEDARBURG
Schedule of Cash and Investments
March 31, 2020

Institution & Type of Investment	Interest Yield	Balance/Cost
Cemetery Fund (200)		
State Investment Pool	1.14%	160,831.69
Port Washington State Bank		
Money market	1.17%	3,186.26
US Bank Investments	1.41%	105,906.03
Total Cemetery Fund		\$269,923.98
Community Development Block Grant (230)		
State Investment Pool	1.14%	285,110.79
US Bank Investments	1.17%	710,483.83
Total Community Dev Block Grant		\$995,594.62
Parks & Playground (250)		
State Investment Pool	1.14%	216,148.95
Debt Service (300)		
State Investment Pool	1.14%	137,264.06
Capital Improvements (400)		
State Investment Pool	1.14%	90,920.12
Port Washington State Bank		
Money market account	1.17%	54,727.76
US Bank Investments	1.80%	535,628.20
Total Capital Improvements		\$681,276.08

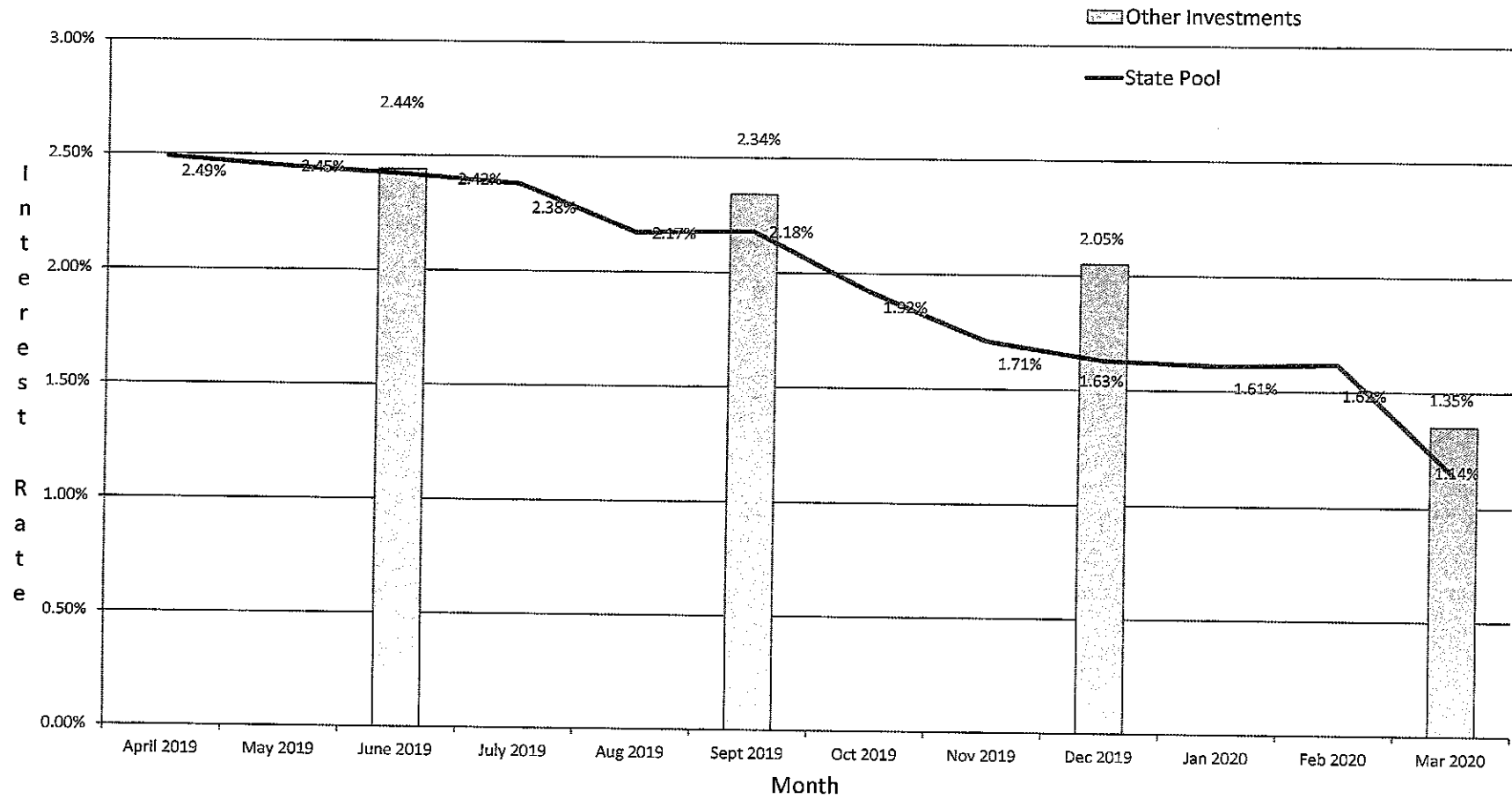
CITY OF CEDARBURG
Schedule of Cash and Investments
March 31, 2020

Institution & Type of Investment	Interest Yield	Balance/Cost
CI-Economic Development (400)		
State Investment Pool	1.14%	13,963.55
Water Recycling Center Fund (601)		
State Investment Pool		
Sewer Unrestricted	1.14%	(48,784.15)
WWTF Repl. Fund	1.14%	84,020.45
Collection System Repl.	1.14%	15,682.39
WWTP Impact Fee Investment	1.14%	228,092.94
Biosolids Impact Fee Investment	1.14%	2,409.54
Sewer Connection Fees	1.14%	483,245.59
Port Washington State Bank		
Money Market	1.17%	360,149.54
US Bank Investments	1.69%	1,181,257.03
Wastewater Equipment Replacement Fund		
Port Washington State Bank		
Money Market	1.17%	1,600,670.09
US Bank Investments	1.69%	644,271.21
Collection System		
Port Washington State Bank		
Money Market	1.17%	476,117.15
US Bank Investments	1.69%	107,358.37
Total Sewer Fund		\$5,134,490.15

