

**CITY OF CEDARBURG
MEETING OF COMMON COUNCIL
NOVEMBER 9, 2020 – 7:00 P.M.**

A regular meeting of the Common Council of the City of Cedarburg, Wisconsin, will be held on **Monday, November 9, 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 Bublit, 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 – October 26, 2020 Common Council minutes*
8. PUBLIC HEARING
 - A. Public Hearing – Proposed 2021 City Budget*
9. NEW BUSINESS
 - A. Consider Resolution No. 2020-23 for Mary Sheffield; Economic Development Coordinator; and action thereon*
 - B. Consider vacation of backyard utility easement for Cedarwood Subdivision; and action thereon*
 - C. Consider proposed 2021 budget; discussion and direction thereon*

- D. Discussion on Woolen Mills Dam; and action thereon*
- E. Consider Class “B” Fermented Malt Beverage and “Class B” Intoxicating Liquor License application of Old Fashioned Foods Inc., 650 Furnace Street, Mayville, WI 53050, Jessica Youso, Agent, premises to be licensed: N56 W6339 Center St, known as Old Fashioned Cheese; and action thereon***
- F. Consider License/Permit Applications; and action thereon.
 - 1. Consider approval of new Operator License applications for the period ending June 30, 2021 for Nicole Niesing and Richard Sauthoff and renewal Operator License applications for the period ending June 30, 2021 for Sara Borchardt, Dawn Brooks, and Chris Morton; and action thereon***
 - 2. Consider approval of Horse and Carriage license for Jody Schulz of Kettle Moraine Carriages, Inc., N612 Forest View Road, Kewaskum, WI; and action thereon***
- G. Consider payment of bills dated 10/17/2020 through 10/24/2020, transfers for the period 10/24/2020 through 11/06/2020 and payroll period 10/18/2020 through 10/31/2020; and action thereon*

10. REPORTS OF CITY OFFICERS AND DEPARTMENT HEADS

- A. Administrator’s Report*

11. COMMUNICATIONS

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

12. ADJOURNMENT

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

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

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

for the purposes of recording their comments.

Information available through the Clerk's Office.

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

11/4/20 adk

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, (262) 375-7917.



City of Cedarburg proposed 2021 Budget: Public Hearing

The proposed budget requires a \$0.01 rate increase. The priorities for 2021 are Streets, Forestry Operations, and Public Safety.

Year	Rate/\$1000 of assessed value	City Taxes to Avg. Homeowner*	Rate Increase from Prior Year	Increase in Taxes to Avg. Homeowner
2021	7.87	\$2,203.60	\$0.01	\$2.80
2020	7.86	\$2,200.80	\$0.10	\$28.00

*Average home price is \$280,000

**Increase of \$13,103 increases the tax rate by \$0.01

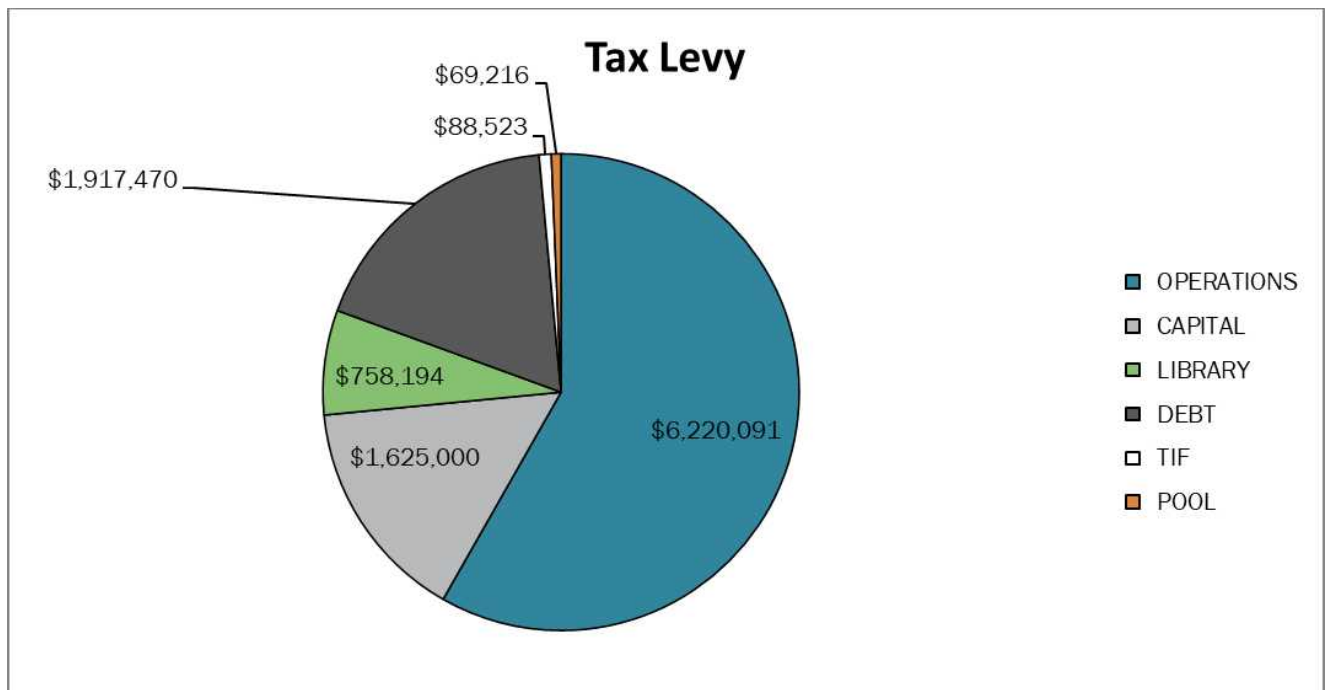
Proposed Levy Increase: \$384,475; 3.7% Increase

2020 Growth allows for levy increase of: \$376,655 (This would keep the same rate)

Levy limit allows for \$517,941 increase, or additional \$133,466 over what is currently proposed.

Assessed value increased from \$1,310,325,200 to \$1,356,239,540, which is a \$45,914,340 increase, or 3.5%

The largest levy increase is in the TIF District and Debt Service Levy. TIF District increase is \$54,178; 157.7%. The Debt Service increase is \$252,801; 15.2%.

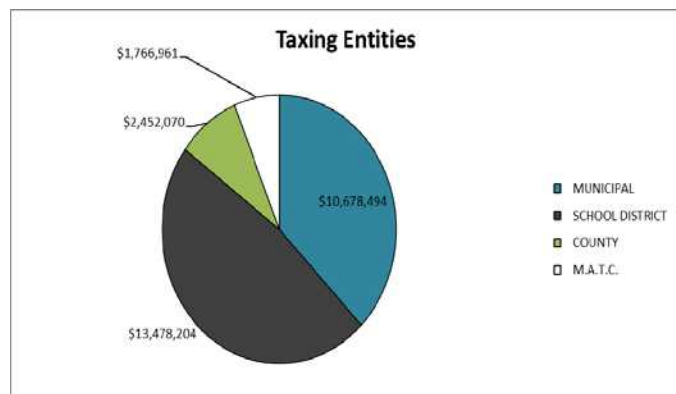


Tax Levy History

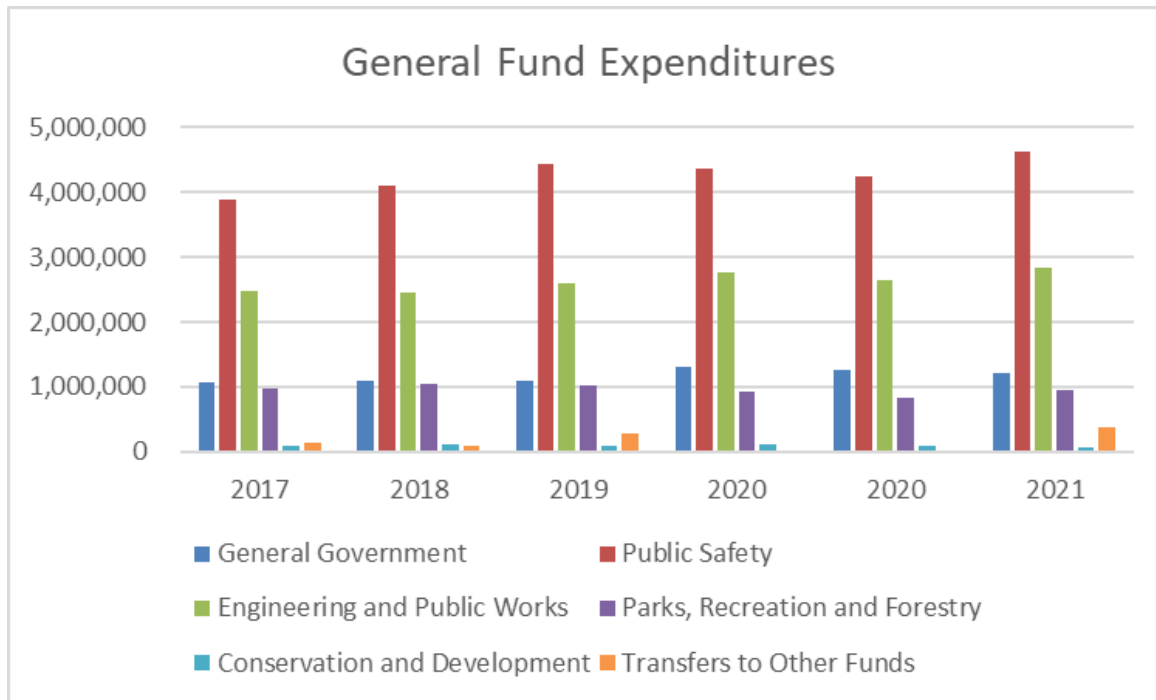
City of Cedarburg—Tax Levy History							
City Tax Levies	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Proposed	% Change 2021/2020
General Fund Levy—Operating	5,803,256	5,869,616	6,133,050	5,954,081	6,107,595	6,220,091	1.8%
Capital Improvement Levy	1,170,000	1,192,000	915,000	1,235,000	1,680,000	1,625,000	-3.3%
Special Revenue Fund Levy—Library	707,306	707,306	722,194	722,194	738,194	758,194	2.7%
TIF District - City Portion		62	106	148	34,345	88,523	157.7%
Special Revenue Fund Levy—Pool	44,121	65,658	69,652	67,429	69,216	69,216	0.0%
Debt Service Levy	705,776	1,284,280	1,502,211	1,817,184	1,664,669	1,917,470	15.2%
Total City Levy	8,430,459	9,118,922	9,342,213	9,796,036	10,294,019	10,678,494	3.7%
Other Taxing Bodies							
Cedarburg Schools—Operating	11,817,277	11,937,297	11,882,675	12,113,832	12,845,138	13,478,204	4.9%
Cedarburg Schools—TIFs		81	136	183	43,099	111,044	157.6%
Ozaukee County—Operating	2,211,000	2,262,791	2,353,560	2,381,557	2,431,019	2,527,583	4.0%
Ozaukee County—TIFs		15	27	36	8,138	20,737	154.8%
State of Wisconsin	204,381	212,892					
M.A.T.C.—Operating	1,514,199	1,580,353	1,646,116	1,651,388	1,690,227	1,766,961	4.5%
M.A.T.C.—TIFs		11	19	25	5,657	14,494	156.2%
Total Tax Levy (Gross)	24,177,316	25,112,362	25,224,746	25,943,057	27,317,297	28,597,517	4.7%
- State School Credit	(2,087,023)	(2,103,864)	(2,307,992)	(2,285,536)	(2,283,669)	(2,283,669)	0.0%
Total Tax Levy (Net)	22,090,293	23,008,498	22,916,754	23,657,521	25,033,628	26,313,848	5.1%
Equalized Valuation	1,204,323,800	1,254,478,000	1,309,147,300	1,347,465,200	1,433,294,900	1,548,438,900	8.0%
City Equalized Tax Rate	7.00	7.27	7.14	7.27	7.18	6.90	-4.0%
School District Equalized Tax Rate	9.84	9.54	9.08	9.01	8.98	8.80	-2.1%
Total Equalized Tax Rate	18.36	18.35	17.53	17.58	17.49	17.01	-2.7%
Assessed Valuation	1,208,692,140	1,221,899,680	1,248,857,140	1,262,000,218	1,310,325,200	1,356,239,540	3.5%
Assessment Ratio	100.36%	97.39%	95.40%	93.66%	91.42%	87.59%	
Tax Rates (Per \$1,000 A.V.)							
City of Cedarburg	6.97	7.46	7.48	7.76	7.86	7.87	0.1%
Cedarburg School District	9.80	9.79	9.54	9.62	9.86	10.04	1.8%
Ozaukee County	1.83	1.85	1.88	1.89	1.86	1.88	1.1%
State of Wisconsin	0.17	0.17					
M.A.T.C.	1.25	1.29	1.32	1.31	1.29	1.31	1.6%
Total Tax Rate (Gross)	20.02	20.56	20.22	20.58	20.87	21.10	1.1%
- State School Credit	(1.73)	(1.72)	(1.85)	(1.81)	(1.74)	(1.68)	-3.4%
Total Tax Rate (Net)	18.29	18.84	18.37	18.77	19.13	19.42	1.5%

2020 Total Tax Rate/\$1000: 19.13
 2021 Total Estimated Rate: 19.42
 2021 Total Increase in Rate: .29
 2021 Total Increase for avg home: \$81.20

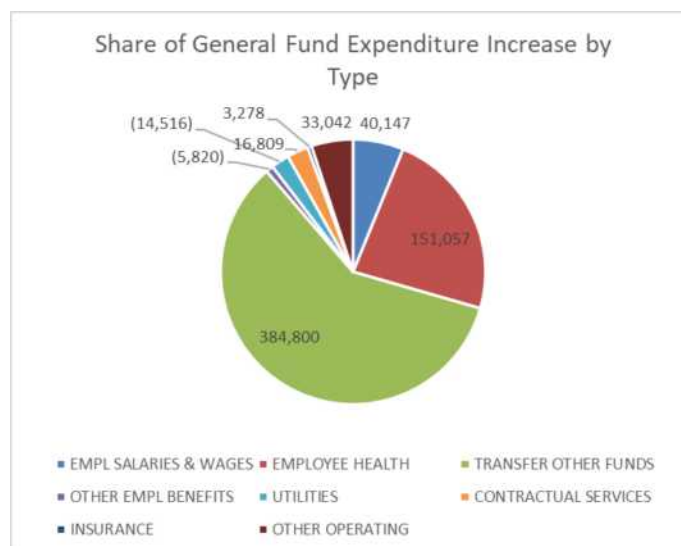
*Waiting for final numbers on school tax credit and County tax rate.



General Fund - Expenditures



Expenditures	Amount of Increase/(Decrease)	% of Increase/(Decrease)
General Government	(\$101,940)	(7.76%)
Public Safety	\$255,475	5.86%
Engineering/Public Works	\$63,736	2.31%
Parks, Recreation, & Forestry	\$34,169	3.69%
Conservation & Development	(\$27,443)	(26.26%)
Transfers to Funds	\$384,800	-



Departmental Changes

The following spreadsheet shows the amount of Increase/(Decrease) and total budgeted net cost for each department.

Department	Amount of Increase/(Decrease)	% of Increase/(Decrease)	Total Net Cost 2021
Mayor/Elected Officials	(\$1.00)	(0%)	\$40,305
City Attorney	(\$15,000)	(27.27%)	\$40,000
City Administration/Employee Relations	(\$9,329)	(5.43%)	\$162,373
City Clerk/Elections	(\$19,805)	(8.20%)	\$221,770
Assessor Services	(\$59,552)	(42.18%)	\$81,640
Finance/Treasurer/Audit/Tech/Insurance	\$60,945	24.42%	\$310,539
City Hall Complex	\$2,706	1.20%	\$228,572
Police Department	\$138,733	3.97%	\$3,633,147
Fire Department	\$81,487	26.29%	\$391, 291
Auxiliary Police (EM)	\$46	0.17%	\$27,093
Building Inspection	\$4763	69.73%	(\$2103)*
Engineering	\$25,657	14.30%	\$205,073
Public Works	(\$90,821)	(9.54%)	\$861,018
Parks, Recreation, & Forestry	\$36,777	4.76%	\$810,043
Library Services	\$20,000	2.71%	\$758,194
Planning/ED	(\$27,443)	(28.06%)	\$70,358
Senior Center	(\$324)	(0.66%)	\$48,828
Recreation Programs	Self-supporting	0%	-
Water Recycling Operations	Enterprise Fund	No rate increase	-
Cemetery Fund	Self-supporting	0%	-

*Building Inspection fees support the BI department in addition to bringing in revenue to the City.

Summary of Changes

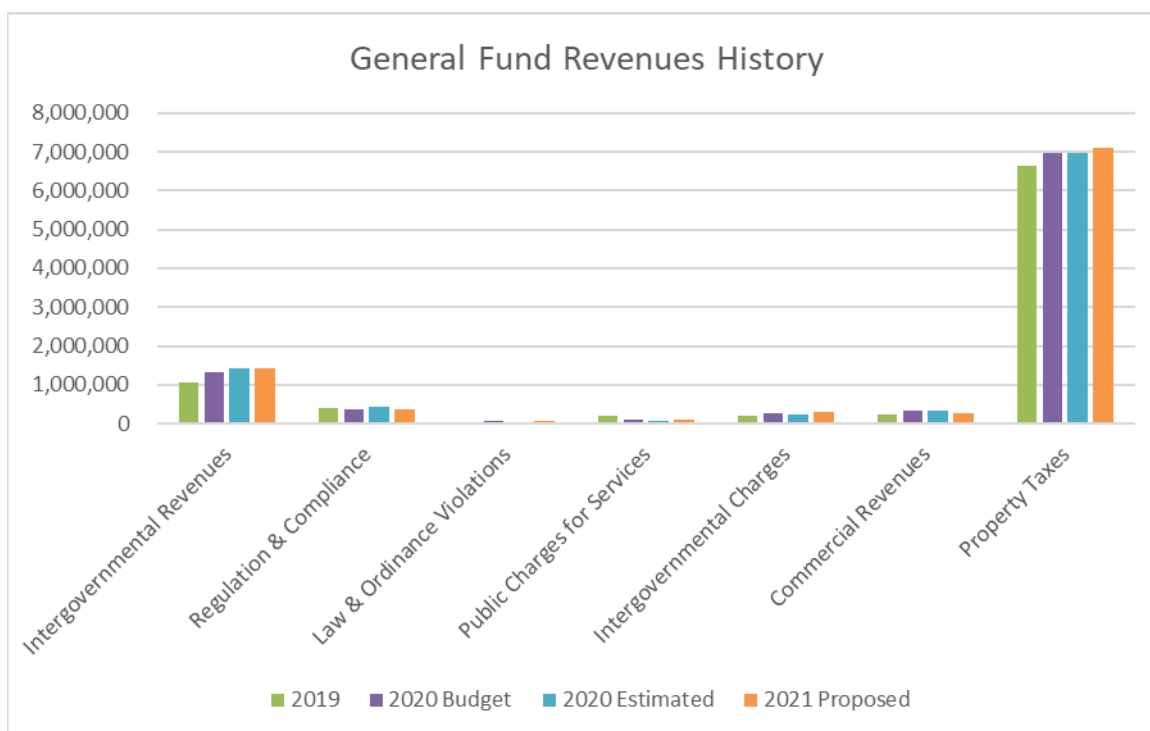
- Longevity Pay: Elimination of longevity pay is decreasing benefit payments to employees but is saving the City \$43,018 annually starting in 2021.
- Health Insurance: Increasing by \$151,057; 23.5%.
- City Administration/Employee Relations: Decrease in employee relations based on reduction in professional services. Increase in Administration for annual salary increase, professional membership dues and travel/training requirements.
- Clerks Office: With less elections in 2021 the Clerks budget is decreasing for 2021.
- Assessor Services: Contracting for assessor services is saving the City \$59,642 + annually.
- Finance/Treasurer's Office and Audit/Tech/Insurance: Savings of \$18,400 for non-renewal of health insurance consultant contract. Loss of interest income, office fees, license fees, and room tax funds has led to a decrease in revenue.
- Public works state transportation revenues are increasing by \$98,098; 12.23%.

- Police Department: Increase in the budget accounts for full staffing levels for 2021 and salary increases.
- Fire Department: Increase is based on accounting for a full-year of a full-time firefighter/AEMT and adding one (1) full-time staff in July of 2021. Department will have a part-time Chief, full-time Fire Inspector/Firefighter/AEMT, and two (2) full-time Firefighter/AEMT by August of 2021.
- Building Inspection: A slight decrease in revenues is expected in 2021. BI is a self-supporting department that is estimated to bring in revenue of \$4,885 after covering all BI costs.
- Engineering/PW: Increase due to City Engineer retirement payouts and SEH telecom consulting fees.
- Parks, Recreation, & Forestry: An increase of net revenue in the amount of \$36,777; 4.76% will help in funding forestry operations in 2021. \$30,000 added for Tree Planting and \$50,000 added for stump grinding in contracted services.
- Pool and Recreation Program Funds: Recreation programs fund balance is used for supporting the pool operation in 2021 in the amount of \$6,982.
- Library Services: Levy increase of \$20,000 was given to the library to assist with paying for annual raises, retirement payouts, and books.
- Planning: Non-renewal of the economic development coordinator contract results in savings of \$27,443; 28.06% decrease.

Initial department budget requests removed from the budget

- 1) Library Capital Fund
 - Self-Check Machines - \$20,000
 - AV Equipment - \$10,000
- 2) Parks, Recreation, & Forestry
 - Contracted Services - \$25,000 EAB treatments (Done in house at a lower cost)
 - Signs – Funding for new park signs \$10,000
 - Pool – \$4,500 decreased for shade structure
 - Rec. Programs - \$6,982 transferred to offset pool budget
- 3) Police Department Capital Improvements (Vehicles)
 - Two patrol vehicle replacements - \$92,000
 - Back-up AC Unit - \$16,000
- 4) Fire Department Capital Improvements
 - LED lights engine floor station #1 - \$15,000
 - New tile floor training room and stair risers station #1 - \$45,000
 - New tables & chairs training room station #1 - \$15,000
 - New lighting training room - \$20,000
 - New gear lockers - \$30,000
- 5) Assessors Department – Removed \$10,000 from prefunding revaluation.
- 6) Public Works – moved vehicle #75 to 2022 - \$80,000.

General Fund Revenues



The following spreadsheet shows the amount of Increase/(Decrease) in revenues.

Revenue	Amount of Increase/(Decrease)	% of Increase/(Decrease)
Property Taxes	\$145,222	2.09%
Intergovernmental Revenues	\$111,014	8.36%
Regulation and Compliance	(\$2,296)	(0.61%)
Law and Order Violations	\$0	0%
Public Charges for Services	(\$4,100)	(3.33%)
Intergovernmental Charges	\$32,155	12.47%
Commercial Revenues	(\$64,978)	(18.50%)

Intergovernmental Revenues: State Transportation Aid is increasing by \$98,098; 12.23%. State Computer Aids are increasing by \$3,000; 14.25%. State Cable Franchise Fees are increasing by \$14,639; 97.83%.

Regulation and Compliance: Liquor, Beer, Direct Sellers, Cigarette, Operator, Bicycle, Dog, Cat, Cable TV, Weights and Measures licenses. Building, Electrical, Plumbing, Heating, Occupancy Permits. No major changes.

Intergovernmental Charges: Town shared costs of Fire Department Operating Budget is increasing by \$32,155; 12.47%. Room Tax Revenues are decreasing by \$1,000; 28.57%.

Commercial Revenues: Interest Investment Income is decreasing by \$60,750; 43.16%.

Proposed use of fund balance for 2021

Total Estimated Fund Balance at the end of 2020: \$3,822,682

Minimum required unassigned fund balance per City policy: \$1,616,524

Maximum unassigned fund balance per City policy: \$2,424,786

- 1) \$70,000 transfer to capital for accounting software
- 2) \$200,000 transfer to capital for storm sewers
- 3) \$100,000 transfer to capital for streets
- 4) \$13,800 transfer to capital for file server
- 5) \$100,000 for Dam repairs

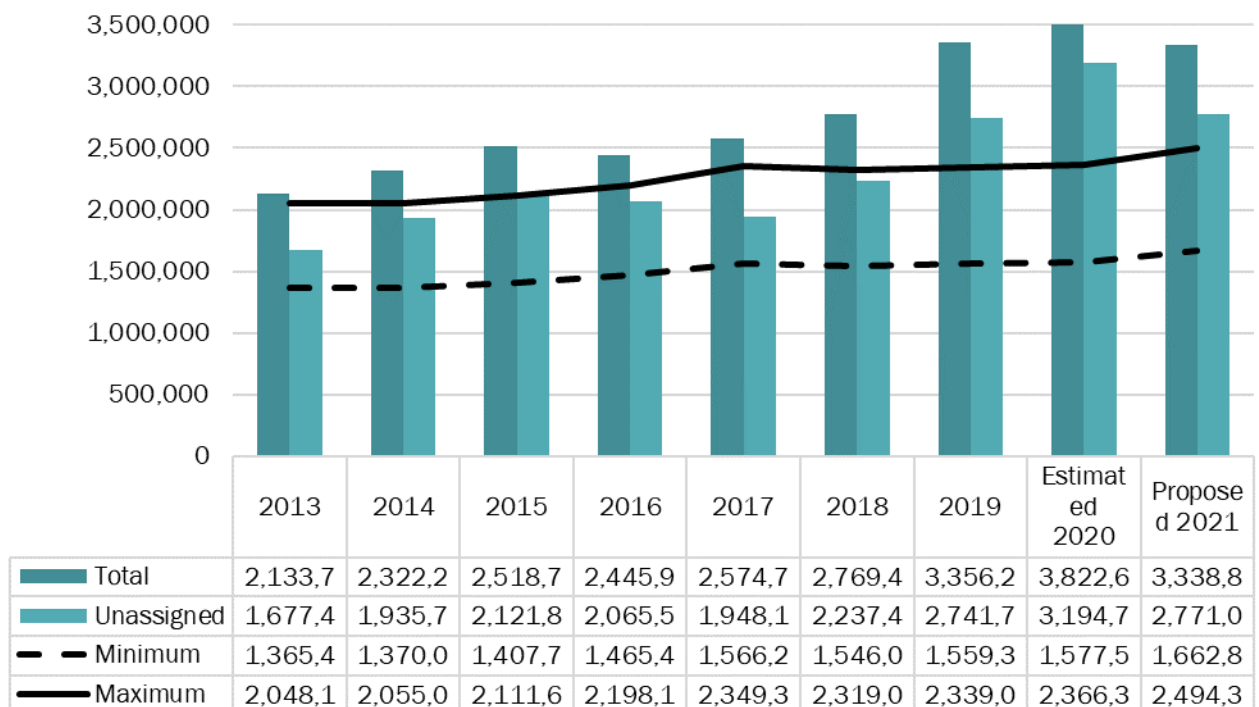
Total use of fund balance in 2021: \$483,800

Proposed Ending Fund Balance 2021:

Total: \$3,338,882

Unassigned: \$2,771,073

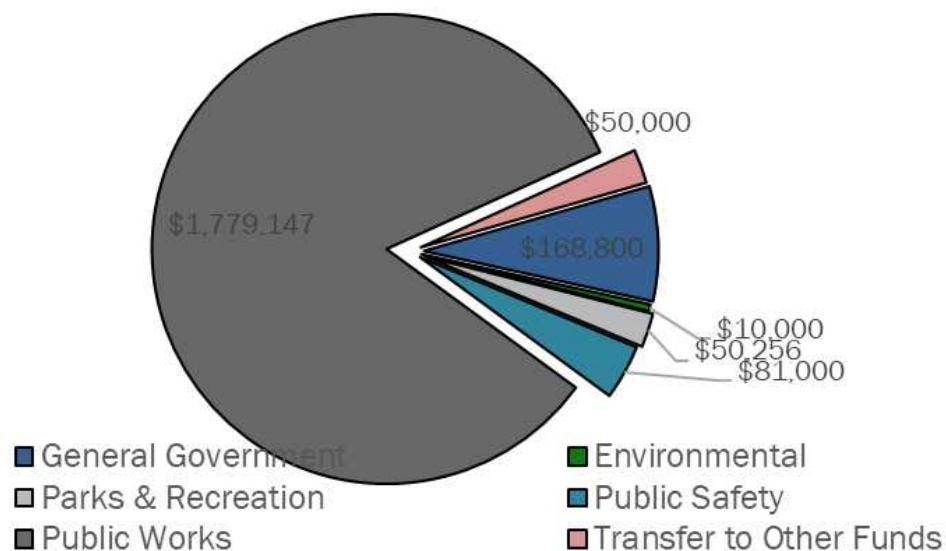
*Unassigned fund balance is the residual classification for the General Fund. This is fund balance that has not been reported in any other classification. The General Fund is the only fund that can report a positive unassigned fund balance. Other governmental funds would report deficit fund balances as unassigned.



Capital Improvement Fund

- Capital Improvement Fund – Seven (7) Year Funding Plan
- The levy is decreasing by 3.3% in 2021
- The capital improvement fund levy is 15.21% of the total levy
- Full amount needs to be levied to fund purchases/projects rather than keeping it consistent from year to year and avoiding any expenditure restraint issues
- Public Works streets, equipment and storm sewers make up majority of expenditures each year (67% in 2020 and 74% in 2021).
- Dam Repair (Woolen Mill Dam) budgeted for 2021 in the amount of \$600,000. \$300,000 from the Environmental Reserve Fund and 50% Matching DNR Grant Funding of \$300,000. No effect on tax rate.

Capital Projects Expenditures



Capital Improvements Streets – Seven Year Plan

Expenditures	2021	2022	2023	2024	2025	2026	2027
Asphalt Repairs—Miscellaneous	-	60,000	60,000	60,000	60,000	60,000	70,000
Sidewalk Program—Replacements	45,000	45,000	45,000	30,000	50,000	50,000	50,000
St John Ave Ave—Cleveland St to Western Rd (S, SS, W)					270,000		
Highland Dr—Columbia Rd to Portland Rd (S, SS, W)		510,000					
Sunnyside Ln—Edgewater Dr to Highland Dr(S,SS,W)			150,000				
Birch St—Edgewater Dr to Sunnyside Ln (S,W)			62,000				
Edgewater Dr—Sunnyside Ln to Highland Dr(S,W)			232,000				
Jackson St/Hilgen Ave—Washington Ave to Hamilton Rd (S,W)			120,000				
Sommerset Ave—Pioneer Rd to Wirth St(S)			95,000				
Wirth St—Sommerset Ave to McKinley Blvd(W)			90,000				
St John Ave—Bridge Rd to Washington Ave (S,W,SS)					130,000		
Franklin Ave—Bridge Rd to Walnut St(S,W)						88,000	
Evergreen Blvd - Bridge Rd to Western Rd	625,000						
Extend Susan Ln-Susan Ct to Holly Ln	100,000						
Meadow Ln and Meadow Ct							285,000
Orchard Dr							180,000
Portland Rd - RR tracks to Columbia Rd							400,000
Madison Ave - Lincoln Blvd to Western Rd							315,000
Washington Ave - Center St to Hamilton Rd	290,000						1,300,000
Franklin Ave — Pine St to Fair St						82,000	
Madison Ave — Walnut St to Fair St (SS)						135,000	
Fair St — Evergreen Blvd to Washington Ave (S,W)						85,000	
Monroe Ave — Linden St to Bridge Rd (SS)				105,000			
Linden St — Pine St to Harrison Ave (W)				165,000			
Harrison Ave — Bridge Rd to Pine St (SS,W)				240,000			
Oak St — Harrison Ave to Pine St (W)				135,000			
Hickory St — Harrison Ave to Pine St (W)				100,000			
Pine St — Hickory St to Evergreen Blvd (SS)				120,000			
Georgetown Dr — Cedar Ridge Dr to Windsor Dr and Ct (SS)						240,000	
Windsor Dr — Georgetown Dr to Bywater Ln and Ct						120,000	
Cedar Ridge Dr — Bridge Rd to Orchard Dr (SS)						270,000	
Jefferson Ave—Bridge Rd to north terminus					150,000		
Woodland Dr — Highwood Dr to Cedar Ridge Dr (SS)					240,000		
Garfield St — Fillmore Ave to McKinley Blvd			160,000				
Fillmore Ave — Hamilton Rd to Garfield St			180,000				
Elm St — St John Ave to Washington Ave					53,000		
Alyce St — Washington Ave to Evergreen Blvd					275,000		
Evergreen Blvd — Western Rd to Lincoln Blvd (SS)						620,000	
Cottonwood Ct and Windwood Ct						70,000	
Thornapple Ln — Keup Rd to eastern city limit		30,000					
Layton St — Washington Ave to Interurban Trail		60,000					
Total	1,060,000	705,000	1,194,000	955,000	1,228,000	1,820,000	2,600,000

Tax Incremental Districts

TID No. 3: Mill and Washington Development – Developer paid \$25,000 to the City in 2020 for admin and TID creation charges that were incurred when the TID was created. Site is proposed to add value in January 2021 after completion of Townhomes; no payment on value added until 2022.

TID No. 4: Amcast Remediation – No increment in 2021. Expenditures for 2021 are estimated at \$689,710 with an ending fund balance of \$206,915 at the end of the year.

TID No. 5: Arrabelle Development – Proposed tax increment is budgeted at \$228,646 with a developers incentive payment of \$224,021 in 2021.

TID No. 6: HWY 60 Business Park – Borrowing revenue is \$6,467,832 in 2020 with expenditures estimated at \$1,590,845. End of 2020 fund balance is estimated at \$4,876,987. 2021 budgeted revenues are \$1,985,045 with expenditures of \$6,498,017. Ending fund balance for 2021 is budgeted to be \$364,015.

Debt Service

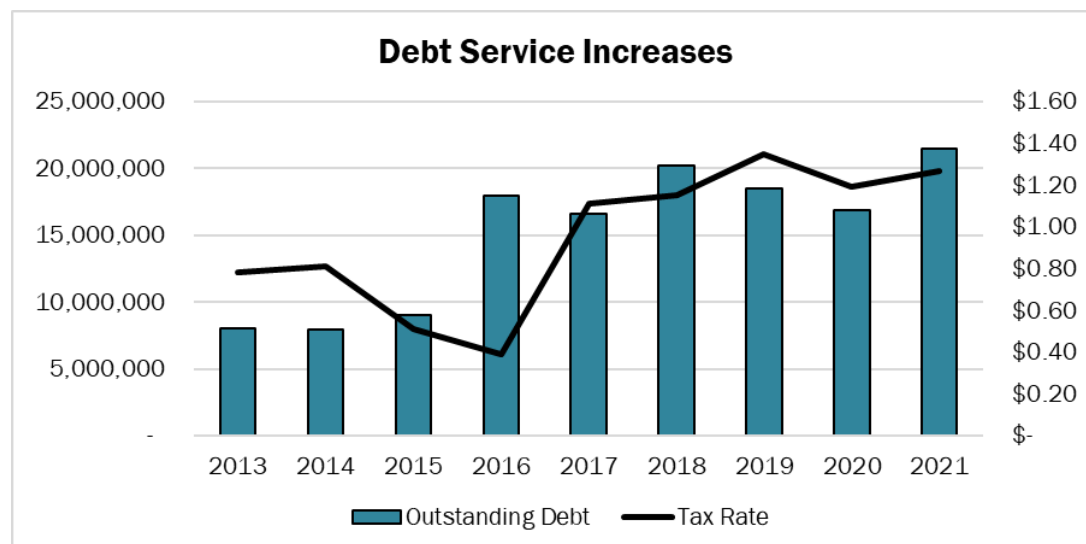
Total Levy: \$1,917,470

Increase from 2020: \$252,801

Tax Rate (Equalized): \$1.24/\$1,000 of value

Expected Tax Rates based on current debt: 2022 (1.31), 2023 (1.04), 2024 (1.02), 2025 (0.98), 2026 (0.75), 2027 (0.73), 2028 (0.56), 2029 (0.45), 2030 (0.45)

Total Outstanding Debt: \$21,460,558 end of 2020



Project	2021 Payment	Final Payment Year	Balance 2020
2015,2016,2017 Refinance	\$443,300	2025	\$1,870,000
Library Building	\$642,975	2026	\$2,625,000
Capital Projects Streets	\$143,575	2028	\$1,010,000
Capital Projects Monopole	\$36,073	2028	\$247,953
Capital Projects Swimming Pool	\$30,645	2030	\$280,000

Sewer Utility	\$63,463	2036	\$820,000
Public Works Building	\$540,288	2036	\$7,120,000
TID #4: Amcast	\$243,114	2038	\$3,145,000
TID #6: HWY 60 Business Park	\$115,200*	2040	\$6,070,000

*Paid with borrowing proceeds for first three (3) years.

Special Revenue Funds

- Cemetery is estimated to end 2020 with an increase of \$38,151 to the fund balance. This is due to additional plot sales at Zur Ruhe cemetery. 2021 budget proposes to utilize \$22,414 of fund balance. Estimated fund balance for the end of the year 2021 is \$278,371.
- Room tax revenue decreased considerably in 2020 and is expected to remain lower than normal for 2021. Decrease of \$25,000; 28.57% is estimated for 2021.
- Recreation Programs are expected to end the year with an increase of \$5975 to the fund balance. Use of \$12,132 of fund balance is budgeted for 2021 to cover equipment purchases and transfer of funds to the swimming pool fund. Ending fund balance for 2021 is proposed at \$88,349.
- Swimming Pool fund is proposed to have no increase in the levy. It will remain at \$69,216 for 2021 due to use of Rec Program fund balance.
- Park sub-divider deposit fund – no use of impact fees budgeted for 2021. Estimated fund balance for the end of the year 2021 is \$417,638.