CITY OF CEDARBURG
Schedule of Cash and Investments
March 31, 2020

Institution & Type of Investment	Interest Yield	Balance/Cost
Risk Management Fund (700)		
Port Washington State Bank		
Money market account	1.17%	253,428.17
US Bank Investments		
	1.87%	858,419.83
Total Risk Management Fund		\$1,111,848.00

City of Cedarburg Investment Yield



CITY OF CEDARBURG
Accounts Receivable
2020 First Quarter Financial Report

GENERAL FUND

At the end of the first quarter, there was \$74,762.33 outstanding in General Fund accounts receivable. The billings included the invoice to the Town of Cedarburg for the first quarter shared services, 2018 Fire Inspection Fees that were placed on the tax roll, Light and Water services and some dental and vision insurance billings for retirees.

SPECIAL REVENUE FUEL SYSTEM

The Fuel System account had \$3,867.76 outstanding at the end of March. These were invoices for Light and Water and Cedarburg Schools January and February fuel usage and car washes..

WATER RECYCLING FUND

The WRC Fund had \$5,249.59 outstanding for February's septage hauler invoices.

CAPITAL IMPROVEMENTS

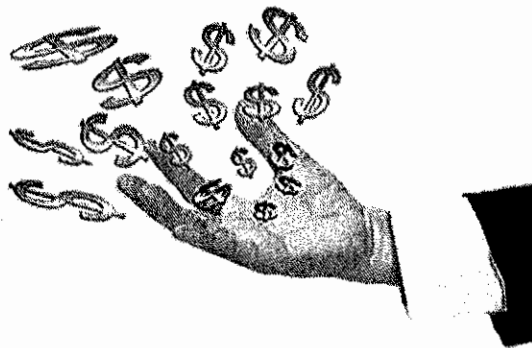
At the end of the quarter, there was \$9,308.74 outstanding in Capital Fund accounts receivable. This includes the invoices for 2017, 2018 & 2019 sidewalk replacements that are on 5 year payment plans. Payments are due by October 31st of each year.

RISK MANAGEMENT FUND

No activity to report.

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 contingent upon annexation into the City. The interest charged was updated with the March 31, 2020 Construction Cost Index factor.



Account No. 100-131000

G-2

221-131000

\$3,867.76

ACCOUNTS RECEIVABLE
Capital Improvements Fund
2020 First Quarter Financial Report
400-131000

Account No. 400-131000

DATE	NAME	INVOICE	AMOUNT	STATUS	PURPOSE
10/3/2017	John Hinkle	12474	538.16	5 year Installment Plan	2017 Sidewalk/Approach Replacement
10/3/2017	Patrick Moore	12475	611.62	5 year Installment Plan	2017 Sidewalk/Approach Replacement
12/31/2018	Caprariello, Margaret	13347	175.00	2018/2019 Tax Roll	2018 Sidewalk/Approach Replacement
10/31/2019	Noche, Philip	13959	1,655.59	5 year Installment Plan	2019 Driveway Approach Replacement
10/31/2019	Skarsten, Jo	13961	1,257.68	5 year Installment Plan	2019 Driveway Approach Replacement
10/31/2019	Inkman, Susan	13965	1,165.85	5 year Installment Plan	2019 Driveway approach Replacement
10/31/2019	Grunke, Daryl	13966	1,556.11	5 year Installment Plan	2019 Driveway approach Replacement
10/31/2019	Bright, Kathy	13967	563.18	5 year Installment Plan	2019 Driveway approach Replacement
3/31/2020	Light and Water	14176	1,785.55		Cedar Corp. Inv 102780 dated 2/27/80-Water
Total			\$9,308.74		

601-131000

\$5,249.59

**CHARGES CONTINGENT UPON ANNEXATION
GENERAL FUND
2020 FIRST QUARTER FINANCIAL REPORT
MARCH 31, 2020**

ACCOUNT 100-126100								
NAME	PROPERTY ADDRESS AND TAX			BALANCE ON ACCOUNT	INTEREST RATE / CCI*	INTEREST AMOUNT	AMOUNT DUE AS OF 3/31/2020	
	KEY NUMBER	ORIGINAL						
TOWN OF CEDARBURG								
Ammons, Michael - 3/25/1970 953 Keup Road Cedarburg WI 53012	03-023-12-007.00 953 Keup Road Cedarburg WI	1,386.00		1,386.00	2.35	1,871.10	3,257.10	
FORMULA: 3/25/1970 CCI 1381 March 1980 CCI 3237 (10 yr max) 3237/1381 = 2.35								
TOTAL KEUP ROAD CHARGES			\$1,386.00	\$1,386.00		\$1,871.10	\$3,257.10	
PARKVIEW MEADOWS NO. 3								
CITY OF CEDARBURG Bentz, Roger & Mabel & Franelen - 1/7/91 1051 Wauwatosa Road Cedarburg WI 53012	13-040-0140.000 Between Wauwatosa & Poplar-18.23 acres vacant land	\$115,657.82		\$115,657.82	CCI* 1.32	\$37,010.50	\$152,668.32	
FORMULA: 1/7/1991 CCI 4777 January 2001 CCI 6281 (10 yr max) 6281/4777 = 1.32								
TOTAL PARKVIEW MEADOWS NO. 3			\$115,657.82	\$115,657.82	1.32	\$37,010.50	\$152,668.32	
WESTERN & WAUWATOSA SEWER & WATER CONSTRUCTION - 2010 Water Laterals and Engineering/Admin Fees CCI Effective Date: October 11, 2010								
TOWN OF CEDARBURG			WATER LATERALS	ENG/ADMIN FEES 15%		CCI*		
Jams Realty-Cedarburg Inc	506 Wauwatosa Road	03-027-11-022.00	\$1,972.00	\$2,094.35	\$4,066.35	1.28	\$1,128.59	\$5,194.94
Wollner, Richard & Lorraine	7508 Western Avenue	03-027-11-021.00	\$1,972.00	\$2,094.35	\$4,066.35	1.28	\$1,128.59	\$5,194.94
Herkowski, Joseph & Andrea	7450 Western Avenue	03-027-11-008.00	\$1,972.00	\$2,094.35	\$4,066.35	1.28	\$1,128.59	\$5,194.94
Kuhn, Mechthild	7421 Western Avenue	03-034-06-027.00	\$1,972.00	\$2,094.35	\$4,066.35	1.28	\$1,128.59	\$5,194.94
FORMULA: October 11, 2010 CCI 8921 March 31, 2020 CCI 11396.97 11396.97/8921=1.28 1.28 Water lateral charges are to be reimbursed to Light and Water (100-256200) when properties annex into the City. Engineering/Admin Fees should be recorded to 100-423204								
TOTAL WESTERN & WAUWATOSA CHARGES			\$7,888.00	\$8,377.40	\$16,265.40		\$4,514.36	\$20,779.76
TOTAL CHARGES - GENERAL FUND			\$124,931.82	\$8,377.40	\$133,309.22		\$43,395.96	\$176,705.18
*CCI: Construction Cost Index Factor								

ACCOUNT 300-126100

CHARGES CONTINGENT UPON ANNEXATION
DEBT SERVICE
2020 FIRST QUARTER FINANCIAL REPORT
MARCH 31, 2020

NAME	TAX KEY NUMBER	ORIGINAL AMOUNT	ANNUAL INTEREST RATE	INTEREST AMOUNT	AMOUNT DUE AS OF 3/31/2020
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
2020 FIRST QUARTER FINANCIAL REPORT
MARCH 31, 2020**

NAME	PROPERTY ADDRESS	TAX KEY NO.	ORIGINAL AMOUNT	BALANCE ON ACCOUNT	ANNUAL INTEREST RATE	INTEREST AMOUNT	AMOUNT DUE AS OF 3/31/2020
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	\$1,729.38
Woltring, Harold & Gladys	2315	5314 Thornapple Lane	03-023-12-033.00	3,687.82	3,687.82	1.43	1,585.76
Woltring, Lynn	2316	987 Keup Road	03-023-12-001.00	4,087.91	4,087.91	1.43	1,757.80
							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	\$3,818.95
Wiley, David & Aimee	6620	Pioneer Road	03-034-15-010.00	12,932.09	12,932.09	1.29	3,750.31
Harold H & Patricia A Steffen Family Trst	6634	Pioneer Road	03-034-15-009.00	13,175.12	13,175.12	1.29	3,820.78
							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 601 126100
CHARGES CONTINGENT UPON ANNEXATION
SEWER FUND
2020 FIRST QUARTER FINANCIAL REPORT
MARCH 31, 2020

NAME	PROPERTY ADDRESS	TAX KEY NUMBER	ORIGINAL AMOUNT	BALANCE AMOUNT	ANNUAL INTEREST RATE	INTEREST AMOUNT	AMOUNT DUE AS OF 3/31/2020
KEUP ROAD - PART A - SANITARY SEWER							
1999 Sanitary Sewer & Watermain							
CCI Effective date: January 1, 2000							
Murphy, Brian	781 Keup Road	03-060-01-07.000	\$9,836.48	\$9,836.48	CCI*		
Juech, James & Mary	765 Keup Road	03-060-01-05.000	8,602.73	8,602.73	1.42	\$4,131.32	\$13,967.80
Islo, Spencer & Patek, Ann	755 Keup Road	03-060-01-04.000	8,602.73	8,602.73	1.42	3,613.15	\$12,215.88
Schefchik Jr., Emil	789 Keup Road	03-060-01-07.001	10,330.60	10,330.60	1.42	3,613.15	12,215.88
7900 LLC	708 Keup Road	03-026-03-017.00	2,433.97	2,433.97	1.42	4,338.85	14,669.45
						1,022.27	3,456.24
FORMULA: January 2000 CCI 6130 January 2010 CCI 8660 (10 Yr. Max.) 8660/6130 = 1.42							
\$35,219.91, is being held by Light and Water. These charges are due in full within 30 days upon adoption of an annexation ordinance.							
TOTAL KEUP ROAD - PART A - SANITARY SEWER			\$39,806.51	\$39,806.51		\$16,718.74	\$56,525.25
WASHINGTON AVENUE - SEWER							
CCI Effective date: April 2, 1992							
Bentz, Roger & Franelen 1051 Wauwatosa Road 4/2/1992		13-040-0140.000 Between Wauwatosa & Poplar-18.23 acres vacant land	\$18,524.10	\$18,524.10	1.31	\$5,742.47	\$24,266.57
FORMULA: April 1992 CCI 4946 April 2002 CCI 6480 (10 Yr. Max) 6480/4946 = 1.31							
TOTAL WASHINGTON AVENUE			\$18,524.10	\$18,524.10		\$5,742.47	\$24,266.57
HAMILTON ROAD-SEWER							
CCI Effective date: September 3, 1986							
Molinaro, Tony (New owner: Bishop Family Trust 243 E Hamilton Road 9/3/1986		Base,Pavement, Curb & Gutter, Sanitary Sewer, Storm Sewer & Eng. 03-050-0030.006	\$33,371.00	\$33,371.00	CCI* 1.33	\$11,012.43	\$44,383.43
FORMULA: September 1986 CCI 4295 September 1996 CCI 5683 (10 Yr. Max) 5683/4295 = 1.33							
TOTAL HAMILTON ROAD-SEWER				\$33,371.00		\$11,012.43	\$44,383.43
WESTERN & WAUWATOSA SEWER & WATER CONSTRUCTION - 2010							
Sanitary Sewer Mains and Laterals							
CCI Effective Date: October 11, 2010							
TOWN OF CEDARBURG			SANITARY SEWER MAIN	SANITARY SEWER LAT.		CCI*	
Jams Realty-Cedarburg Inc	506 Wauwatosa Rd	03-027-11-022.00	\$9,242.23	\$2,748.09	\$11,990.32	1.28	\$3,327.84
Wollner, Richard & Lorraine	7508 Western Ave	03-027-11-021.00	\$9,242.23	\$2,748.09	\$11,990.32	1.28	\$3,327.84
Herkowski, Joseph & Andrea	7450 Western Ave	03-027-11-008.00	\$9,242.23	\$2,748.09	\$11,990.32	1.28	\$3,327.84
Kuhn, Mechthild	7421 Western Ave	03-034-06-027.00	\$9,242.23	\$2,748.09	\$11,990.32	1.28	\$3,327.84
FORMULA: October 2010 CCI 8921 MARCH 31, 2020 CCI 11396.97 11396.97/8921 = 1.28							
TOTAL WESTERN & WAUWATOSA CHARGES			\$36,968.92	\$10,992.36	\$47,961.28	\$13,311.37	\$61,272.65
TOTAL CHARGES - SEWER FUND			\$95,299.53	\$10,992.36	\$139,662.89	\$46,785.01	\$186,447.90
CCI* Construction Cost Index							