Special Revenue Fund – Library:

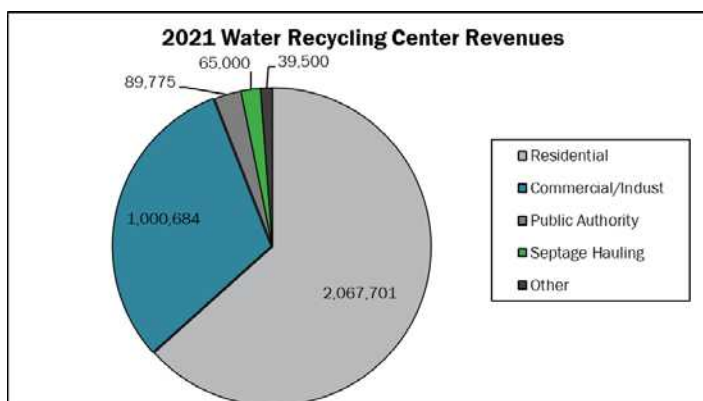
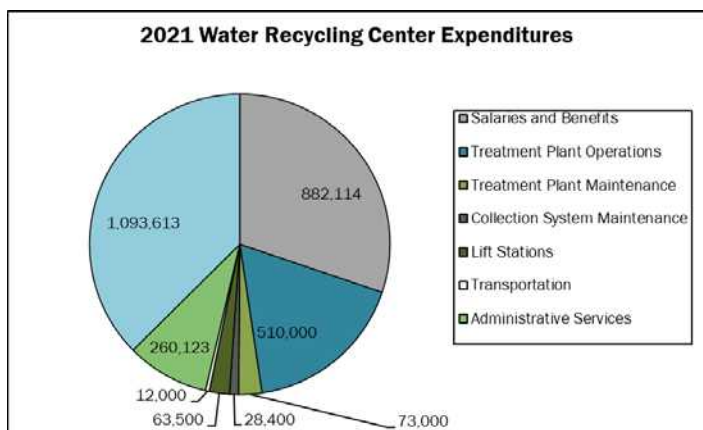
- The Library is the largest tax supported special revenue fund.
- The 2021 proposed levy is \$758,194; 2.71%.
- The Library levy is 12.19% of the total levy.
- Revenues are increasing by \$29,886; 3.06%.
- Expenditures are increasing by \$82,262; 8.44%.
- A fund balance decrease of \$50,310 is projected for 2021.
- The levy is increasing for the cost of operations for the year, to help sustain the fund balance.
- Capital projects for the Library have been included in the 7-year Capital plan to maintain the building.

Internal Service – Risk Management:

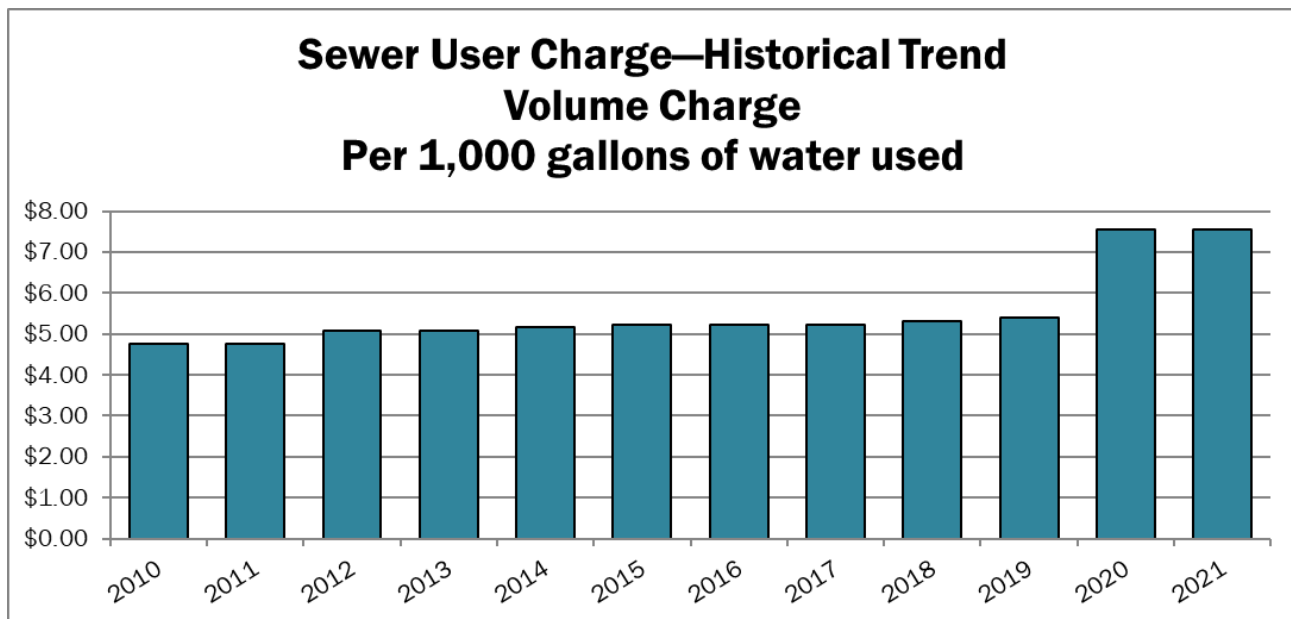
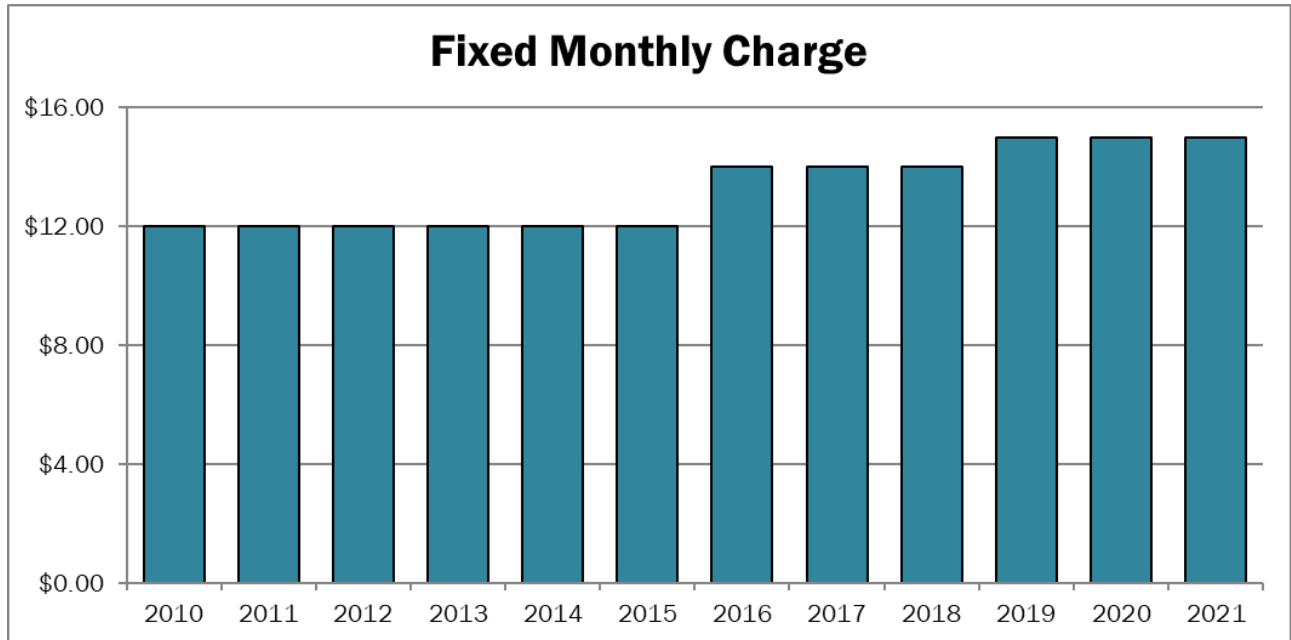
- Accounts for all insurance costs of the City.
- Revenues are transfers from other funds, dividend income and insurance and wage recoveries increased by 0.83%;
- Expenditures are premiums and claims, legal fees associated with claims increased by 2.48%, due to property insurance, employment practices and boiler insurance. Workers' compensation insurance decreased by 2.35%.

Water Recycling Center:

- The Water Recycling Center is not supported by taxes but user fees.
- The new rates were established for 2020 to help fund the collection and equipment replacement funds to reduce borrowing in the future.
- The flow rate is remaining the same at \$7.55/1,000 gallons.
- The holding tank and septage hauler fees are remaining the same, \$9.44/1,000 gallons and \$49.50/1,000 respectively.
- The monthly connection fee is remaining the same at \$15/month
- Total Revenues: \$3,262,660; decreasing by 2.80%.
- Total Expenditures: \$2,922,750; increasing by 2.76%.
- Projected Fund Balance at the end of 2021 is \$16,460,278.



Water Recycling Plant Historical Trend in Rates



RESOLUTION NO. 2020-23

A Resolution Honoring Economic Development Coordinator Mary Sheffield

WHEREAS, Mary Sheffield has completed ten years of contracted service with the City of Cedarburg; beginning her employment in 2010 she worked with the City's Economic Development Board, Community Development Authority, and Public Arts Commission; and

WHEREAS, during her ten years of service, Mary Sheffield has conscientiously and capably served the City of Cedarburg, the business community, and its citizenry with her involvement with Festivals, Cedarburg Merchants Organization, Chamber of Commerce, and the Tourism Promotion and Development Committee; and has demonstrated the highest principles of community service while exhibiting high moral and ethical standards; and

WHEREAS, Mary Sheffield demonstrated sound judgment and decision-making in matters involving the economic development of the City when greeting new business owners, recruiting new businesses, visiting businesses leaving the City to understand their reasons and discussing what the City could do better; and her courtesy, positive attitude, professionalism, and ability to always help new business owners earned her the respect of the community, her co-workers, and peers; and

WHEREAS, during her service with the City, Mary Sheffield was instrumental in a hotel study, beautification projects involving the south side banners and downtown trash receptacle painting, participating in numerous ribbon cuttings, working on the Mayor's Community Enhancement Award Program, organizing the Mayor's Forum, participating in the rebranding initiative/research and implementation, helping new business owners through the licensing and permitting process, promoting the City's Revolving Loan Fund Program and the low interest bank loan program with Port Washington State Bank; and

WHEREAS, Mary Sheffield served as a member of the Ozaukee County Economic Development Practitioners and the Business Development Committees since 2011; and

WHEREAS, the City of Cedarburg and business community have benefited significantly from the skills, services, and creativity of Mary Sheffield;

NOW, THEREFORE, BE IT RESOLVED that the Common Council of the City of Cedarburg, business community, staff, and the citizens of the City of Cedarburg join in expressing their sincere appreciation to Mary Sheffield for her many accomplishments and guidance, and extend to her best wishes in the future.

Passed and adopted this 9th day of November, 2020.

Michael O'Keefe, Mayor

Attest:

Tracie Sette, City Clerk

CITY OF CEDARBURG

MEETING DATE: November 9, 2020

ITEM NO: 9.B.

TITLE: Consider vacation of backyard utility easement for Cedarwood Subdivision; and action thereon.

ISSUE SUMMARY: Ryan Olsen has purchased a vacant lot in Cedarwood Subdivision on Park Circle, and he intends to build a house on it in the future. When Cedarwood Subdivision was originally platted in 1962, the plat included a 20-foot utility easement which ran through the middle of the backyards on lots 7 through 12.

At Mr. Olsen's request, we investigated the purpose for this easement, and discovered that no City utilities run through it. We then requested a utility location for these properties, and found that there is no buried electric, telephone, or cable TV within the easement. Everything is in the front yard or street right-of-way.

Given that the easement contains no utilities and has been encroached on by many other properties in the subdivision, staff is recommending vacating the easement.

STAFF RECOMMENDATION: Staff recommends vacating the backyard utility easement for lots 7 through 12 Cedarwood Subdivision.

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION: N/A

BUDGETARY IMPACT: None

ATTACHMENTS: Copy of Cedarwood subdivision excerpt showing backyard utility easement.
Copy of June 12, 2019 Public Works and Sewerage Commission minutes.

INITIATED/REQUESTED BY: Ryan Olsen

FOR MORE INFORMATION CONTACT: Tom Wiza 262-375-7610

Motion made by Commissioner Beck, seconded by Commissioner Schumacher to reelect Commissioner Oakes as the Vice Chairperson. The motion carried unanimously with Commissioner Guse excused and Commissioner Oakes absent

REVIEW AND CERTIFY CODE OF ETHICS; AND ACTION THEREON

Motion made by Mayor O'Keefe, seconded by Commissioner Graham to certify that all Commissioners present have read and acknowledge the City of Cedarburg Code of Ethics. The motion carried unanimously with Commissioner Guse excused and Commissioner Oakes absent

DISCUSS POSSIBLE SAFETY IMPROVEMENTS AT THE PIONEER ROAD/INTERURBAN TRAIL CROSSING; AND ACTION THEREON

Staff has received numerous calls and e-mails requesting additional safety improvements at the Pioneer Road/Interurban Trail crossing, in light of the recent accident involving a motorist and bicyclist. The accident resulted in a fatality.

Pioneer Road at this location is under County jurisdiction, so staff recommends that the City wait to find out what if any improvements the County may consider making. It is possible that the County may be eligible for a Highway Safety Improvement Grant through the state.

Should the County conclude that the signage in place is adequate, then the City would have the option of requesting a permit from the County to make improvements, such as rapid flashing beacons, and supplemental overhead signage mounted on cantilevered trombone arms.

The downside to this course of action is that the County permit will come with an indemnification clause, which could effectively transfer liability for any crossing improvements to the City.

Motion made by Commissioner Schumacher, seconded by Commissioner Graham to approach Ozaukee County to do a safety study of the Pioneer Road/Interurban Trail crossing and get the results of that study back to us. The motion carried unanimously with Commissioner Guse excused and Commissioner Oakes absent

Motion made by Council Member Burkart, seconded by Mayor O'Keefe to put out bigger stop signs on each side of the interurban trail at the Pioneer Road crossing. The motion carried unanimously with Commissioner Guse excused and Commissioner Oakes absent

DISCUSS POSSIBLE VACATION OF BACKYARD UTILITY EASEMENT OF CEDARWOOD SUBDIVISION; AND ACTION THEREON

Cedarwood Subdivision was platted in 1962 and created the single family lots on Park Circle. There is one vacant lot remaining that was never built on, but a potential buyer is now proposing to construct a home on that lot.

When the subdivision was platted, it included a "20-foot utility easement" through the middle of the backyards of the lots with creek frontage. It appears that this easement was never used for utilities, has been encroached upon by many property owners, and really no longer serves a purpose. The potential buyer of the vacant lot is proposing a home that would also encroach upon the easement, and thus he is requesting if the City would consider vacating the easement.

Cedarburg Light and Water has stated that they have no use for the easement, and staff sees no potential to route sanitary or storm sewer piping through it, as all of the existing homes are served by utilities which are located in Park Circle.

The last thing we have checked, through a diggers-hotline request, is whether there is any existing buried phone or cable TV wires in the easement.

Per diggers-hotline, there are no utilities in the 20 foot easement.

Motion made by Commissioner Dries, seconded by Commissioner Hammett to recommend the Common Council approve to vacate the 20 foot utility easement on lots seven, eight, nine, ten, eleven and twelve of the Cedarwood Subdivision. The motion carried unanimously with Commissioner Guse excused and Commissioner Oakes absent

CONSIDER CHANGING THE EXISTING YIELD SIGN TO A STOP SIGN FOR EASTBOUND SANDHILL TRAILS (OAK STREET IN GRAFTON) AT BOBOLINK AVENUE; AND ACTION THEREON

Last year the City reviewed and ultimately installed traffic signage for the Sandhill Trails Subdivision. A yield sign was erected for eastbound Sandhill Trails at Bobolink Avenue.

Just recently the Village of Grafton approved a stop sign for westbound Oak Street at Bobolink, which is now opposite our yield sign. Staff is not certain what factors went into the Village decision to place the stop sign, but there may have been sight distance issues.

Bottom line, we can't have a stop sign for eastbound traffic and a yield sign for westbound traffic at this intersection. Therefore, the Police Chief has requested we change our yield sign to a stop sign. This is a simple change, and we will put the yield sign back in our sign inventory. In addition, the Common Council will need to amend the Ordinance to make it enforceable.

Motion made by Commissioner Dries, seconded by Commissioner Schumacher to approve the traffic control signage for Sandhill Trails at Bobolink Avenue as presented.

10-21

-N-

WEST 637.50

PT. 3, BLK. 1
50R'S PLAT NO. 2



CEDAR CREEK
Water El. Mar. 26, 1962 = 53.2
High water El. = 55.4
Low water El. = 51.0

Consider City cost sharing proposal for pavement maintenance on public access easement along the west bank of Cedar Creek just north of Columbia Road; and action thereon.

The City has a continuous public access easement that runs behind the Washington Avenue businesses from the parking lot adjacent to Delicately Delicious, south to Columbia Road. The easement operates as a one-way southbound route for motorists.

All of the recorded easement documents state that the City is responsible for maintenance of the easement. That's fairly simple if we need to patch a pothole, but we have recently been approached by business owners who would like to repave their back parking area, and question how to coordinate that with paving of the City's 25-foot easement. Typically the easement bisects their parking areas.

It would make no sense for businesses to pave on either side of our easement, and there is no way for the City to coordinate a publicly bid paving project with their work. There's also about a half dozen different business owners, and it is doubtful we could request them all to repave at the same time.

It was suggested by a business owner that perhaps the City could reimburse them for a 25-foot strip of pavement for the width of their lot. They would have to obtain a unit price bid for the paving, and staff would need to review it in advance.

While I can't think of any precedence for this, the businesses would have one seamless pavement which would be more durable, and in the end, it should be a cost savings for all involved.



Discuss possible vacation of backyard utility easement for Cedarwood Subdivision; and action thereon.

Cedarwood Subdivision was platted in 1962 and created the single family lots on Park Circle. There is one vacant lot remaining that was never built on, but a potential buyer is now proposing to construct a home on that lot.

When the subdivision was platted, it included a "20-foot utility easement" through the middle of the backyards of the lots with creek frontage. It appears that this easement was never used for utilities, has been encroached upon by many property owners, and really no longer serves a purpose. The potential buyer of the vacant lot is proposing a home that would also encroach upon the easement, and thus he is requesting if the City would consider vacating the easement.

Cedarburg Light and Water has stated that they have no use for the easement, and I see no potential to route sanitary or storm sewer piping through it, as all of the existing homes are served by utilities which are located in Park Circle.

The last thing we are checking, though a diggers-hotline request, is whether there is any existing buried phone or cable TV wires in the easement. I will have that answer prior to our meeting, but if we find nothing, staff is recommending the easement be vacated.

PARTIAL RELEASE OF EASEMENT

Document Number

Document Title

Recording Area

Name and Return Address

Michael P. Herbrand
Houseman & Feind, LLP
1650 - 9th Avenue
Grafton, WI 53024

Parcel Identification Number (PIN)

THIS PAGE IS PART OF THIS LEGAL DOCUMENT – DO NOT REMOVE.

This information must be completed by submitter: document title, name & return address, and PIN (if required). Other information such as the granting clause, legal description, etc., may be placed on this first page of the document or may be placed on additional pages of the document.

WRDA Rev. 12/22/2010

PARTIAL RELEASE OF EASEMENT

WHEREAS, on the 12th day of March, 1964, at 4:50 pm, the Plat of Cedarwood Subdivision was recorded with the Ozaukee County Register of Deeds office, in Volume M of Plats on Page No. 18, as Document No. 197998 (hereinafter "Plat");

WHEREAS, a 20 foot utility easement was created in Block 3 in plat of Cedarwood Subdivision, on Lots 7, 8, 9, 10, 11 and 12;

WHEREAS, no public utilities of any kind have ever been constructed or installed within the 20 foot utility easement area identified herein;

WHEREAS, the City has been requested and is willing to release the following rights from the force and effect of the aforesaid easement, to-wit:

Twenty (20) foot utility easement created on Lots 7, 8, 9, 10, 11 and 12 in Block 3 of Plat of Cedarwood Subdivision, recorded with the Ozaukee County Register of Deeds office, in Volume M of Plats on Page No. 18, as Document No. 197998.

NOW, THEREFORE, for good and valuable consideration, the City does hereby release, discharge and abandon only those specific easement rights heretofore mentioned in the immediately preceding paragraph. It is expressly understood and agreed that all other easement rights set forth in the aforesaid recorded Plat of Cedarwood Subdivision, recorded in the Office of the Register of Deeds for Ozaukee County, Wisconsin, on March 12, 1964, at 4:50 pm in Volume M of Plats on Page No. 18, as Document No. 197998, **shall remain in full force and effect.**

IN WITNESS WHEREOF, the City has caused these presents to be executed on its behalf on this ____ day of _____, 2020.

CITY OF CEDARBURG

Michael O'Keefe, Mayor

ATTEST:

Tracie Sette, City Clerk

STATE OF WISCONSIN)
) ss.
COUNTY OF OZAUKEE)

This instrument was acknowledged before me this ____ day of _____, 2020, by Michael O'Keefe and Tracie Sette, to me known to be the persons who executed the foregoing instrument and acknowledge the same.

Notary Public, Ozaukee County, Wisconsin.
My commission _____

THIS DOCUMENT DRAFTED BY:

Michael P. Herbrand
Houseman & Feind, LLP
1650 – 9th Avenue
Grafton, WI 53024

CITY OF CEDARBURG

MEETING DATE: 11/9/20

ITEM NO: 9.C.

TITLE: Consider proposed 2021 budget; discussion and direction thereon

ISSUE SUMMARY: Attached is the proposed budget. The tax rate remains at 7.87 which is a \$0.01 increase from 2020. Streets, Forestry Operations, and Public Safety remain to be priorities for 2021.

STAFF RECOMMENDATION: None

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION: N/A

BUDGETARY IMPACT: Sets budget for 2021

ATTACHMENTS: Proposed 2021 budget

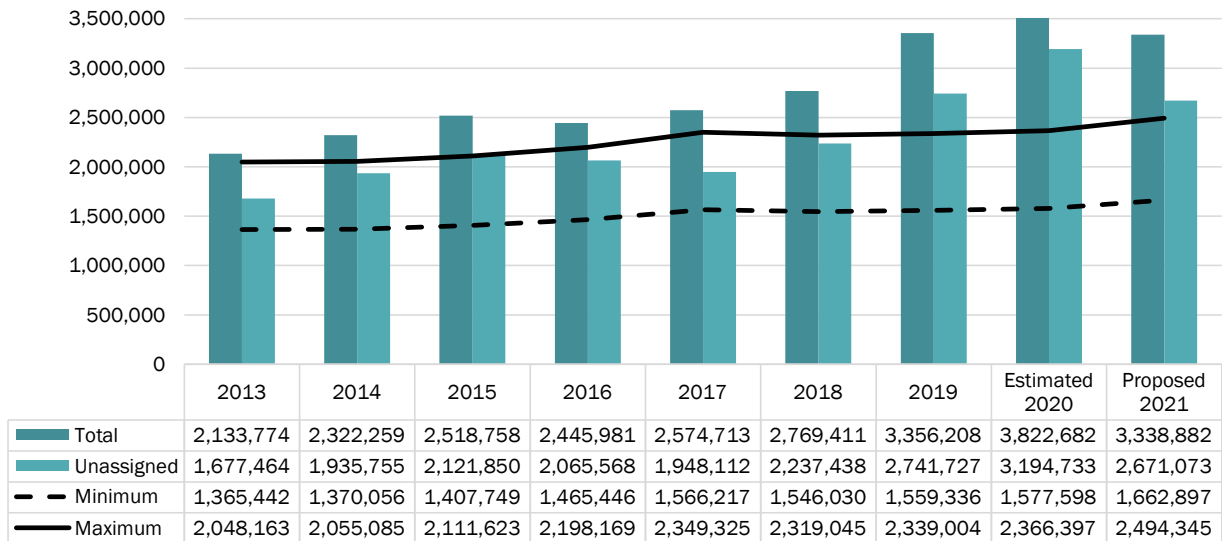
INITIATED/REQUESTED BY: Mikko Hilvo, City Administrator

FOR MORE INFORMATION CONTACT: Mikko Hilvo, City Administrator

City of Cedarburg—Tax Levy History

City Tax Levies	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Proposed	% Change 2021/2020
General Fund Levy—Operating	5,803,256	5,869,616	6,133,050	5,954,081	6,107,595	6,220,091	1.8%
Capital Improvement Levy	1,170,000	1,192,000	915,000	1,235,000	1,680,000	1,625,000	-3.3%
Levy—Library	707,306	707,306	722,194	722,194	738,194	758,194	2.7%
TIF District - City Portion		62	106	148	34,345	88,523	157.7%
Special Revenue Fund Levy—Pool	44,121	65,658	69,652	67,429	69,216	69,216	0.0%
Debt Service Levy	705,776	1,284,280	1,502,211	1,817,184	1,664,669	1,917,470	15.2%
Total City Levy	8,430,459	9,118,922	9,342,213	9,796,036	10,294,019	10,678,494	3.7%
Other Taxing Bodies							
Cedarburg Schools—Operating	11,817,277	11,937,297	11,882,675	12,113,832	12,845,138	13,478,204	4.9%
Cedarburg Schools—TIFs		81	136	183	43,099	111,044	157.6%
Ozaukee County—Operating	2,211,000	2,262,791	2,353,560	2,381,557	2,431,019	2,452,070	0.9%
Ozaukee County—TIFs		15	27	36	8,138	19,957	145.2%
State of Wisconsin	204,381	212,892					
M.A.T.C.—Operating	1,514,199	1,580,353	1,646,116	1,651,388	1,690,227	1,766,961	4.5%
M.A.T.C.—TIFs		11	19	25	5,657	14,494	156.2%
Total Tax Levy (Gross)	24,177,316	25,112,362	25,224,746	25,943,057	27,317,297	28,521,224	4.4%
- State School Credit	(2,087,023)	(2,103,864)	(2,307,992)	(2,285,536)	(2,283,669)	(2,283,669)	0.0%
Total Tax Levy (Net)	22,090,293	23,008,498	22,916,754	23,657,521	25,033,628	26,237,555	4.8%
Equalized Valuation	1,204,323,800	1,254,478,000	1,309,147,300	1,347,465,200	1,433,294,900	1,548,438,900	8.0%
City Equalized Tax Rate	7.00	7.27	7.14	7.27	7.18	6.90	-4.0%
School District Equalized Tax Rate	9.84	9.54	9.08	9.01	8.98	8.72	-2.9%
Total Equalized Tax Rate	18.36	18.35	17.53	17.58	17.49	16.95	-3.0%
Assessed Valuation	1,208,692,140	1,221,899,680	1,248,857,140	1,262,000,218	1,310,325,200	1,356,239,540	3.5%
Assessment Ratio	100.36%	97.39%	95.40%	93.66%	91.42%	87.59%	
Tax Rates (Per \$1,000 A.V.)							
City of Cedarburg	6.97	7.46	7.48	7.76	7.86	7.87	0.1%
Cedarburg School District	9.80	9.79	9.54	9.62	9.86	10.04	1.8%
Ozaukee County	1.83	1.85	1.88	1.89	1.86	1.82	-2.2%
State of Wisconsin	0.17	0.17					
M.A.T.C.	1.25	1.29	1.32	1.31	1.29	1.31	1.6%
Total Tax Rate (Gross)	20.02	20.56	20.22	20.58	20.87	21.04	0.8%
- State School Credit	(1.73)	(1.72)	(1.85)	(1.81)	(1.74)	(1.68)	-3.4%
Total Tax Rate (Net)	18.29	18.84	18.37	18.77	19.13	19.36	1.2%

General Fund - Fund Balance History



General Fund Fund 100							
Revenues	2017	2018	2019	2020 Budget	2020 Estimated	2021 Proposed	% Change 2021/2020
Public Improvements	0	0	2,094	0	0	0	
Intergovernmental Revenues	1,056,396	952,888	1,269,631	1,327,656	1,431,412	1,438,670	8.36%
Regulation & Compliance	387,151	666,514	644,984	378,775	441,020	376,479	-0.61%
Law & Ordinance Violations	52,233	56,852	67,723	70,000	50,350	70,000	0.00%
Public Charges for Services	201,976	159,301	150,672	123,060	71,872	118,960	-3.33%
Intergovernmental Charges	215,829	228,453	519,392	257,944	239,307	290,099	12.47%
Commercial Revenues	226,811	307,887	587,730	351,140	334,282	286,162	-18.50%
Property Taxes	6,634,954	6,938,714	6,798,567	6,964,991	6,964,991	7,110,213	2.09%
Total	8,775,350	9,310,609	10,040,793	9,473,566	9,533,234	9,690,583	2.29%
Expenditures	2017	2018	2019	2020 Budget	2020 Estimated	2021 Proposed	%Change 2021/2020
General Government	1,080,769	1,096,258	1,102,727	1,314,181	1,257,649	1,212,241	-7.76%
Public Safety	3,886,636	4,110,246	4,430,009	4,362,593	4,233,180	4,618,068	5.86%
Engineering & Public Works	2,473,107	2,463,833	2,591,775	2,758,608	2,636,947	2,822,344	2.31%
Parks, Recreation & Forestry	981,329	1,039,614	1,019,293	925,703	832,390	959,872	3.69%
Conservation & Development	86,702	121,987	100,568	104,501	98,648	77,058	-26.26%
Transfers to Other Funds	138,175	87,500	276,359	0	7,944	484,800	0.00%
Total	8,646,718	8,919,438	9,520,731	9,465,586	9,066,758	10,174,383	7.49%
Revenues - Expenditures	128,632	391,171	520,062	7,980	466,476	(483,800)	-6162.61%
Audit Adjustment	(201,780)		(13,098)				
Fund Balance	2,458,071	2,849,242	3,356,206	3,364,186	3,822,682	3,338,882	

General Fund Revenues							
Fund 100							
				2020	2020	2021	% Change
Public Improvements	2017	2018	2019	Budget	Estimated	Proposed	2021/2020
Special Assessment Revenue			2,094		184		
Total Special Assessment Revenue			2,094				
				2020	2020	2021	% Change
Intergovernmental Revenues	2017	2018	2019	Budget	Estimated	Proposed	2021/2020
State Shared Revenues	201,653	200,798	199,127	204,124	204,124	203,986	-0.07%
Fire Insurance Dues	83,047	82,175	88,361				0.00%
Expenditure Restraint Program	166,773	0	181,615	200,041	230,659	200,264	0.11%
State Grant, Police Training	2,880	3,200	3,040	3,360	3,360	3,360	0.00%
State Transportation Aids	527,404	606,514	697,492	802,115	802,115	900,213	12.23%
State Computer Aids	20,253	20,551	21,048	21,048	21,048	24,048	14.25%
State Recycling Grant	37,857	37,841	37,907	38,000	37,903	38,000	0.00%
State Personal Property Aid			39,213	39,213	39,213	39,214	0.00%
State Aid Cable Franchise Fees				14,955	14,955	29,585	97.83%
State Grant, Fire Safety	729	802	228	800			0.00%
State Grant Fire CARES Act					35,000		
State Grants—DOT/Police		1,000	1,000	4,000	3,812		
State Grant CARES Act					30,000		
State Grant - Elections			600		9,223		
State Grant - Forestry	15,800	7					
Total Intergovernmental Revenues	1,056,396	952,888	1,269,631	1,327,656	1,431,412	1,438,670	8.36%
				2020	2020	2021	% Change
Regulation and Compliance	2017	2018	2019	Proposed	Estimated	Proposed	2021/2020
Liquor & Beer Licenses	21,515	20,727	19,552	20,380	20,280	20,380	0.00%
Direct Seller Licenses	1,750	490	760	500		500	0.00%
Cigarette Licenses	600	600	500	500	500	500	0.00%
Operator Licenses	14,810	13,365	12,885	12,500	9,620	12,500	0.00%
Bicycle Licenses	40	245	125	100	100	100	0.00%
Dog and Cat Licenses	393	403	3,800	500	200	200	-60.00%
Cable TV Franchise Fee	145,549	149,552	147,925	134,600	134,600	133,254	-1.00%
Transient Permit Fee	250	250	250	250		250	0.00%
Weights & Measures Licenses	985	1,035	975	995	995	995	0.00%
Fire Inspection Fee	15,010	20,450	20,675	21,000	20,525	21,000	0.00%
Building Permits	87,877	248,940	232,568	88,000	125,751	88,000	0.00%
Electrical Permits	23,988	50,254	46,882	22,000	36,180	22,000	0.00%
Plumbing Permits	23,080	48,820	46,229	24,750	29,028	24,000	-3.03%
Heating/Air Conditioning Permits	21,067	51,794	63,494	20,000	22,300	20,000	0.00%
Drive Opening Permits	905	805	935	1,100	1,000	1,000	-9.09%
Erosion Control Permits	5,280	6,240	6,600	5,200	5,440	5,000	-3.85%
Occupancy Permits	4,590	14,520	10,110	5,200	6,710	5,200	0.00%
Sign Permits	1,405	2,000	2,735	1,800	1,955	1,800	0.00%
Street Opening Permits	3,800	4,558	11,250	4,400	10,511	5,000	13.64%
Miscellaneous Permits—Clerk	2,605	2,490	2,177	2,100	2,100	2,100	0.00%
Building Inspection Plan Review	6,250	7,950	7,875	6,000	6,925	6,000	0.00%

General Fund Revenues

Fund 100 (contd.)