Environmental Expenditures
March 31, 2020

	2015	2016	2017	2018	2019	2020
Beginning Balance	178,148.33	157,010.61	149,766.86	117,064.19	89,748.07	159,188.28
<u>Revenues</u>						
Property Tax	10,000.00	20,000.00			10,000.00	10,000.00
Proceeds from Borrowing					430,000.00	
Transfer from Prochnow Trust Account						
Total	10,000.00	20,000.00	-	-	440,000.00	10,000.00
<u>Expenditures</u>						
Prochnow/Blank	17,910.39	27,243.75	19,345.17	27,316.12	20,402.12	999.00
Dams	13,227.33		13,357.50		350,157.67	11,250.00
Total	31,137.72	27,243.75	32,702.67	27,316.12	370,559.79	12,249.00
Ending Balance	157,010.61	149,766.86	117,064.19	89,748.07	159,188.28	156,939.28

City of Cedarburg

Internal Service Fund

First Quarter Financial Report

March 31, 2020

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

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

The interest income and change in market value revenues total \$22,089.08 at the end of the quarter.

Insurance recoveries recorded include a Police Department auto accident from 2019 and a Light & Water claim.

The CVMIC auto physical damage and liability dividend was received in March in the amount of \$16,520.

Wage recovery is from an employee's worker's comp claim.

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

Insurance premiums were paid in full in January.

At the end of the quarter claim expenditures are \$9,649.24.

The 2016 claims expenditures are legal costs for a sidewalk fall claim.

The 2019 claims are from Public Works' vehicle claims.

The 2020 claim expenditure is for legal fees.

CITY OF CEDARBURG
INTERNAL SERVICE FUND - RISK MANAGEMENT
FINANCIAL REPORT
March 31, 2020

	2019 ACTUAL	2020 ACTUAL	2020 BUDGET	PERCENT OF BUDGET
Revenues				
Interest Income	\$ 4,592.84	\$ 4,516.00	\$ 10,000	45.16%
Change in Market Value	6,803.26	17,573.08		0.00%
Dividend Income (from CVMIC)	13,404.00	16,520.00	13,403	123.26%
Insurance Recoveries	9,231.40	5,248.60		0.00%
Charges to General Fund	249,871.15	248,041.58	251,245	98.72%
Charges to Cemetery Fund	716.41	732.80	733	99.97%
Charges to Recreation Programs Fund	4,741.97	4,551.58	4,552	99.99%
Charges to Swimming Pool Fund	9,378.19	8,506.98	8,507	100.00%
Charges to Library	7,592.51	8,336.54	8,337	99.99%
Transfer from Sewer Fund	27,598.47	36,594.80	36,595	100.00%
Total Revenues	\$333,930.20	\$350,621.96	\$333,372	105.17%
Expenses				
Insurance Premiums/Costs:				
Worker's Compensation	\$ 159,593.00	\$134,054.44	\$ 156,010	85.93%
Unemployment Compensation	181.55	153.21		0.00%
Property/Auto Insurance	69,312.00	71,895.00	74,848	96.05%
General Liability Insurance	65,841.00	67,472.00	66,192	101.93%
Employment Practices Insurance	14,025.00	12,031.75	14,726	81.70%
Boiler Insurance	1,196.00	2,471.00	1,417	174.38%
2016 Liability Claims Paid		2,529.13		0.00%
2018 Liability Claims Paid	6,207.50		5,000	0.00%
2019 Liability Claims Paid	1,862.69	7,080.11	5,000	
2020 Liability Claims Paid		40.00	15,000	
Total Expenses	\$318,218.74	\$297,726.64	\$ 338,193	88.03%
Net Gain/(Loss)	\$15,711.46	\$52,895.32	(\$4,821)	
Fund Balance, January 1	\$890,184.78	\$848,025.89	\$848,026	
Fund Balance, Quarter End/Budget	\$905,896.24	\$900,921.21	\$843,205	

City of Cedarburg

Debt Service Fund

March 31, 2020

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 and police impact fees. At the end of the first quarter \$1,664,669 was received from property taxes and \$494.69 from interest revenue. The Build America Bond reimbursement and police impact fees were also received; \$1,328.51 and \$5,107.25 respectively.