				2020	2020	2021	% Change
Regulation and Compliance (contd.)	2017	2018	2019	Budget	Estimated	Proposed	2021/2020
Stormwater Management Permit	517	11,175	1,677	1,200	600	1,000	-16.67%
Plan Review	4,885	9,851	5,005	5,500	5,500	5,500	0.00%
Zoning Permits	0	0		200	200	200	0.00%
Total Regulation & Compliance	387,151	666,514	644,984	378,775	441,020	376,479	-0.61%
				2020	2020	2021	% Change
Law & Ordinance Violations	2017	2018	2019	Budget	Estimated	Proposed	2021/2020
Court Penalties & Costs	32,262	37,169	47,281	47,000	37,000	47,000	0.00%
State Forfeitures			1,641		1,350		0.00%
Parking Violations	19,971	19,683	18,801	23,000	12,000	23,000	0.00%
Total Law & Ordinance Violations	52,233	56,852	67,723	70,000	50,350	70,000	0.00%
				2020	2020	2021	% Change
Public Charges for Services	2017	2018	2019	Budget	Estimated	Proposed	2021/2020
Treasurer's Office Fees	3,602	1,645	895	1,200	200	500	-58.33%
License Publication Fees	1,040	980	910	800	880	800	0.00%
Assessor's Office Fees	5,505	6,675	6,385	5,500	6,000	5,800	5.45%
General Government Misc. Fees	25	322					0.00%
Engineering Fees	116	12,706	2,145	3,000	2,000	3,000	0.00%
Building Inspection House Nos.	723	1,266	963	700	783	700	0.00%
State Tag Fee	1,705	2,145	2,145	1,760	1,870	1,760	0.00%
Tax Exemption Fees	0	200		200	200		0.00%
Central Duplicating Fees	433	155	83	150	50	150	0.00%
Police Department Fees	10,805	15,387	15,140	11,500	11,800	11,500	0.00%
Alarm Permit Fees	6,755	400	325	250	250	250	0.00%
False Alarm Fees	1,155	370	360	2,000	2,000	2,000	0.00%
Public Works Department Fees	74,923	19,065	12,740	12,000	15,000	14,000	16.67%
Celebrations	23,085	30,986	33,670	21,000	3,341	21,000	0.00%
Recycling—Aluminum/Tin	51						
Recycling Cart Upgrade	768	2,786	2,429	1,000	2,596	1,000	0.00%
Weed Mowing Fees	(920)			1,000		1,000	0.00%
Park Rental Fees	7,120	5,778	8,415	7,000	7,402	7,000	0.00%
Senior Center Fees	59,673	52,821	59,461	50,000	15,000	45,000	-10.00%
Senior Van Receipts	5,412	5,614	4,376	4,000	2,500	3,500	-12.50%
Public Charges for Services			230				
Total Public Charges for Services	201,976	159,301	150,672	123,060	71,872	118,960	-3.33%

				2020	2020	2021	% Change
Intergovernmental Charges				Budget	Estimated	Proposed	2021/2020
Sanitation—Town	3,350	3,350	2,166	2,165	2,165	2,165	0.00%
Fire— Operating—Town	145,017	156,985	185,422	184,265	184,265	217,020	17.78%
Fire/EMS Dispatching—Town	3,483	4,140	4,186	3,500	3,500	3,500	0.00%
General Fund Revenues							
Fund 100 (contd.)							
				2020	2020	2021	% Change
Intergovernmental Charges (contd.)				Budget	Estimated	Proposed	2021/2020
Emergency Management—Town		100	507		200	200	0.00%
Crossing Guards—School District	42,249	43,915	50,012	50,000	30,232	50,000	0.00%
Sewer Administrative Services	10,250	10,250	10,250	10,250	10,250	10,250	0.00%
Transfer from Room Tax Fund	4,039	4,160	2,943	3,500	2,863	2,500	-28.57%
Transfer from Rec Programs			13,500				
Transfer from CDBG—Admin.	1,221	1,247	644		868		
Transfer from TIF—Admin.	343	1,358	1,818	1,300	2,000	1,500	15.38%
Transfer from Debt Service			244,965				
City of Mequon—Reimbursement	5,877	2,948	2,979	2,964	2,964	2,964	0.00%
Total Intergovernmental Charges	215,829	228,453	519,392	257,944	239,307	290,099	12.47%
				2020	2020	2021	% Change
Commercial Revenues				Budget	Estimated	Proposed	2021/2020
Interest—Delinquent Property Taxes	478	507	50	400	4,153	300	-25.00%
Interest— Investments	53,773	94,111	144,977	140,750	70,000	80,000	-43.16%
Interest—Special Assessments	364	78	880	0	268	284	0.00%
Change in Market Value	(10,181)	(7,256)	49,324	0	30,000	0	0.00%
Rent—City Property	13,252	10,489	11,649	13,000	13,000	13,000	0.00%
Rent—City Property, Water Tower	143,853	151,179	168,774	173,490	219,134	177,578	2.36%
Sale of City Property	2,122	1,920	54,633				
Refund of Prior Years Expense	(559)	717	3,501		(27,353)		
Donations	18,517	40,289	133,708	13,500	24,257	14,000	3.70%
Miscellaneous Revenue	5,192	15,853	20,234	10,000	823	1,000	0.00%
Total Commercial Revenues	226,811	307,887	587,730	351,140	334,282	286,162	-18.50%
Total Non-Tax Revenues	2,140,396	2,371,895	3,240,132	2,508,575	2,568,243	2,580,370	2.86%
				2020	2020	2021	% Change
Tax Revenues				Budget	Estimated	Proposed	2021/2020
Property Taxes	5,869,661	6,133,050	5,958,406	6,107,595	6,107,595	6,220,091	1.84%
Property Tax Equivalent	765,293	805,664	840,161	857,396	857,396	890,122	3.82%
Total Property Taxes	6,634,954	6,938,714	6,798,567	6,964,991	6,964,991	7,110,213	2.09%
				2020	2020	2021	% Change
Total General Fund Revenues				Budget	Estimated	Proposed	2021/2020
	8,775,350	9,310,609	10,040,793	9,473,566	9,533,234	9,690,583	2.29%

Administrator & Employee Relations

513200					2020	2020	2021	% Change
Personnel		2017	2018	2019	Budget	Estimated	Proposed	2021/2020
111	Salaries	72,693	74,377	76,126	100,000	100,000	105,000	5.00%
135	Sick Payout	1,006	940					
151	Social Security	5,530	5,655	5,763	7,717	7,717	8,033	4.09%
152	Retirement	5,156	5,072	5,056	6,608	6,810	7,088	7.26%
154	Health Insurance	15,435	15,643	7,007	21,723	21,723	29,360	35.16%
155	Life Insurance	48	49	70				
159	Longevity	1,344	1,394	1,827	882	882	0	-100.00%
165	Workers' Comp. Insurance	177	169	144	137	137	167	21.90%
Total Personnel		101,389	103,299	95,993	137,067	137,269	149,648	9.18%

513200					2020	2020	2021	% Change
Operating		2017	2018	2019	Budget	Estimated	Proposed	2021/2020
225	Telephone	90	88	433	410	410	650	58.54%
310	Office Supplies	8	9	208	150	158	200	33.33%
320	Publications & Dues	333	366	390	400	391	1,200	200.00%
330	Training & Travel	166	339	1,095	700	100	2,000	185.71%
Total Operating		597	802	2,126	1,660	1,059	4,050	143.98%
Total Administrator		101,986	104,101	98,119	138,727	138,328	153,698	10.79%

519200					2020	2020	2021	% Change
Employee Relations		2017	2018	2019	Budget	Estimated	Proposed	2021/2020
161	EAP Administration	1,318	1,711	1,826	2,300	2,100	2,300	0.00%
210	Professional Services	1,061	550	1,184	28,200	2,500	5,000	-82.27%
335	Leadership & Development	574	610	408	600	200	600	0.00%
343	Awards, Supplies	3,027	1,833	2,175	1,875	1,900	775	-58.67%
Total Employee Relations		5,980	4,704	5,593	32,975	6,700	8,675	-73.69%

Total Expenditures		107,966	108,805	103,712	171,702	145,028	162,373	-5.43%
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					2020	2020	2021	% Change
Net Cost of Program		2016	2017	2019	Budget	Estimated	Proposed	2021/2020
		107,966	108,805	103,712	171,702	145,028	162,373	-5.43%

Assessor's Office								
515400				2020	2020	2021	% Change	
Personnel		2017	2018	2019	Budget	Estimated	Proposed	2020/2021
111	Salaries	72,634	74,354	75,836	77,057	70,566	0	-100.00%
135	Sick Payout	875	801	839	750	22,043	0	-100.00%
151	Social Security	5,135	5,262	5,372	6,097	4,113	0	-100.00%
152	Retirement	5,180	5,095	5,094	5,380	3,941	0	-100.00%
154	Health Insurance	21,892	22,013	21,571	21,236	11,935	0	-100.00%
155	Life Insurance	68	70	83	89	60	0	-100.00%
159	Longevity	1,701	1,764	1,827	1,890	0	0	-100.00%
165	Workers' Comp. Insurance	3,408	3,414	3,118	2,738	2,738	0	-100.00%
Total		110,893	112,773	113,740	115,237	115,396	0	-100.00%
515400				2020	2020	2021	% Change	
Operating		2017	2018	2019	Budget	Estimated	Proposed	2020/2021
210	Professional Services—Assessments	13,500	13,500	13,500	13,500	13,500	83,500	518.52%
219	Revaluation	0	0	6,500	10,000	10,000		-100.00%
225	Telephone	179	177	180	200	181	200	0.00%
310	Office Supplies	903	153	194	300	225	300	0.00%
312	Computer Supplies	3,884	4,207	4,347	4,515	4,300	1,890	-58.14%
320	Publications and Dues	305	320	240	240	260	0	-100.00%
323	State of Wisconsin Fees	1,592	1,506	1,502	1,600	1,475	1,550	-3.13%
330	Training & Travel	946	977	824	1,100	67	0	-100.00%
Total		21,309	20,840	27,287	31,455	30,008	87,440	177.98%
Total Expenditures		132,202	133,613	141,027	146,692	145,404	87,440	-40.39%
				2020	2020	2021	% Change	
Revenues		2017	2018	2019	Budget	Estimated	Proposed	2020/2021
461153	Assessor's Office Fees	5,505	6,675	6,385	5,500	6,000	5,800	5.45%
Total		5,505	6,675	6,385	5,500	6,000	5,800	5.45%
Net Cost of Program				2020	2020	2021	% Change	
		2015	2017	2019	Budget	Estimated	Proposed	2020/2021
		126,697	126,938	134,642	141,192	139,404	81,640	-42.18%

Public Safety—Building Inspector								
522310				2020	2020	2021	% Change	
Personnel		2017	2018	2019	Budget	Estimated	Proposed	2021/2020
111	Salaries	101,400	103,478	106,584	107,586	107,586	109,293	1.59%
151	Social Security	7,509	7,672	7,845	8,303	8,303	8,361	0.70%
152	Retirement	7,123	6,982	7,049	7,326	7,326	7,377	0.70%
154	Health Insurance	26,630	28,463	29,140	29,656	29,656	32,114	8.29%
155	Life Insurance	58	59	61	61	61	77	26.23%
159	Longevity	756	819	882	945	945	0	-100.00%
165	Workers' Comp. Insurance	3,145	2,967	2,705	2,383	2,383	2,174	-8.77%
Total		146,621	150,440	154,266	156,260	156,260	159,396	2.01%
522310				2020	2020	2021	% Change	
Operating		2017	2018	2019	Budget	Estimated	Proposed	2021/2020
210	Professional Services	1,275	2,624	7,009	5,000	7,000	5,000	0.00%
225	Telephone	840	957	1,064	700	956	1,000	42.86%
310	Office Supplies	2,471	3,545	2,971	2,400	3,252	2,800	16.67%
330	Training & Travel	155	574	140	500	500	500	0.00%
351	Gas and Oil Expense	2,119	2,117	1,740	1,700	1,100	1,700	0.00%
512	Liability Insurance	944	874	882	979	979	956	-2.35%
Total		7,804	10,691	13,806	11,279	13,787	11,956	6.00%
Total Expenditures		154,425	161,131	168,072	167,539	170,047	171,352	2.28%
522360				2020	2020	2021	% Change	
Weights and Measures		2017	2018	2019	Budget	Estimated	Proposed	2021/2020
214	Professional Services	2,000	2,000	2,000	2,000	2,000	2,000	0.00%
Total		2,000	2,000	2,000	2,000	2,000	2,000	0.00%
				2020	2020	2021	% Change	
Revenues		2017	2018	2019	Budget	Estimated	Proposed	2021/2020
441129	Weights & Measures Licenses	985	1,035	975	995	995	995	0.00%
443500	Building Permits	87,877	248,940	232,568	88,000	125,751	88,000	0.00%
443501	Electrical Permits	23,988	50,254	46,882	22,000	36,180	22,000	0.00%
443502	Plumbing Permits	23,080	48,820	46,229	24,750	29,028	24,000	-3.03%
443505	Heating/Air Conditioning Permits	21,067	51,794	63,494	20,000	22,300	20,000	0.00%
443507	Erosion Control Permits	5,280	6,240	6,600	5,200	5,440	5,000	-3.85%
443508	Occupancy Permits	4,590	14,520	10,110	5,200	6,710	5,200	0.00%
443509	Sign Permits	1,405	2,000	2,735	1,800	1,955	1,800	0.00%
443512	Building Inspection Plan Review	6,250	7,950	7,875	6,000	6,925	6,000	0.00%
461156	House Numbers	723	1,266	963	700	783	700	0.00%
461157	State Tag Fee	1,705	2,145	2,145	1,760	1,870	1,760	0.00%
Total		176,950	434,964	420,576	176,405	237,937	175,455	-0.54%
Net Cost of Program				2020	2020	2021	% Change	
		2015	2017	2018	Budget	Estimated	Proposed	2021/2020
		(20,525)	(271,833)	(250,504)	(6,866)	(65,890)	(2,103)	69.37%

City Hall Complex

518100					2020	2020	2021	% Change
Personnel		2017	2018	2019	Budget	Estimated	Proposed	2021/2020
111	Salaries	108,468	74,030	74,817	73,683	73,683	74,428	1.01%
112	Overtime	2,138	2,065	1,983	2,000	1,000	1,500	-25.00%
125	Part Time Salaries			192				
135	Sick Payout	249	281	0	323	323	416	28.79%
151	Social Security	8,276	5,808	6,121	5,872	5,796	5,840	-0.54%
152	Retirement	6,204	5,317	5,473	5,181	4,962	5,153	-0.54%
154	Health Insurance	13,845	11,740	11,071	13,213	13,213	15,747	19.18%
155	Life Insurance	94	96	103	77	77	98	28.10%
159	Longevity	643	680	718	756	756	0	-100.00%
165	Workers' Comp. Insurance	4,247	3,373	3,080	2,627	2,627	2,397	-8.76%
Total		144,164	103,390	103,558	103,732	102,437	105,579	1.78%
518100					2020	2020	2021	% Change
Operating		2017	2018	2019	Budget	Estimated	Proposed	2021/2020
222	Electric	23,087	21,633	20,777	25,609	25,609	25,993	1.50%
224	Natural Gas	21,924	20,549	20,142	25,000	25,000	25,000	0.00%
225	Telephone	1,914	3,150	2,150	2,025	2,500	2,500	23.46%
226	Water Service	3,155	3,135	3,446	3,500	3,500	3,500	0.00%
240	Repair & Maintenance Services	24,260	52,332	27,552	30,000	30,000	30,000	0.00%
350	Operating Supplies	12,773	7,731	6,586	14,000	14,000	14,000	0.00%
385	Capital Equipment Outlay	20,210	42,027	25,466	22,000	22,000	22,000	0.00%
Total		107,323	150,557	106,119	122,134	122,609	122,993	0.70%
Total Expenditures		251,487	253,947	209,677	225,866	225,046	228,572	1.20%
Revenues		2017	2018	2019	2020	2020	2021	% Change
					Budget	Estimated	Proposed	2021/2020
469000	Public Charges for Services			230				
Total		0	0	230	0	0	0	
Net Cost of Program		2017	2018	2019	2020	2020	2021	% Change
					Budget	Estimated	Proposed	2021/2020
		251,487	253,947	209,447	225,866	225,046	228,572	1.20%

Clerk's Office

514100					2020	2020	2021	% CHANGE
Personnel		2017	2018	2019	Budget	Estimated	Proposed	2021/2020
111	Salaries	126,270	128,848	160,265	139,983	139,983	147,609	5.45%
125	Part Time/Temporary	17,535	16,491	17,463				
135	Sick Payout	1,629	1,680	329	559	559	584	4.54%
151	Social Security	11,229	11,477	10,931	10,877	10,877	11,337	4.23%
152	Retirement	10,143	9,537	9,275	9,597	9,597	10,003	4.23%
154	Health Insurance	31,660	31,542	37,189	47,169	26,967	43,898	-6.93%
155	Life Insurance	86	88	78	58	58	100	72.41%
159	Longevity	2,079	2,205	1,575	1,638	1,638	0	-100.00%
165	Workers' Comp. Insurance	348	331	283	243	243	261	7.41%
Total		200,979	202,199	237,388	210,124	189,922	213,792	1.75%

514100					2020	2020	2021	% CHANGE
Operating		2017	2018	2019	Budget	Estimated	Proposed	2021/2020
210	Professional Services	1,676	1,017	730	11,020	10,500	1,000	-90.93%
225	Telephone	448	443	412	500	500	500	0.00%
240	Repair & Maintenance Services	1,463	1,125	1,350	1,415	1,400	1,400	-1.06%
310	Office Supplies & Expenses	1,972	2,671	1,402	2,750	2,750	2,750	0.00%
311	Recording Fees	210	330	172	350	350	350	0.00%
312	Copier Supplies	1,284	1,727	1,367	2,000	2,000	2,000	0.00%
315	Postage	6,506	7,878	7,941	9,000	16,000	12,000	33.33%
320	Publications & Dues	390	130	690	575	300	575	0.00%
325	Legal Notice Publication	3,961	4,478	3,500	4,500	4,500	4,500	0.00%
330	Training & Travel	387	429	729	1,500	200	1,200	-20.00%
380	Office Equipment		500	673	600	800	600	0.00%
Total		18,297	20,728	18,966	34,210	39,300	26,875	-21.44%
Total Expenditures		219,276	222,927	256,354	244,334	229,222	240,667	-1.50%

514200 Elections					2020	2020	2021	% CHANGE
Personnel		2017	2018	2019	Budget	Estimated	Proposed	2021/2020
111	Salaries	9,625	25,782	11,130	30,009	30,000	12,000	-60.01%
112	Overtime		721					
125	Part Time Salaries					500		
151	Social Security	54	127	44		160		
165	Workers' Comp. Insurance	31	71	61	49	49	20	-59.18%
Total		9,710	26,701	11,235	30,058	30,709	12,020	-60.01%

514200 Elections					2020	2020	2021	% CHANGE
Operating		2017	2018	2019	Budget	Estimated	Proposed	2021/2020
310	Supplies	4,900	8,073	5,569	10,000	14,000	10,000	0.00%
321	Legal Notices	100			200	302	200	0.00%
380	Equipment					4,554	1,700	
Total		5,000	8,073	5,569	10,200	18,856	11,900	16.67%
Total Expenditures		14,710	34,774	16,804	40,258	49,565	23,920	-40.58%

Revenues		2017	2018	2019	2020 Budget	2020 Estimated	2021 Proposed	% CHANGE 2021/2020
435435	State Grant - Cares Act Elections					9,223		
441110	Liquor & Beer Licenses	21,515	20,727	19,552	20,380	20,280	20,380	0.00%
441122	Direct Seller Licenses	1,750	490	760	500		500	0.00%
441123	Cigarette Licenses	600	600	500	500	500	500	0.00%
441124	Operator Licenses	14,810	13,365	12,885	12,500	9,620	12,500	0.00%
441128	Transient Permit Fees	250	250	250	250	0	250	0.00%
461152	License Publication Fees	1,040	980	910	800	880	800	0.00%
443511	Miscellaneous Permit Fees	2,605	2,490	2,177	2,100	2,100	2,100	0.00%
461158	Tax Exemption Report Fees		200		200	200	0	-100.00%
461160	Central Duplicating	433	155	83	150	50	150	0.00%
474110	Sewer Administrative Services	5,637	5,637	5,337	5,637	5,637	5,637	0.00%
Total		48,640	44,894	42,454	43,017	48,490	42,817	-0.46%
Net Cost of Program		2017	2018	2019	2020 Budget	2020 Estimated	2021 Proposed	% CHANGE 2021/2020
		185,346	212,807	230,704	241,575	230,297	221,770	-8.20%

City Planning								
566310					2020	2020	2021	% Change
Operating		2017	2018	2019	Budget	Estimated	Proposed	2021/2020
210	Professional Services	85,813	113,288	99,754	102,421	97,713	74,978	-26.79%
225	Telephone	179	199	180	250	250	250	0.00%
310	Office Supplies & Expenses	176	80	95	200	200	200	0.00%
320	Publications & Dues	100	45	175	430	45	430	0.00%
330	Conference & Travel	183		50	200	30	200	0.00%
380	Equipment Outlay	250	8,375	314	1,000	410	1,000	0.00%
Total Expenditures		86,701	121,987	100,568	104,501	98,648	77,058	-26.26%
					2020	2020	2021	% Change
Revenues		2017	2018	2019	Budget	Estimated	Proposed	2021/2020
443514	Plan Review	4,885	9,851	5,005	5,500	5,500	5,500	0.00%
444400	Zoning Permits	0	0		200	200	200	0.00%
485550	Donations	1,000	1,000	1,000	1,000	1,000	1,000	0.00%
Total		5,885	10,851	6,005	6,700	6,700	6,700	0.00%
					2020	2020	2021	% Change
Net Cost of Program		2017	2018	2019	Budget	Estimated	Proposed	2021/2020
		80,816	111,136	94,563	97,801	91,948	70,358	-28.06%

Common Council, Mayor & City Attorney								
511100 Common Council				2020	2020	2021	% Change	
Personnel	2017	2018	2019	Budget	Estimated	Proposed	2021/2020	
111 Salaries	16,757	16,154	16,923	16,800	16,800	16,800	0.00%	
151 Social Security	1,278	1,236	1,264	1,285	1,285	1,285	0.00%	
165 Workers' Comp. Insurance	37	35	30	27	27	28	3.70%	
Total	18,072	17,425	18,217	18,112	18,112	18,113	0.01%	
511100				2020	2020	2021	% Change	
Operating	2017	2018	2019	Budget	Estimated	Proposed	2021/2020	
320 Publications and Dues	6,032	6,367	6,613	6,700	6,500	6,700	0.00%	
330 Training & Travel	72	51	88	225	100	225	0.00%	
390 Operating Expenses	135	568	112	375	200	375	0.00%	
Total	6,239	6,986	6,813	7,300	6,800	7,300	0.00%	
Total Expenditures	24,311	24,411	25,030	25,412	24,912	25,413	0.00%	
513100 Mayor				2020	2020	2021	% Change	
Personnel	2017	2018	2019	Adopted	Estimated	Proposed	2021/2020	
111 Salaries	6,000	6,000	6,000	6,000	6,000	6,000	0.00%	
151 Social Security	459	459	459	459	459	459	0.00%	
165 Workers' Comp. Insurance	13	12	11	10	10	10	0.00%	
Total	6,472	6,471	6,470	6,469	6,469	6,469	0.00%	
513100				2020	2020	2021	% Change	
Operating	2017	2018	2019	Adopted	Estimated	Proposed	2021/2020	
225 Telephone	89	89	90	104	104	104	0.00%	
313 Printing							0.00%	
330 Training & Travel	106	650	60	600	200	600	0.00%	
343 Awards, Supplies		1,290		1,000		1,000	0.00%	
390 Operating Expenses	0	301	60	250	250	250	0.00%	
Total	195	2,330	210	1,954	554	1,954	0.00%	
Total Expenditures	6,667	8,801	6,680	8,423	7,023	8,423	0.00%	
516100 City Attorney				2020	2020	2021	% Change	
Professional Services	2017	2018	2019	Adopted	Estimated	Proposed	2021/2020	
211 Extraordinary Services	51,727	37,738	37,684	55,000	36,000	40,000	-27.27%	
Total	51,727	37,738	37,684	55,000	36,000	40,000	-27.27%	
Revenues				2020	2020	2021	% Change	
	2017	2018	2019	Adopted	Estimated	Proposed	2021/2020	
474110 Sewer Administrative	4,613	4,613	4,613	4,613	4,613	4,613	0.00%	
Total	4,613	4,613	4,613	4,613	4,613	4,613	0.00%	
Net Cost of Program				2020	2020	2021	% Change	
	2017	2018	2019	Adopted	Estimated	Proposed	2021/2020	
	78,092	66,337	64,781	84,222	63,322	69,223	-17.81%	

Public Safety Emergency Management/Auxiliary Police								
522410					2020	2020	2021	% Change
Operating		2017	2018	2019	Budget	Estimated	Proposed	2021/2020
165	Workers' Comp. Insurance	75	56	56	100	52	55	-45.00%
220	Internet			1,559	1,620	1,620	1,620	0.00%
222	Electric	688	691	651	800	800	820	2.50%
224	Natural Gas	773	787	791	1,200	1,200	1,212	1.00%
225	Telephone	1,354	1,094	1,606	1,500	1,500	1,500	0.00%
226	Water Service	390	402	418	500	500	525	5.00%
239	Siren Maintenance	2,940	2,940	1,847	2,000	2,000	2,000	0.00%
240	Repair & Maintenance	1,027	4,866	783	2,000	2,000	2,000	0.00%
290	Contracted Maintenance	219	841	178	500	0	500	0.00%
310	Office Supplies			464	800	200	800	0.00%
316	Radio Equipment Maintenance	677	525	230	2,000	100	2,000	0.00%
330	Training & Travel	464	916	1,336	2,000	2,000	2,000	0.00%
340	Repair & Maintenance Supplies	459	283	410	700	700	700	0.00%
343	Awards	117	411	118	800	300	800	0.00%
346	Clothing & Uniforms	1,279	921	855	1,200	600	1,200	0.00%
350	Operating Supplies—Vehicles	1,494	2,170	2,902	3,000	1,500	3,000	0.00%
351	Fuel/Vehicles	695	576	1,859	2,000	750	2,000	0.00%
380	Equipment	3,819	3,229	703	3,000	2,000	3,000	0.00%
510	Property Insurance	1,335	1,417	1,297	1,527	1,527	1,561	2.23%
Total		17,805	22,125	18,063	27,247	19,349	27,293	0.17%
Revenues		2017	2018	2019	2020 Budget	2020 Estimated	2021 Proposed	% Change 2021/2020
473409	Emergency Management—Town	0	100	507	200	200	200	0.00%
Total		0	100	507	200	200	200	0.00%
Net Cost of Program		2017	2018	2019	2020 Budget	2020 Estimated	2021 Proposed	% Change 2021/2020
		17,805	22,025	17,556	27,047	19,149	27,093	0.17%

Engineering								
533110					2020	2020	2021	% Change
Personnel		2017	2018	2019	Proposed	Estimated	Proposed	2021/2020
111	Salaries	115,346	118,377	117,441	112,450	111,833	97,941	-12.90%
135	Sick Payout	736	1,015	6,533	580	580	30,515	5161.21%
151	Social Security	8,261	8,666	8,598	8,726	8,679	9,827	12.61%
152	Retirement	8,185	8,081	7,545	7,661	7,619	6,611	-13.71%
154	Health Insurance	19,234	18,865	21,029	20,797	20,797	28,360	36.37%
155	Life Insurance	180	189	188	108	108	15	-86.11%
159	Longevity	2,268	2,363	2,429	1,040	1,040	0	-100.00%
165	Workers' Comp. Insurance	3,710	3,791	3,458	2,991	2,991	3,192	6.72%
Total		157,920	161,347	167,221	154,353	153,647	176,461	14.32%
533110					2020	2020	2021	% Change
Operating		2017	2018	2019	Proposed	Estimated	Proposed	2021/2020
210	Professional Services	400	6,253	39,961	10,500	18,000	18,000	71.43%
225	Telephone	371	413	369	1,000	1,000	1,000	0.00%
310	Office Supplies	195	322	655	400	500	400	0.00%
318	GIS mapping	2,053	9,783	7,614	10,000	5,000	7,000	-30.00%
320	Publications & Dues	315	962	590	950	950	950	0.00%
330	Training & Travel	1,332	1,295	1,275	1,350	500	1,350	0.00%
350	Operating supplies	328	1,187	354	1,100	700	1,100	0.00%
351	Gas and Oil Expense	941	1,132	907	1,000	600	1,000	0.00%
380	Equipment Outlay	400	197	404	800	800	800	0.00%
512	Liability Insurance	6,734	6,831	6,891	7,663	7,663	7,012	-8.50%
Total		13,069	28,375	59,020	34,763	35,713	38,612	11.07%
Total Expenditures		170,989	189,722	226,241	189,116	189,360	215,073	13.73%
					2020	2020	2021	% Change
Revenues		2017	2018	2019	Proposed	Estimated	Proposed	2021/2020
443506	Drive Opening Permits	905	805	935	1,100	1,000	1,000	-9.09%
443510	Street Opening Permits	3,800	4,558	11,250	4,400	10,106	5,000	13.64%
443513	Stormwater Mgmt. Permit	517	11,175	1,677	1,200	600	1,000	-16.67%
461155	Engineering Fees	116	12,706	2,145	3,000	2,000	3,000	0.00%
Total Revenues		5,338	29,244	16,007	9,700	13,706	10,000	3.09%
					2020	2020	2021	% Change
Net Cost of Program		2017	2018	2019	Proposed	Estimated	Proposed	2021/2020
		165,651	160,478	210,234	179,416	175,654	205,073	14.30%

Public Safety/Fire Department								
522230					2020	2020	2021	% Change
Personnel		2017	2018	2019	Budget	Estimated	Proposed	2021/2020
111	Salaries	22,117	51,198	54,133	81,219	72,102	130,459	60.63%
112	Overtime				2,500		5,000	100.00%
121	Part Time Salaries	12,256	28,825	44,249	53,061	53,061	54,652	3.00%
151	FICA	2,623	4,832	7,528	10,464	9,575	14,543	38.99%
152	Retirement/LOSA	21,723	21,548	24,985	29,739	28,955	43,580	46.54%
154	Health Insurance	6,184	21,155	21,240	31,854	28,240	73,399	130.42%
165	Workers' Comp. Insurance	9,409	15,995	8,171	5,083	5,083	8,168	60.69%
Total		74,312	143,553	160,306	213,920	197,016	329,801	54.17%
522230					2020	2020	2021	% Change
Operating		2017	2018	2019	Budget	Estimated	Proposed	2021/2020
222	Electric	15,172	15,595	15,365	17,000	17,000	17,000	0.00%
224	Natural Gas	10,023	10,472	10,164	12,000	12,000	12,000	0.00%
225	Telephone	652	655	796	800	1,200	1,200	50.00%
226	Water Service	2,520	2,420	2,887	3,000	3,000	3,000	0.00%
235	Operating Expense	212,404	262,108	493,523	217,500	217,500	217,500	0.00%
240	Building Maintenance	5,045	11,830	9,738	15,000	10,000	15,000	0.00%
290	Maint/Contracted Services	2,240	360	1,120	1,500	1,500	1,500	0.00%
380	Equipment Outlay		43,207					
510	Property/Auto Insurance	34,563	39,533	36,612	38,146	38,146	37,879	-0.70%
512	Liability Insurance	2,834	2,865	2,333	1,353	1,353	2,221	64.15%
Total Operating		285,453	389,045	572,538	306,299	301,699	307,300	0.33%
Total Expenditures		359,765	532,598	732,844	520,219	498,715	637,101	22.47%
Revenues		2017	2018	2019	2020	2020	2021	% Change
					Budget	Estimated	Proposed	2021/2020
435101	Fire Insurance Dues	83,047	82,175	88,361				
435201	State Grant - Fire Safety	729	802	228	800	800		
435400	State Grant - CARES Act					35,000		
441130	Fire Inspection Fee	15,010	20,450	20,675	21,000	20,525	21,000	0.00%
473407	Fire—Operating Exp. (Town)	145,017	156,985	185,422	184,265	184,265	221,210	20.05%
473408	Fire/EMS Dispatching	3,483	4,140	4,186	3,500	3,500	3,500	0.00%
481120	Fire Dept. Interest	556	909	794	750			-100.00%
483320	Fire Dept. Equip. Sales			54,533				
485551	Donations	(9,742)	20,136	93,599				
485600	Contribution of FD Assets							
Total Revenues		238,100	285,597	447,798	210,315	244,090	245,710	16.83%
Net Cost of Program		2017	2018	2019	2020	2020	2021	% Change
					Budget	Estimated	Proposed	2021/2020
		121,665	247,001	285,046	309,904	254,625	391,391	26.29%

Health and Sanitation								
533710—Solid Waste Collection								
Operating		2017	2018	2019	2020 Budget	2020 Estimated	2021 Adopted	% Change 2021/2020
290 Contracted Services		410,047	417,963	426,401	461,820	435,038	485,616	5.15%
Total		410,047	417,963	426,401	461,820	435,038	485,616	5.15%
533720—Landfill-Groundwater Monitoring								
Operating		2017	2018	2019	2020 Budget	2020 Estimated	2021 Adopted	% Change 2021/2020
290 Contracted Services		10,050	10,050	6,500	6,500	6,500	6,500	0.00%
Total		10,050	10,050	6,500	6,500	6,500	6,500	0.00%
533730—Recycling								
Personnel		2017	2018	2019	2020 Budget	2020 Estimated	2021 Adopted	% Change 2021/2020
111 Salaries (1.5 FTE)		92,266	94,867	94,380	94,380	94,380	95,316	0.99%
112 Overtime		974	760	500	500	600	600	20.00%
125 Part-Time/Temporary		77						0.00%
151 Social Security		7,026	7,047	7,258	7,258	7,266	7,338	1.10%
152 Retirement		6,476	6,231	6,404	6,404	6,411	6,474	1.09%
154 Health Insurance		105	34					0.00%
155 Life Insurance		8	3					0.00%
165 Workers' Comp. Insurance		4,188	4,056	3,260	3,260	3,260	2,014	-38.22%
Total		111,120	112,998	111,802	111,802	111,917	111,742	-0.05%
533730								
Operating		2017	2018	2019	2020 Budget	2020 Estimated	2021 Adopted	% Change 2021/2020
240 Repair & Maintenance							4,000	
290 Maintenance/Contracted Services		203,315	203,869	220,416	220,416	210,259	220,782	0.17%
344 Recycling Expenses		13,581	1,315	2,000	2,000	2,500	2,400	20.00%
380 Equipment/Capital Outlay		11,463						0.00%
Total		228,359	205,184	222,416	222,416	212,759	227,182	2.14%
Total Recycling Expenditures		339,479	318,182	334,218	334,218	324,676	338,924	1.41%
Total Health and Sanitation								
		759,576	746,195	767,119	802,538	766,214	831,040	3.55%
Non-Tax Revenues Supporting this Program								
		2017	2018	2019	2020 Budget	2020 Estimated	2021 Adopted	% Change 2021/2020
435420 Recycling State Grant		37,857	37,841	37,907	38,000	37,903	38,000	0.00%
464103 Recycling—Aluminum/Tin		51						0.00%
464105 Recycling Cart Upgrade		768	2,786	2,429	1,000	2,596	1,000	0.00%
473405 Landfill Monitoring—Town Contribution		3,350	3,350	2,166	2,165	2,165	2,165	0.00%
Total Revenues		42,026	43,977	42,502	41,165	42,664	41,165	0.00%
Net Cost of Program								
		717,550	702,218	724,617	761,373	723,550	789,875	3.74%

Culture and Recreation								
555510 Parks, Recreation & Forestry				2020	2020	2021	% Change	
Personnel		2017	2018	2019	Budget	Estimated	Proposed	2021/2020
111	Salaries (6.45 FTE)	383,551	445,854	424,058	359,298	359,298	361,941	0.74%
112	Overtime	9,983	7,903	8,475	14,211	10,000	14,211	0.00%
128	DPW Seasonal	24,607	35,444	33,612	40,000	40,000	40,000	0.00%
151	Social Security	32,675	41,178	36,323	31,778	31,456	31,836	0.18%
152	Retirement	27,193	30,156	27,378	25,339	24,313	24,431	-3.58%
154	Health Insurance	81,597	73,194	76,468	72,421	46,629	47,491	-34.42%
155	Life Insurance	62	68	70	71	71	67	-5.15%
159	Longevity	1,512	1,638	1,764	1,890	1,890		-100.00%
165	Workers' Comp. Insurance	15,894	19,908	18,184	16,273	16,273	13,818	-15.09%
Total		577,074	655,343	626,332	561,281	529,930	533,795	-4.90%
555510 Parks, Recreation & Forestry				2020	2020	2021	% Change	
Operating		2017	2018	2019	Budget	Estimated	Proposed	2021/2020
210	Professional Services	2,733	937	885	2,500	2,500	2,500	0.00%
220	Internet	2,072	1,961	1,841	3,900	3,900	3,900	0.00%
222	Electric	17,551	18,026	14,798	20,000	20,000	20,300	1.50%
224	Natural Gas	1,974	2,226	2,174	2,000	2,000	2,000	0.00%
225	Telephone	3,448	3,672	3,251	4,740	4,740	4,740	0.00%
226	Water Service	7,397	7,846	9,032	8,000	8,100	8,500	6.25%
240	Repair & Maintenance Services	52,266	56,656	57,747	54,900	45,000	54,900	0.00%
241	Vandalism Repairs				800		800	0.00%
243	Field Maintenance Supplies	6,011	5,398	5,394	4,500	1,000	4,500	0.00%
290	Contracted Services	56,284	72,327	80,140	75,000	75,000	108,000	44.00%
310	Office Supplies	1,552	1,356	1,211	2,000	2,000	2,000	0.00%
320	Publications & Dues	887	1,485	1,395	1,620	1,620	1,620	0.00%
330	Employee Training, Travel	3,030	4,900	3,340	4,900	3,000	4,900	0.00%
341	Trees and Supplies—Contracted	59,845	15,780	4,459		262	30,000	100.00%
350	Operating Supplies	3,107	3,836	3,993		242		0.00%
363	Sign Supplies	637	210	924	1,000	1,000		-100.00%
380	Equipment	5,717	8,034	8,971	5,500	5,500	5,500	0.00%
384	Legacy Tree & Bench Program	3,391	6,656	5,852	3,500	2,800	3,500	0.00%
390	Other Expenses	1,850	3,050	2,552	3,060	4,400	1,560	-49.02%
510	Property/Auto Insurance	5,287	6,486	8,001	8,792	8,792	11,721	33.31%
512	Liability Insurance	3,390	3,745	3,778	4,273	4,273	3,851	-9.88%
Total		238,429	224,587	219,738	210,985	196,129	274,792	30.24%
Total Expenditures		815,503	879,930	846,070	772,266	726,059	808,587	4.70%

533740 Weed Control					2020	2020	2021	% Change			
Operating					2017	2018	2019	Budget	Estimated	Proposed	2021/2020
290	Maintenance/Contracted Services	920	274		1,000			1,000			0.00%
555220 Celebrations					2020	2020	2021	% Change			
Personnel					2017	2018	2019	Budget	Estimated	Proposed	2021/2020
111	Salaries (0.35 FTE)	22,073	22,989	25,776	20,000	14,500	20,000				0.00%
112	Overtime	2,924	3,691	3,596	4,000	705	4,000				0.00%
121	Part-Time Salaries	707									0.00%
151	Social Security	1,963	2,061	2,247	1,836	1,163	1,836				0.00%
152	Retirement	1,655	1,710	1,920	1,620	1,026	1,620				0.00%
Total		29,322	30,451	33,539	27,456	17,394	27,456				0.00%
555220 Celebrations					2020	2020	2021	% Change			
Operating					2017	2018	2019	Budget	Estimated	Proposed	2021/2020
210	Professional Services	132	2,506	0	500	0	500				0.00%
347	Supplies & Expenses	5,337	11,711	9,432	10,500	10,500	10,500				0.00%
390	Other Expenses	17,000	7,000	7,000	7,000	7,000	7,000				0.00%
Total		22,469	21,217	16,432	18,000	17,500	18,000				0.00%
Total Expenditures		51,791	51,668	49,971	45,456	34,894	45,456				0.00%
Grand Total for Department		868,214	931,872	896,041	818,722	760,953	855,043				4.44%
					2020	2020	2021	% Change			
Revenues					2017	2018	2019	Budget	Estimated	Proposed	2021/2020
435424	State Forestry Grant	15,800	7								0.00%
463103	Celebrations Revenue	23,085	30,986	33,670	21,000	3,341	21,000				0.00%
464125	Weed Mowing Fees	(920)			1,000		1,000				0.00%
467200	Park Rental Fees	7,120	5,778	8,415	7,456	7,402	7,000				-6.12%
482215	Rent—City Property-Gym & Lincoln Bldg.	13,252	10,489	11,649	13,000	13,000	13,000				0.00%
485550	Donations	3,866	17,375	6,117	3,000	6,000	3,000				0.00%
Total		62,203	64,635	59,851	45,456	29,743	45,000				-1.00%
					2020	2020	2021	% Change			
Net Cost of Program					2017	2018	2019	Budget	Estimated	Proposed	2021/2020
		806,011	867,237	836,190	773,266	731,210	810,043				4.76%

Police Department							
522100 Police Station							
Personnel	2017	2018	2019	2020 Budget	2020 Estimated	2021 Proposed	% Change 2021/2020
111 Salaries	14,951	18,363	19,673	20,689	20,689	20,899	1.02%
112 Overtime	0	0		400	400	400	0.00%
135 Sick Payout	166	188	135	235	235	278	18.30%
151 Social Security	1,218	1,454	1,140	1,670	1,670	1,651	-1.15%
152 Retirement	1,107	1,259	954	1,458	1,458	1,438	-1.37%
154 Health Insurance	3,592	5,601	3,993	3,645	3,645	4,194	15.06%
155 Life Insurance	0	6		24	24	25	3.79%
159 Longevity	428	454	679	504	504	0	-100.00%
165 Workers' Comp. Insurance	932	932	852	703	703	677	-3.70%
Total	22,394	28,257	27,426	29,328	29,328	29,562	0.80%
522100 Police Station							
Operating	2017	2018	2019	2020 Budget	2020 Estimated	2021 Proposed	% Change 2021/2020
222 Electric	25,280	24,966	21,960	29,305	29,305	30,037	2.50%
224 Natural Gas	7,951	7,383	6,934	12,120	12,120	12,241	1.00%
226 Water Service	1,050	1,006	963	1,346	1,346	1,413	4.98%
240 Repair & Maintenance Services	28,499	32,737	23,281	20,000	30,000	20,000	0.00%
340 Maintenance Supplies	3,862	1,712	1,933	4,500	6,600	4,500	0.00%
510 Property/Auto Insurance	2,038	1,310	1,310	1,533	1,533	1,703	11.09%
Total	68,680	69,114	56,381	68,804	80,904	69,894	1.58%
Total Expenditures	91,074	97,371	83,807	98,132	110,232	99,456	1.35%
522110 Administration							
Personnel	2017	2018	2019	2020 Budget	2020 Estimated	2021 Proposed	% Change 2021/2020
111 Salaries	198,164	201,656	204,961	209,638	250,870	222,269	6.03%
112 Overtime	26,484	17,917	15,295	5,000	2,000	5,000	0.00%
122 Office/Dispatchers	386,941	351,931	375,977	412,970	412,970	432,964	4.84%
134 Holiday	8,202	9,112	10,283	13,559	13,559	13,930	2.74%
135 Sick Payout	5,418	5,512	4,717	5,768	4,500	3,491	-39.48%
151 Social Security	48,035	44,782	46,720	50,516	50,516	51,841	2.62%
152 Retirement	50,867	48,674	49,291	54,456	58,962	56,397	3.56%
154 Health Insurance	119,206	136,743	128,390	133,304	133,304	141,550	6.19%
155 Life Insurance	212	227	247	247	247	174	-29.55%
159 Longevity	11,896	12,400	10,321	13,408	12,000		-100.00%
165 Workers' Comp. Insurance	7,983	7,880	6,850	6,233	6,233	6,899	10.69%
Total	863,408	836,834	853,052	905,099	945,161	934,515	3.25%
522110							
Operating	2017	2018	2019	2020 Budget	2020 Estimated	2021 Proposed	% Change 2021/2020
212 Attorney/Consultant—Legal	13,837	21,400	18,426	15,000	15,000	15,000	0.00%
213 Animal Pound	1,075	655	875	1,500	1,500	1,500	0.00%
225 Telephone/Communications	33,029	28,772	35,865	29,000	29,000	29,000	0.00%
240 Repair & Maintenance Services	45,536	46,320	47,022	46,000	46,000	46,000	0.00%
310 Office Supplies	6,116	7,222	7,709	6,500	6,500	6,500	0.00%
313 Printing	3,658	2,805	2,673	3,500	3,500	3,500	0.00%
320 Publications & Dues	327	1,130	425	1,250	1,250	1,250	0.00%
330 Employee Training, Travel	6,492	5,687	6,844	4,500	4,500	4,500	0.00%
346 Clothing & Uniforms	3,611	2,915	1,780	3,700	3,700	3,700	0.00%
347 Supplies and Expenses—Hunter Safety	316	(29)	38	300	300	300	0.00%
380 Equipment Outlay	2,110	5,996	1,120	2,500	2,500	2,500	0.00%
390 Other Expenses (Photo.)	1,172	1,267	1,405	2,000	2,000	2,000	0.00%
512 Liability Insurance	20,442	19,154	19,323	22,157	22,157	21,413	-3.36%
Total	137,721	143,294	143,505	137,907	137,907	137,163	-0.54%
Total Expenditures	1,001,129	980,128	996,557	1,043,006	1,083,068	1,071,678	2.75%