The transfer from Capital Improvements from the Library impact fees to help pay down the debt will be transferred later in the year.

The expenditures for the quarter include the debt principal and interest payments. Payments are in March (principal and interest) and September (interest). A total of \$1,680,728.76 was expended in principal and interest payments in the first quarter.

**City of Cedarburg
Debt Service Fund
First Quarter Financial Report
March 31, 2020**

	2019 Actual	2020 Actual	2020 Budget	Percent of Budget
Revenues				
Property Taxes	\$ 1,817,184.00	\$ 1,664,669.00	\$ 1,664,669	100.00%
Interest Revenue	6,251.54	494.69	3,000	16.49%
Police Impact Fee	6,023.28	5,107.25		
Build America Bond Reimbursement	2,587.62	1,328.51	1,331	99.81%
Transfer from Capital Improvement			93,000	0.00%
Total Revenues	\$ 1,832,046.44	\$ 1,671,599.45	\$ 1,762,000	94.87%
Expenditures				
2007 G.O. Capital Improvement Notes				
2007 TIF Note				
2010 G.O. Capital Improvement Notes	98,686.17	98,686.17	98,686	100.00%
2012 G.O. Note	529,862.50	526,987.50	550,725	95.69%
2015 G.O. Notes	431,850.00	432,800.00	451,500	95.86%
2016 G.O. Notes	457,156.25	459,381.25	540,950	84.92%
2018 State Trust Fund Loan	36,073.84	36,073.84	36,074	100.00%
2018 G.O. Bonds	134,907.49	126,800.00	141,950	89.33%
2018 TIF #4 Bonds			246,895	
Total Expenditures	\$ 1,688,536.25	\$ 1,680,728.76	\$ 2,066,780	81.32%
Beginning Fund Balance	\$43,211.96	\$102,335.34	\$102,335	
Ending Fund Balance	\$186,722.15	\$93,206.03	(\$202,445)	

City of Cedarburg
Tax Incremental Districts #3, #4 and #5
2020 First Quarter Financial Report

This report reflects the activity since creation and the year to date for TIDs #3, #4 and #5.

The mixed use **TID #3** 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 estimated project costs and revenues along with the current and prior years' costs and revenues.

Project Revenues

As in 2019, there was value added to the TIF because of the increase in the market value. The tax increment realized in the first quarter was \$527.

Project Costs

The only costs for the year are administrative; \$688. The developer incentive will only be paid out after the City has recovered its costs from the tax increment. Administrative expenditures were charged to TID #3 in error at the end of 2018 and were corrected in 2019 leaving a negative total cost to date of \$3,355.

At the end of the quarter, the District has a deficit of \$25,905.

The **TID #4** 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

As in 2019, there was no value added to the TIF but there was investment income of \$7,653 for the quarter.

Project Costs

The costs to date are administrative; City staff, financial consultant and legal fees. The payments of the developer incentive for the quarter totaled \$117,485. At the end of the quarter expenditures totaled \$306,178.

At the end of the quarter, the District has a fund balance of \$1,494,992.

The **TID #5** 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 2020 there was tax increment of \$90,710 which will be paid out to the developer in August after the City expenditures are paid off.

Project Costs

The only costs to date are administrative, City staff, financial consultant, and legal fees. The payments of the developer incentive will be in August. At the end of the quarter there were \$481 in expenditures.

At year end the quarter has a fund balance of \$79,864.

City of Cedarburg

Tax Incremental Financing District No. 3

Historical Summary of Project Costs, Project Revenues and Net Cost to be recovered through Tax Increments

	Year Ended <u>December 31, 2019</u>	Quarter Ended <u>March 31, 2020</u>	From Date <u>of Creation</u>
Project Costs:			
Cash Grant (Development Incentive)	0	0	0
Repayment of City Advance	0	0	0
Interest on City Advance	0	0	0
Administrative Expense	(3,355)	688	27,279
Total costs	<u>(3,355)</u>	<u>688</u>	<u>27,279</u>
Project Revenues:			
Tax increments	390	527	1,374
State Personal Property Aid	1	0	1
Total revenues	<u>391</u>	<u>527</u>	<u>1,375</u>
Net costs recoverable through tax increments	(\$3,746)	\$161	\$25,904

City of Cedarburg			
Tax Incremental Financing District No. 3			
Historical Summary of Project Costs, Project Revenues and Net Cost to be recovered through Tax Increments			
	Year Ended <u>December 31, 2019</u>	Quarter Ended <u>March 31, 2020</u>	From Date <u>of Creation</u>
Project Costs:			
Cash Grant (Development Incentive)	0	0	0
Repayment of City Advance	0	0	0
Interest on City Advance	0	0	0
Administrative Expense	(3,355)	688	27,279
Total costs	<u>(3,355)</u>	<u>688</u>	<u>27,279</u>
Project Revenues:			
Tax increments	390	527	1,374
State Personal Property Aid	1	0	1
Total revenues	<u>391</u>	<u>527</u>	<u>1,375</u>
Net costs recoverable through tax increments	(\$3,746)	\$161	\$25,904