522120 Patrol				2020	2020	2021	% Change
Personnel	2017	2018	2019	Budget	Estimated	Proposed	2021/2020
111 Salaries	1,193,629	1,241,509	1,343,353	1,375,468	1,300,000	1,400,187	1.80%
112 Overtime	38,051	37,311	42,590	51,253	58,000	52,175	1.80%
123 Crossing Guards	39,382	41,081	46,700	46,700	27,959	46,685	-0.03%
129 Wages/Billable	(13,526)	(7,798)	(52,959)	(75,000)	(75,000)	(75,000)	0.00%
134 Holiday	37,066	33,933	38,293	62,663	62,663	63,790	1.80%
135 Sick Payout	4,375	1,749	1,949	2,259	2,259	1,503	-33.47%
151 Social Security	101,149	104,333	107,362	118,513	111,823	120,292	1.50%
152 Retirement	144,786	146,193	149,031	174,777	166,771	177,576	1.60%
154 Health Insurance	210,480	232,931	258,875	293,840	260,000	379,293	29.08%
155 Life Insurance	201	206	202	187	187	177	-5.35%
159 Longevity	12,658	12,232	12,033	10,852	10,852	8,106	-25.30%
165 Workers' Comp. Insurance	49,543	47,792	41,621	41,837	41,837	43,347	3.61%
Total	1,817,794	1,891,472	1,989,050	2,103,349	1,967,351	2,218,131	5.46%
522120 Patrol				2020	2020	2021	% Change
Operating	2017	2018	2019	Budget	Estimated	Proposed	2021/2020
240 Repair & Maintenance Services	25,233	22,405	20,248	20,000	20,000	20,000	0.00%
330 Employee Training, Travel	17,371	23,360	35,832	16,000	18,000	16,000	0.00%
346 Clothing & Uniforms	18,001	20,596	24,100	12,000	18,000	12,000	0.00%
347 Supplies and Expenses	6,078	1,050	13,978	5,500	3,000	5,500	0.00%
351 Gasoline, Motor Oil	30,843	30,375	26,802	25,000	25,000	25,000	0.00%
352 K-9 Expense	1,006	968	13,193	3,000	7,000	3,000	0.00%
380 Equipment Outlay	23,375	32,704	20,187	25,000	31,000	25,000	0.00%
390 Other Expenses	125	305	165	500	200	500	0.00%
510 Property/Auto Insurance	3,922	3,915	3,401	3,997	3,597	3,906	-2.28%
Total	125,954	135,678	157,906	110,997	125,797	110,906	-0.08%
Total Expenditures	1,943,748	2,027,150	2,146,956	2,214,346	2,093,148	2,329,037	5.18%
522130 Investigative				2020	2020	2021	% Change
Personnel	2017	2018	2019	Budget	Estimated	Proposed	2021/2020
111 Salaries	211,292	172,467	182,587	184,709	165,000	189,957	2.84%
112 Overtime	4,171	5,107	168	5,629	3,000	2,894	-48.59%
129 Wages/Billable	2,858	(1,767)	(749)	(1,500)	0	(1,500)	0.00%
134 Holiday	6,290	5,047	2,966	3,639	2,629	1,351	-62.87%
135 Sick Payout	0	1,348		0	0	0	0.00%
151 Social Security	16,199	13,622	13,225	14,901	13,230	14,779	-0.82%
152 Retirement	19,283	21,017	20,177	22,867	20,147	22,681	-0.81%
154 Health Insurance	33,906	43,078	43,364	43,446	36,000	35,366	-18.60%
155 Life Insurance	43	33	34	35	35	18	-48.57%
159 Longevity	4,814	2,058	2,184	2,310	2,310	488	-78.87%
165 Workers' Comp. Insurance	6,476	6,469	5,634	5,318	5,318	5,367	0.92%
Total	305,332	268,479	269,590	281,354	247,669	271,401	-3.54%
522130 Investigative				2020	2020	2021	% Change
Operating	2017	2018	2019	Budget	Estimated	Proposed	2021/2020
210 Professional Services	7,449	7,857	3,137	2,500	4,000	2,500	0.00%
235 Operating Expenses		101					
310 Investigative Office Supplies	2,049	2,380	2,939	3,000	1,000	3,000	0.00%
330 Employee Training, Travel	889	5,836	3,302	2,000	2,702	2,000	0.00%
346 Clothing & Uniforms	968	3,090	2,741	1,250	1,250	1,250	0.00%
Total	11,355	19,264	12,119	8,750	8,952	8,750	0.00%
Total Expenditures	316,687	287,743	281,709	290,104	256,621	280,151	-3.43%
Grand Total for Department	3,352,638	3,392,392	3,509,029	3,645,588	3,543,069	3,780,321	3.70%

Revenues		2017	2018	2019	2020 Budget	2020 Estimated	2021 Proposed	% Change 2021/2020
435200	Police Training Grants	2,880	3,200	3,040	3,360	3,360	3,360	0.00%
435431	State Grant—DOT Police		1,000	1,000	4,000	3,812		0.00%
441125	Bicycle Licenses	40	245	125	100	100	100	0.00%
451101	Court Penalties and Costs	32,262	37,169	47,281	47,000	37,000	47,000	0.00%
451102	State Forfeitures			1,641		1,350		
451301	Parking Violations	19,971	19,683	18,801	23,000	12,000	23,000	0.00%
462140	Police Department Fees	10,805	15,387	14,140	11,500	11,800	11,500	0.00%
462141	Alarm Permit Fees	6,755	400	325	250	250	250	0.00%
462145	False Alarm Fees	1,155	370	360	2,000	2,000	2,000	0.00%
473500	School District—Crossing Guards	42,249	43,915	50,012	50,000	32,232	50,000	0.00%
475100	City of Mequon—Reimbursement	5,877	2,948	2,979	2,964	2,964	2,964	0.00%
485550	Donations	820	1,778	32,442	7,000	7,000	7,000	0.00%
Total		122,814	126,095	172,146	151,174	113,868	147,174	-2.65%
Net Cost of Program		2017	2018	2019	2020 Budget	2020 Estimated	2021 Proposed	% Change 2021/2020
		3,229,824	3,266,297	3,336,883	3,494,414	3,429,201	3,633,147	3.97%

Public Works								
533210 Garage—Mechanic				2020	2020	2021	% Change	
Personnel				Budget	Estimated	Proposed	2021/2020	
	2017	2018	2019					
111 Salaries (1.15 FTE)	144,170	101,193	90,004	77,047	77,047	78,405	1.76%	
112 Overtime	3,576	823	1,872	1,050	500	1,050	0.00%	
125 Part time/Seasonal Salaries			1,980	4,500	5,000	4,500	0.00%	
151 Social Security	10,865	7,358	6,766	6,391	6,387	6,423	0.50%	
152 Retirement	10,304	6,871	6,085	5,335	5,141	5,363	0.52%	
154 Health Insurance	19,787	17,234	12,662	21,236	19,000	21,834	2.82%	
155 Life Insurance	9	18	5	0	12	0	0.00%	
159 Longevity	756	819	882	945	945	0	-100.00%	
165 Workers' Comp. Insurance	5,268	3,218	2,939	2,861	2,861	2,636	-7.86%	
Total	194,735	137,534	123,195	119,365	116,893	120,211	0.71%	
533210 Operating				2020	2020	2021	% Change	
	2017	2018	2019	Budget	Estimated	Proposed	2021/2020	
210 Contracted Services	1,220	1,217	828	700	1,100	700	0.00%	
222 Electric	22,442	20,680	20,156	24,400	24,400	24,400	0.00%	
224 Natural Gas	8,507	8,825	9,274	11,500	11,500	11,500	0.00%	
225 Telephone	6,318	5,645	5,939	7,100	7,100	7,100	0.00%	
226 Water Service	4,827	4,674	7,356	10,000	8,000	10,000	0.00%	
326 Fuel System Maintenance		1,070	5,444					
330 Travel & Training	2,023	1,182	2,992	2,200	2,200	2,200	0.00%	
350 Garage/Maint. Supplies	31,050	37,385	38,214	32,350	32,350	32,500	0.46%	
351 Gasoline/Diesel Fuel, Oil	54,692	61,695	78,749	55,000	50,000	55,000	0.00%	
353 Mach.—Equip Maint./Parts	74,663	66,242	59,814	75,000	75,000	75,000	0.00%	
385 Equipment Outlay	5,028	1,980	569	5,000	7,000	5,000	0.00%	
510 Property/Auto Insurance	34,723	38,263	34,033	35,806	35,806	36,323	1.44%	
Total	245,493	248,858	263,368	259,056	254,456	259,723	0.26%	
Total Expenditures	440,228	386,392	386,563	378,421	371,349	379,934	0.40%	
533311—Street Maintenance				2020	2020	2021	% Change	
Personnel				Budget	Estimated	Proposed	2021/2020	
	2017	2018	2019					
111 Salaries (5.55 FTE)	259,879	301,962	332,070	356,806	356,806	362,485	1.59%	
112 Overtime	20,207	28,984	31,425	45,500	45,500	45,500	0.00%	
125 Part Time Temporary	11,072	9,310	658	6,900	6,900	6,900	0.00%	
135 Sick Payout	2,831	2,447	2,113	2,963	2,963	3,008	1.52%	
151 Social Security	20,099	23,785	25,147	32,341	32,341	31,969	-1.15%	
152 Retirement	19,591	22,795	24,443	27,870	27,044	27,539	-1.19%	
154 Health Insurance	153,796	171,362	185,434	181,229	181,229	230,106	26.97%	
155 Life Insurance	48	54	60	76	76	94	23.68%	
159 Longevity	9,072	9,576	9,072	10,584	10,584	0	-100.00%	
165 Workers' Comp. Insurance	14,830	17,929	16,376	14,504	14,504	12,122	-16.42%	
Total	511,425	588,204	626,798	678,773	677,947	719,723	6.03%	
533311 Operating				2020	2020	2021	% Change	
	2017	2018	2019	Budget	Estimated	Proposed	2021/2020	
210 Professional Services	509	353	140	750	500	750	0.00%	
240 Repair & Maint. Services	51,212	51,065	40,831	45,500	52,000	45,500	0.00%	
346 Uniforms		300						
350 Operating Supplies	3,117	561	6,252	3,000	4,000	3,000	0.00%	
363 Sign, Supplies & Parts	12,336	11,562	6,279	9,473	10,206	9,000	-4.99%	
Total	67,174	63,841	53,502	58,723	66,706	58,250	-0.81%	
Total Expenditures	578,599	652,045	680,300	737,496	744,653	777,973	5.49%	
533410—Streets Ineligible				2020	2020	2021	% Change	
Operating				Budget	Estimated	Proposed	2021/2020	
	2017	2018	2019					
240 Repair & Maintenance - alleys				20,000	20,000			
530 Lease Expenses	4,187	4,091	4,170	4,200	4,241	4,300	2.38%	
Total Expenditures	4,187	4,091	4,170	24,200	24,241	4,300	-82.23%	

Public Works							
533420—Street Lighting							
Operating	2017	2018	2019	2020 Budget	2020 Estimated	2021 Proposed	% Change 2021/2020
222 Electric	265,093	272,777	262,630	270,000	253,792	251,888	-6.71%
Total	265,093	272,777	262,630	270,000	253,792	251,888	-6.71%
533421—Traffic Control Signals							
Operating	2017	2018	2019	2020 Budget	2020 Estimated	2021 Proposed	% Change 2021/2020
222 Electric	2,889	2,712	2,698	3,150	3,150	3,150	0.00%
240 Repair & Maintenance Services	3,972	7,464	8,847	5,000	5,500	6,000	20.00%
Total	6,861	10,176	11,545	8,150	8,650	9,150	12.27%
Total Expenditures - Lighting/Signals	271,954	282,953	274,175	278,150	262,442	261,038	-6.15%
533440—Storm Sewers							
Personnel	2017	2018	2019	2020 Budget	2020 Estimated	2021 Proposed	% Change 2021/2020
111 Salaries (2.05 FTE)	61,340	43,598	55,773	134,507	75,000	137,528	2.25%
112 Overtime	0	925	479	1,000	500	1,000	0.00%
151 Social Security	4,644	3,390	4,212	10,366	5,776	10,597	2.23%
152 Retirement	4,342	2,982	3,688	9,147	4,945	9,351	2.23%
154 Health Insurance	0	0	3,431	5,309	5,309	5,459	2.83%
155 Life Insurance	1	1	1	2	2	2	0.00%
165 Workers' Comp. Insurance	4,611	5,721	5,225	4,656	4,656	4,349	-6.59%
Total	74,938	56,617	72,809	164,987	96,188	168,286	2.00%
533440							
Operating	2017	2018	2019	2020 Budget	2020 Estimated	2021 Proposed	% Change 2021/2020
240 Repair & Maintenance Services	32,025	27,704	35,678	30,000	30,000	30,000	0.00%
295 Street Sweepings	10,608	10,264	12,624	15,000	10,000	15,000	0.00%
323 DNR Fees	1,500	1,500	1,500	1,500	1,500	1,500	0.00%
Total	44,133	39,468	49,802	46,500	41,500	46,500	0.00%
Total Expenditures	119,071	96,085	122,611	211,487	137,688	214,786	1.56%
533450—Snow and Ice Control							
Operating	2017	2018	2019	2020 Budget	2020 Estimated	2021 Proposed	% Change 2021/2020
209 Professional Services—Seasonal	0	0		4,000	4,000	4,000	0.00%
210 Contracted Services	2,458	1,153	2,100	12,000	12,000	12,000	0.00%
340 Maintenance Supplies	8,288	12,617	14,622	7,200	12,000	7,200	0.00%
380 Equipment	7,450	4,134	826	4,000	4,000	4,000	0.00%
450 Ice Control Materials	120,850	88,172	115,498	109,000	109,000	110,000	0.92%
Total Expenditures	139,046	106,076	133,046	136,200	141,000	137,200	0.73%
Total Public Works	1,553,085	1,527,642	1,600,865	1,765,954	1,681,373	1,775,231	0.53%
Revenues							
	2017	2018	2019	2020 Budget	2020 Estimated	2021 Proposed	% Change 2021/2020
435300 State Transportation Aids	527,404	606,514	697,492	802,115	802,115	900,213	12.23%
463101 Public Works Dept. Fees	74,923	19,065	12,740	12,000	15,000	14,000	16.67%
Total	602,327	625,579	710,232	814,115	817,115	914,213	12.30%
Net Cost of Program							
	2017	2018	2019	2020 Budget	2020 Estimated	2021 Proposed	% Change 2021/2020
	950,758	902,063	890,633	951,839	864,258	861,018	-9.54%

Senior Center								
555140				2020	2020	2021	% CHANGE	
Personnel				Budget	Estimated	Proposed	2021/2020	
121	Part Time Salaries (1.30 FTE)	51,190	49,785	63,955	56,100	50,000	57,816	3.06%
135	Sick Pay Out	426	416	416	0	0	0	0.00%
151	Social Security	4,114	3,965	3,974	4,292	3,825	4,336	1.03%
152	Retirement	2,494	2,366	2,038	0	1,894	1,951	0.00%
154	Health Insurance	465	394	102	0	0	0	0.00%
159	Longevity	976	1,008	1,008	0	0	0	0.00%
165	Workers' Comp. Insurance	127	125	107	91	91	96	5.49%
Total		59,792	58,059	71,600	60,483	55,810	64,199	6.14%
555140				2020	2020	2021	% CHANGE	
Operating				Budget	Estimated	Proposed	2021/2020	
210	Professional Services	9,513	6,609	6,465	7,500	2,600	6,500	-13.33%
225	Telephone	179	177	180	325	325	325	0.00%
310	Supplies & Expenses	1,703	553	1,744	2,000	1,700	2,000	0.00%
313	Printing	153	65	65	1,000	25	600	-40.00%
330	Employee Training, Travel	629	411	396	1,200	128	900	-25.00%
390	Other Expenses	38,036	37,695	39,862	28,000	7,100	26,000	-7.14%
510	Property/Auto Insurance	478	1,511	1,511	1,768	1,768	1,964	11.09%
512	Liability Insurance	483	477	481	474	474	506	6.75%
Total		51,174	47,498	50,704	42,267	14,120	38,795	-8.21%
Total Expenditures		110,966	105,557	122,304	102,750	69,930	102,994	0.24%
555145 Senior Van				2020	2020	2021	% CHANGE	
Operating				Budget	Estimated	Proposed	2021/2020	
225	Telephone	38	31	31	50	83	85	70.00%
240	Repair & Maintenance	300	112	261	500	300	500	0.00%
351	Gas & Oil	2,508	2,081	1,800	2,100	600	2,000	-4.76%
510	Property Insurance	223	235	279	252	252	249	-1.19%
Total		3,069	2,459	2,371	2,902	1,235	2,834	0.00%
Total Expenditures		114,035	108,016	124,675	105,652	71,165	105,828	0.17%
Revenues				2020	2020	2021	% CHANGE	
				Budget	Estimated	Proposed	2021/2020	
467435	Senior Center Fees	59,673	52,821	59,461	50,000	15,000	50,000	0.00%
481145	Senior Van Interest	10	0	0	0	0	0	0.00%
485550	Donations	3,032			2,500	1,000	3,000	20.00%
488800	Senior Van Receipts	5,412	5,614	4,376	4,000	2,500	4,000	0.00%
Total		68,127	58,435	63,837	56,500	18,500	57,000	0.88%
Net Cost of Program				2020	2020	2021	% CHANGE	
				Budget	Estimated	Proposed	2021/2020	
		45,908	49,581	60,838	49,152	52,665	48,828	-0.66%

Treasurer's Office

515600					2020	2020	2021	% Change
Personnel		2017	2018	2019	Budget	Estimated	Adopted	2021/2020
111	Salaries	82,629	80,369	82,597	163,627	163,627	169,013	3.29%
121	Part Time Salaries	0	7,820	10,211				
135	Sick Payout	362	482		531	531	1,481	178.91%
151	Social Security	6,007	6,372	6,897	12,794	12,794	13,043	1.95%
152	Retirement	5,869	5,429	5,949	10,954	11,289	11,508	5.06%
154	Health Insurance	24,404	24,463	22,423	27,233	27,233	30,197	10.88%
155	Life Insurance	83	106	123	144	144	162	12.50%
159	Longevity	1,628	1,720	1,811	3,082	3,082		-100.00%
165	Workers' Comp. Insurance	197	187	161	153	153	280	83.01%
Total Personnel		121,179	126,948	130,172	218,518	218,853	225,684	3.28%

515600					2020	2020	2021	% Change
Operating		2017	2018	2019	Budget	Estimated	Adopted	2021/2020
210	Professional Services	49,200	48,602	52,292	55,000	55,000	36,600	-33.45%
225	Telephone	269	266	270	315	276	300	-4.76%
310	Office Supplies	5,713	4,955	6,053	7,000	7,000	7,000	0.00%
320	Publications and Dues	370	380	380	520	445	520	0.00%
330	Training & Travel	684	72	185	400	290	1,020	155.00%
380	Office Equipment			2,715	100	100	100	0.00%
390	Other Expenses	2,431	1,513	2,085	2,900	2,958	2,500	-13.79%
Total		58,667	55,788	63,980	66,235	66,069	48,040	-27.47%
Total Expenditures		179,846	182,736	194,152	284,753	284,922	273,724	-3.87%

515900					2020	2020	2021	% Change
Independent Audit		2017	2018	2019	Budget	Estimated	Adopted	2021/2020
210	Professional Services	33,750	27,250	27,750	29,000	28,500	32,000	10.34%
Total		33,750	27,250	27,750	29,000	28,500	32,000	10.34%

514700					2020	2020	2021	% Change
Technology		2017	2018	2019	Budget	Estimated	Adopted	2021/2020
210	Professional Services	16,870	16,586	35,495	31,500	31,500	34,725	10.24%
220	Internet Service	13,460	13,512	12,381	13,000	12,492	13,000	0.00%
312	Computer Supplies	28						0.00%
380	Equipment Outlay	9,973	14,914	19,435	22,175	22,175	25,475	14.88%
385	Multi Use Equipment	7,419	7,340	8,808	7,700	7,700	7,800	1.30%
Total		47,750	52,352	76,119	74,375	73,867	81,000	8.91%

519100					2020	2020	2021	% Change
Illegal/Uncollectible Taxes		2017	2018	2019	Budget	Estimated	Proposed	2021/2020
591	Uncollectible Taxes	2,113			0			0.00%
Total		2,113	0	0	0	0	0	0.00%

519400					2020	2020	2021	% Change
Insurance		2017	2018	2019	Budget	Estimated	Proposed	2021/2020
510	Property	3,702	2,720	2,646	2,974	2,974	3,119	4.88%
512	General & Auto Liability	4,554	5,588	4,377	4,642	4,642	5,328	14.78%
520	Surety Bonds	605	596	714	750	543	652	-13.07%
Total		8,861	8,904	7,737	8,366	8,159	9,099	8.76%

Revenues		2017	2018	2019	2020 Budget	2020 Estimated	2021 Proposed	% Change 2021/2020
411800	Interest—Delinquent Property Tax	478	507	50	400	4,153	300	-25.00%
441126	Dog & Cat License	393	403	3,800	500	200	200	-60.00%
461151	Treasurer's Office fees	3,602	1,645	895	1,200	200	500	-58.33%
481100	Interest Income	53,207	93,202	144,183	140,000	70,000	80,000	-42.86%
481110	Interest—Spec. Assess.	364	78	880	0	268	284	0.00%
474210	Transfer from Room Tax	4,039	4,160	2,943	3,500	2,863	2,500	-28.57%
474230	Transfer from CDBG	1,221	1,247	644	0	868	0	0.00%
474510	Transfer from TIF	343	1,358	1,818	1,300	2,000	1,500	15.38%
487000	Change in Market Value	(10,181)	(7,256)	49,324	0	30,000	0	0.00%
Total		53,466	95,344	204,537	146,900	110,552	85,284	-41.94%
Net Cost of Program		2017	2018	2019	2020 Budget	2020 Estimated	2021 Proposed	% Change 2021/2020
		218,854	175,898	101,221	249,594	284,896	310,539	24.42%

Capital Improvements Fund 400

	2018	2019	2020 Estimated	2021 Projected	2022 Projected	2023 Projected	2024 Projected	2025 Projected
Beginning Fund Balance	695,794	807,660	807,660	799,804	461,601	669,375	409,473	688,848
Revenues								
Property Tax Levy:								
General Projects	40,000		220,000	130,000	580,000	450,000	360,000	375,000
Street Improvements	200,000	525,000	950,000	930,000	800,000	1,000,000	1,075,000	1,075,000
Equipment Replacements	450,000	550,000	350,000	230,000	600,000	650,000	650,000	650,000
Storm Water Improvements	225,000	150,000	150,000	325,000	530,000	585,000	575,000	575,000
Environmental Reserve		10,000	10,000	10,000	10,000	10,000	10,000	10,000
Special Assessment Revenue	11,030	29,333	25,028					
Project Reimbursements		18,525	74,209					
Parks & Playground Transfer	70,000	86,056			475,000	75,000		
General Fund Transfer	75,000	252,000		483,800				
Library Impact Fees	109,979	67,162	63,288					
Local Road Improvements Grant		48,217				48,000		
Proceeds from Borrowing	1,512,078		280,000					
DNR Urban Storm Water Mgt. Grant	24,263	18,915						
State Grant - Police for 911				52,200				
DNR Grant - dams			183,702	400,000				
Lease Proceeds		190,000						
Donations	3,000	13,530				25,000	45,000	
Interest Income	18,030	15,411	8,000	10,000	12,000	12,000	12,000	15,000
Change in Market Value	(24)	8,162	5,000					
Miscellaneous Revenue	13,469	65,005						
Sale/Rent of Property	3,310	55,519	75,598	30,000	30,000	30,000	30,000	30,000
Total Revenues	2,755,135	2,102,835	2,394,825	2,601,000	3,037,000	2,885,000	2,757,000	2,730,000
Expenditures								
General Government	2018	2019	2020 Estimated	2021 Projected	2022 Projected	2023 Projected	2024 Projected	2025 Projected
Complex Improvements			53,120	85,000	150,000	25,000	50,000	50,000
City Hall File Server/Acctg Software				83,800				
Monopole	327,057							
Total	327,057	0	53,120	168,800	150,000	25,000	50,000	50,000
Public Safety								
Police Department	2018	2019	2020 Estimated	2021 Projected	2022 Projected	2023 Projected	2024 Projected	2025 Projected
Squad Cars	73,194	42,017	92,000	46,000	138,000	184,000	92,000	138,000
Computers			50,000					
Station Improvements			87,000	35,000	108,000	70,000	151,500	
Total	73,194	42,017	229,000	81,000	246,000	254,000	243,500	138,000
Fire Department								
Fire Department	2018	2019	2020 Estimated	2021 Projected	2022 Projected	2023 Projected	2024 Projected	2025 Projected
Station Improvements	118,714	61,045	60,872		145,000	110,000	30,000	145,000
Total	118,714	61,045	60,872	0	145,000	110,000	30,000	145,000

Auxiliary Police/ Emergency Management			2020	2021	2022	2023	2024	2025
2018	2019	Estimated	Projected	Projected	Projected	Projected	Projected	Projected
Vehicles	48,557	5,062				50,000	75,000	
Siren Upgrade	20,892	20,892						
Total	69,449	25,954	0	0	0	50,000	75,000	0
Total Public Safety	261,357	129,016	289,872	81,000	391,000	414,000	348,500	283,000
Public Works			2020	2021	2022	2023	2024	2025
2018	2019	Estimated	Projected	Projected	Projected	Projected	Projected	Projected
Equipment Replacement	227,039	298,672	359,665	290,000	440,000	635,000	450,000	176,000
Street Improvements	1,085,287	704,880	972,000	1,060,000	615,000	1,194,000	955,000	1,228,000
Stormwater Improvements	267,591	240,222	189,957	429,147	522,930	658,606	572,125	242,500
Total	1,579,917	1,243,774	1,521,622	1,779,147	1,577,930	2,487,606	1,977,125	1,646,500
Parks, Recreation & Forestry			2020	2021	2022	2023	2024	2025
2018	2019	Estimated	Projected	Projected	Projected	Projected	Projected	Projected
Equipment Replacement	66,004	232,454	140,100	43,256	128,296	108,296	67,000	217,500
Park Improvements	211,390	5,925			475,000	75,000	25,000	
Park Equipment		97,986						
Swimming Pool			275,000					
Library				7,000	97,000			10,000
Senior Van Replacement	26,751					25,000		
Total	304,145	336,365	415,100	50,256	700,296	208,296	92,000	227,500
Environmental			2020	2021	2022	2023	2024	2025
2018	2019	Estimated	Projected	Projected	Projected	Projected	Projected	Projected
Environmental Expenses	40,785	20,402	2,699	10,000	10,000	10,000	10,000	10,000
Dams—Engineering/Repairs	29,844	355,864	22,179	800,000				
Total	70,629	376,266	24,878	810,000	10,000	10,000	10,000	10,000
Debt Service			2020	2021	2022	2023	2024	2025
2018	2019	Estimated	Projected	Projected	Projected	Projected	Projected	Projected
Issuance Costs	41,420		5,089					
Total	41,420	0	5,089	0	0	0	0	0
Transfer to Other Funds			2020	2021	2022	2023	2024	2025
2018	2019	Estimated	Projected	Projected	Projected	Projected	Projected	Projected
Transfer to Debt Service	58,741	100,000	93,000	50,000				
Total	58,741	100,000	93,000	50,000	0	0	0	0
Total Expenditures	2,643,266	2,185,421	2,402,681	2,939,203	2,829,226	3,144,902	2,477,625	2,217,000
Revenues - Expenditures	111,869	(82,586)	(7,856)	(338,203)	207,774	(259,902)	279,375	513,000
Ending Fund Balance	807,663	725,074	799,804	461,601	669,375	409,473	688,848	1,201,848
Fund Balance			2020	2021	2022	2023	2024	2025
2018	2019	Estimated	Projected	Projected	Projected	Projected	Projected	Projected
Uncommitted	\$505,178	(\$116,014)	\$54,066	\$76,010	\$39,714	\$163,418	\$211,918	\$179,418
Economic Development	12,086	12,086	12,086	12,086	12,086	12,086	12,086	12,086
Environmental	89,748	159,188	385,122	85,122	85,122	85,122	85,122	85,122
Equipment Replacement	38,453	252,243	226,176	150,176	202,176	38,176	146,176	512,176
Street Improvements	11,148	92,464	70,464	40,464	225,464	79,464	199,464	46,464
Storm Water Improvements	36,772	13,843	0	95,853	102,923	29,317	32,192	364,692
Library	114,275	81,602	51,890	1,890	1,890	1,890	1,890	1,890
Encumbrances		\$229,665						
Total Fund Balance	\$807,660	\$725,077	\$799,804	\$461,601	\$669,375	\$409,473	\$688,848	\$1,201,848

ADMINISTRATIVE			Impact on Operating Budget
Capital Projects	Status	Funding Sources	
Environmental Legal and consulting services	No Change	\$10,000 <i>Property Tax; Environmental Reserve</i>	Negligible
City Hall Technology File Server and backup replacement	New Project	\$13,800 <i>General Fund - Fund Balance</i>	Positive
City Hall Technology Accounting Software	New Project	\$70,000 <i>General Fund - Fund Balance</i>	Positive
BUILDING INSPECTION			Impact on Operating Budget
Capital Projects	Status	Funding Sources	
City Hall Complex Boiler Replacement	New Project	\$85,000 <i>Property Tax</i>	Positive
ENGINEERING			Impact on Operating Budget
Capital Projects	Status	Funding Sources	
Environmental Woolen Mill Dam Repairs	New Project	\$100,000 <i>General Fund - Fund Balance</i> \$300,000 <i>Environmental Fund</i> \$400,000 <i>DNR Grant</i>	Negligible
Equipment Replacement #98 10-yard dump truck with plow, wing and salter; replaces #98 2003 7400 International Dump Truck	Moved from 2019	\$225,000 <i>Property Tax; Equipment Replacement Reserve</i>	Positive
Equipment Replacement #70 4x4 half ton pickup truck with plow; replaces #70, 2008 GMC Canyon 4x4	Moved from 2020	\$65,000 <i>Property Tax; Equipment Replacement Reserve</i>	Positive
Stormwater Consulting Hire engineers for State NR216 Compliance	No Change	\$40,000 <i>Property Tax; Stormwater Improvement Reserve</i>	Negligible
Stormwater Improvements Complete Susan Ln: Susan Ct to Holly Ln	Moved from 2020	\$30,000 <i>Property Tax; Stormwater Improvement Reserve</i>	Positive
Stormwater Improvements Engineering Services—2022 projects	Cost Modified	\$26,147 <i>Property Tax; Stormwater Improvement Reserve</i>	Positive
Stormwater Improvements Evergreen Blvd: Bridge to Western	New Project	\$333,000 <i>Property Tax; Stormwater Improvement Reserve</i>	Positive
Street Improvements Extend Susan Ln: Susan Ct to Holly Ln	Moved from 2020	\$100,000 <i>Property Tax; Street Improvement Reserve</i>	Positive
Street Improvements Evergreen Blvd: Bridge to Western		\$625,000 <i>Property Tax; Street Improvement Reserve</i>	Positive
Street Improvements Sidewalk replacement	No Change	\$45,000 <i>Property Tax; Street Improvement Reserve</i>	Positive

Street Improvements	New Project	\$290,000	Positive
Washington Avenue: Center to Hamilton		Property Tax; Stormwater Improvement Reserve	
LIBRARY			
Capital Projects	Status	Funding Sources	Impact on Operating Budget
Library Improvements		\$7,000	
Telephone System	New Project	Property Tax	Positive
PARKS, REC. & FORESTRY			
Capital Projects	Status	Funding Sources	Impact on Operating Budget
Equipment Replacement	New Project	\$43,256	Positive
Grapple Saw Truck		Property Tax; 5-year lease (Year 3)	
POLICE DEPARTMENT			
Capital Projects	Status	Funding Sources	Impact on Operating Budget
Squad Replacement	No Change	\$46,000	Positive
#4 to be replaced		Property Tax; Equipment Replacement Reserve	
Station Improvements:	New Project	\$35,000	Positive
Boiler replacement (1 of 2)		Property Tax	

ADMINISTRATIVE			Impact on Operating Budget
Capital Projects	Status	Funding Sources	
Environmental		\$10,000	
Legal and consulting services	New Project	Property Tax; Environmental Reserve	Negligible
BUILDING INSPECTION			Impact on Operating Budget
Capital Projects	Status	Funding Sources	
City Hall Complex	New Project	\$150,000	Positive
A/C Air Handler		Property Tax	
EMERGENCY MANAGEMENT			Impact on Operating Budget
Capital Projects	Status	Funding Sources	
ENGINEERING & PUBLIC WORKS			Impact on Operating Budget
Capital Projects	Status	Funding Sources	
Equipment Replacement	No Change	\$200,000	
#2 Backhoe Loader; replaces #2 2008 Caterpillar 430E Backhoe Loader		Property Tax; Equipment Replacement Reserve	Positive
Equipment Replacement	Moved from 2020	\$240,000	
#97 10-yard dump truck with plow, wing and salter; replaces #97, 2007 7400 International dump truck		Property Tax; Equipment Replacement Reserve	Positive
Stormwater Consulting	No Change	\$40,000	
Hire engineers for State NR216 Compliance		Property Tax; Stormwater Improvement Reserve	Negligible
Stormwater Improvements	Cost Modified	\$32,930	Positive
Engineering Services—2023 projects		Property Tax; Stormwater Improvement Reserve	
Stormwater Improvements	Moved from 2021	\$250,000	Positive
Regional Stormwater Quality BMP		Property Tax; Stormwater Improvement Reserve	
Stormwater Improvements	Moved from 2021	\$200,000	Positive
Install storm sewer in Highland Dr.: Cedar Creek		Property Tax; Stormwater Improvement Reserve	
Street Improvements	No Change	\$60,000	Negligible
Asphalt Repairs		Property Tax; Street Improvement Reserve	
Street Improvements	No Change	\$45,000	Positive
Sidewalk replacement		Property Tax; Street Improvement Reserve	
Street Improvements	Moved from 2021	\$510,000	Positive
Highland Dr.: Columbia to Portland		Property Tax; Stormwater Improvement Reserve	
FIRE DEPARTMENT			Impact on Operating Budget
Capital Projects	Status	Funding Sources	
Station Improvements	New Project	\$70,000	Positive
Refinish Station #1 engine room floor		Property Tax	
Station Improvements	New Project	\$50,000	Positive
Refinish Station #3 engine room floor		Property Tax	
			Positive

Station Improvements	New Project	\$25,000	
New garage doors for Station #3		Property Tax	
LIBRARY			
Capital Projects	Status	Funding Sources	Impact on Operating Budget
Library Improvements		\$7,000	
Update Door/Security System/Burglar Alarm	New Project	Property Tax	Positive
Library Improvements		\$10,000	
Updates to community room entrances	New Project	Property Tax	Positive
Library Improvements		\$60,000	
Electronic Book Drop	New Project	Property Tax	Positive
Library Improvements		\$20,000	
Self Check Machines	New Project	Property Tax	Positive
PARKS, REC. & FORESTRY			
Capital Projects	Status	Funding Sources	Impact on Operating Budget
Equipment Replacement		\$20,000	
#41 Utility Vehicle; replaces #41 Kabuta RTV 1100 utility vehicle	New Project	Property Tax; Equipment Replacement Reserve	Positive
Equipment Replacement	No Change	\$20,000	Positive
#48 Zero Turn mower; replaces #48 2015 Kubota Zero Turn mower		Property Tax; Equipment Replacement Reserve	
Equipment Replacement	Moved from 2019	\$45,000	Positive
#73 Replace 2009 Toyota Tacoma 4x4		Property Tax; Equipment Replacement Reserve	
Equipment Replacement	New Project	\$43,296	
Grapple Saw Truck		Property Tax; 5-year lease (Year 4)	Positive
Park Improvements	Moved from 2020	\$400,000	Positive
All Children's Playground equipment replacement		Park Impact Fees; Donations	
Park Development	New Project	\$75,000	
Baehmans Playground		Park Impact Fees	Positive
POLICE DEPARTMENT			
Capital Projects	Status	Funding Sources	Impact on Operating Budget
Squad Replacement	No Change	\$138,000	Positive
#5, #6 and #7 to be replaced		Property Tax; Equipment Replacement Reserve	
Station Improvements	New Project	\$85,000	Positive
Roof replacement		Property Tax	
Station Improvements:	Moved from 2021	\$10,000	Positive
Paint exterior of building		Property Tax	
Station Improvements	Moved from 2021	\$13,000	Negligible
Electronic lock system for Police Station		Property Tax	