City of Cedarburg			
Tax Incremental Financing District No. 3			
Project Budget vs. Actual			
Through March 31, 2020			
	<u>Project Budget</u>	<u>As of March 31, 2020</u>	<u>Project To Date</u>
Project Revenues (sources):			
Tax increments	\$585,574	\$527	\$1,374
State Personal Property Aid		<u>0</u>	<u>0</u>
Total revenues	<u>\$585,574</u>	<u>\$527</u>	<u>\$1,374</u>
Project Costs (uses):			
Cash Grant (Development Incentive)	\$310,234	\$0	\$0
Repayment of City Advance	25,060	0	0
Interest on City Advance	2,060	0	0
Administrative Expense	<u>63,000</u>	<u>688</u>	<u>27,279</u>
Total expenditures	<u>\$400,354</u>	<u>\$688</u>	<u>\$27,279</u>

City of Cedarburg

Tax Incremental Financing District No. 4

Historical Summary of Sources, Uses and Status of Funds

	Year Ended <u>December 31, 2019</u>	Quarter Ended <u>March 31, 2020</u>	From Date of Creation
Project Revenues (sources):			
Tax increments	\$0	\$0	\$0
Investment Income	42,695	7,653	50,348
Proceeds from borrowing	0	0	3,415,000
Total revenues	<u>42,695</u>	<u>7,653</u>	<u>3,465,348</u>
Project Costs (uses):			
Cash Grant (Development Incentive)	782,108	117,485	1,350,757
Repayment of City Advance	244,965	186,885	518,606
Interest on City Advance	1,676	0	2,244
	0	0	0
Administrative Expense	16,656	1,808	98,749
Total costs	<u>1,045,405</u>	<u>306,178</u>	<u>1,970,356</u>
Net sources (uses)	(1,002,710)	(298,525)	1,494,992
Beginning fund balance	<u>2,796,227</u>	<u>1,793,515</u>	<u>0</u>
Ending fund balance	<u>\$1,793,517</u>	<u>\$1,494,990</u>	<u>\$1,494,992</u>

City of Cedarburg**Tax Incremental Financing District No. 4****Historical Summary of Project Costs, Project Revenues
and Net Cost to be recovered through Tax Increments**

	<u>Year Ended December 31, 2019</u>	<u>Quarter Ended March 31, 2020</u>	<u>From Date of Creation</u>
Project Costs:			
Cash Grant (Development Incentive)	\$782,108	\$117,485	\$1,350,757
Debt Issuance Costs	244,965	186,885	518,606
Interest on City Advance	1,676	0	2,244
Projected Unrecovered Interest Expense	0	0	0
Administrative Expense	16,656	1,808	98,749
Total costs	<u>1,045,405</u>	<u>306,178</u>	<u>1,970,356</u>
Project Revenues:			
Tax increments	\$0	\$0	\$0
Proceeds from borrowing	0	0	3,415,000
Investment Income	42,695	7,653	50,348
Total revenues	<u>42,695</u>	<u>7,653</u>	<u>3,465,348</u>
Net costs recoverable through tax increments	(\$1,002,710)	(\$298,525)	\$1,494,992

City of Cedarburg		
Tax Incremental Financing District No. 4		
Detailed Summary of Project Costs		
Through March 31, 2020		
	<u>Actual</u>	<u>Project Plan Estimate</u>
Cash Grant (Development Incentive)	1,350,757	3,328,000
Debt Issuance Costs/Payments	518,606	97,000
Interest on City Advance	2,244	1,374,298
Projected Unrecovered Interest Expense		(337,766)
Administrative Expense	<u>98,749</u>	<u>84,000</u>
Total project costs	<u>\$1,970,356</u>	<u>\$4,545,532</u>

City of Cedarburg			
Tax Incremental Financing District No. 4			
Project Budget vs. Actual			
Through March 31, 2020			
	<u>Project Budget</u>	<u>As of March 31, 2020</u>	<u>Project To Date</u>
Project Revenues (sources):			
Tax increments	\$4,528,892	\$0	\$0
Investment Income		7,653	50,348
Proceeds from borrowing		<u>0</u>	<u>3,415,000</u>
Total revenues	<u>\$4,528,892</u>	<u>\$7,653</u>	<u>\$3,465,348</u>
Project Costs (uses):			
Cash Grant (Development Incentive)	\$3,328,000	\$117,485	\$1,350,757
Debt Issuance Costs	97,000	186,885	518,606
Interest on City Advance	1,374,298	0	2,244
Projected Unrecovered Interest Expense	(337,766)	0	
Administrative Expense	<u>84,000</u>	<u>1,808</u>	<u>98,749</u>
Total expenditures	<u>\$4,545,532</u>	<u>\$306,178</u>	<u>\$1,970,356</u>

City of Cedarburg			
Tax Incremental Financing District No. 5			
Historical Summary of Sources, Uses and Status of Funds			
	Year Ended <u>December 31, 2019</u>	Quarter Ended <u>March 31, 2020</u>	From Date <u>of Creation</u>
Project Revenues (sources):			
Tax increments	0	90,710	90,710
Public Charges for Services	0	0	13,000
Total revenues	<u>0</u>	<u>90,710</u>	<u>103,710</u>
Project Costs (uses):			
Cash Grant (Development Incentive)	0	0	0
Administrative Expense	498	481	23,846
Total costs	<u>498</u>	<u>481</u>	<u>23,846</u>
Net sources (uses)	(498)	90,229	79,864
Beginning fund balance	<u>0</u>	<u>(498)</u>	<u>0</u>
Ending fund balance	<u>(\$498)</u>	<u>\$89,731</u>	<u>\$79,864</u>