ADMINISTRATIVE				
Capital Projects	Status	Funding Sources	Impact on Operating Budget	
Environmental Legal and consulting services	No Change	\$10,000 <i>Property Tax; Environmental Reserve</i>	Negligible	
BUILDING INSPECTION				
Capital Projects	Status	Funding Sources	Impact on Operating Budget	
Gymnasium New Storm Windows	New Project	\$25,000 <i>Property Tax</i>		
EMERGENCY MANAGEMENT				
Capital Projects	Status	Funding Sources	Impact on Operating Budget	
Equipment Replacement 2007 GMC Canyon pickup; replaces #5	Moved from 2021	\$50,000 <i>Property Tax; Equipment Replacement Reserve</i>	Positive	
ENGINEERING & PUBLIC WORKS				
Capital Projects	Status	Funding Sources	Impact on Operating Budget	
Equipment Replacement Salt Elevator	New Project	\$300,000 <i>Property Tax; Equipment Replacement Reserve</i>	Positive	
Equipment Replacement #72 Pickup truck; replaces #72 2004 Chevy Tahoe	Moved from 2021	\$55,000 <i>Property Tax; Equipment Replacement Reserve</i>		
Equipment Replacement #75 4x4 one-ton service pick-up truck with lift gate; replaces #75 2008 GMC 3500 Ext cab service pick-up	Moved from 2020	\$80,000 <i>Property Tax; Equipment Replacement Reserve</i>	Positive	
Equipment Replacement #92 Dump Truck; replaces #93 2006 Sterling 7500 Dump Truck	No Change	\$200,000 <i>Property Tax; Equipment Replacement Reserve</i>	Positive	
Stormwater Consulting Hire engineers for State NR216 Compliance	Cost Modified	\$40,000 <i>Property Tax; Stormwater Improvement Reserve</i>	Negligible	
Stormwater Improvements Engineering Services—2024 projects	Cost Modified	\$28,606 <i>Property Tax; Stormwater Improvement Reserve</i>	Positive	
Stormwater Improvements Willowbrooke Pond Dredging	Moved from 2022	\$400,000 <i>Property Tax; Stormwater Improvement Reserve</i>	Positive	
Stormwater Improvements Garfield/Fillmore Catch Basins	Moved from 2022 Cost Modified	\$40,000 <i>Property Tax; Stormwater Improvement Reserve</i>	Positive	
Stormwater Improvements Sunnyside Ln./Edgewater Dr. Stormwater	Moved from 2022 Cost Modified	\$120,000 <i>Property Tax; Stormwater Improvement Reserve</i>	Positive	
Stormwater Improvements Somerset/Wirth Catch Basins	Moved from 2022 Cost Modified	\$30,000 <i>Property Tax; Stormwater Improvement Reserve</i>	Positive	
Street Improvements Asphalt repairs	No Change	\$60,000 <i>Property Tax; Street Improvement Reserve</i>	Positive	

Street Improvements	Cost Modified	\$45,000	Positive
Sidewalk replacement		<i>Property Tax; Street Improvement Reserve</i>	
Street Improvements	Moved from 2022	\$150,000	Positive
Sunnyside Ln.: Edgewater Dr. to Highland Dr.	Cost Modified	<i>Property Tax; Street Improvement Reserve</i>	
Street Improvements	Moved from 2022	\$62,000	Positive
Birch St.: Edgewater Dr. to Sunnyside Ln.	Cost Modified	<i>Property Tax; Street Improvement Reserve</i>	
Street Improvements	Moved from 2022	\$232,000	Positive
Edgewater Dr.: Sunnyside Ln. to Highland Dr.	Cost Modified	<i>Property Tax; Street Improvement Reserve</i>	
Street Improvements	Moved from 2022	\$120,000	Positive
Jackson St./Hilgen Ave.: Washington Ave. to Hamilton Rd.	Cost Modified	<i>Property Tax; Street Improvement Reserve</i>	
Street Improvements	Moved from 2022	\$95,000	Positive
Sommerset Ave.: Pioneer Rd. to Wirth St.	Cost Modified	<i>Property Tax; Street Improvement Reserve</i>	
Street Improvements	Moved from 2022	\$90,000	Positive
Wirth St.:Sommerset Ave. to McKinley Ct.	Cost Modified	<i>Property Tax; Street Improvement Reserve</i>	
Street Improvements	Moved from 2022	\$160,000	Positive
Garfield St.:Fillmore to McKinley	Cost Modified	<i>Property Tax; Street Improvement Reserve</i>	
Street Improvements	Moved from 2022	\$180,000	Positive
Fillmore Ave.:Hamilton to Garfield	Cost Modified	<i>Property Tax; Street Improvement Reserve</i>	
FIRE DEPARTMENT			
Capital Projects	Status	Funding Sources	Impact on Operating Budget
Station Improvements	New Project	\$12,000	Positive
Gear wash machine		<i>Property Tax</i>	
Station Improvements	New Project	\$8,000	Positive
Gear dryer		<i>Property Tax</i>	
Station Improvements	New Project	\$50,000	Positive
Station #1 boiler		<i>Property Tax</i>	
Station Improvements	Moved from 2020	\$40,000	Positive
CAD in Vehicles		<i>Property Tax</i>	
PARKS, REC. & FORESTRY			
Capital Projects	Status	Funding Sources	Impact on Operating Budget
Equipment Replacement	No Change	\$5,000	Positive
#25 Trailer; replaces #25 1997 King Trailer		<i>Property Tax; Equipment Replacement Reserve</i>	
Equipment Replacement	No Change	\$5,000	Positive
#29 Utility Trailer; replaces #29 2005 Falcon Utility Trailer		<i>Equipment Replacement</i>	
Equipment Replacement	No Change	\$55,000	Positive
#42 Tractor with cab, deck & snow blower; replaces #42 2016 John Deere 1570 tractor, deck & snow blower		<i>Property Tax; Equipment Replacement Reserve</i>	
Equipment Replacement	New Project	\$43,296	Positive

Grapple Saw Truck	Property Tax; 5-year lease (Year 5)
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Park Improvements	Moved from 2024	\$75,000	Negligible
New Subdivision playground		Park Impact Fees	

POLICE DEPARTMENT			
Capital Projects	Status	Funding Sources	Impact on Operating Budget

Squad Replacement	New Project	\$184,000	Positive
#2, #3, #9 and #10 to be replaced		Property Tax; Equipment Replacement Reserve	

Station Improvements	Moved from 2021	\$15,000	Negligible
Replace Network Server		Property Tax	

Station Improvements	Moved from 2022	\$35,000	Positive
Boiler replacement (2 of 2)		Property Tax	

Station Improvements	Moved from 2021	\$20,000	Positive
Resurface parking lot		Property Tax	

SENIOR CENTER			
Capital Projects	Status	Funding Sources	Impact on Operating Budget

Equipment Replacement	No Change	\$25,000	Positive
Senior Van Replacement		Donation; Rider Fees	

ADMINISTRATIVE			
Capital Projects	Status	Funding Sources	Impact on Operating Budget
Environmental Legal and consulting services	No Change	\$10,000 <i>Property Tax; Environmental Reserve</i>	Negligible
BUILDING INSPECTION			
Capital Projects	Status	Funding Sources	Impact on Operating Budget
City Hall Complex Paint Complex	New Project	\$50,000 <i>Property Tax</i>	
EMERGENCY MANAGEMENT			
Capital Projects	Status	Funding Sources	Impact on Operating Budget
Equipment Replacement Replace Unit #1, 2006 Ford Road Rescue	Moved from 2022	\$75,000 <i>Property Tax; Equipment Replacement Reserve</i>	Positive
ENGINEERING & PUBLIC WORKS			
Capital Projects	Status	Funding Sources	Impact on Operating Budget
Equipment Replacement #95 5-yard dump truck with plow & salter; replaces #95 2009 5-yard Peterbilt dump truck with plow & salter	Replacement	\$250,000 <i>Property Tax; Equipment Replacement Reserve</i>	Positive
Equipment Replacement #5 Garbage Truck; replaces #5 2009 Freightliner M2 garbage truck	Replacement	\$200,000 <i>Property Tax; Equipment Replacement Reserve</i>	Positive
Stormwater Consulting Hire engineers for State NR216 Compliance	No Change	\$40,000 <i>Property Tax; Stormwater Improvement Reserve</i>	Negligible
Stormwater Improvements Engineering Services—2025 projects	Cost Modified	\$12,125 <i>Property Tax; Stormwater Improvement Reserve</i>	Positive
Stormwater Improvements Monroe Ave.: Walnut St. to Bridge Rd	Moved from 2023	\$60,000 <i>Property Tax; Stormwater Improvement Reserve</i>	Positive
Stormwater Improvements Harrison Ave.: Bridge Rd. to Pine St. Catch Basins	Moved from 2023	\$60,000 <i>Property Tax; Stormwater Improvement Reserve</i>	Positive
Stormwater Improvements Pine St.: Hickory to Evergreen	Moved from 2023	\$50,000 <i>Property Tax; Stormwater Improvement Reserve</i>	Positive
Stormwater Improvements Wilshire Pond Dredging	Moved from 2023	\$350,000 <i>Property Tax; Stormwater Improvement Reserve</i>	Positive
Street Improvements Sidewalk Replacement	No Change	\$30,000 <i>Property Tax; Street Improvement Reserve</i>	Positive
Street Improvements Asphalt Repairs	No Change	\$60,000 <i>Property Tax; Street Improvement Reserve</i>	Positive
Street Improvements Harrison Ave.: Bridge St. to Pine St. (SS,W)	Moved from 2023	\$240,000 <i>Property Tax; Street Improvement Reserve</i>	Positive

Street Improvements Monroe Ave.: Linden St. to Bridge Rd.	Moved from 2023	\$105,000 <i>Property Tax; Street Improvement Reserve</i>	Positive
Street Improvements Linden St.: Pine St. to Harrison Ave.	Moved from 2023	\$165,000 <i>Property Tax; Street Improvement Reserve</i>	Positive
Street Improvements Oak St.: Harrison Ave. to Pine St.	Moved from 2023	\$135,000 <i>Property Tax; Street Improvement Reserve</i>	Positive
Street Improvements Hickory St.: Harrison Ave. to Pine St.	Moved from 2023	\$100,000 <i>Property Tax; Street Improvement Reserve</i>	Positive
Street Improvements Pine St.: Hickory St. to Evergreen (SS)	Moved from 2023	\$120,000 <i>Property Tax; Street Improvement Reserve</i>	Positive
FIRE DEPARTMENT			
Capital Projects	Status	Funding Sources	Impact on Operating Budget
Station Improvements New furniture officers room	New Project	\$30,000 <i>Property Tax</i>	
PARKS, REC. & FORESTRY			
Capital Projects	Status	Funding Sources	Impact on Operating Budget
Equipment Replacement #24 Utility Trailer; replaces #24 2010 Chilton Utility Trailer	No Change	\$2,000 <i>Equipment Replacement</i>	Positive
Equipment Replacement #77 Pickup Truck; replaces #77 2009 GMC 2500 HD Sierra from WRC	No Change	\$65,000 <i>Equipment Replacement</i>	Positive
Park Improvements Asphalt resealing at Cedar Creek Park	New Project	\$10,000 <i>Property Tax</i>	Positive
Park Improvements Asphalt resealing at Cedar Pointe Park	New Project	\$5,000 <i>Property Tax</i>	Positive
Park Improvements Asphalt resealing at Centennial Park	New Project	\$10,000 <i>Property Tax</i>	Positive
POLICE DEPARTMENT			
Capital Projects	Status	Funding Sources	Impact on Operating Budget
Equipment Replacement Replace phone system	New Project	\$25,000 <i>Property Tax</i>	Positive
Squad Replacement #2, #8, and #10 to be replaced	New Project	\$93,000 <i>Property Tax; Equipment Replacement Reserve</i>	Positive
Station Improvements LRAD mass notification system for major events	Moved from 2021	\$126,500 <i>Property Tax</i>	Negligible

ADMINISTRATIVE			Impact on Operating Budget
Capital Projects	Status	Funding Sources	
Environmental Legal and consulting services	No Change	\$10,000 <i>Property Tax; Environmental Reserve</i>	Negligible
BUILDING INSPECTION			Impact on Operating Budget
Capital Projects	Status	Funding Sources	
City Hall Gym roof replacement	New Project	\$50,000 <i>Property Tax</i>	
ENGINEERING & PUBLIC WORKS			Impact on Operating Budget
Capital Projects	Status	Funding Sources	
Equipment Replacement 1.75 yd. concrete mixer	New Project	\$25,000 <i>Property Tax</i>	Positive
Equipment Replacement Sno Go snowblower	New Project	\$90,000 <i>Property Tax; Equipment Replacement</i>	Positive
Equipment Replacement Concrete saw	New Project	\$6,000 <i>Property Tax; Equipment Replacement</i>	Positive
Equipment Replacement #74 Pickup with liftgate; replaces #74 2012 GMC Sierra 1500 with liftgate	New Project	\$55,000 <i>Property Tax; Equipment Replacement</i>	Positive
Storm Water Consulting Hire engineers for State NR216 Compliance	New Project	\$40,000 <i>Property Tax; Stormwater Improvement Reserve</i>	Positive
Stormwater Improvements Engineering Services - 2026 Projects	New Project	\$32,500 <i>Property Tax; Stormwater Improvement Reserve</i>	Positive
Stormwater Improvements Woodland Dr. Storm Sewer	Moved from 2024	\$70,000 <i>Property Tax; Stormwater Improvement Reserve</i>	Positive
Stormwater Improvements St. John Ave.: Storm Sewer and Catch Basins	Moved from 2024	\$50,000 <i>Property Tax; Stormwater Improvement Reserve</i>	Positive
Stormwater Improvements Alyce St. Catch Basins	Moved from 2024	\$50,000 <i>Property Tax; Stormwater Improvement Reserve</i>	Positive
Street Improvements Sidewalk Replacement	New Project	\$50,000 <i>Property Tax; Street Improvement Reserve</i>	Positive
Street Improvements Asphalt Repairs	New Project	\$60,000 <i>Property Tax; Street Improvement Reserve</i>	Positive
Street Improvements Jefferson Ave.: Bridge to N. Terminus	Moved from 2024	\$150,000 <i>Property Tax; Street Improvement Reserve</i>	Positive
Street Improvements Woodland Dr.: Highwood Dr. to Cedar Ridge	Moved from 2024	\$240,000 <i>Property Tax; Street Improvement Reserve</i>	Positive
Street Improvements St. John Ave.: Bridge St. to Washington Ave.	Moved from 2024	\$130,000 <i>Property Tax; Street Improvement Reserve</i>	Positive
Street Improvements	Moved from 2024	\$270,000	Positive

St. John Ave.: Cleveland St. to Western Rd.		Property Tax; Street Improvement Reserve	
Street Improvements Elm St.: St. John Ave. to Washington Ave.	Moved from 2024	\$53,000 Property Tax; Street Improvement Reserve	Positive
Street Improvements Alyce St.: Washington Ave. to Evergreen Blvd.	Moved from 2024	\$275,000 Property Tax; Street Improvement Reserve	Positive
FIRE DEPARTMENT			
Capital Projects	Status	Funding Sources	Impact on Operating Budget
Station Improvement Remodel men's restroom	New Project	\$75,000 Property Tax	Positive
Station Improvement Remodel women's restroom	New Project	\$50,000 Property Tax	Positive
Station Improvement New furniture meeting room	New Project	\$20,000 Property Tax	Positive
LIBRARY			
Capital Projects	Status	Funding Sources	Impact on Operating Budget
Library Improvements Updates to community room entrances	New Project	\$10,000 Property Tax	Positive
PARKS, RECREATION & FORESTRY			
Capital Projects	Status	Funding Sources	Impact on Operating Budget
Equipment Replacement #45 Mower; replaces #45 2017 John Deere 1570 Terrain Cut	No Change	\$58,000 Property Tax; Equipment Replacement	Positive
Equipment Replacement #46 Mower; replaces #46 2017 Ventrac mower	No Change	\$47,500 Property Tax; Equipment Replacement	Positive
Equipment Replacement #49 Stander Mower; replaces #49 2018 Wright Stander Mower	No Change	\$7,000 Property Tax; Equipment Replacement	Positive
Equipment Replacement #81 4x4 dump truck with blower & salter; replaces #81 2015 GMC Sierra dump truck	No Change	\$75,000 Property Tax; Equipment Replacement	Positive
Equipment Replacement #40 Tractor w/Loader & Backhoe; replaces #40 2005 Kubota Tractor w/Loader & Backhoe	Replacement	\$30,000 Vehicle Replacement	Positive
POLICE DEPARTMENT			
Capital Projects	Status	Funding Sources	Impact on Operating Budget
Squad Replacement #4, #5, and #6 to be replaced	New Project	\$138,000 Property Tax; Equipment Replacement	Positive

ADMINISTRATIVE			Impact on Operating Budget
Capital Projects	Status	Funding Sources	
Environmental Legal and consulting services	No Change	\$10,000 Property Tax; Environmental Fund	Negligible
City Hall Technology File Server and backup replacement	New Project	\$13,800 Property Tax	Positive
BUILDING INSPECTION			Impact on Operating Budget
Capital Projects	Status	Funding Sources	
City Hall Complex Interior painting - City Hall, Gym, Lincoln Bldg.	New Project	\$75,000 Property Tax	Positive
ENGINEERING & PUBLIC WORKS			Impact on Operating Budget
Capital Projects	Status	Funding Sources	
Equipment Replacement #20 Forklift; replaces #20 2012 Hyundai Forklift	Replacement	\$50,000 Property Tax; Equipment Replacement Reserve	Positive
Equipment Replacement #3 Garbage Packer; replaces #3 2011 International Garbage Packer	Replacement	\$200,000 Property Tax; Equipment Replacement Reserve	Positive
Equipment Replacement #80 Service Truck; replaces #80 2016 Chevrolet 3500 service truck w/lift gate	Replacement	\$85,000 Property Tax; Equipment Replacement Reserve	Positive
Equipment Replacement Brine Tanks	Replacement	\$75,000 Property Tax; Equipment Replacement Reserve	Positive
Equipment Replacement Anti-Icing Tank	Replacement	\$10,000 Property Tax; Equipment Replacement Reserve	Positive
Equipment Replacement Automotive Code Reader	Replacement	\$12,000 Property Tax; Equipment Replacement Reserve	Positive
Equipment Replacement AC Recovery Station	Replacement	\$10,000 Property Tax; Equipment Replacement Reserve	Positive
Storm Water Consulting Hire engineers for State NR216 Compliance	No change	\$40,000 Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Engineering Services - 2027 Projects	No change	\$12,500 Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Madison/Franklin CatchBasins	Moved from 2025	\$50,000 Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Georgetown Dr. and Cts. Catch Basins	Moved from 2025	\$50,000 Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Cedar Ridge Dr. Catch Basins	Moved from 2025	\$40,000 Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements	Moved from 2025	\$100,000	Positive

Evergreen Blvd.: Western Rd. to Lincoln Blvd.		Property Tax; Stormwater Improvement Reserve	
Stormwater Improvements	Moved from 2025	\$350,000	Positive
Tail Race/Behling Field Box Culvert		Property Tax; Stormwater Improvement Reserve	
Street Improvements	New Project	\$50,000	Positive
Sidewalk Replacement		Property Tax; Street Improvement Reserve	
Street Improvements	New Project	\$60,000	Positive
Asphalt Repairs		Property Tax; Street Improvement Reserve	
Street Improvements	Moved from 2025	\$240,000	Positive
Georgetown Dr.: Cedar Ridge Dr. to Windsor Dr. and Cts.		Property Tax; Stormwater Improvement Reserve Street Improvement Reserve	
Street Improvements	Moved from 2025	\$120,000	Positive
Windsor Dr.: Georgetown Dr. to Bywater Ln. to Windsor Ct.		Property Tax; Street Improvement Reserve	
Street Improvements	Moved from 2025	\$270,000	Positive
Cedar Ridge Dr.: Bridge Rd. to Orchard St.		Property Tax; Street Improvement Reserve	
Street Improvements	Moved from 2025	\$620,000	Positive
Evergreen Blvd.: Western to Lincoln Blvd.	Cost Modified	Property Tax; Street Improvement Reserve	
Street Improvements	Moved from 2025	\$70,000	Positive
Park Ln.: Spring to CWRC driveway	Cost Modified	Property Tax; Street Improvement Reserve	
Street Improvements	Moved from 2025	\$135,000	Positive
Madison Ave.: Walnut St. to Fair St.	Cost Modified	Property Tax; Street Improvement Reserve	
Street Improvements	Moved from 2025	\$88,000	Positive
Franklin Ave.: Bridge St. to Walnut St.	Cost Modified	Property Tax; Street Improvement Reserve	
Street Improvements	Moved from 2025	\$82,000	Positive
Franklin Ave.: Pine St. to Fair Street	Cost Modified	Property Tax; Street Improvement Reserve	
Street Improvements	Moved from 2025	\$85,000	Positive
Fair St.: Evergreen Blvd. to Washington Ave.	Cost Modified	Property Tax; Street Improvement Reserve	
PARKS, RECREATION & FORESTRY			
Capital Projects	Status	Funding Sources	Impact on Operating Budget
Equipment Replacement	Replacement	\$55,000	Positive
#85 Dump Truck; replaces #85 2016 Chevy Silverado Dump		Vehicle Replacement	
Equipment Replacement	Replacement	\$60,000	Positive
#43 Lawn Mower with snowblower, replaces #43 2011 John Deere Mower with		Vehicle Replacement	
Equipment Replacement	Replacement	\$60,000	Positive
#44 Rotary Mower; replaces #44 2018 Toro Groundmaster 4000 Rotary Mower		Vehicle Replacement	
Equipment Replacement	New Project	\$75,000	Positive
Extension of Prairie View Park Parking Lot		Park Impact Fees	

Replacement	New Project	\$250,000	Positive
Behling Field Concession Stand		<i>Property Tax</i>	

POLICE DEPARTMENT			
Capital Projects	Status	Funding Sources	Impact on Operating Budget

Squad Replacement	New Project	\$138,000	Positive
#1, #3, and #9 to be replaced		<i>Property Tax; Equipment Replacement</i>	

ADMINISTRATIVE			Impact on Operating Budget
Capital Projects	Status	Funding Sources	
ENGINEERING & PUBLIC WORKS			Impact on Operating Budget
Capital Projects	Status	Funding Sources	
Equipment Replacement #14 Sealing Machine; replaces #14 2015 Crafco Crack sealing machine	Replacement	\$40,000 Property Tax; Equipment Replacement Reserve	Positive
Equipment Replacement #30 2-Ton Patch Trailer; replaces #30 2015 Spaulding 2-Ton Patch Trailer	Replacement	\$5,000 Property Tax; Equipment Replacement Reserve	Positive
Equipment Replacement #76 Pickup Truck w/Lift Gate; replaces #76 2015 GMC Sierra 2500 Pickup w/ Lift Gate	Replacement	\$65,000 Property Tax; Equipment Replacement Reserve	Positive
Equipment Replacement #83 Dump Truck; replaces #83 2017 Chevrolet 3500 Dump Truck	Replacement	\$75,000 Property Tax; Equipment Replacement Reserve	Positive
Storm Water Consulting Hire engineers for State NR216 Compliance	No change	\$40,000 Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Engineering Services - 2027 Projects	No change	\$12,500 Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Meadow Lane & Court Catch Basins	New Project	\$30,000 Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Orchard Drive Catch Basins	New Project	\$5,000 Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Portland Rd. Storm Sewer	New Project	\$75,000 Property Tax; Stormwater Improvement Reserve	Positive
Stormwater Improvements Madison Ave Lincoln to Western Storm Sewer	New Project	\$100,000 Property Tax; Stormwater Improvement Reserve	Positive
Street Improvements Sidewalk Replacement	New Project	\$50,000 Property Tax; Street Improvement Reserve	Positive
Street Improvements Asphalt Repairs	New Project	\$70,000 Property Tax; Street Improvement Reserve	Positive
Street Improvements Thornapple Ln.: Keup to East City	Moved from 2021	\$30,000 Property Tax; Street Improvement Reserve	Positive
Street Improvements Layton St.: Washington Ave. to the Interurban Tr.	Moved from 2021	\$60,000 Property Tax; Street Improvement Reserve	Positive
Street Improvements Meadow Lane and Court	New Project	\$285,000 Property Tax; Street Improvement Reserve	Positive

Street Improvements Orchard Drive	New Project	\$180,000 <i>Property Tax; Street Improvement Reserve</i>	Positive
Street Improvements Portland Road - R.R. Tracks to Columbia	New Project	\$400,000 <i>Property Tax; Street Improvement Reserve</i>	Positive
Street Improvements Madison Ave - Lincoln to Wester	New Project	\$315,000 <i>Property Tax; Street Improvement Reserve</i>	Positive
Street Improvements Washington Ave - Center to Hamilton	New Project	\$1,300,000 <i>Property Tax; Street Improvement Reserve</i>	Positive
PARKS, RECREATION & FORESTRY			
Capital Projects	Status	Funding Sources	Impact on Operating Budget
Equipment Replacement #15 Stumper; replaces #15 2014 Vermeer Stumper	Replacement	\$100,000 <i>Vehicle Replacement</i>	Positive
Equipment Replacement #47 Tractor, mower, blower, broom, cab & salter; replaces #47 2020 John Deere 1570 Tractor, mower, blower, broom, cab & salter	Replacement	\$58,000 <i>Vehicle Replacement</i>	Positive
POLICE DEPARTMENT			
Capital Projects	Status	Funding Sources	Impact on Operating Budget
Squad Replacement #2 to be replaced	New Project	\$46,000 <i>Property Tax; Equipment Replacement</i>	Positive

Stormwater Capital Projects							
Revenues	2021	2022	2023	2024	2025	2026	2027
Beginning Balance	(26,114)	69,739	76,809	(21,797)	(18,906)	313,914	245,313
Property Tax Support	525,000	530,000	560,000	575,000	575,000	575,000	575,000
Transfer from General Fund							
Capital Fund Balance							
DNR Stormwater Grant							
Debt Proceeds							
Total	498,886	599,739	636,809	553,203	556,094	888,914	820,313
Capital Expenditures	2021	2022	2023	2024	2025	2026	2027
Stormwater Consulting	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Regional Stormwater Quality BMP		250,000					
Willowbrooke Pond dredging			400,000				
Woodland Dr storm sewer					70,000		
Cedar Ridge Dr catch basins						40,000	
Georgetown Dr and Ct catch basins						50,000	
St John Ave storm sewer and catch basins					50,000		
Madison Ave/Franklin Ave catch basins						50,000	
Wilshire Pond dredging				350,000			
Highland Dr — Cedar Creek to Portland Rd		200,000					
Sunnyside Ln/Edgewater Dr storm sewer			120,000				
Garfield St/Fillmore Ave catch basins			40,000				
Sommerset Ave/Wirth St catch basins			30,000				
Evergreen Blvd — Bridge Rd to Western Rd	333,000						
Meadow Ln and Ct catch basins							30,000
Orchard Dr catch basins							5,000
Portland Rd storm sewer							75,000
Madison Ave Lincoln Blvd to Western Rd storm sewer							100,000
Monroe Ave — Walnut St to Bridge Rd				60,000			
Pine St — Hickory St to Evergreen Blvd				50,000			
Harrison Ave — Bridge Rd to Pine St catch basins				60,000			
Alyce St catch basins					50,000		
Evergreen Blvd — Western Rd to Lincoln Blvd						100,000	
Complete Susan Ln — Susan Ct to Holly Ln	30,000						
Tail Race/Behling Field box culvert						350,000	
Engineering (5% of following year construction total)	26,147	32,930	28,605	12,109	32,180	13,601	20,000
Total	429,147	522,930	658,605	572,109	242,180	643,601	272,027
Balance	69,739	76,809	(21,797)	(18,906)	313,914	245,313	548,286

Annual Road Improvement Program							
Revenues	2021	2022	2023	2024	2025	2026	2027
Beginning Balance	70,464	(189,536)	5,464	(140,536)	(95,536)	(223,536)	(243,536)
Property Tax	800,000	900,000	1,000,000	1,000,000	1,100,000	1,100,000	1,300,000
General Fund Transfer							
State/Federal Grant							
Debt Proceeds						700,000	
Local Road Improvement Program (LRIP)			48,000				
Total	870,464	710,464	1,053,464	859,464	1,004,464	1,576,464	1,056,464
Expenditures	2021	2022	2023	2024	2025	2026	2027
Asphalt Repairs—Miscellaneous	-	60,000	60,000	60,000	60,000	60,000	70,000
Sidewalk Program—Replacements	45,000	45,000	45,000	30,000	50,000	50,000	50,000
St John Ave Ave—Cleveland St to Western Rd (S, SS, W)					270,000		
Highland Dr—Columbia Rd to Portland Rd (S, SS, W)		510,000					
Sunnyside Ln—Edgewater Dr to Highland Dr(S,SS,W)			150,000				
Birch St—Edgewater Dr to Sunnyside Ln (S,W)			62,000				
Edgewater Dr—Sunnyside Ln to Highland Dr(S,W)			232,000				
Jackson St/Hilgen Ave—Washington Ave to Hamilton Rd (S,W)			120,000				
Sommerset Ave—Pioneer Rd to Wirth St(S)			95,000				
Wirth St—Sommerset Ave to McKinley Blvd(W)			90,000				
St John Ave—Bridge Rd to Washington Ave (S,W,SS)					130,000		
Franklin Ave—Bridge Rd to Walnut St(S,W)						88,000	
Evergreen Blvd - Bridge Rd to Western Rd	625,000						
Extend Susan Ln-Susan Ct to Holly Ln	100,000						
Meadow Ln and Meadow Ct							285,000
Orchard Dr							180,000
Portland Rd - RR tracks to Columbia Rd							400,000
Madison Ave - Lincoln Blvd to Western Rd							315,000
Washington Ave - Center St to Hamilton Rd	290,000						1,300,000
Franklin Ave — Pine St to Fair St						82,000	
Madison Ave — Walnut St to Fair St (SS)						135,000	
Fair St — Evergreen Blvd to Washington Ave (S,W)						85,000	
Monroe Ave — Linden St to Bridge Rd (SS)				105,000			
Linden St — Pine St to Harrison Ave (W)				165,000			
Harrison Ave — Bridge Rd to Pine St (SS,W)				240,000			
Oak St — Harrison Ave to Pine St (W)				135,000			
Hickory St — Harrison Ave to Pine St (W)				100,000			
Pine St — Hickory St to Evergreen Blvd (SS)				120,000			
Georgetown Dr — Cedar Ridge Dr to Windsor Dr and Ct (SS)						240,000	
Windsor Dr — Georgetown Dr to Bywater Ln and Ct						120,000	
Cedar Ridge Dr — Bridge Rd to Orchard Dr (SS)						270,000	
Jefferson Ave—Bridge Rd to north terminus					150,000		
Woodland Dr — Highwood Dr to Cedar Ridge Dr (SS)					240,000		
Garfield St — Fillmore Ave to McKinley Blvd			160,000				
Fillmore Ave — Hamilton Rd to Garfield St			180,000				
Elm St — St John Ave to Washington Ave					53,000		
Alyce St — Washington Ave to Evergreen Blvd					275,000		
Evergreen Blvd — Western Rd to Lincoln Blvd (SS)						620,000	
Cottonwood Ct and Windwood Ct						70,000	
Thornapple Ln — Keup Rd to eastern city limit		30,000					
Layton St — Washington Ave to Interurban Trail		60,000					
Total	1,060,000	705,000	1,194,000	955,000	1,228,000	1,820,000	2,600,000
Balance	(189,536)	5,464	(140,536)	(95,536)	(223,536)	(243,536)	(1,543,536)

(S) = Sanitary sewer work, (SS) = Storm sewer work

WATER RECYCLING CENTER

The Cedarburg Water Recycling Center (WRC) fund is a proprietary-enterprise fund of the City of Cedarburg. All financial transactions for the WRC Division operation are recorded within this fund. The WRC fund is supported by the user charges to our customers, which is based on water usage for residential and commercial customers, and effluent volume and strength for our industrial customers. The policies and planning of the Water Recycling Center* operations are overseen by the nine members of the Public Works/Sewerage Commission, which are appointed by the Mayor and approved by the Council for two-year terms of office. Currently, Cedarburg has eleven lift stations which keep the influent moving through approximately 60 miles of sewer lines until its ultimate destination, the Water Recycling Center.

HISTORY

In June of 2008, the WRC Discharge Permit was renewed for another five years which brought us to the twenty-five year mark for the current plant. There were reductions in the limits for ammonia nitrogen. The City is able to operate within these permit levels. We were issued a new permit on April 1, 2017 further lowering the limits for phosphorus removal.

In January of 2017 the city's 11th lift station was put online. This new station called Kenzie Way will allow development to be added on the northern portion of the sanitary district. The station was sized proportionally for the current flows but allowing it to be upgraded as the development increases.

*In September of 2017 the Sewer Utility Fund changed its name to the Cedarburg Water Recycling Center.

In 2019 the Highland Lift Station was completely rebuilt and sized for future sewer expansion on the north side of Cedarburg.

SEWER USER CHARGES

The City of Cedarburg currently has approximately 11,628 residents. The sanitary sewer service area for the Cedarburg WRC includes the present City limits plus a considerable amount of area in the Town of Cedarburg and a portion in the Town of Grafton and the City of Mequon. The current Sewer Service Area was last amended in 1996.

Cedarburg has a variety of commercial, public, and industrial users contributing to the Water Recycling Center in addition to the residential users. Below is a list of the meter counts from the Cedarburg Light & Water Utility for customers who have sewer service.

Sewer Meter Count:	2019/2020	2020/2021
Residential	3,852	3,964
Commercial	271	275
Industrial	26	26
Public	36	38
Total	4,185	4,303

The 2019/2020 influent wastewater characteristics for the Cedarburg WRC are as follows:

	MGD	mg/l	lbs/day	lbs/yr.
Ave. Daily Flow	2.277			
Ave. Daily BOD		134	2,540	904,256
Ave. Daily TSS		134	2,550	914,002
Ave. Daily TKN		13.5	256	92,865
Ave. Daily P		2.5	47	16,850

The flow used in computing 2021 rates (315,887,900 gallons) was 100% of billable flow.

RECOVERY OF COSTS

The method of cost recovery for operation and maintenance (O&M), user-related debt costs and replacement costs is based on use of the system. These components are allocated to a use parameter (Flow, BOD, TSS, TKN, and P) on a percentage basis, and are assessed based upon the average use allocation percentages as determined from the allocated budget items. The allocation percentages applied to budgeted expenses is detailed in the user rate model, available in the Engineering and Public Works offices at City Hall.

Infiltration/inflow (I/I) connection charge is a percentage of the total cost assigned to the wastewater flow parameter. The percentage of clear water (I/I) entering the sewerage system is estimated to be 30. The cost allocated to I/I is divided by the number of connections to the sewerage system to determine the connection charge. This charge is assessed equally to each connection regardless of water use.

SUMMARY OF RETAINED EARNING FUNDS

Collection System Reconstruction Fund

The Collection System Reconstruction Fund is to be used to repair or replace sanitary sewer lines, force mains, and manholes. It pays for engineering of these projects as well as the sanitary sewer part of the project. Laterals up to the right of way may also be replaced with this fund.

Equipment Replacement Fund

This fund was mandated by the DNR in accordance with NR 162.08(3) Wis. Admin. Code, and is to be used for “obtaining and installing any equipment, accessories or appurtenances which are necessary during the useful life of the treatment works to maintain the capacity and performance or which such works were designed and constructed.” Annual deposits to this account are required.

Impact Fees

The Water Recycling Center Reserve Capacity Fee is used to recover capital costs for future capacity built into the wastewater treatment plant in 1988. These funds were first used to decrease any outstanding principal and interest cost. Since, no debt is outstanding; all proceeds are transferred to the undesignated reserve at the beginning of each fiscal year.

The Biosolids Impact Fee was created to recover future developments’ share of costs related to Water Recycling Center capital improvements required to comply with NR 204 Sludge Management Regulations. At the beginning of each fiscal year, all proceeds from this account will be transferred to the undesignated reserve, as the Biosolids improvements were originally funded from this account.

In 2012 the City did an impact fee study and combined the Biosolids Impact Fee with the Water Recycling Center Reserve Capacity Fee.

The Connection Fee for new development funds collection system over sizing, regional lift stations, force mains, highway and river crossings, and other non-assessable sewer costs. The one-time fee is assessed at the time of platting or annexation and is per residential equivalent (REC) for single-family and non-residential development, per dwelling unit for a duplex, multiple family.

SUMMARY OF RATES

Based upon the sewer use rate model the rates will remain the same for 2021, which are effective January 1, 2021.

	Flow Rate	Monthly Connection Fee
	(\$/1,000 gal.)	(\$/month)
2020 Rate	\$7.55	\$15/month
2021 Rate	\$7.55	\$15/month

SURCHARGE

Users of the Cedarburg Sewage System who have been identified as having wastewater with strengths of one or more “use parameters” greater than domestic wastewater are assessed a surcharge. The charges for these parameters are as follows:

Volume	\$7.55/1,000 gallons
BOD > 200 mg/l	\$0.191/lb.
TSS > 225 mg/l	\$0.244/lb.
Phosphorus > 10 mg/l	\$5.510/lb.

TKN > 30 mg/l	\$0.952/lb.
Fixed Charge	\$15.00/month/connection

SEPTAGE HAULERS

These rates are remaining the same for both holding waste and septic waste.

COSTS FOR SEPTAGE HAULERS PER 1,000 GALLONS

	2020 RATE	2021 RATE
Holding Tank	\$9.14/1,000 gallons	\$9.14/1,000 gallons
Septic Tank	\$49.50/1,000 gallons	\$49.50/1,000 gallons

In addition to the above charges, a \$10 administrative fee is charged for each septage truckload received.

Costs allocated to septage haulers do not include O & M costs associated with the collection system, connection charges for I/I, collection system debt, or the collection system replacement funds.

Water Recycling Center Fund—601

573805—Administrative				2020	2020	2021	% CHANGE
Personnel	2017	2018	2019	Budget	Estimated	Proposed	2021/2020
111 Salaries (3.41 FTE)	231,422	248,524	245,273	256,233	256,233	234,663	-8.42%
135 Sick Pay Out	1,663	1,855	3,613	1,481	1,481	11,686	689.06%
151 Social Security	18,741	20,166	19,089	19,988	19,988	18,846	-5.71%
152 Retirement	30,006	19,887	33,784	17,536	17,536	15,840	-9.67%
154 Health Insurance	38,093	37,224	30,101	32,277	32,277	36,225	12.23%
155 Life Insurance	49	53	100	174	174	136	-21.84%
159 Longevity	3,643	3,785	4,543	3,566	3,566	0	-100.00%
161 EAP/125 Admin.	247	339	287	500	115	500	0.00%
165 Workers' Comp. Insurance	154	147	126	123	124	115	-6.50%
Total	324,018	331,980	336,916	331,878	331,494	318,011	-4.18%
573810—General Labor				2020	2020	2021	% CHANGE
Personnel	2017	2018	2019	Budget	Estimated	Proposed	2021/2020
111 Salaries (4.0 FTE)	172,841	231,930	220,338	227,932	227,932	249,137	9.30%
112 Overtime	5,619	7,755	4,329	5,000	5,500	6,000	20.00%
120 Pager Pay			18,250	18,250	18,250	18,250	0.00%
151 Social Security	13,586	18,091	17,855	17,819	17,858	19,518	9.53%
152 Retirement	20,521	19,231	33,136	15,723	15,757	17,222	9.53%
154 Health Insurance	23,378	33,946	38,181	59,799	59,799	83,308	39.31%
155 Life Insurance	14	43	57	10	37	77	670.00%
165 Workers' Comp. Insurance	17,180	23,216	21,205	19,249	19,249	18,279	-5.04%
Total	253,139	334,212	353,351	363,782	364,382	411,791	13.20%
573815—Collection System				2020	2020	2021	% CHANGE
Personnel	2017	2018	2019	Budget	Estimated	Proposed	2021/2020
111 Salaries (1.75 FTE)	118,513	103,759	102,081	104,180	104,180	106,779	2.49%
112 Overtime	3,010	2,270	2,079	4,000	3,000	3,000	-25.00%
151 Social Security	9,152	7,818	8,117	8,120	8,199	8,398	3.42%
152 Retirement	12,817	8,474	15,415	7,111	7,235	7,410	4.20%
154 Health Insurance	20,322	22,468	21,516	5,767	26,300	26,655	362.20%
155 Life Insurance	35	58	71	35	37	70	100.00%
159 Longevity	0	0		0	0	0	0.00%
Total	163,849	144,847	149,279	129,213	148,951	152,312	17.88%
573835				2020	2020	2021	% CHANGE
Operating	2017	2018	2019	Budget	Estimated	Proposed	2021/2020
360 Collections	22,946	28,400	27,608	28,400	25,000	28,400	0.00%
Total	22,946	28,400	27,608	28,400	25,000	28,400	0.00%
Total Expenditures	186,795	173,247	176,887	157,613	173,951	180,712	14.66%

573825—WRC Operations					2020	2020	2021	% CHANGE
Operating		2017	2018	2019	Budget	Estimated	Proposed	2021/2020
222	Electric	101,405	93,281	88,193	100,000	100,000	100,000	0.00%
224	Natural Gas	3,329	3,723	3,463	6,500	3,500	5,000	-23.08%
225	Telephone	5,759	6,379	6,087	9,000	8,000	9,000	0.00%
226	Water Service	4,242	4,182	4,432	5,000	3,000	5,000	0.00%
294	Sludge Hauling	201,410	236,823	270,194	300,000	260,000	300,000	0.00%
312	Computer Supplies	10,292	11,972	10,405	14,000	14,000	14,000	0.00%
370	Lab Supplies	24,113	22,000	20,007	22,000	22,000	22,000	0.00%
371	Coagulants	10,034	12,754	12,751	14,000	14,796	16,000	14.29%
372	Safety Equipment	7,759	6,826	7,448	9,000	9,052	9,000	0.00%
Total		368,343	397,940	422,980	479,500	434,348	480,000	0.10%
573830—WRC Maintenance					2020	2020	2021	% CHANGE
Operating		2017	2018	2019	Budget	Estimated	Proposed	2021/2020
297	Refuse Collection	15,250	18,300	19,105	20,000	16,000	20,000	0.00%
340	Maintenance Supplies	44,253	44,500	43,113	50,500	47,000	50,500	0.00%
342	Janitorial Supplies	2,144	1,983	1,646	2,500	2,000	2,500	0.00%
Total		61,647	64,783	63,864	73,000	65,000	73,000	0.00%
573840—Lift Station					2020	2020	2021	% CHANGE
Operating		2017	2018	2019	Budget	Estimated	Proposed	2021/2020
340	Lift Station Maintenance Supplies	60,523	63,500	65,379	63,500	48,000	63,500	0.00%
Total		60,523	63,500	65,379	63,500	48,000	63,500	0.00%
573845—Transportation					2020	2020	2021	% CHANGE
Operating		2017	2018	2019	Budget	Estimated	Proposed	2021/2020
240	Repair and Maintenance	8,891	10,500	13,826	12,000	10,000	12,000	0.00%
Total		8,891	10,500	13,826	12,000	10,000	12,000	0.00%
573850—Administrative Services					2020	2020	2021	% CHANGE
Operating		2017	2018	2019	Budget	Estimated	Proposed	2021/2020
210	Administrative Services	10,250	10,250	10,277	15,250	10,680	10,000	-34.43%
211	Legal	24,117	29,318	10,426	12,000	7,000	8,000	-33.33%
215	Engineering	1,311	6,866	3,964	40,000	20,000	40,000	0.00%
216	Light & Water Billing	117,743	130,334	140,285	160,000	150,000	160,000	0.00%
218	Audit	5,500	5,500	5,500	5,500	5,500	5,500	0.00%
310	Office Supplies	307	35	112	1,000	603	1,000	0.00%
320	Publications/Dues	387	131	401	500	250	200	-60.00%
323	DNR Fees	9,140	10,208	9,880	11,000	10,000	11,000	0.00%
330	Travel/Training	3,517	4,932	4,135	6,000	3,000	6,000	0.00%
390	Other Expenses	391	188	314	500	250	500	0.00%
510	Property—Liability Insurance	14,720	15,512	15,267	17,222	17,222	17,923	4.07%
Total		187,383	213,274	200,561	268,972	224,505	260,123	-3.29%

573855-990 WRC Contingency Account				2020	2020	2021	% CHANGE
	2017	2018	2019	Budget	Estimated	Proposed	2021/2020
990 Sewer Contingency Account	5,410	40,000	40,000	0	0	30,000	0.00%
Total	5,410	40,000	40,000	0	0	30,000	0.00%
573860 Debt Service - Principal & Interest				2020	2020	2021	% CHANGE
Operating	2017	2018	2019	Budget	Estimated	Proposed	2021/2020
610 Principal	55,000	50,000	45,000	45,000	45,000	45,000	0.00%
620 Interest	19,631	18,961	24,624	19,138	19,138	18,613	-2.74%
Total	74,631	68,961	69,624	64,138	64,138	63,613	0.00%
573870-540 Depreciation Expense				2020	2020	2021	% CHANGE
Operating	2017	2018	2019	Budget	Estimated	Proposed	2021/2020
540 Depreciation Expense	1,124,400	1,191,268	1,216,134	1,030,000	1,030,000	1,030,000	0.00%
Total	1,124,400	1,191,268	1,216,134	1,030,000	1,030,000	1,030,000	0.00%
Total Sewer Expenses	2,655,180	2,889,665	2,959,522	2,844,383	2,745,818	2,922,750	2.76%
Revenues—Operating				2020	2020	2021	% CHANGE
Public Charges for Services	2017	2018	2019	Budget	Estimated	Proposed	2021/2020
423200 Special Assessments							
464111 Residential	1,485,803	1,509,162	1,594,587	2,127,320	1,800,000	2,067,701	-2.80%
464112 Commercial	433,849	438,414	457,217	622,715	500,000	580,775	-6.74%
464113 Industrial	375,017	315,464	296,732	409,685	400,000	419,909	2.50%
464114 Public Authority	68,749	68,488	70,872	95,722	70,000	89,775	-6.21%
464200 Miscellaneous	2,076	1,897	555	1,000	0	0	0.00%
464215 Sewer Connection Fee	112,683	166,471	112,553	10,000	80,000	10,000	0.00%
464220 Reserve Capacity Fee	52,473	78,179	51,755	5,000	37,000	5,000	0.00%
464310 Septage Hauler Revenues	45,951	62,560	66,519	60,000	68,000	65,000	8.33%
Total Operating Revenues	2,576,601	2,640,635	2,650,790	3,331,442	2,955,000	3,238,160	-2.80%
Sewer Fund Operating Income	(78,579)	(249,030)	(308,732)	487,059	209,182	315,410	
Revenues—Non-Operating Revenues/Expenses				2020	2020	2021	% CHANGE
Miscellaneous Revenues—Interest	2017	2018	2019	Budget	Estimated	Proposed	2021/2020
473900 Capital Contributions from Developer	0	535,500	52,755				
481100 Unrestricted Funds	19,926	34,149	39,754	10,000	20,000	10,000	0.00%
481121 WWTF Replacement Fund	18,744	36,135	44,208	10,000	17,000	10,000	0.00%
481122 Collection System Reconstruction	4,452	25,418	30,575	4,000	4,000	4,000	0.00%
481127/9 Impact Fees	366	1,860	3,467	100	1,000	500	400.00%
482215 Rent—City Property	4,401	1	1	1	1	0	-100.00%
483315 Sale of City Property	64,750	5,701	0	0	70	0	
487000 Change in Market Value	(9,472)	(724)	32,078	0	30,000	0	
Total Miscellaneous Revenues	103,167	638,040	202,838	24,101	72,071	24,500	1.66%
Net Cost of Program				2020	2020	2021	% CHANGE
	2017	2018	2019	Budget	Estimated	Proposed	2021/2020
	24,588	389,010	(105,894)	511,160	281,253	339,910	-33.50%

WRC Capital Projects						
Collection System Fund	2021	2022	2023	2024	2025	2026
Sommerset Ave., Wirth, Garfield St., Filmore			165,000			
Highland —Cedar Creek to Portland Rd		375,000				
Engineering	30,000	30,000	30,000	30,000	30,000	30,000
Madison—Walnut to Fair						95,000
Evergreen Blvd., Franklin, Madison, Fair, Georgetown Dr., Windsor, Cedar Ridge						400,000
Harrison Ave., Hickory St., Oak St., Linden St., Monroe Ave.				250,000		
Jackson, Hilgen, Sunnyside, Edgewater, Birch			500,000			
Evergreen Blvd.	50,000					
Thornapple, Layton		30,000				
St. John -Elm-Jefferson					350,000	
Sewer Lining Lateral Repairs	35,000	35,000	35,000	35,000	35,000	35,000
Portland Rd 2 manholes and connect laterals from bathrooms	20,000					
Madison-Western to Lincoln						
Orchard, Meadow Ct., Meadow Lane						
Portland Ave.						
Meadow-Woodland-Georgetown-Highwood					250,000	
Subtotal Collection System	135,000	470,000	730,000	315,000	665,000	560,000
Waste Water Treatment Plant Equipment						
Replacement Fund	2021	2022	2023	2024	2025	2026
Vehicle Replacement #61				35,000		
Vehicle Replacement #63						
Vehicle Replacement #62						
Vehicle Replacement #60						
Vehicle Replacement #66					400,000	
UV Bulbs (Bank A)				10,000		
UV Bulbs (Bank B)	10,000				10,000	
UV System Replacement			250,000			
New Air Conditioners on Control Building	50,000					
New Ferrous Chloride Delivery System	300,000					
New Portable Generator	75,000					
Effluent filtration		3,000,000				
Miscellaneous Equipment	40,000	40,000	40,000	40,000	40,000	40,000
Subtotal Treatment Plant	475,000	3,040,000	290,000	85,000	450,000	40,000
Total WRC Capital	\$610,000	\$3,510,000	\$1,020,000	\$400,000	\$1,115,000	\$600,000

Water Recycling Center Fund

2021 Budget—Retained Earnings Analysis

	Equipment Replacement	Collection Reconstruction	Impact Fees	Unrestricted	Total
Balance—December 31, 2019	\$2,201,579	\$523,818	\$711,371	\$13,889,418	\$17,326,186
2020					
Interest Earnings	17,000	4,000	1,000	(22,000)	
Yearly Allocations	668,500	800,000		(1,468,500)	
Impact Fees			37,000	(37,000)	
Disbursements:					
Miscellaneous Equipment	(40,000)				
New Air Conditioners on Control Building	(50,000)				
New Ferrous Chloride Delivery System	(250,000)				
UV Bank A	(10,000)				
Engineering		(30,000)			
Park Circle		(155,000)			
Farmstead Parking Lot to Cardinal		(40,000)			
Sewer Lining Lateral Repairs		(50,000)			
Replace 3 Check Valves at Garfield Lift Station		(60,000)			
Arbor, Crescent, Glenwood, Lynwood		(120,000)			
Projected Net Income/(Loss)				209,182	
Projected Balance, December 31, 2020	\$2,537,079	\$872,818	\$749,371	\$12,571,100	\$16,730,368
2021					
Interest Earnings	10,000	4,000	500	(14,500)	
Yearly Allocations	567,900	775,000		(1,342,900)	
Impact Fees			5,000	(5,000)	
Disbursements:					
Miscellaneous Equipment	(40,000)				
UV Bulbs (Bank B)	(10,000)				
New Air Conditioners on Control Building	(50,000)				
Engineering		(30,000)			
Evergreen Blvd		(50,000)			
Sewer Lining Lateral Repairs		(35,000)			
Portland Rd.-2 manholes and connect laterals from bathrooms		(20,000)			
New Ferrous Chloride Delivery System	(300,000)				
New Portable Generator	(75,000)				
Projected Net Income/(Loss)				339,910	
Projected Balance, December 31, 2021	\$2,639,979	\$1,516,818	\$754,871	\$11,548,610	\$16,460,278

Capital Project	Status	Funding Source
2021		
Engineering for 2022 Projects	No Change	\$30,000 Collection System Reconstruction Fund
Miscellaneous Equipment	No Change	\$40,000 Equipment Replacement Fund
Evergreen Boulevard	New Project	\$50,000 Collection System Reconstruction Fund
Portland Rd. 2 Manholes and Connect Laterals from Bathrooms	New Project	\$20,000 Collection System Reconstruction Fund
Sewer Lining Lateral Repairs	New Project	\$35,000 Collection System Replacement Fund
UV Bulbs (Bank B)	No Change	\$10,000 Equipment Replacement Fund
New Air Conditioners on Control Building	Moved from 2020	\$50,000 Equipment Replacement Fund
New Ferrous Chloride Delivery System	Moved from 2020	\$300,000 Equipment Replacement Fund
New Portable Generator	New Project	\$75,000 Equipment Replacement Fund
2022		
Engineering for 2023 Projects	No Change	\$30,000 Collection System Reconstruction Fund
Miscellaneous Equipment	No Change	\$40,000 Equipment Replacement Fund
Highland – Cedar Creek to Portland	Moved from 2021	\$375,000 Collection System Reconstruction Fund
Thornapple, Layton	Moved from 2018	\$30,000 Collection System Reconstruction Fund
Effluent Filtration	New Project	\$3,000,000 Equipment Replacement Fund
Sewer Lining Lateral Repairs	New Project	\$35,000 Collection System Replacement Fund
2023		
Engineering for 2024 Projects	No Change	\$30,000 Collection System Reconstruction Fund
Miscellaneous Equipment	No Change	\$40,000 Equipment Replacement Fund
Sewer Lining Lateral Repairs	New Project	\$35,000 Collection System Reconstruction Fund
Sommerset, Pioneer to Wirth, Garfield, Filmore	Moved from 2022	\$165,000 Collection System Reconstruction Fund
Jackson, Hilgen, Sunnyside, Edgewater, Birch	Moved from 2022	\$500,000 Collection System Reconstruction Fund

Capital Project	Status	Funding Source
2024		
Engineering for 2025 Projects	No Change	\$30,000 Collection System Reconstruction Fund
Miscellaneous Equipment	New Project	\$40,000 Equipment Replacement Fund
Sewer Lining Lateral Repairs	New project	\$35,000 Collection System Reconstruction Fund
Vehicle Replacement #61	New Project	\$35,000 Equipment Replacement Fund
Harrison Ave., Hilgen, Sunnyside, Edgewater, Birch	New Project	\$250,000 Collection System Reconstruction Fund
UV Bulbs (Bank A)	New Project	\$10,000 Collection Sys. Reconstruction Fund
2025		
Engineering for 2026 Projects	No Change	\$30,000 Collection System Reconstruction Fund
Miscellaneous Equipment	New Project	\$40,000 Equipment Replacement Fund
St. John, Elm, Jefferson	New project	\$350,000 Collection System Reconstruction Fund
Sewer Lining Lateral Repairs	New Project	\$35,000 Collection System Replacement Fund
Meadow, Woodland, Georgetown, Highwood	New Project	\$250,000 Equipment Replacement Fund
Vehicle Replacement #66	New Project	\$400,000 Equipment Replacement Fund
UV Bulbs (Bank B)	New Project	\$10,000 Collection Sys. Reconstruction Fund
2026		
Engineering for 2027 Projects	No Change	\$30,000 Collection System Reconstruction Fund
Miscellaneous Equipment	New Project	\$40,000 Equipment Replacement Fund
Sewer Lining Lateral Repairs	New project	\$35,000 Collection System Reconstruction Fund
Madison-Walnut to Fair	New Project	\$95,000 Collection System Replacement Fund
Vehicle Replacement #60	New Project	\$40,000 Equipment Replacement Fund
Evergreen Blvd., Franklin, Madison, Fair, Georgetown Dr., Windsor, Cedar Ridge	New Project	\$400,000 Collection System Reconstruction Fund

2027		
Engineering for 2028	No change	\$30,000 Collection System Reconstruction Fund
Miscellaneous Equipment	New Project	\$40,000 Equipment Replacement Fund
Sewer Lining Laterals	New Project	\$35,000 Collection System Reconstruction Fund
Madison-Western to Lincoln	New Project	\$25,000 Collection System Reconstruction Fund
Orchard, Meadow Ct, Meadow Ln	New Project	\$35,000 Collection System Reconstruction Fund
Meadow, Woodland, Georgetown, Highland	New Project	\$100,000 Collection System Reconstruction Fund
Replace Vehicle #60	New Project	\$40,000 Equipment Replacement Fund

Debt Service Fund—Fund 300

					2020	2020	2021	% Change
Revenues		2017	2018	2019	Budget	Estimated	Proposed	2021/2020
411111	Property Taxes	1,284,280	1,502,211	1,817,184	1,664,669	1,664,669	1,917,470	15.19%
467530	Police Impact Fee	37,222	125,815	79,533		114,232		
456305	Build America Bond Reimbursement	4,932	3,787	2,588	1,331	1,329		-100.00%
481100	Interest Revenue	1,011	2,769	11,046	3,000	750	1,000	
491000	Proceeds from Borrowing		47,377			14,220		
491400	Transfer from Capital Improvements	200,000	58,741	100,000	93,000	93,000	50,000	-46.24%
Total Revenues		1,527,445	1,740,700	2,010,351	1,762,000	1,888,200	1,968,470	11.72%
					2020	2020	2021	% Change
Expenditures		2017	2018	2019	Budget	Estimated	Proposed	2021/2020
581582	2010 Capital improvement Notes	98,686	98,686	98,686	98,686	98,686		-100.00%
581565	2012 G.O. Capital Improvement Notes	566,725	562,225	556,850	550,725	550,725	642,975	16.75%
581521	2015 G.O. Capital Improvement Notes	312,900	392,050	454,650	451,500	451,500	443,300	-1.82%
581530	2016 G.O. Capital Improvement Notes	710,963	542,962	541,537	540,950	540,950	540,288	-0.12%
581575	2018 G.O. Capital Improvement Notes			151,707	141,950	141,950	143,575	1.14%
581560	2018 State Trust Fund Loan			36,074	36,074	36,074	36,073	0.00%
581580	2018 TIF #4 Taxable Bonds				246,895		243,114	-1.53%
582000	Issuance Costs		11,533					
Total Expenditures		1,689,274	1,607,456	1,839,504	2,066,780	1,819,885	2,049,325	-0.84%
Revenues over/(under) Expenditures		(161,829)	133,244	170,847	(304,780)	68,315	(80,855)	
Fund Balance		2017	2018	2019	2020	2020	2021	
		Budget	Estimated	Proposed	Budget	Estimated	Proposed	
Beginning		197,710	35,881	176,456	347,303	347,303	415,618	
Prior Year Adjustment			7,331					
Ending		35,881	176,456	347,303	42,523	415,618	334,763	

Debt Obligations Payment Schedule

Library—Municipal Building								
Date	Purpose of Borrowing, Amount, Interest Rate	Balance 2020	P	Payment Dates	2021	2022	2023	2024
9/3/2012	G.O. Promissory Notes	\$2,625,000	P	3/1	600,000	600,000	300,000	300,000
	\$5,175,000 1.667%		I	3/1, 9/1	42,975	33,525	25,875	20,250
	Term: 15 years	Callable 3/1/21						
Total					642,975	633,525	325,875	320,250
2015 and 2016 Capital Projects; 2007 Refinancing								
Date	Purpose of Borrowing, Amount, Interest Rate	Balance 2020	P	Payment Dates	2021	2022	2023	2024
6/25/2015	G.O. Promissory Notes	\$1,870,000	P	3/1	410,000	420,000	340,000	345,000
	\$3,470,000 .35%-2.0%		I	3/1, 9/1	33,300	25,000	17,400	10,550
	Term: 10 years	Callable 3/1/21						
Total					443,300	445,000	357,400	355,550
Public Works - Municipal Building								
Date	Purpose of Borrowing, Amount, Interest Rate	Balance 2020	P	Payment Dates	2021	2022	2023	2024
5/18/2016	G.O. Corporate Purpose Bonds	\$7,120,000	P	3/1	380,000	385,000	395,000	405,000
	\$8,700,000 2.179%		I	3/1, 9/1	160,288	153,588	145,788	137,788
	Term: 20 years	callable 3/1/25						
Total					540,288	538,588	540,788	542,788
Capital Projects - Streets								
Date	Purpose of Borrowing, Amount, Interest Rate	Balance 2020	P	Payment Dates	2021	2022	2023	2024
6/28/2018	G.O. Corporate Purpose Bonds	\$1,010,000	P	3/1	115,000	115,000	120,000	125,000
	\$1,230,000 2.7%		I	3/1, 9/1	28,575	25,125	21,600	17,925
	Term: 10 years	callable 3/1/25						
Total					143,575	140,125	141,600	142,925

Debt Obligations Payment Schedule								
Capital Projects - Monopole								
Date	Purpose of Borrowing, Amount, Interest Rate	Balance 2020		Payment Dates	2021	2022	2023	2024
3/1/2018	State Trust Fund Loan	\$247,953	P	3/1	27,395	28,354	29,347	30,358
	\$300,000 3.5%		I	3/1, 9/1	8,678	7,720	6,727	5,716
	Term: 10 years	no prepayment penalty						
Total					36,073	36,074	36,074	36,074
Capital Projects - Swimming Pool Improvements								
Date	Purpose of Borrowing, Amount, Interest Rate	Balance 2020		Payment Dates	2021	2022	2023	2024
9/14/2020	G.O. Corporate Purpose Bonds		P	3/1	25,000	25,000	25,000	25,000
	\$280,000 2.0%		I	3/1, 9/1	5,645	5,800	5,300	4,800
	Term: 20 years	Callable 3/1/30						
Total					30,645	30,800	30,300	29,800
Total Debt Principal and Interest Payments for the Year (incl. TIF)					2,079,970	2,068,272	1,676,956	1,672,767
Debt Service Fund Balance—Interest and impact fees					(106,855)			
Transfer from Capital Improv.					(50,000)			
Bid Premium					(5,645)			
Annual Tax Levy Support Needed					1,917,470	2,068,272	1,676,956	1,672,767
Change from Prior Year					252,801	150,802	(391,316)	(4,189)
Tax Rate (Equalized)					1.24	1.31	1.04	1.02
Sewer Utility								
Date	Purpose of Borrowing, Amount, Interest Rate	Balance 2020		Payment Dates	2021	2022	2023	2024
5/18/2016	G.O. Corporate Purpose Bonds	\$820,000	P	3/1	45,000	45,000	45,000	45,000
	\$1,005,000 2.179%		I	3/1, 9/1	18,463	17,675	16,775	15,875
	Term: 20 years	callable 3/1/25						
Total					63,463	62,675	61,775	60,875
TID #4 - Amcast Clean Up								
Date	Purpose of Borrowing, Amount, Interest Rate	Balance 2020		Payment Dates	2021	2022	2023	2024
9/1/2018	GO Community Dev. Bonds	\$3,145,000	P	3/1	125,000	130,000	135,000	140,000
	\$3,415,000 3.4%		I	3/1, 9/1	118,114	114,160	109,919	105,380
	Term: 20 years	callable 3/1/25						
Total					243,114	244,160	244,919	245,380
TID #6 - Hwy 60 Business Park								
Date	Purpose of Borrowing, Amount, Interest Rate	Balance 2020		Payment Dates	2021	2022	2023	2024
9/14/2020	GO Community Dev. Bonds	\$0	P	3/1				
	\$6,070,000 2.0%		I	3/1, 9/1	115,200	128,000	128,000	128,000
	Term: 20 years	callable 3/1/30						
Total					115,200	128,000	128,000	128,000

Special Revenue—Cemetery								
Fund 200								
	2017	2018	2019	2020 Budget	2020 Estimated	2021 Proposed	% Change 2021/2020	
Beginning Fund Balance	\$276,573	\$267,574	\$255,687	\$262,634	\$262,634	\$300,785		
Revenues	2017	2018	2019	2020 Budget	2020 Estimated	2021 Proposed	% CHANGE 2021/2020	
465500 Property Sales	16,200	10,825	24,600	7,200	45,600	7,200	0.00%	
465550 Monuments & Markers	4,250	2,450	4,350	1,200	1,800	1,200	0.00%	
481100 Interest Income	37	4,564	5,034	1,500	2,400	1,500	0.00%	
482170 Rental Income	11,940	11,740	12,935	11,940	11,940	11,940	0.00%	
486000 Cemetery—Misc. Revenue	3,910	2,180	4,380	1,200	2,760	1,200	0.00%	
487000 Change in Market Value	(230)	(524)	1,748		1,000			
Total Revenues	36,107	31,235	53,047	23,040	65,500	23,040	0.00%	
544210 Personnel	2017	2018	2019	2020 Budget	2020 Estimated	2021 Proposed	% Change 2021/2020	
111 Salaries (.08 FTE)	10,386	8,143	4,491	6,635	5,500	3,746	-43.54%	
112 Overtime	0	0		250	0	250	0.00%	
125 Part time/Seasonal (.53 FTE)	7,646	5,352	8,032	7,400	6,100	7,388	-0.16%	
151 Social Security	1,379	1,013	958	1,093	887	871	-20.31%	
152 Retirement	725	545	295	465	371	270	-41.94%	
154 Health Insurance	4,276	2,022	1,281	674	3,800	822	21.96%	
155 Life Insurance	0	0		3	3	4	33.33%	
165 Workers' Comp. Insurance	891	546	499	475	475	357	-24.84%	
Total	25,303	17,621	15,556	16,995	17,136	13,708	-19.34%	
544210 Operating	2017	2018	2019	2020 Budget	2020 Estimated	2021 Proposed	% Change 2021/2020	
210 Professional Services	12,627	10,681	24,818	23,500	2,000	23,500	0.00%	
222 Electric	485	479	478	550	550	558	1.45%	
226 Water Service	625	581	677	500	705	740	48.00%	
230 Grounds Maintenance	2,621	3,965	1,180	2,800	2,800	2,800	0.00%	
240 Repair & Maintenance	814	1,908	2,058	2,000	2,000	2,000	0.00%	
245 House Maintenance	1,335	444	502	1,000	1,000	1,000	0.00%	
350 Operating Supplies	900	226	614	900	900	900	0.00%	
510 Property/Liability Insurance	396	217	217	258	258	248	-3.88%	
940 Transfer to Capital Improvement Fund		7,000						
Total	19,803	25,501	30,544	31,508	10,213	31,746	0.76%	
Total Expenditures	45,106	43,122	46,100	48,503	27,349	45,454	-6.29%	
Revenue - Expenditures	(8,999)	(11,887)	6,947	(25,463)	38,151	(22,414)		
Ending Fund Balance	267,574	255,687	262,634	237,171	300,785	278,371		
Fund Balance	2017	2018	2019	2020 Budget	2020 Estimated	2021 Proposed		
Designated Cemetery Fund Balance	\$160,174	\$146,487	\$150,359	\$126,771	\$183,985	\$160,671		
Designated for Perpetual Care	107,400	109,200	112,275	110,400	116,800	117,700		
Total Fund Balance	267,574	255,687	262,634	237,171	300,785	278,371		

Special Revenue Fund—Library
Fund 260

	2017	2018	2019	2020	2020	2021	% Change
Revenues	Actual	Actual	Actual	Budget	Estimated	Proposed	2021/2020
411111 City Property Taxes	707,306	722,194	722,194	738,194	738,194	758,194	2.71%
435435 State Grant - Cares Act-COVID					20,000		
467100 Library Fines and Fees	21,072	19,569	20,317	21,000	8,000	20,000	-4.76%
467110 Library Other Revenues—County	191,669	205,720	212,192	213,849	229,221	226,035	5.70%
467150 Library Other Revenues—Copies	2,392	2,224	2,099	2,300	1,000	1,500	-34.78%
482215 Rent of City Property	788	752	1,592	1,000	435	500	-50.00%
491400 Transfer from Cap. Improvements	7,474						
Total Revenues	930,701	950,459	958,394	976,343	996,850	1,006,229	3.06%

	2017	2018	2019	2020	2020	2021	% Change
Personnel	Actual	Actual	Actual	Budget	Estimated	Proposed	2021/2020
111 Salaries (8.0 FTE)	359,961	364,005	381,222	389,514	389,514	418,649	7.48%
124 Bonus			123	325	325	825	153.85%
125 Part Time Salaries (4.39 PTE)	118,514	129,086	128,070	125,000	130,000	138,759	11.01%
128 Maintenance Salaries (.50 PTE)	17,376	13,448	11,702	18,312	9,000	20,000	9.22%
135 Sick Leave Payout	652	481	447	472	7,023	10,241	2069.70%
151 Social Security	37,631	38,707	39,802	40,923	41,146	45,018	10.01%
152 Retirement	29,747	28,981	28,280	29,550	29,923	29,792	0.82%
154 Health Insurance	114,451	118,877	113,111	112,124	112,124	139,769	24.66%
155 Life Insurance	86	122	143	149	149	156	4.70%
159 Longevity	3,433	2,740	2,898	1,323	2,000		-100.00%
161 EAP/125 Admin.		100	100	100	100	100	0.00%
165 Workers' Comp. Insurance	1,178	1,143	979	922	922	953	3.36%
Total	683,029	697,690	706,877	718,714	722,226	804,262	11.90%

	2017	2018	2019	2020	2020	2021	% Change
Operating	Actual	Actual	Actual	Budget	Estimated	Proposed	2021/2020
211 Extraordinary Services			80	275		275	0.00%
222 Electric	22,615	22,139	20,384	23,689	20,000	23,000	-2.91%
223 Marketing	61	134	304	1,000	9,500	7,000	600.00%
224 Natural Gas	6,874	6,107	5,590	7,000	6,000	7,000	0.00%
225 Telephone	2,254	2,273	2,839	2,500	5,270	4,800	92.00%
226 Water Service	1,839	1,798	1,764	2,135	1,900	2,000	-6.32%
240 Repair and Maintenance	3,935	5,924	14,332	10,000	10,000	10,000	0.00%
290 Maint./Contracted Services	45,760	46,378	58,032	51,000	60,000	55,000	7.84%
308 Program Supplies	161	622	958	1,000	1,000	1,000	0.00%
310 Office supplies	7,923	9,023	8,154	8,000	17,637	8,000	0.00%
312 Computer Supplies	2,167	1,792	1,906	3,000	7,341	6,000	100.00%
315 Postage	580	335	298	1,000	450	450	-55.00%
319 Publications and Subscriptions	64,694	82,110	89,647	90,000	65,000	70,000	-22.22%
320 Prof. Publications and Dues	1,270	1,444	1,483	1,600	901	1,600	0.00%
330 Travel & Training	5,790	4,556	7,816	6,000	2,200	4,000	-33.33%
350 Operating Supplies	1,755	3,908	4,370	4,000	8,200	4,000	0.00%
380 Equipment/Capital Outlay		2,362	1,485	8,000	9,000	10,000	25.00%
381 Shared System Services	17,917	21,302	20,216	23,000	24,500	24,500	6.52%
382 Library Technology	932	4,419	2,790	5,000	5,500	5,000	0.00%
395 Employment Expenses		354	370	200	402	200	0.00%
510 Liability/Property Insurance	7,973	6,575	6,613	7,164	7,415	8,452	17.98%
Total	194,500	223,555	249,431	255,563	262,216	252,277	-1.29%

**Special Revenue Fund—Library
Fund 260**

	2017	2018	2019	2020	2020	2021	% Change
Revenues	Actual	Actual	Actual	Budget	Estimated	Proposed	2021/2020
Total Expenditures*	877,529	921,245	956,308	974,277	984,442	1,056,539	8.44%
Revenues - Expenditures	53,172	29,214	2,086	2,066	12,408	(50,310)	
Beginning Fund Balance	(33,733)	19,439	48,653	50,739	50,739	63,147	
Ending Unassigned Fund Balance	19,439	48,653	50,739	52,805	63,147	12,837	
Assigned Funds - Donations							
435432 Grants	13,615	11,300			24,000		
473200 Library Donations	13,597	11,356	12,945	5,000	20,000	30,000	500.00%
Total	27,212	22,656	12,945	5,000	44,000	30,000	500.00%
322 Donation Expenditures	15,269	9,617	11,432	5,000	15,000	27,000	440.00%
331 Grant Expenditures	45	14,616	6,329		22,030		
Revenues - Expenditures	11,898	(1,577)	(4,816)	0	6,970	3,000	
Beginning Assigned Fund Balance	1,439	13,337	11,760	6,944	6,944	13,914	
Ending Assigned Fund Balance	13,337	11,760	6,944	6,944	13,914	16,914	
Total Library Fund Balance	32,776	60,413	57,683	59,749	77,061	29,751	

*Debt Service due to new library building in 2021 is \$642,975

Special Revenue Fund—Swimming Pool

Fund 240

					2020	2020	2021	% Change
Revenues		2017	2018	2019	Budget	Estimated	Proposed	2021/2020
411111	Real Estate Taxes	65,658	69,652	67,429	69,216	69,216	69,216	0.00%
467340	Daily Pool Admissions	67,806	75,448	75,666	82,763	0	82,763	0.00%
467341	Passes	95,382	89,326	81,411	92,000	0	92,000	0.00%
467342	Lessons	21,519	20,820	21,460	21,000	0	21,000	0.00%
467343	Water Aerobics	5,873	6,002	4,538	5,500	0	5,500	0.00%
467344	Uniforms/Miscellaneous	1,681	856	2,465	2,400	0	2,400	0.00%
467345	Concessions	40,823	39,824	37,412	47,000	0	47,000	0.00%
467346	Swim Team	4,180	4,562	3,597	4,500	0	4,500	0.00%
467351	Swimming Pool Banner Program	2,800	1,400	1,200	1,400	0	1,400	0.00%
473118	Town Pool Contribution*							
482215	Facility Rentals	5,072	4,785	4,945	4,000	0	4,000	0.00%
485500	Donations	459		3,200				
491100	Transfer from General Fund	37,175	11,500	24,359	7,944	7,944		-100.00%
491220	Transfer from Rec Programs	13,900				13,957	8,374	
Total Revenues		362,328	324,175	327,682	337,723	91,117	338,153	0.13%
555320					2020	2020	2021	% Change
Personnel		2017	2018	2019	Budget	Estimated	Proposed	2021/2020
111	Salaries/Rec. Supervisor (.55 FTE)	25,266	25,966	26,115	29,418	29,713	29,713	1.00%
125	Part-Time Salaries/Seasonal	114,070	108,105	123,318	115,000	0	115,000	0.00%
128	Salaries/City DPW (.35 FTE)	17,765	13,536	15,501	16,000	1,385	16,000	0.00%
132	Part-Time/Maintenance Salaries	2,465	2,468	560	2,800	0	2,800	0.00%
151	Social Security	12,191	11,472	12,682	12,486	2,379	12,509	0.18%
152	Retirement	3,624	3,176	3,620	3,066	2,037	3,086	0.65%
154	Health Insurance	11,116	15,586	12,095	11,948	16,847	16,148	35.15%
155	Life Insurance	0	0		3	3	3	0.00%
165	Workers' Comp. Insurance	7,575	7,539	6,886	5,754	5,754	5,526	-3.96%
Total		194,072	187,848	200,777	196,475	58,118	200,785	2.19%
555320					2020	2020	2021	% Change
Operating		2017	2018	2019	Budget	Estimated	Proposed	2021/2020
210	Professional Services	5,076	5,263	3,536	2,970	2,343	2,970	0.00%
220	Internet			540	540	540	540	0.00%
222	Electric	18,562	18,251	17,065	16,500	4,000	16,748	1.50%
224	Natural Gas	14,794	11,358	11,775	12,000	1,000	12,000	0.00%
225	Telephone	448	443	375	440	489	440	0.00%
226	Water Service	9,556	8,589	8,776	9,760	2,500	9,760	0.00%
290	Contracted Services	1,476	1,745	1,854	2,000	885	2,000	0.00%
324	Permits & Licenses	400	400	400	400	0	400	0.00%
330	Travel & Training	378	380	58	600	400	600	0.00%
340	Repair & Maintenance Supplies	14,447	10,338	11,270	16,000	11,000	16,000	0.00%
346	Uniforms	2,572	1,954	4,875	2,500	0	2,000	-20.00%
350	Operating Supplies/Chemicals	21,257	18,065	19,870	20,000	0	20,000	0.00%
380	Equipment	39,072	15,887	15,509	19,607	7,000	16,107	-17.85%
390	Other Expenses	1,356	411	205	1,200	90	1,200	0.00%
510	Property/Liability Insurance	3,182	2,479	2,492	2,752	2,752	2,973	8.03%