City of Cedarburg

Tax Incremental Financing District No. 5

Historical Summary of Project Costs, Project Revenues
and Net Cost to be recovered through Tax Increments

	Year Ended <u>December 31, 2019</u>	Year Ended <u>March 31, 2020</u>	From Date <u>of Creation</u>
Project Costs:			
Cash Grant (Development Incentive)	0	0	0
Administrative Expense	498	481	23,846
Total costs	<u>498</u>	<u>481</u>	<u>23,846</u>
Project Revenues:			
Tax increments	0	90,710	90,710
Public Charges for Services	0	0	13,000
Total revenues	<u>0</u>	<u>90,710</u>	<u>103,710</u>
Net costs recoverable through tax increments	\$498	(\$90,229)	(\$79,864)

City of Cedarburg		
Tax Incremental Financing District No. 5		
Detailed Summary of Project Costs		
Through March 31, 2020		
	<u>Actual</u>	<u>Project Plan Estimate</u>
Cash Grant (Development Incentive)	0	1,925,000
Administrative Expense	<u>23,846</u>	<u>56,500</u>
Total project costs	<u>\$23,846</u>	<u>\$1,981,500</u>

City of Cedarburg			
Tax Incremental Financing District No. 5			
Project Budget vs. Actual			
Through March 31, 2020			
	<u>Project Budget</u>	<u>As of March 31, 2020</u>	<u>Project To Date</u>
Project Revenues (sources):			
Tax increments	\$4,466,366	\$90,710	\$90,710
Public Charges for Services		<u>0</u>	<u>13,000</u>
Total revenues	<u>\$4,466,366</u>	<u>\$90,710</u>	<u>\$90,710</u>
Project Costs (uses):			
Cash Grant (Development Incentive)	\$1,925,000	\$0	\$0
Administrative Expense	<u>56,500</u>	<u>481</u>	<u>23,846</u>
Total expenditures	<u>\$1,981,500</u>	<u>\$481</u>	<u>\$23,846</u>

CEDARBURG LIGHT & WATER COMMISSION

Investments Outstanding as of March, 2020

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	12/3/2019	9/3/2020	2.25%	Port Washington State Bank	\$479,716.73	Reserve for Future Capital Projects
Certificate of Deposit	1/23/2020	1/23/2021	2.00%	Port Washington State Bank	\$327,237.32	Reserve for Future Capital Projects
Certificate of Deposit	3/27/2020	3/27/2021	1.75%	Port Washington State Bank	\$329,408.94	Reserve for Future Capital Projects
Certificate of Deposit	11/27/2019	11/27/2020	2.25%	Port Washington State Bank	\$517,783.81	Reserve for Future Capital Projects
State Investment Pool:						
Account # 1 - System Revenue			1.14%	LGIP	\$721,180.58	For Operating Expense & Future Capital Projects
Account # 3 - Special Redemption Fund			1.14%	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			1.14%	LGIP	\$76,029.51	Reserve for Future Liability Claims
Account # 8 - Impact Fee Reserve			1.14%	LGIP	\$101.79	Reserve for Impact Fee Revenues
				Total LGIP	<u>\$797,311.88</u>	
TOTAL LIGHT & WATER INVESTMENTS					<u>\$2,451,458.68</u>	

<u>Bank Balances as of June 30, 2019</u>	<u>Daily Interest Rate</u>	<u>Institution</u>	<u>Amount</u>	
Checking		Port Washington State Bank	\$164,003.89	with Checks Outstanding & Stubs "in transit"
Money Market Account	1.26%	Port Washington State Bank	\$7,940,320.08	\$445,247.22 is reserved for Impact Fee Revenues



Cedarburg Light & Water
Consolidated Balance Sheet
For the Three Months Ending 3/31/2020

	<u>Balance</u> <u>3/31/2020 Current Month</u>	<u>Balance</u> <u>2020 First of Year</u>	<u>Difference</u>
ASSETS AND OTHER DEBITS			
UTILITY PLANT			
Utility Plant - Utility Financed (101-107)	\$43,262,989.80	\$43,068,942.41	\$194,047.39
Utility Plant - Contributed (101-107)	12,272,067.93	12,272,067.93	0.00
Less: Accum. Provision for Depr. & Amort. - Utility Financed (111-116)	(15,688,211.99)	(15,328,346.32)	(359,865.67)
Less: Accum. Provision for Depr. & Amort. - Contributed (111-116)	(3,873,519.79)	(3,812,495.57)	(61,024.22)
Net Utility Plant	35,973,325.95	36,200,168.45	(226,842.50)
Total Net Utility Plant	35,973,325.95	36,200,168.45	(226,842.50)
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)	(307,481.33)	(307,481.33)	0.00
Net Nonutility Property	39,347.80	39,347.80	0.00
Special Funds (125-128)	2,441,420.17	2,422,227.74	19,192.43
Total Other Property and Investments	2,480,767.97	2,461,575.54	19,192.43
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	149,351.18	338,607.44	(189,256.26)
Working Funds (135)	700.00	700.00	0.00
Temporary Cash Investments (136)	7,940,320.08	7,264,781.84	675,538.24
Customer Accounts Receivable (142)	1,191,644.57	1,208,109.72	(16,465.15)
Other Accounts Receivable (143)	44,918.64	234,388.16	(189,469.52)
Receivables from Municipality (145)	10,109.26	39,084.28	(28,975.02)
Materials and Supplies (151-163)	801,909.14	659,997.74	141,911.40
Prepayments (165)	30,337.41	5,051.92	25,285.49
Interest and Dividends Receivable (171)	10,038.51	16,024.52	(5,986.01)
Miscellaneous Current and Accrued Assets (174)	(347,301.00)	(347,301.00)	0.00
Total Current and Accrued Assets	9,832,027.79	9,419,444.62	412,583.17
DEFERRED DEBITS			
Other Deferred Debits (182-186)	1,466,753.03	1,453,365.01	13,388.02
Total Deferred Debits	1,466,753.03	1,453,365.01	13,388.02
Total Assets and Other Debits	\$49,752,874.74	\$49,534,553.62	\$218,321.12