Special Revenue Fund—Swimming Pool								
Fund 240								
	Total	132,576	95,563	98,600	107,269	32,999	103,738	-3.29%

Special Revenue Fund—Swimming Pool

Fund 240

555321—Concessions					2020	2020	2021	% Change
Personnel		2017	2018	2019	Budget	Estimated	Proposed	2021/2020
125	Part Time Salaries/Seasonal	13,124	13,815	12,562	12,500	0	12,500	0.00%
151	Social Security	1,004	1,057	960	1,050	0	1,050	0.00%
Total		14,128	14,872	13,522	13,550	0	13,550	0.00%
555321—Concessions					2020	2020	2021	% Change
Operating		2017	2018	2019	Budget	Estimated	Proposed	2021/2020
324	Permits & Licenses	330	330	330	330	0	330	0.00%
350	Operating Supplies	20,791	18,296	19,675	19,000	0	19,000	0.00%
380	Equipment	416	0	2,059	750	0	750	0.00%
Total		21,537	18,626	22,064	20,080	0	20,080	0.00%
Total Swimming Pool Expenses		362,313	316,909	334,963	337,374	91,117	338,153	0.23%
Revenue - Expenditures		15	7,266	(7,281)	349	0	0	
Beginning Fund Balance		0	15	7,281	0	0	0	
Total Fund Balance		15	7,281	0	349	0	0	

Special Revenue Fund—Recreation Programs (Self Supporting)
Fund 220

Revenues	2017	2018	2019	2020 Budget	2020 Estimated	2021 Proposed	% Change 2021/2020
467201 Gym Rentals	2,525	4,943	6,034	3,000	2,764	3,000	0.00%
467202 Athletic Field Rentals	480	300	330	300	0	300	0.00%
467310 Summer/Winter Recreation Fees	64,510	69,936	80,642	60,000	98,298	65,000	8.33%
467316 WPRA Ticket Sales Revenue	7,943	9,070	7,907	5,000	191	5,000	0.00%
467317 Youth Football Registration	3,055	3,885	4,335	3,500	5,000	3,500	0.00%
467318 Safety Training	7,699	6,446	4,565	6,500	3,295	6,500	0.00%
467319 Basketball Fees	28,790	25,530	25,940	26,000	26,000	26,000	0.00%
467320 Softball Fees	12,926	10,518	10,839	12,000	11,584	12,000	0.00%
467323 Volleyball Fees	1,089	1,420	947	1,200	1,204	1,200	0.00%
467324 Aquatics Fees	5,095	4,871	4,252	5,000	3,000	5,000	0.00%
467325 Concession Revenue	795	636		800		800	0.00%
467326 Special Rec Programs	1,407	933	625	1,000		1,000	0.00%
467327 Solar Recreation	9,740	9,906	12,335	8,000	2,000	8,000	0.00%
467328 Summer Sand Volleyball	1,390	1,405	305	1,800	130	1,800	0.00%
467329 Soccer	18,645	18,150	20,322	20,000	9,690	20,000	0.00%
467331 Banner Advertising	700	350		700	500	700	0.00%
467332 Poms Revenue	58,991	81,228	84,130	58,991	58,991	58,991	0.00%
467335 Low Impact Fitness-Swing and Easy Fitness	12,205	11,008	11,648	12,000	9,000	12,000	0.00%
467336 Civic Band Revenue	3,195	2,375	2,375	3,000	0	3,000	0.00%
467352 Recreation Brochure Sponsorships	8,050	3,846	3,600	5,500	6,200	5,500	0.00%
467431 Gym Vending Machine Receipts		1,322					
467432 Tennis	13,801		130				
484410 Youth Center Receipts			129	500		250	-50.00%
485550 Donations	5,615	4,039	22,891	4,000	1,218	4,000	0.00%
486000 Miscellaneous Revenue	11,108	9,893	13,550	15,000	3,000	15,000	0.00%
481100 Interest	24						
491100 General Fund Transfer—CIVIC Band	1,000	1,000		1,000		1,000	0.00%
Total Revenues	280,778	283,010	317,831	254,791	242,065	259,541	1.86%

555390					2020	2020	2021	% Change
Personnel		2017	2018	2019	Budget	Estimated	Proposed	2021/2020
125	Part time/Seasonal	104,198	113,198	110,431	105,000	105,000	105,000	0.00%
127	Exercise/Fitness Salaries	6,973	6,606	7,775	7,000	6,000	7,000	0.00%
151	Social Security	8,489	9,164	9,043	8,568	8,492	8,568	0.00%
161	EAP/125 Administration				60	60	60	0.00%
165	Workers' Comp. Insurance	4,221	4,298	3,926	3,605	3,605	3,516	-2.47%
Total		123,881	133,266	131,175	124,233	123,157	124,144	-0.07%
555390/592000					2020	2020	2021	% Change
Operating		2017	2018	2019	Budget	Estimated	Proposed	2021/2020
225	Telephone	798	474	840	900	900	900	0.00%
228	School District Fees	22,982	16,600	12,450	25,000	15,000	25,000	0.00%
290	Contracted Services	23,658	24,964	45,600	28,000	20,000	28,000	0.00%
309	Recreation Brochure Expenses	4,360	4,125	4,315	4,500	2,536	4,500	0.00%
310	Office Supplies	555	26	29				
320	Publications & Dues	190	30		200	200	200	0.00%
330	Travel & Training	1,186	(250)	1,295	700	200	700	0.00%
336	Transportation	5,232	4,049	3,823	4,000	0	4,000	0.00%
347	Supplies and Expenses	38,190	34,741	49,274	27,825	35,137	27,825	0.00%
350	Operating supplies	1,359						
355	WPRA Ticket Expense	7,688	8,841	7,732	4,500	178	4,500	0.00%
356	Solar Recreation	7,224	12,228	8,512	6,050	6,050	6,050	0.00%
357	Tennis	11,000						
372	Safety equipment	2,389	2,307	2,262	3,000	3,000	3,000	0.00%
380	Equipment Outlay/Lease				4,500	4,500	4,500	0.00%
386	Civic Band Expenses	4,092	3,205	3,705	4,000	0	4,000	0.00%
390	Other Expenses	202		54		130		
394	Poms Program	13,590	35,318	31,172	20,000	10,000	25,000	25.00%
510	Insurance Charges	832	809	816	947	947	980	3.48%
701	Transfer to Other Funds	13,900		13,500		14,155	8,374	
Total		159,427	147,467	185,379	134,122	112,933	147,529	10.00%
Total Expenditures		283,308	280,733	316,554	258,355	236,090	271,673	5.15%
Revenue - Expenditures		(2,530)	2,277	1,277	(3,564)	5,975	(12,132)	
Beginning Fund Balance		\$93,839	\$90,952	\$93,229	\$94,506	\$94,506	\$100,481	
Prior Year Adjustment		(357)						
Total Fund Balance		\$90,952	\$93,229	\$94,506	\$90,942	\$100,481	\$88,349	

Special Revenue Fund—Room Tax

Fund 210

				2020	2020	2021	% CHANGE
Revenues	2017	2018	2019	Budget	Estimated	Proposed	2021/2020
411500 Room Taxes	80,783	83,226	84,110	70,000	32,000	50,000	-28.57%
Total Revenues	80,783	83,226	84,110	70,000	32,000	50,000	-28.57%
566700 Operating							
721 Chamber Tourism & Development	76,744	79,044	79,647	66,500	30,657	47,500	-28.57%
Total	76,744	79,044	79,647	66,500	30,657	47,500	-28.57%
592000 Operating							
701 Transfer to General Fund	4,039	4,160	2,943	3,500	2,863	2,500	-28.57%
Total	4,039	4,160	2,943	3,500	2,863	2,500	-28.57%
Total Expenditures	80,783	83,204	82,590	70,000	33,520	50,000	-28.57%
Revenue - Expenditures	0	22	1,520	0	(1,520)	0	
Beginning Fund Balance	\$462	\$462	\$484	\$2,004	\$2,004	\$484	
Total Fund Balance	\$462	\$484	\$2,004	\$2,004	\$484	\$484	

Special Revenue Fund—Fuel System

Fund 221

				2020	2020	2021	% CHANGE
Revenues		2018	2019	Budget	Estimated	Proposed	2021/2020
463101	Public Works Fees	1,748	3,822	2,000	2,600	2,600	30.00%
Total Revenues		1,748	3,822	2,000	2,600	2,600	30.00%
533210 Operating							
240	Repair & Maintenance		263	5,000	4,000	5,000	0.00%
308	Program Supplies						
380	Equipment Outlay						
Total Expenditures		0	263	5,000	4,000	5,000	0.00%
Revenue - Expenditures		1,748	3,559	(3,000)	(1,400)	(2,400)	
Beginning Fund Balance		\$0	\$1,748	\$5,307	\$5,307	\$3,907	
Total Fund Balance		\$1,748	\$5,307	\$2,307	\$3,907	\$1,507	

Internal Service—Risk Management **Fund 700**

519400					2020	2020	2021	% Change
Operating Expenditures		2017	2018	2019	Budget	Estimated	Proposed	2021/2020
165	Workers' Compensation Insurance	180,759	177,678	148,821	156,010	129,973	152,342	-2.35%
393	Unemployment Compensation	1,601	1,546	1,126		5,000	2,500	
510	Property—Auto Insurance	71,587	65,248	69,681	74,848	71,895	81,064	8.31%
512	General Liability Insurance	62,111	63,588	65,841	66,192	67,472	66,549	0.54%
513	Employment Practices Insurance	11,699	12,350	11,921	14,726	12,032	16,278	10.54%
515	Boiler Insurance	1,196	1,366	1,196	1,417	2,471	2,854	101.41%
552	2016 Liability Claims Paid	13,600	7,310	4,051		11,134		
553	2017 Liability Claims Paid	61,624	22,065					
523	2018 Liability Claims Paid		32,471	6,502	5,000			-100.00%
546	2019 Liability Claims Paid			214,723	5,000	28,000	5,000	0.00%
524	2020 Liability Claims Paid				15,000	20,000	5,000	-66.67%
525	2021 Liability Claims Paid						15,000	
Total Expenditures		404,177	383,622	523,862	338,193	347,977	346,587	2.48%
Revenues		2017	2018	2019	2020	2020	2021	% Change
		2017	2018	2019	Budget	Estimated	Proposed	2021/2020
481100	Interest Income	12,590	17,147	20,762	10,000	13,000	10,000	0.00%
487000	Change in Market Value	(3,920)	(2,642)	17,369		15,000		
481195	Dividend Income/WC Dividend	44,117	95,464	36,355	13,404	16,520	13,031	-2.78%
484000	Insurance Recoveries	27,845	17,757	13,685		4,758		
482000	Workers' Compensation-Wage Recovery	3,844				3,382		
491100	Charges to General Fund	260,560	278,049	249,871	251,245	248,042	254,374	1.25%
491200	Charges to Cemetery Fund	1,288	763	716	733	733	605	-17.42%
491220	Charges to Recreation Programs Fund	5,053	5,107	4,742	4,552	4,552	4,496	-1.22%
491240	Charges to Swimming Pool Fund	10,758	10,019	9,378	8,507	8,507	8,445	-0.73%
491260	Charges to Library	9,151	7,718	7,593	8,337	8,337	8,884	6.57%
491601	Transfer from Water Recycling Center	32,054	38,875	36,598	36,595	36,595	36,316	-0.76%
Total Revenues		403,340	468,257	397,069	333,372	359,426	336,152	0.83%
Net Cost of Program		2017	2018	2019	2020	2020	2021	% Change
		2017	2018	2019	Budget	Estimated	Proposed	2021/2020
		(837)	84,635	(126,793)	(4,821)	11,449	(10,436)	116.45%
Fund Balance—January 1		928,154	927,317	974,820	848,027	848,027	859,476	
Prior Year Audit Adjustment		(37,132)	(37,132)					
Fund Balance—December 31		927,317	974,820	848,027	843,206	859,476	849,040	

General Government Fund 100				2020	2020	2021	% Change
Common Council 511100				Budget	Estimated	Proposed	2021/2020
	2017	2018	2019				
Salaries	16,757	16,154	16,924	16,800	16,800	16,800	0.00%
Social Security	1,278	1,236	1,264	1,285	1,285	1,285	0.00%
Workers' Comp. Insurance	37	35	30	27	27	28	3.70%
Total	18,072	17,425	18,218	18,112	18,112	18,113	0.01%
511100 Common Council							
Operating	2017	2018	2019	2020	2020	2021	% Change
				Budget	Estimated	Proposed	2021/2020
Subscriptions and Dues	6,032	6,367	6,613	6,700	6,500	6,700	0.00%
Travel & Meeting Expenses	72	51	88	225	100	225	0.00%
Operating Expenses	135	568	112	375	200	375	0.00%
Total	6,239	6,986	6,813	7,300	6,800	7,300	0.00%
Total Expenditures	24,311	24,411	25,031	25,412	24,912	25,413	0.00%
513100 Mayor							
Personnel	2017	2018	2019	2020	2020	2021	% Change
				Budget	Estimated	Proposed	2021/2020
Salary	6,000	6,000	6,000	6,000	6,000	6,000	0.00%
Social Security	459	459	459	459	459	459	0.00%
Workers' Comp. Insurance	13	12	11	10	10	10	0.00%
Total	6,472	6,471	6,470	6,469	6,469	6,469	0.00%
513100 Mayor							
Operating	2017	2018	2019	2020	2020	2021	% Change
				Budget	Estimated	Proposed	2021/2020
Telephone	90	89	90	104	104	104	0.00%
Printing							
Travel & Meeting Expenses	106	650	60	600	200	600	0.00%
Awards & Supplies		1,290		1,000		1,000	0.00%
Other Expenses		301	60	250	250	250	0.00%
Total	196	2,330	210	1,954	554	1,954	0.00%
Total Expenditures	6,668	8,801	6,680	8,423	7,023	8,423	0.00%
513200 City Administrator							
Personnel	2017	2018	2019	2020	2020	2021	% Change
				Budget	Estimated	Proposed	2021/2020
Salaries (1.00 FTE)	72,693	74,377	76,126	100,000	100,000	105,000	5.00%
Sick Payout	1,006	940					
Social Security	5,530	5,655	5,763	7,717	7,717	8,033	4.09%
Retirement	5,156	5,072	5,056	6,608	6,810	7,088	7.26%
Health Insurance	15,434	15,643	7,007	21,723	21,723	29,360	35.16%
Life Insurance	48	49	70				
Longevity	1,344	1,394	1,827	882	882		-100.00%
Workers' Comp Insurance	177	169	144	137	137	167	21.90%
Total	101,388	103,299	95,993	137,067	137,269	149,648	9.18%
513200 City Administrator							
Operating	2017	2018	2019	2020	2020	2021	% Change
				Budget	Estimated	Proposed	2021/2020
Telephone	90	88	433	410	410	650	58.54%
Operating Supplies	8	9	208	150	158	200	33.33%
Publications & Dues	333	366	390	400	391	1,200	200.00%
Conferences & Travel	166	339	1,095	700	100	2,000	185.71%
Total	597	802	2,126	1,660	1,059	4,050	143.98%
Total Expenditures	101,985	104,101	98,119	138,727	138,328	153,698	10.79%

519200 Employee Relations				2020	2020	2021	% Change
	2017	2018	2019	Budget	Estimated	Proposed	2021/2020
EAP/125	1,318	1,711	1,826	2,300	2,100	2,300	0.00%
Professional Services	1,061	550	1,184	28,200	2,500	5,000	-82.27%
Leadership Development	574	610	408	600	200	600	0.00%
Awards and Supplies	3,027	1,833	2,175	1,875	1,900	775	-58.67%
Total	5,980	4,704	5,593	32,975	6,700	8,675	-73.69%
516100				2020	2020	2021	% Change
Legal Services	2017	2018	2019	Budget	Estimated	Proposed	2021/2020
Extraordinary Services	51,727	37,738	37,684	55,000	36,000	40,000	-27.27%
Total Legal Services	51,727	37,738	37,684	55,000	36,000	40,000	-27.27%
514100 City Clerk				2020	2020	2021	% Change
Personnel	2017	2018	2019	Budget	Estimated	Proposed	2021/2020
Salaries (2.5 FTE)	126,270	128,848	160,265	139,983	139,983	147,609	5.45%
Salaries—Part-Time	17,535	16,491	17,463				
Sick Payout	1,629	1,680	329	559	559	584	4.47%
Social Security	11,229	11,477	10,931	10,877	10,877	11,337	4.23%
Retirement	10,143	9,537	9,275	9,597	9,597	10,003	4.23%
Health Insurance	31,660	31,542	37,189	47,169	26,967	43,898	-6.93%
Life Insurance	86	88	78	58	58	100	72.41%
Longevity	2,079	2,205	1,575	1,638	1,638		-100.00%
Workers' Comp. Insurance	348	331	283	243	243	261	7.41%
Total	200,979	202,199	237,388	210,124	189,922	213,792	1.75%
514100 City Clerk				2020	2020	2021	% Change
Operating	2017	2018	2019	Budget	Estimated	Proposed	2021/2020
Professional Services	1,676	1,017	730	11,020	10,500	1,000	-90.93%
Telephone	448	443	412	500	500	500	0.00%
Repair & Maintenance Services	1,463	1,125	1,350	1,415	1,400	1,400	-1.06%
Office Supplies & Expenses	1,972	2,671	1,402	2,750	2,750	2,750	0.00%
Recording Fees	210	330	172	350	350	350	0.00%
Computer/Copier Supplies	1,284	1,727	1,367	2,000	2,000	2,000	0.00%
Postage	6,506	7,878	7,941	9,000	16,000	12,000	33.33%
Publication & Dues	390	130	690	575	300	575	0.00%
Legal Notice Publications	3,961	4,478	3,500	4,500	4,500	4,500	0.00%
Employee Training, Travel	387	429	729	1,500	200	1,200	-20.00%
Equipment	0	500	673	600	800	600	0.00%
Total	18,297	20,728	18,966	34,210	39,300	26,875	-21.44%
Total Expenditures	219,276	222,927	256,354	244,334	229,222	240,667	-1.50%
514200 Elections				2020	2020	2021	% Change
Personnel	2017	2018	2019	Budget	Estimated	Proposed	2021/2020
Salaries	9,625	25,782	11,130	30,009	30,000	12,000	-60.01%
Overtime		721					
Salaries—Part Time					500		
Social Security	54	127	44		160		
Workers' Comp. Insurance	31	71	61	49	49	20	-59.18%
Total	9,710	26,701	11,235	30,058	30,709	12,020	-60.01%
514200 Elections				2020	2020	2021	% Change
Operating	2017	2018	2019	Budget	Estimated	Proposed	2021/2020
Supplies	4,900	8,073	5,569	10,000	14,000	10,000	0.00%
Legal Notice Publications	100			200	302	200	0.00%
Equipment	100				4,554	1,700	
Total	5,100	8,073	5,569	10,200	18,856	11,900	16.67%
Total Expenditures	14,810	34,774	16,804	40,258	49,565	23,920	-40.58%

515400 City Assessor							
Personnel	2017	2018	2019	2020 Budget	2020 Estimated	2021 Proposed	% Change 2021/2020
Salaries (1.0 FTE)	72,634	74,354	75,836	77,057	70,566	0	-100.00%
Sick Payout	875	801	839	750	22,043	0	-100.00%
Social Security	5,135	5,262	5,372	6,097	4,113	0	-100.00%
Retirement	5,180	5,095	5,094	5,380	3,941	0	-100.00%
Health Insurance	21,892	22,013	21,571	21,236	11,936	0	-100.00%
Life Insurance	68	70	83	89	60	0	-100.00%
Longevity	1,701	1,764	1,827	1,890	0	0	-100.00%
Workers' Comp. Insurance	3,408	3,414	3,118	2,738	2,738	0	-100.00%
Total	110,893	112,773	113,740	115,237	115,397	0	-100.00%

515400 City Assessor							
Operating	2017	2018	2019	2020 Budget	2020 Estimated	2021 Proposed	% Change 2021/2020
Professional Services	13,500	13,500	13,500	13,500	13,500	83,500	518.52%
Revaluation	0	0	6,500	10,000	10,000		-100.00%
Telephone	179	177	180	200	181	200	0.00%
Office Supplies	903	153	194	300	225	300	0.00%
Computer Supplies	3,884	4,207	4,347	4,515	4,300	1,500	-66.78%
Publication & Dues	305	320	240	240	260	0	-100.00%
State Fees—Mfg. Assessment	1,592	1,506	1,502	1,600	1,475	1,550	-3.13%
Employee Training, Travel	947	977	824	1,100	67	0	-100.00%
Total	21,310	20,840	27,287	31,455	30,008	87,050	176.74%
Total Expenditures	132,203	133,613	141,027	146,692	145,405	87,050	-40.66%

515600 City Treasurer							
Personnel	2017	2018	2019	2020 Budget	2020 Estimated	2021 Proposed	% Change 2021/2020
Salaries (3.5 FTE)	82,629	80,369	82,597	163,627	163,627	169,013	3.29%
Salaries—Part Time	0	7,820	10,211				
Sick Payout	362	482		531	531	1,481	178.91%
Social Security	6,007	6,372	6,897	12,794	12,794	13,043	1.95%
Retirement	5,869	5,429	5,949	10,954	11,289	11,508	5.06%
Health Insurance	24,404	24,463	22,423	27,233	27,233	30,197	10.88%
Life Insurance	83	106	123	144	144	162	12.50%
Longevity	1,629	1,720	1,811	3,082	3,082		-100.00%
Workers' Comp. Insurance	197	187	161	153	153	280	83.01%
Total	121,180	126,948	130,172	218,518	218,853	225,684	3.28%

515600 City Treasurer							
Operating	2017	2018	2019	2020 Budget	2020 Estimated	2021 Proposed	% Change 2021/2020
Professional Services	49,200	48,602	52,292	55,000	55,000	36,600	-33.45%
Telephone	269	266	270	315	276	300	-4.76%
Office Supplies	5,713	4,955	6,053	7,000	7,000	7,000	0.00%
Publication & Dues	370	380	380	520	445	520	0.00%
Employee Training, Travel	684	72	185	400	290	1,020	155.00%
Office Equipment			2,715	100	100	100	0.00%
Other Expenses	2,431	1,513	2,085	2,900	2,958	2,500	-13.79%
Total	58,667	55,788	63,980	66,235	66,069	48,040	-27.47%
Total Expenditures	179,847	182,736	194,152	284,753	284,922	273,724	-3.87%

515900 Independent Auditing							
	2017	2018	2019	2020 Budget	2020 Estimated	2021 Proposed	% Change 2021/2020
Professional Services	33,750	27,250	27,750	29,000	28,500	32,000	10.34%

514700 Technology	2017	2018	2019	2020 Budget	2020 Estimated	2021 Proposed	% Change 2021/2020
Professional Services	16,870	16,586	35,495	31,500	31,500	34,725	10.24%
Internet Service	13,460	13,512	12,381	13,000	12,492	13,000	0.00%
Computer Supplies	28						
Equipment Outlay	9,973	14,914	19,435	22,175	22,175	25,475	14.88%
Multi Use Equipment	7,419	7,340	8,808	7,700	7,700	7,800	1.30%
Total	47,750	52,352	76,119	74,375	73,867	81,000	8.91%

519100 Uncollectible Taxes	2017	2018	2019	2020 Budget	2020 Estimated	2021 Proposed	% Change 2021/2020
Uncollectible Taxes	2,113						

519400 Insurance	2017	2018	2019	2020 Budget	2020 Estimated	2021 Proposed	% Change 2021/2020
Property/Auto Insurance	3,702	2,720	2,646	2,974	2,974	3,119	4.88%
General Liability Insurance	4,555	5,588	4,377	4,642	4,642	5,328	14.78%
Surety Bonds	605	596	714	750	543	652	-13.07%
Total	8,862	8,904	7,737	8,366	8,159	9,099	8.76%

518100 City Hall Complex	2017	2018	2019	2020 Budget	2020 Estimated	2021 Proposed	% Change 2021/2020
Personnel							
Salaries (1.52 FTE)	108,468	74,030	74,817	73,683	73,683	74,428	1.01%
Overtime	2,138	2,065	1,983	2,000	1,000	1,500	-25.00%
Salaries—Part-Time			192				
Sick Payout	249	281		323	323	416	28.79%
Social Security	8,276	5,808	6,121	5,872	5,796	5,840	-0.54%
Retirement	6,204	5,317	5,473	5,181	4,962	5,153	-0.54%
Health Insurance	13,845	11,740	11,071	13,213	13,213	15,747	19.18%
Life Insurance	94	96	103	77	77	98	27.27%
Longevity	643	680	718	756	756		-100.00%
Workers' Comp. Insurance	4,247	3,373	3,080	2,627	2,627	2,397	-8.76%
Total	144,164	103,390	103,558	103,732	102,437	105,579	1.78%

518100 City Hall Complex	2017	2018	2019	2020 Budget	2020 Estimated	2021 Proposed	% Change 2021/2020
Operating							
Electric	23,087	21,633	20,777	25,609	25,609	25,993	1.50%
Natural Gas	21,924	20,549	20,142	25,000	25,000	25,000	0.00%
Telephone	1,914	3,150	2,150	2,025	2,500	2,500	23.46%
Water Service	3,155	3,135	3,446	3,500	3,500	3,500	0.00%
Repair & Maintenance Services	24,260	52,332	27,552	30,000	30,000	30,000	0.00%
Operating Supplies	12,773	7,731	6,586	14,000	14,000	14,000	0.00%
Capital Equipment Outlay	20,210	42,027	25,466	22,000	22,000	22,000	0.00%
Total	107,323	150,557	106,119	122,134	122,609	122,993	0.70%
Total Expenditures	251,487	253,947	209,677	225,866	225,046	228,572	1.20%
Total General Government	1,080,769	1,096,258	1,102,727	1,314,181	1,257,649	1,212,241	-7.76%

Public Safety							
522100 Police Station							
Personnel	2017	2018	2019	2020 Budget	2020 Estimated	2021 Proposed	% Change 2021/2020
Salaries (0.4 FTE)	14,951	18,363	19,673	20,689	20,689	20,899	1.02%
Overtime	0	0		400	400	400	0.00%
Sick Payout	166	188	135	235	235	278	18.30%
Social Security	1,218	1,454	1,140	1,670	1,670	1,651	-1.14%
Retirement	1,107	1,259	954	1,458	1,458	1,438	-1.37%
Health Insurance	3,592	5,601	3,993	3,645	3,645	4,194	15.06%
Life Insurance	0	6		24	24	25	4.17%
Longevity	428	454	679	504	504	0	-100.00%
Workers' Comp. Insurance	932	932	852	703	703	677	-3.70%
Total	22,394	28,257	27,426	29,328	29,328	29,562	0.80%
522100 Police Station							
Operating	2017	2018	2019	2020 Budget	2020 Estimated	2021 Proposed	% Change 2021/2020
Electric	25,280	24,966	21,960	29,305	29,305	30,037	2.50%
Natural Gas	7,951	7,383	6,934	12,120	12,120	12,241	1.00%
Water Service	1,050	1,006	963	1,346	1,346	1,413	4.98%
Repair & Maintenance Services	28,499	32,737	23,281	20,000	30,000	20,000	0.00%
Maintenance Supplies	3,863	1,712	1,933	4,500	6,600	4,500	0.00%
Property/Auto Insurance	2,038	1,310	1,310	1,533	1,533	1,703	11.09%
Total	68,681	69,114	56,381	68,804	80,904	69,894	1.58%
Total Expenditures	91,075	97,371	83,807	98,132	110,232	99,456	1.35%
522110 Police Administration							
Personnel	2017	2018	2019	2020 Budget	2020 Estimated	2021 Proposed	% Change 2021/2020
Salaries (10.0 FTE)	198,164	201,656	204,961	209,638	250,870	222,269	6.03%
Overtime	26,484	17,917	15,295	5,000	2,000	5,000	0.00%
Office/Dispatchers	386,941	351,931	375,977	412,970	412,970	432,964	4.84%
Holiday	8,202	9,112	10,283	13,559	13,559	13,930	2.74%
Sick Payout	5,418	5,512	4,717	5,768	4,500	3,491	-39.48%
Social Security	48,035	44,782	46,720	50,516	50,516	51,841	2.62%
Retirement	50,867	48,674	49,291	54,456	58,962	56,397	3.56%
Health Insurance	119,206	136,743	128,390	133,304	133,304	141,550	6.19%
Life Insurance	212	227	247	247	247	174	-29.55%
Longevity	11,896	12,400	10,321	13,408	12,000	0	-100.00%
Workers' Comp. Insurance	7,983	7,880	6,850	6,233	6,233	6,899	10.69%
Total	863,408	836,834	853,052	905,099	945,161	934,515	3.25%
522110 Police Administration							
Operating	2017	2018	2019	2020 Budget	2020 Estimated	2021 Proposed	% Change 2021/2020
Legal Services	13,837	21,400	18,426	15,000	15,000	15,000	0.00%
Animal Pound	1,075	655	875	1,500	1,500	1,500	0.00%
Telephone/Communications	33,029	28,772	35,864	29,000	29,000	29,000	0.00%
Repair & Maintenance Services	45,536	46,320	47,022	46,000	46,000	46,000	0.00%
Office Supplies	6,116	7,222	7,709	6,500	6,500	6,500	0.00%
Printing	3,658	2,805	2,673	3,500	3,500	3,500	0.00%
Publications & Dues	327	1,130	425	1,250	1,250	1,250	0.00%
Employee Training, Travel	6,492	5,687	6,843	4,500	4,500	4,500	0.00%
Clothing & Uniforms	3,611	2,915	1,780	3,700	3,700	3,700	0.00%
Supplies & Expenses—Hunter Safety	316	(29)	38	300	300	300	0.00%
Equipment Outlay	2,111	5,996	1,120	2,500	2,500	2,500	0.00%
Other Expenses (Photo)	1,172	1,267	1,405	2,000	2,000	2,000	0.00%
Liability Insurance	20,442	19,154	19,323	22,157	22,157	21,413	-3.36%
Total	137,722	143,294	143,503	137,907	137,907	137,163	-0.54%
Total Expenditures	1,001,130	980,128	996,555	1,043,006	1,083,068	1,071,678	2.75%

522120 Patrol							
Personnel	2017	2018	2019	2020 Budget	2020 Estimated	2021 Proposed	% Change 2021/2020
Salaries (17.0 FTE)	1,193,629	1,241,509	1,343,353	1,375,468	1,300,000	1,400,187	1.80%
Overtime	38,051	37,311	42,590	51,253	58,000	52,175	1.80%
Crossing Guards	39,382	41,081	46,700	46,700	27,959	46,685	-0.03%
Wages/Billable	(13,526)	(7,798)	(52,959)	(75,000)	(75,000)	(75,000)	0.00%
Holiday	37,066	33,933	38,293	62,663	62,663	63,790	1.80%
Sick Payout	4,376	1,749	1,949	2,259	2,259	1,503	-33.47%
Social Security	101,149	104,333	107,362	118,513	111,823	120,292	1.50%
Retirement	144,786	146,193	149,031	174,777	166,771	177,576	1.60%
Health Insurance	210,480	232,931	258,875	293,840	260,000	379,293	29.08%
Life Insurance	201	206	202	187	187	177	-5.35%
Longevity	12,658	12,232	12,033	10,852	10,852	8,106	-25.30%
Workers' Comp. Insurance	49,543	47,792	41,621	41,837	41,837	43,347	3.61%
Total	1,817,795	1,891,472	1,989,050	2,103,349	1,967,351	2,218,131	5.46%
522120 Patrol							
Operating	2017	2018	2019	2020 Budget	2020 Estimated	2021 Proposed	% Change 2021/2020
Repair & Maintenance Services	25,233	22,405	20,248	20,000	20,000	20,000	0.00%
Employee Training, Travel	17,371	23,360	35,832	16,000	18,000	16,000	0.00%
Clothing & Uniforms	18,001	20,596	24,100	12,000	18,000	12,000	0.00%
Supplies & Expenses	6,078	1,050	13,978	5,500	3,000	5,500	0.00%
Gasoline, Motor Oil	30,843	30,375	26,802	25,000	25,000	25,000	0.00%
K-9 Unit Expense	1,006	968	13,193	3,000	7,000	3,000	0.00%
Equipment Outlay	23,375	32,704	20,187	25,000	31,000	25,000	0.00%
Other Expenses	125	305	165	500	200	500	0.00%
Property/Automobile Insurance	3,922	3,915	3,401	3,997	3,597	3,906	-2.28%
Total	125,954	135,678	157,906	110,997	125,797	110,906	-0.08%
Total Expenditures	1,943,749	2,027,150	2,146,956	2,214,346	2,093,148	2,329,037	5.18%
522130 Investigative Division							
Personnel	2017	2018	2019	2020 Budget	2020 Estimated	2021 Proposed	% Change 2021/2020
Salaries (2.0 FTE)	211,292	172,467	182,587	184,709	165,000	189,957	2.84%
Overtime	4,171	5,107	168	5,629	3,000	2,894	-48.59%
Wages/Billable	2,858	(1,767)	(749)	(1,500)	0	(1,500)	0.00%
Holiday	6,290	5,047	2,966	3,639	2,629	1,351	-62.87%
Sick Payout	0	1,348			0	0	
Social Security	16,199	13,622	13,225	14,901	13,230	14,779	-0.82%
Retirement	19,283	21,017	20,177	22,867	20,147	22,681	-0.81%
Health Insurance	33,906	43,078	43,364	43,446	36,000	35,366	-18.60%
Life Insurance	43	33	34	35	35	18	-48.57%
Longevity	4,814	2,058	2,184	2,310	2,310	488	-78.87%
Workers' Comp. Insurance	6,476	6,469	5,634	5,318	5,318	5,367	0.92%
Total	305,332	268,479	269,590	281,354	247,669	271,401	-3.54%
522130 Investigative Division							
Operating	2017	2018	2019	2020 Budget	2020 Estimated	2021 Proposed	% Change 2021/2020
Professional Services	7,449	7,857	3,137	2,500	4,000	2,500	0.00%
Investigative Supplies	2,049	2,481	2,939	3,000	1,000	3,000	0.00%
Employee Training, Travel	889	5,836	3,302	2,000	2,702	2,000	0.00%
Clothing & Uniforms	968	3,090	2,741	1,250	1,250	1,250	0.00%
Total	11,355	19,264	12,119	8,750	8,952	8,750	0.00%
Total Expenditures	316,687	287,743	281,709	290,104	256,621	280,151	-3.43%

522230 Fire Station				2020	2020	2021	% Change
Personnel	2017	2018		Budget	Estimated	Proposed	2021/2020
Salaries (2.0 FTE)	22,117	51,198	54,133	81,219	72,102	130,459	60.63%
Overtime				2,500		5,000	
Part Time Salaries (0.5 FTE)	12,256	28,825	44,249	53,061	53,061	54,652	3.00%
FICA	2,623	4,832	7,528	10,464	9,575	14,543	38.98%
Retirement	21,723	21,548	24,985	29,739	28,955	43,580	46.54%
Health Insurance	6,184	21,155	21,240	31,854	28,240	73,399	130.42%
Workers' Comp. Insurance	9,409	15,995	8,171	5,083	5,083	8,168	60.69%
Total	74,312	143,553	160,306	213,920	197,016	329,801	54.17%
522230 Fire Station				2020	2020	2021	% Change
Operating	2017	2018	2019	Budget	Estimated	Proposed	2021/2020
Electric	15,172	15,595	15,365	17,000	17,000	17,000	0.00%
Natural Gas	10,023	10,472	10,164	12,000	12,000	12,000	0.00%
Telephone	652	655	796	800	1,200	1,200	50.00%
Water Service	2,520	2,420	2,887	3,000	3,000	3,000	0.00%
Operating Expense	212,404	262,108	175,140	217,500	217,500	217,500	0.00%
Building Maintenance	5,045	11,830	9,738	15,000	10,000	15,000	0.00%
Maintenance/Contracted Services	2,240	360	66,123	1,500	1,500	1,500	0.00%
Equipment Outlay		43,207	253,380				
Property/Auto Insurance	34,563	39,533	36,612	38,146	38,146	37,879	-0.70%
Liability Insurance	2,834	2,865	2,333	1,353	1,353	2,221	64.15%
Total	285,453	389,045	572,538	306,299	301,699	307,300	0.33%
Total Expenditures	359,765	532,598	732,844	520,219	498,715	637,101	22.47%
522310 Building Inspection				2020	2020	2021	% Change
Personnel	2017	2018	2019	Budget	Estimated	Proposed	2021/2020
Salaries (2.0 FTE)	101,400	103,478	106,584	107,586	107,586	109,293	1.59%
Social Security	7,509	7,672	7,846	8,303	8,303	8,361	0.70%
Retirement	7,123	6,982	7,049	7,326	7,326	7,377	0.70%
Health Insurance	26,630	28,463	29,140	29,656	29,656	32,114	8.29%
Life Insurance	58	59	61	61	61	77	26.23%
Longevity	756	819	882	945	945		-100.00%
Workers' Comp. Insurance	3,145	2,967	2,705	2,383	2,383	2,174	-8.77%
Total	146,621	150,440	154,267	156,260	156,260	159,396	2.01%
522310 Building Inspection				2020	2020	2021	% Change
Operating	2017	2018	2019	Budget	Estimated	Proposed	2021/2020
Professional Services	1,275	2,624	7,009	5,000	7,000	5,000	0.00%
Telephone	840	957	1,064	700	956	1,000	42.86%
Office Supplies & Expenses	2,471	3,545	2,971	2,400	3,252	2,800	16.67%
Employee Training, Travel	155	574	140	500	500	500	0.00%
Vehicle Maintenance—Gasoline	2,119	2,117	1,740	1,700	1,100	1,700	0.00%
Liability Insurance	944	874	882	979	979	956	-2.35%
Total	7,804	10,691	13,806	11,279	13,787	11,956	6.00%
Total Expenditures	154,425	161,131	168,073	167,539	170,047	171,352	2.28%
522360 Weights & Measures				2020	2020	2021	% Change
	2017	2018	2019	Budget	Estimated	Proposed	2021/2020
Professional Services	2,000	2,000	2,000	2,000	2,000	2,000	0.00%