Cedarburg Light & Water
Consolidated Balance Sheet
For the Three Months Ending 3/31/2020

	<u>Balance</u> <u>3/31/2020 Current Month</u>	<u>Balance</u> <u>2020 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)	37,291,749.04	37,291,749.04	0.00
Unappropriated Earned Surplus - Contributed (216.2)	8,753,296.24	8,753,296.24	0.00
Current Earnings - Non-Contributed (217.1)	346,610.09	0.00	346,610.09
Current Earnings - Contributed (217.2)	(61,006.41)	0.00	(61,006.41)
Total Proprietary Capital	46,513,903.17	46,228,299.49	285,603.68
CURRENT AND ACCRUED LIABILITIES			
Accounts Payable (232)	525,535.21	685,801.44	(160,266.23)
Payables to Municipality (233)	255,208.14	219,087.80	36,120.34
Customer Deposits (235)	73,312.43	76,636.43	(3,324.00)
Taxes Accrued (236)	497,740.85	497,740.85	0.00
Interest Accrued (237)	4,091.69	4,375.45	(283.76)
Tax Collections Payable (241)	23,455.33	24,078.33	(623.00)
Miscellaneous Current and Accrued Liabilities (242)	(2,693.03)	5,230.29	(7,923.32)
Total Current and Accrued Liabilities	1,376,650.62	1,512,950.59	(136,299.97)
DEFERRED CREDITS			
Customer Advances for Construction (252)	513,661.75	438,277.83	75,383.92
Other Deferred Credits (253)	1,348,659.20	1,355,025.71	(6,366.51)
Total Deferred Credits	1,862,320.95	1,793,303.54	69,017.41
Total Liabilities and Other Credits	\$49,752,874.74	\$49,534,553.62	\$218,321.12



Cedarburg Light & Water
Consolidated Income Statement
For the Three Months Ending 3/31/2020

	Current Year	Budget	Current Year to Budget \$ Variance	Current Year to Budget % Variance	Prior Year	Current Year to Prior Year Variance
UTILITY OPERATING INCOME						
Operating Revenues (400)	\$3,084,527.99	\$3,076,066.55	\$8,461.44	0.28%	\$3,168,560.92	(\$84,032.93)
Operating Expenses						
Operation and Maintenance Expense (401-402)	2,233,367.75	2,303,137.86	(69,770.11)	(3.03%)	2,380,284.73	(146,916.98)
Depreciation Expense (403)	324,303.39	338,150.25	(13,846.86)	(4.09%)	319,778.64	4,524.75
Taxes (408)	222,248.59	242,643.00	(20,394.41)	(8.41%)	217,249.19	4,999.40
Total Operating Expenses	2,779,919.73	2,883,931.11	(104,011.38)	(3.61%)	2,917,312.56	(137,392.83)
Net Operating Income (Loss)	304,608.26	192,135.44	112,472.82	58.54%	251,248.36	53,359.90
Utility Operating Income (Loss)	304,608.26	192,135.44	112,472.82	58.54%	251,248.36	53,359.90
OTHER INCOME						
Income from Merchandising, Jobbing and Contract Work (415-416)	0.00	(10,000.02)	10,000.02	(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)	44,897.31	40,250.01	4,647.30	11.55%	52,748.56	(7,851.25)
Miscellaneous Nonoperating Income (421)	0.00	103,075.02	(103,075.02)	(100.00%)	1,972.00	(1,972.00)
Total Other Income	44,897.31	134,075.01	(89,177.70)	(66.51%)	54,720.56	(9,823.25)
Total Income	349,505.57	326,210.45	23,295.12	7.14%	305,968.92	43,536.65
MISCELLANEOUS INCOME DEDUCTIONS						
Other Income Deductions (426)	63,385.72	61,153.65	2,232.07	3.65%	57,439.86	5,945.86
Total Miscellaneous Income Deductions	63,385.72	61,153.65	2,232.07	3.65%	57,439.86	5,945.86
Income Before Interest Charges	286,119.85	265,056.80	21,063.05	7.95%	248,529.06	37,590.79
INTEREST CHARGES						
Other Interest Expense (431)	0.00	475.02	(475.02)	(100.00%)	0.00	0.00
Total Interest Charges	0.00	475.02	(475.02)	(100.00%)	0.00	0.00
Net Income	286,119.85	264,581.78	21,538.07	8.14%	248,529.06	37,590.79
EARNED SURPLUS						
Unappropriated Earned Surplus (Beginning of Year) (216)	46,045,045.28	936,395.00	45,108,650.28	4,817.27%	44,698,371.27	1,346,674.01
Balance Transferred from Income (433)	286,119.85	220,442.49	65,677.36	29.79%	248,508.96	37,610.89
Appropriations of Income to Municipal Funds--Debit (439)	516.17	3,000.00	(2,483.83)	(82.79%)	916.54	(400.37)
Total Unappropriated Earned Surplus End of Year (216)	\$46,330,648.96	\$1,153,837.49	\$45,176,811.47	3,915.35%	\$44,945,963.69	\$1,384,685.27