522410 Emergency Management				2020	2020	2021	% Change
Operating	2017	2018	2019	Budget	Estimated	Proposed	2021/2020
Workers' Comp. Insurance	75	56	56	100	52	55	-45.00%
Internet			1,559	1,620	1,620	1,620	0.00%
Electric	688	691	651	800	800	820	2.50%
Natural Gas	773	787	791	1,200	1,200	1,212	1.00%
Telephone	1,354	1,094	1,606	1,500	1,500	1,500	0.00%
Water Service	390	402	418	500	500	525	5.00%
Sirens Maintenance	2,940	2,940	1,847	2,000	2,000	2,000	0.00%
Repair & Maintenance	1,027	4,866	783	2,000	2,000	2,000	0.00%
Maintenance—Contracted	219	841	178	500		500	0.00%
Office Supplies			464	800	200	800	0.00%
Radio Equipment Maintenance	677	525	230	2,000	100	2,000	0.00%
Training & Travel	464	916	1,337	2,000	2,000	2,000	0.00%
Repair & Maintenance—Supplies	459	283	410	700	700	700	0.00%
Awards	117	411	118	800	300	800	0.00%
Clothing & Uniforms	1,279	921	855	1,200	600	1,200	0.00%
Operating Supplies—Vehicles	1,494	2,170	2,902	3,000	1,500	3,000	0.00%
Fuel—Vehicles	695	576	1,860	2,000	750	2,000	0.00%
Equipment	3,819	3,229	703	3,000	2,000	3,000	0.00%
Property Insurance	1,335	1,417	1,297	1,527	1,527	1,561	2.23%
Total	17,805	22,125	18,065	27,247	19,349	27,293	0.17%
Total Public Safety	3,886,636	4,110,246	4,430,009	4,362,593	4,233,180	4,618,068	5.86%
533110 Engineering				2020	2020	2021	% Change
Personnel	2017	2018	2019	Budget	Estimated	Proposed	2021/2020
Salaries (1.5 FTE)	115,346	118,377	117,441	112,450	111,833	97,941	-12.90%
Sick Pay Out	736	1,015	6,533	580	580	30,515	5161.21%
Social Security	8,261	8,666	8,598	8,726	8,679	9,827	12.62%
Retirement	8,185	8,081	7,545	7,661	7,619	6,611	-13.71%
Health Insurance	19,233	18,865	21,029	20,797	20,797	28,360	36.37%
Life Insurance	180	189	188	108	108	15	-86.11%
Longevity	2,268	2,363	2,429	1,040	1,040		-100.00%
Workers' Comp. Insurance	3,710	3,791	3,458	2,991	2,991	3,192	6.72%
Total	157,919	161,347	167,221	154,353	153,647	176,461	14.32%
533110 Engineering				2020	2020	2021	% Change
Operating	2017	2018	2019	Budget	Estimated	Proposed	2021/2020
Professional Services	400	6,253	39,961	10,500	18,000	18,000	71.43%
Telephone	371	413	369	1,000	1,000	1,000	0.00%
Office Supplies	195	322	655	400	500	400	0.00%
Maps & Plats	2,053	9,783	7,614	10,000	5,000	7,000	-30.00%
Publications & Dues	315	962	590	950	950	950	0.00%
Employee Training, Travel	1,332	1,295	1,275	1,350	500	1,350	0.00%
Operating Supplies	328	1,187	354	1,100	700	1,100	0.00%
Gas & Oil Expense	941	1,132	907	1,000	600	1,000	0.00%
Equipment Outlay	400	197	404	800	800	800	0.00%
Liability Insurance	6,734	6,831	6,891	7,663	7,663	7,012	-8.50%
Total	13,069	28,375	59,020	34,763	35,713	38,612	11.07%
Total Expenditures	170,988	189,722	226,241	189,116	189,360	215,073	13.73%

533210 Garage-Mechanic				2020	2020	2021	% Change
Personnel	2017	2018	2019	Budget	Estimated	Proposed	2021/2020
Salaries (1.15 FTE)	144,170	101,193	90,004	77,047	77,047	78,405	1.76%
Overtime	3,576	823	1,872	1,050	500	1,050	0.00%
Part Time Seasonal			1,980	4,500	5,000	4,500	0.00%
Social Security	10,865	7,358	6,766	6,391	6,387	6,423	0.50%
Retirement	10,304	6,871	6,085	5,335	5,141	5,363	0.52%
Health Insurance	19,787	17,234	12,662	21,236	19,000	21,834	2.82%
Life Insurance	9	18	5		12		0.00%
Longevity	756	819	882	945	945		-100.00%
Workers' Comp. Insurance	5,268	3,218	2,939	2,861	2,861	2,636	-7.86%
Total	194,735	137,534	123,195	119,365	116,893	120,211	0.71%
533210 Garage-Mechanic				2020	2020	2021	% Change
Operating	2017	2018	2019	Budget	Estimated	Proposed	2021/2020
Contracted Services	1,220	1,217	828	700	1,100	700	0.00%
Electric	22,442	20,680	20,156	24,400	24,400	24,400	0.00%
Natural Gas	8,507	8,825	9,274	11,500	11,500	11,500	0.00%
Telephone	6,318	5,645	5,939	7,100	7,100	7,100	0.00%
Water Service	4,827	4,674	7,356	10,000	8,000	10,000	0.00%
Fuel System Maintenance		1,070	5,444				
Employee Training, Travel	2,024	1,182	2,992	2,200	2,200	2,200	0.00%
Garage/Maintenance Supplies	31,050	37,385	38,214	32,350	32,350	32,500	0.46%
Gas/Diesel Fuel & Oil Expense	54,692	61,695	78,749	55,000	50,000	55,000	0.00%
M&E Maintenance/Parts	74,663	66,242	59,814	75,000	75,000	75,000	0.00%
Equipment Outlay	5,028	1,980	569	5,000	7,000	5,000	0.00%
Property/Auto Insurance	34,724	38,263	34,033	35,806	35,806	36,323	1.44%
Total	245,495	248,858	263,368	259,056	254,456	259,723	0.26%
Total Expenditures	440,230	386,392	386,563	378,421	371,349	379,934	0.40%
533311 Street Maintenance				2020	2020	2021	% Change
Personnel	2017	2018	2019	Budget	Estimated	Proposed	2021/2020
Salaries (5.55 FTE)	259,879	301,962	332,070	356,806	356,806	362,485	1.59%
Overtime	20,207	28,984	31,425	45,500	45,500	45,500	0.00%
Part Time Salaries/Temporary	11,072	9,310	658	6,900	6,900	6,900	0.00%
Sick Pay Out	2,831	2,447	2,113	2,963	2,963	3,008	1.52%
Social Security	20,099	23,785	25,147	32,341	32,341	31,969	-1.15%
Retirement	19,591	22,795	24,443	27,870	27,044	27,539	-1.19%
Health Insurance	153,796	171,362	185,434	181,229	181,229	230,106	26.97%
Life Insurance	48	54	60	76	76	94	23.68%
Longevity	9,072	9,576	9,072	10,584	10,584		-100.00%
Workers' Comp. Insurance	14,830	17,929	16,376	14,504	14,504	12,122	-16.42%
Total	511,425	588,204	626,798	678,773	677,947	719,723	6.03%
533311 Street Maintenance				2020	2020	2021	% Change
Operating	2017	2018	2019	Budget	Estimated	Proposed	2021/2020
Professional Services	509	353	140	750	500	750	0.00%
Repair & Maintenance Services	51,212	51,365	40,831	45,500	52,000	45,500	0.00%
Operating Supplies	3,117	561	6,252	3,000	4,000	3,000	0.00%
Signs, Supplies & Parts	12,336	11,562	6,279	9,473	10,206	9,000	-4.99%
Total	67,174	63,841	53,502	58,723	66,706	58,250	-0.81%
Total Expenditures	578,599	652,045	680,300	737,496	744,653	777,973	5.49%

533410 Streets Ineligible				2020	2020	2021	% Change
Operating	2017	2018	2019	Budget	Estimated	Proposed	2021/2020
Repair & Maintenance - alleys				20,000	20,000		
Lease Expenses	4,187	4,091	4,170	4,200	4,241	4,300	2.38%
Total Expenditures	4,187	4,091	4,170	24,200	24,241	4,300	-82.23%
533420 Street Lighting				2020	2020	2021	% Change
	2017	2018	2019	Budget	Estimated	Proposed	2021/2020
Electric	265,093	272,777	262,630	270,000	253,792	251,888	-6.71%
Total	265,093	272,777	262,630	270,000	253,792	251,888	-6.71%
533421 Traffic Control Signals				2020	2020	2021	% Change
	2017	2018	2019	Budget	Estimated	Proposed	2021/2020
Electric	2,889	2,712	2,698	3,150	3,150	3,150	0.00%
Repair & Maintenance Services	3,972	7,464	8,847	5,000	5,500	6,000	20.00%
Total	6,861	10,176	11,545	8,150	8,650	9,150	12.27%
Total Lighting and Signals	271,954	282,953	274,175	278,150	262,442	261,038	-6.15%
533440 Storm Sewers				2020	2020	2021	% Change
Personnel	2017	2018	2019	Budget	Estimated	Proposed	2021/2020
Salaries (2.05 FTE)	61,340	43,598	55,773	134,507	75,000	137,528	2.25%
Overtime	0	925	479	1,000	500	1,000	0.00%
Social Security	4,644	3,390	4,212	10,366	5,776	10,597	2.23%
Retirement	4,342	2,982	3,688	9,147	4,945	9,351	2.23%
Health Insurance	0	0	3,431	5,309	5,309	5,459	2.83%
Life Insurance	1	1	1	2	2	2	0.00%
Workers' Comp. Insurance	4,611	5,721	5,225	4,656	4,656	4,349	-6.59%
Total	74,938	56,617	72,809	164,987	96,188	168,286	2.00%
533440 Storm Sewers				2020	2020	2021	% Change
Operating	2017	2018	2019	Budget	Estimated	Proposed	2021/2020
Repair & Maintenance Services	32,025	27,704	35,678	30,000	30,000	30,000	0.00%
Contracted Services (street sweepings)	10,608	10,264	12,624	15,000	10,000	15,000	0.00%
State Fees—DNR Stormwater Permit	1,500	1,500	1,500	1,500	1,500	1,500	0.00%
Total	44,133	39,468	49,802	46,500	41,500	46,500	0.00%
Total Expenditures	119,071	96,085	122,611	211,487	137,688	214,786	1.56%
533450 Snow and Ice Control				2020	2020	2021	% Change
Operating	2017	2018	2019	Budget	Estimated	Proposed	2021/2020
Contracted Services—Seasonal	0	0		4,000	4,000	4,000	0.00%
Contracted Services	2,458	1,153	2,100	12,000	12,000	12,000	0.00%
Maintenance Supplies	8,288	12,617	14,622	7,200	12,000	7,200	0.00%
Equipment	7,450	4,134	826	4,000	4,000	4,000	0.00%
Ice Control Materials	120,850	88,172	115,498	109,000	109,000	110,000	0.92%
Total Expenditures	139,046	106,076	133,046	136,200	141,000	137,200	0.73%

533730 Recycling							
Personnel	2017	2018	2019	2020 Budget	2020 Estimated	2021 Proposed	% Change 2021/2020
Salaries (1.5 FTE)	92,266	94,867	98,601	94,380	94,380	95,316	0.99%
Overtime	974	760	4,754	500	600	600	20.00%
Part Time Salaries/Temporary	77						
Social Security	7,026	7,047	7,885	7,258	7,266	7,338	1.10%
Retirement	6,476	6,231	6,778	6,404	6,411	6,474	1.09%
Health Insurance	105	34	1,846				
Life Insurance	7	3	2				
Workers' Comp. Insurance	4,188	4,056	3,705	3,260	3,260	2,014	-38.22%
Total	111,119	112,998	123,571	111,802	111,917	111,742	-0.05%
533730 Recycling							
Operating	2017	2018	2019	2020 Budget	2020 Estimated	2021 Proposed	% Change 2021/2020
Repair & Maintenance						4,000	
Contracted Services	203,315	203,869	205,857	220,416	210,259	220,782	0.17%
Recycling Expenses	2,118	1,315	2,340	2,000	2,500	2,400	20.00%
Equipment/Capital Outlay	11,463						
Total	216,896	205,184	208,197	222,416	212,759	227,182	2.14%
Total Expenditures	328,015	318,182	331,768	334,218	324,676	338,924	1.41%
533710 Solid Waste Collection							
	2017	2018	2019	2020 Budget	2020 Estimated	2021 Proposed	% Change 2021/2020
Contracted Services	410,047	417,963	426,401	461,820	435,038	485,616	5.15%
Total	410,047	417,963	426,401	461,820	435,038	485,616	5.15%
533720 Landfill-Groundwater							
Monitoring	2017	2018	2019	2020 Budget	2020 Estimated	2021 Proposed	% Change 2021/2020
Contracted Services	10,050	10,050	6,500	6,500	6,500	6,500	0.00%
533740 Weed Control							
	2017	2018	2019	2020 Budget	2020 Estimated	2021 Proposed	% Change 2021/2020
Maintenance Services	920	274		1,000		1,000	0.00%
Total Health and Sanitation	421,017	428,287	432,901	469,320	441,538	493,116	5.07%
Total Engineering & Public Works	2,473,107	2,463,833	2,591,775	2,758,608	2,636,947	2,822,344	2.31%

555140 Senior Services				2020	2020	2021	% Change
Personnel	2017	2018	2019	Budget	Estimated	Proposed	2021/2020
Part Time Salaries (1.3 FTE)	51,190	49,785	63,955	56,100	50,000	57,816	3.06%
Sick Pay Out	426	416					
Social Security	4,114	3,965	3,974	4,292	3,825	4,336	1.03%
Retirement	2,494	2,366	2,038	2,329	1,894	1,951	-16.23%
Health Insurance	465	394	102				
Longevity	976	1,008					
Workers' Comp. Insurance	127	125	108	91	91	96	5.49%
Total	59,792	58,059	70,177	62,812	55,810	64,199	2.21%
555140 Senior Services				2020	2020	2021	% Change
Operating	2017	2018	2019	Budget	Estimated	Proposed	2021/2020
Professional Services	9,512	6,609	6,465	7,500	2,600	6,500	-13.33%
Telephone	179	177	180	325	325	325	0.00%
Supplies & Expenses	1,703	553	1,744	2,000	1,700	2,000	0.00%
Printing	153	65	65	1,000	25	600	-40.00%
Employee Training, Travel	629	411	396	1,200	300	900	-25.00%
Other Expenses	38,036	37,695	39,862	28,000	7,100	26,000	-7.14%
Property Insurance	479	1,511	1,511	1,768	1,768	1,964	11.09%
Liability Insurance	483	477	481	474	474	506	6.75%
Total	51,174	47,498	50,704	42,267	14,292	38,795	-8.21%
Total Expenditures	110,966	105,557	120,881	105,079	70,102	102,994	-1.98%
555145 Senior Van				2020	2020	2021	% Change
Operating	2017	2018	2019	Budget	Estimated	Proposed	2021/2020
Telephone	38	31	31	50	83	85	70.00%
Repair & Maintenance	300	112	261	500	300	500	0.00%
Gas & Oil Expense	2,508	2,081	1,800	2,100	700	2,000	-4.76%
Property Insurance	223	235	279	252	252	249	-1.19%
Total Expenditures	3,069	2,459	2,371	2,902	1,335	2,834	0.00%
555220 Celebrations				2020	2020	2021	% Change
Personnel	2017	2018	2019	Budget	Estimated	Proposed	2021/2020
Salaries	22,073	22,989	25,776	20,000	14,500	20,000	0.00%
Overtime	2,924	3,691	3,596	4,000	705	4,000	0.00%
Part Time Salaries	707						
Social Security	1,963	2,061	2,247	1,836	1,163	1,836	0.00%
Retirement	1,655	1,710	1,920	1,620	1,026	1,620	0.00%
Total	29,322	30,451	33,539	27,456	17,394	27,456	0.00%
555220 Celebrations				2020	2020	2021	% Change
Operating	2017	2018	2019	Budget	Estimated	Proposed	2021/2020
Professional Services	132	2,506	9,432	500		500	0.00%
Supplies & Expenses	5,337	11,711		10,500	10,500	10,500	0.00%
Other Expenses	17,000	7,000	7,000	7,000	7,000	7,000	0.00%
Total	22,469	21,217	16,432	18,000	17,500	18,000	0.00%
Total Expenditures	51,791	51,668	49,971	45,456	34,894	45,456	0.00%

555510 Parks, Recreation & Forestry				2020	2020	2021	% Change
Personnel	2017	2018	2019	Budget	Estimated	Proposed	2021/2020
Salaries (6.45 FTE)	383,551	445,854	424,058	359,298	359,298	361,941	0.74%
Overtime	9,983	7,903	8,475	14,211	10,000	14,211	0.00%
DPW Seasonal	24,607	35,444	33,612	40,000	40,000	40,000	0.00%
Social Security	32,675	41,178	36,323	31,778	31,456	31,836	0.18%
Retirement	27,193	30,156	27,378	25,339	24,313	24,431	-3.58%
Health Insurance	81,597	73,194	76,468	72,421	46,629	47,491	-34.42%
Life Insurance	62	68	70	71	71	68	-4.23%
Longevity	1,512	1,638	1,764	1,890	1,890		-100.00%
Workers' Comp. Insurance	15,894	19,908	18,184	16,273	16,273	13,818	-15.09%
Total	577,074	655,343	626,332	561,281	529,930	533,796	-4.90%
555510 Parks, Recreation & Forestry				2020	2020	2021	% Change
Operating	2017	2018	2019	Budget	Estimated	Proposed	2021/2020
Professional Services	2,733	937	885	2,500	2,500	2,500	0.00%
Internet	2,072	1,961	1,841	3,900	3,900	3,900	0.00%
Electric	17,551	18,026	14,798	20,000	20,000	20,300	1.50%
Natural Gas	1,974	2,226	2,174	2,000	2,000	2,000	0.00%
Telephone	3,448	3,672	3,251	4,740	4,740	4,740	0.00%
Water Service	7,397	7,846	9,032	8,000	8,100	8,500	6.25%
Repair & Maintenance Services	52,266	56,656	57,747	54,900	45,000	54,900	0.00%
Vandalism Repair				800		800	0.00%
Field Maintenance Supplies	6,011	5,398	5,394	4,500	1,000	4,500	0.00%
Contracted Services	56,284	72,327	80,140	75,000	75,000	108,000	44.00%
Office Supplies	1,552	1,356	1,211	2,000	2,000	2,000	0.00%
Publications & Dues	887	1,485	1,395	1,620	1,620	1,620	0.00%
Employee Training; Travel	3,030	4,900	3,340	4,900	3,000	4,900	0.00%
Trees and Supplies—Contracted	59,845	15,780	4,459		262	30,000	0.00%
Operating Supplies	3,107	3,836	3,993		242		
Sign Supplies	637	210	924	1,000	1,000		-100.00%
Equipment	5,717	8,034	8,971	5,500	5,500	5,500	0.00%
Legacy Tree & Bench Program	3,391	6,656	5,852	3,500	2,800	3,500	0.00%
Other Expenses	1,850	3,050	2,552	3,060	4,400	1,560	-49.02%
Property/Auto Insurance	5,287	6,486	8,001	8,792	8,792	11,721	33.31%
Liability Insurance	3,390	3,745	3,778	4,273	4,273	3,851	-9.88%
Total	238,429	224,587	219,738	210,985	196,129	274,792	30.24%
Total Expenditures	815,503	879,930	846,070	772,266	726,059	808,588	4.70%
Total Parks, Recreation & Forestry	981,329	1,039,614	1,019,293	925,703	832,390	959,872	3.69%
566310 City Planning				2020	2020	2021	% Change
Operating	2017	2018	2019	Budget	Estimated	Proposed	2021/2020
Professional Services	85,813	113,288	99,754	102,421	97,713	74,978	-26.79%
Telephone	179	199	180	250	250	250	0.00%
Supplies & Expenses	177	80	95	200	200	200	0.00%
Publications & Dues	100	45	175	430	45	430	0.00%
Employee Training, Travel	183	0	50	200	30	200	0.00%
Equipment/Capital Outlay	250	8,375	314	1,000	410	1,000	0.00%
Total Expenditures	86,702	121,987	100,568	104,501	98,648	77,058	-26.26%
Total Operating Expenditures	8,508,543	8,831,938	9,244,372	9,465,586	9,058,814	9,689,583	2.37%
592000				2020	2020	2021	% Change
Transfers to Other Funds	2017	2018	2019	Budget	Estimated	Proposed	2021/2020
Capital Improvement Fund	100,000	75,000	252,000			483,800	
Special Revenue Fund—Pool	37,175	11,500	24,359		7,944		
Special Revenue Fund—Rec Programs	1,000	1,000				1,000	
Total Transfers to Other Funds	138,175	87,500	276,359	0	7,944	484,800	0.00%
Total Expenditures and Transfers	8,646,718	8,919,438	9,520,731	9,465,586	9,066,758	10,174,383	7.49%

Tax Incremental District No. 3

Fund 352

				2020	2020	2021
Revenues		2018	2019	Budget	Estimated	Proposed
411111	Real Estate Taxes		390	216	527	741
411112	State Personal Property Aid		1			
469000	Public Charges for Services	289			25,000	
Total Revenues		289	391	216	25,527	741
566710 Expenditures						
115	Admin - Salaries and Benefits	310	316	500	100	100
212	Attorney/Consultant	400	880	1,000	1,000	1,000
227	Developer's Incentive					
290	Maintenance/Contracted Services	4,551	(4,551)			
Total Expenditures		5,261	(3,355)	1,500	1,100	1,100
Revenue - Expenditures		(4,972)	3,746	(1,284)	24,427	(359)
Beginning Fund Balance		(\$24,516)	(\$29,488)	(\$25,742)	(\$25,742)	(\$1,315)
Total Fund Balance		(\$29,488)	(\$25,742)	(\$27,026)	(\$1,315)	(\$1,674)

Tax Incremental District No. 4

Fund 350

Revenues	2018	2019	2020 Budget	2020 Estimated	2021 Proposed	% CHANGE 2021/2020
411111 Real Estate Taxes			2	2	2	0.00%
411112 Property Tax Increment						
481100 Investment Income		42,695		11,000	3,000	
491000 Proceeds from Borrowing	3,415,000					
Total Revenues	3,415,000	42,695	2	11,002	3,002	150000.00%
566710 Expenditures						
115 Admin - Salaries and Benefits	676	1,154	500	1,500	1,500	200.00%
212 Attorney/Consultant	18,215	15,503	1,000	12,500	5,000	400.00%
227 Developer's Incentive	455,796	782,108	1,000,000	650,000	440,096	-55.99%
610 Principal		145,000	125,000	125,000	125,000	0.00%
620 Interest	568	101,641	121,895	121,895	118,114	-3.10%
690 Paying Agent Fee	86,756					
Total	562,011	1,045,406	1,248,395	910,895	689,710	-44.75%
Total Expenditures	562,011	1,045,406	1,248,395	910,895	689,710	-44.75%
Revenue - Expenditures	2,852,989	(1,002,711)	(1,248,393)	(899,893)	(686,708)	
Beginning Fund Balance	(\$56,762)	\$2,796,227	\$1,793,516	\$1,793,516	\$893,623	
Total Fund Balance	\$2,796,227	\$1,793,516	\$545,123	\$893,623	\$206,915	

Tax Incremental District No. 5

Fund 351

		2019	2020 Budget	2020 Estimated	2021 Proposed
Revenues					
411111	Real Estate Taxes		42,737	90,710	228,646
469000	Public Charges for Services			9,243	
Total Revenues		0	42,737	99,953	228,646
566710 Expenditures					
115	Admin - Salaries and Benefits	348	500	500	500
212	Attorney/Consultant	150	150	3,002	500
227	Developer's Incentive		41,637	90,710	224,021
Total		498	42,287	94,212	225,021
592000 Operating					
701	Transfer to General Fund				
Total		0	0	0	0
Total Expenditures		498	42,287	94,212	225,021
Revenue - Expenditures		(498)	450	5,741	3,625
Beginning Fund Balance		(\$9,868)	(\$10,366)	(\$10,366)	(\$4,625)
Total Fund Balance		(\$10,366)	(\$9,916)	(\$4,625)	(\$1,000)

Tax Incremental District No. 6		
Fund 353		
	2020	2021
Revenues	Estimated	Proposed
411111 Real Estate Taxes		
411112 Property Tax Increment		
481100 Intvestment Income	4,500	1,000
491000 Proceeds from Borrowing	6,415,955	1,984,045
491200 Premium from Borrowing	47,377	
Total Revenues	6,467,832	1,985,045
566710 Expenditures		
115 Admin - Salaries and Benefits	500	1,500
210 Professional Services	250,000	
212 Attorney/Consultant	18,000	
290 Maint/Contracted Services	3,000	6,381,317
452 Grading	1,245,711	
460 Stormwater Management		
610 Principal		
620 Interest		115,200
690 Paying Agent Fee	73,634	
Total	1,590,845	6,498,017
592000 Operating		
701 Transfer to General Fund		
Total	0	0
Total Expenditures	1,590,845	6,498,017
Revenue - Expenditures	4,876,987	(4,512,972)
Beginning Fund Balance	\$0	\$4,876,987
Total Fund Balance	\$4,876,987	\$364,015

CITY OF CEDARBURG

MEETING DATE: November 9, 2020

ITEM NO: 9.D.

TITLE: Woolen Mills Dam discussion; and action thereon.

ISSUE SUMMARY: Repairs to the Woolen Mills Dam, which is located just north of Bridge Road on Cedar Creek, were planned to be completed this fall. The City retained Graef to prepare plans and specifications for the work, but the design has been repeatedly delayed due to factors outside of our control.

The main issue is that the floodplain mapping for Cedar Creek is in the process of being updated. The new maps and models are not yet approved, and thus revised stream flow and floodplain data is unavailable. DNR has to review and approve the dam repair plans, but they can't provide the necessary design parameters to our consultant.

Since the construction needs to be done in the late summer and fall when stream flow is typically lowest, the work will have to be postponed until 2021. DNR has granted a time extension for plan completion until April 30, 2021 with repairs completed by end of 2021.

Estimated cost of repairs is \$800,000 but could change based on DNR requirements. The 2021 budget includes \$300,000 from the environmental reserves fund, \$100,000 from Fund Balance and \$400,000 from a matching DNR grant.

A Cedarburg Dam Perpetuity Fund does exist to assist with dam repairs in the future but would not be able to help with repairs in 2021

Another option is to hire a consulting firm to do a feasibility study on the effects of dam removal. The estimated cost is \$38,180 (base) up to \$66,600 with other optional tasks. There is potential for grant funding through The Fund for Lake Michigan for the feasibility study. This would require that the Council considers removal of the dam or dams and approve staff to apply for the grant. The pre-proposal application was due October 31st but there is still time to get an application completed in time for their December Board meeting. Actual costs of dam removal have not been determined but based on several studies it is less expensive to remove a dam than repair it.

With a deadline coming up for a grant application on a feasibility study and a DNR deadline of either dam repairs or removal of December 2021 it is important for the council to evaluate the importance of the dam(s) in Cedarburg. If the City chooses to repair the dams DNR would need a plan provided to them by April 2021.

STAFF RECOMMENDATION: Based on the mission statement of the City to preserve its historic, "small town" atmosphere the recommendation would be to complete the required dam repairs in 2021. If the council deems that we should look at the option of dam removal further then the recommendation would be to approve the feasibility study with funding coming from grants and/or private donors in addition to holding public information sessions in early 2021 and then having a referendum on the April ballot to determine whether residents are in favor of keeping or removing the dams.

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION: N/A

BUDGETARY IMPACT: Estimated \$800,000 for repairs, with a 50/50 matching grant through the Municipal Dam Grant Program. City Portion: \$300,000 from conservation fund and \$100,000 from fund balance.

ATTACHMENTS: Dam removal feasibility study proposal, Dam Perpetual Fund information, Headwaters Economics Summary.

INITIATED/REQUESTED BY: Mikko Hilvo, City Administrator

FOR MORE INFORMATION CONTACT: Tom Wiza, City Engineer/Mikko Hilvo, City Administrator

PROPOSAL SCOPE OF WORK

Dam Removal Feasibility Study

Cedarburg Woolen Mills Dam

Submitted to

Mikko J. Hilvo, MPA
City Administrator
City of Cedarburg
W63N645 Washington Ave.
Cedarburg, WI 53012

October 19, 2020

Submitted by

Inter-Fluve, Inc.

Primary Contact:

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Introduction

The Columbia Road and Bridge Road dams are located on Cedar Creek in Cedarburg, Wisconsin. The City of Cedarburg (City) and their project partners are interested in better understanding alternatives available for management of the dams and impoundments. The scope of work below includes initial data collection and analysis for both dams, as well as development of a Concept Plan that addresses the major elements of dam removal.

Dam removal planning and design for large dams requires an understanding of several key elements including:

- *Water control* – This examines options for impoundment drawdown, including using existing penstocks, gates or other mechanical means, siphoning, notching etc. Water control also examines water diversion or control within or downstream of the impoundment as it relates to sediment capture or trapping. Management of aquatic species is also considered, including mussel and fish relocation needs prior to drawdown.
- *Demolition* – Planning demolition means and methods requires examination of the spillway and appurtenant structures, and how they may be manipulated to aid in drawdown. Demolition of built structures, the sequencing of demolition, management of demolished materials, hauling issues and road impacts, and aesthetic or historical concerns are all part of demolition logistical planning.
- *Access and staging* – Equipment access is an important aspect of removal. Trucking of sediment and debris, road impacts, noise, time of day restrictions, in river fisheries windows, ingress and egress, traffic control and movement within the exposed sediment of the impoundment must all be examined.
- *Restoration* – Post removal restoration in steep river systems is often aided by natural recovery, either with active sediment management or through more passive means. However, bank stabilization, floodplain restoration, aesthetic restoration of bedrock surfaces, in channel habitat features and restoration of geomorphic processes must all be considered. Restoration also includes long term management of invasive species and riparian corridors, and consideration of recreational aspects such as trails, water access, signage and overlooks.
- *Sediment management* – Among the elements of dam removal, sediment management is pivotal in determining the means and methods for removal, and is the most influential factor determining the total potential cost of removal. A well thought out sediment management plan is key to successful removal, and includes sediment volume estimation, sediment grain size analysis, sediment evacuation analysis, active and passive sediment removal alternatives analysis and sediment contamination. Sediment contamination can have a significant impact on dam removal planning, as special handling and disposal can dramatically increase active management costs.

The base bid includes the University of Wisconsin method for estimating sediment trapped in an impoundment. This ballpark method examines the valley shape of the impoundment upstream and downstream of the dam, and extrapolates that surface through the impoundment. That

surface is then subtracted from the bathymetric surface (top of sediment) to give a sediment volume.

We have included a base bid scope with optional a la carte items that can be completed now or later in the process. The optional tasks would eventually need to be completed prior to dam removal permitting:

Bathymetric survey – Bathymetric surveys survey the top of the impounded sediment surface, or the existing bottom of the impoundment or pond. This information is critical in determining sediment volume when combined with sediment depth probing. For this task, we would use both wading near shore and a sonar mounted hydrone aquatic drone. This effort would take roughly one day per impoundment.

Sediment depth and volume estimate – Accurate sediment volume estimation will be required by the WDNR for removal permitting related to sediment management. Sediment volume is calculated by subtracting the bathymetric surface from the historic bed and floodplain elevation. The only way to measure this is to probe through the existing impounded sediment into the older pre-dam surfaces and measure the thickness of the sediment. This effort would take roughly one day per impoundment.

Contaminant sampling (Preliminary) – Nothing influences the cost of sediment management more than the presence of contaminants in the sediment. Knowing what is in the impoundment is a key piece of information in determining accurate removal costs and planning sediment management. For nearly all dam removals, at least two rounds of impoundment sediment contaminant sampling are required for permitting. The first round, covered under this optional task, is a cursory sampling for the presence or absence of contaminants to aid in the due diligence portion of the sediment permitting. In this case, three cores would be taken in each of the upper and lower halves of the impoundments, and those cores would be pooled into two samples for submittal to the laboratory. Samples would also be taken upstream and downstream of the two impoundments for controls. Inter-Fluve would collect the samples, process them and send them to our partner lab in Baraboo for testing. Results are then compared to regulatory thresholds for contaminants on a federal and state level. Typical contaminant sampling includes testing for polycyclic aromatic hydrocarbons, PCBs, EPA priority pollutant metals, arsenic, mercury, organochlorine pesticides and herbicides. Later in the removal process, the WDNR may require additional sampling based on the results of the initial sampling.

The scope of work can be modified to best suit the needs of the City.

Scope of Work

1. PROJECT MANAGEMENT AND COMMUNICATIONS

- 1.1. *General project management* – Inter-Fluve will manage staff, scope, schedule, and budget to complete deliverables in a timely manner.
- 1.2. *Project Kickoff Meeting* – Inter-Fluve will organize and conduct one project kickoff meeting of project partners via a web conference. This meeting will solicit performance criteria from stakeholders, and will detail those in table format. Scope of work, schedule and potential design concept formats will be reviewed and a preferred style chosen by the stakeholder.
- 1.3. *Concept Design Meeting* – Inter-Fluve will attend one web meeting to discuss project partner feedback on the draft concept report and drawings.

Deliverables

- Attendance at meetings as described and preparation of visual aids and figures.

Assumptions

- Minutes of meetings are the responsibility of others. Additional staff can be added for note-taking and minute preparation via addendum.

2. DATA COLLECTION

- 2.1. *Desktop Investigation* – Inter-Fluve will review and synthesize previously collected information on Cedar Creek for use in internal and project team meetings, and for development of field investigation strategy and conceptual designs. This includes dam safety reports from the four City-owned dams, historical photos, structural engineering plans, LiDAR data, hydrologic data, floodplain maps, and ecological data including fish, threatened and endangered species, and macroinvertebrates (including mussels). A review of short term and long-term potential ecological impacts will be completed for no action and dam removal alternatives, and will be summarized in the feasibility report. This desktop approach does not include actual field surveys but will provide information regarding potential impacts of dam removal alternatives.
- 2.2. *Field Reconnaissance* – Inter-Fluve will conduct a field reconnaissance of the project reach, including photo documentation of dam, impoundment and riverine conditions. Field reconnaissance will include basic geomorphic assessment, channel stability evaluation, survey of dam structure and appurtenances, stormwater outlet review and an assessment of affected tributaries.

Deliverables

- Findings of field reconnaissance, bathymetric survey, and sediment volume estimate will be included with the Feasibility Study Report.

Assumptions

- Wetland delineation is not included in this Scope of Work. It is recommended that formal wetland delineation be delayed until Final Design.

- Phase 1 Cultural Resources Investigation work (Section 106, NHPA) is not included in this scope of work. Such work will likely be needed, but can be completed during final design.
- Mussel inventory is not recommended at this time and is not included in this scope of work. It is likely that mussels inhabit the river downstream. Mussel inventory may need to be completed during final design or construction.

3. FEASIBILITY STUDY REPORT

3.1. *Feasibility Study Report* – Inter-Fluve will develop a Draft and Final Feasibility Study Report that includes an Executive Summary and the following sections:

- 3.1.1. Methods – A summary of field data collection and analysis methods will be given for surveying and sediment analysis.
- 3.1.2. Field Reconnaissance Review – Inter-Fluve will summarize the findings of the field reconnaissance of the four City-owned dams.
- 3.1.3. Preliminary Staging and Access Plan - Inter-Fluve will develop a Preliminary Staging and Access Plan identifying staging areas and access for dam removal and river restoration work for the Columbia Road and Bridge Road dams.
- 3.1.4. Preliminary Water Routing Plan - Inter-Fluve will develop alternatives and describe drawdown methods, season and duration, sequencing; plans for potential dewatering; cofferdam, pumping, or siphoning scenarios that may (or may not) be utilized to dewater work areas; and contingencies in case of excessive rain and high water during the removal process. The Cedarburg Columbia Road and Bridge Road dams will be considered.
- 3.1.5. Preliminary Sediment Management Plan (SMP) - The preliminary SMP will summarize the results of the sediment sampling and analysis within the Columbia Road and Bridge Road dam impoundments, quantity and disposition of sediments in the impoundment, and alternatives for management of sediment during and after the dam removal process. We anticipate options to include allowing passive evacuation of sediment from the impoundment to downstream river reaches, active excavation of sediment throughout the impoundment, and a mix of passive and active management. A discussion of sediment fate and potential trapping will accompany passive allowance of mobile sediment. The preliminary SMP will document a recommended approach.
- 3.1.6. Impoundment Restoration Alternatives – Channel restoration alternatives will be presented, incorporating performance criteria, riparian vegetation, stream channel restoration, infrastructure, recreational paddler safety, overlooks, water access, and park amenities. Ecological impacts for No Action versus Dam Removal will be summarized.
- 3.1.7. Cost Estimates – Concept level estimates (+/- 50%) for engineering, permitting and construction will be generated for alternative concepts for the Columbia Road and

Bridge Road dams.

- 3.2. *Concept Renderings* – Inter-Fluve will develop concept drawings for a post dam removal condition at the Columbia Road and Bridge Road dams based on initial discussions with the Owner and the collected data. Concept drawing style will be decided at initial design meetings. The concept alternatives drawing will include a plan view and up to two typical cross-sections for both dam locations.

Deliverables

- Draft and Final Feasibility Study Report as described above (PDF format). Comments to the Draft report will be incorporated into the Final Report.
- One concept drawing of the dam removal and restoration alternative will be developed for each of the Columbia Road and Bridge Road dams (PDF format, 11 x 17" color). Additional alternative renderings can be added via addendum.

Assumptions

- Inter-Fluve will solicit feedback from partners during the kickoff meeting regarding river access, and recreation amenities. Stakeholder comments to the draft concepts will be finalized, but it should be noted that these features can be modified in future design phases. The final concept designs will not be modified after submittal without addendum.

4. OPTIONAL TASKS

- 4.1. *Bathymetric Survey* – An aquatic catamaran drone (Hydroner) equipped with sonar and RTK GPS will be used to survey existing bathymetry in the impoundments behind the Columbia Road and Bridge Road dams. Additional survey in shallow areas will be collected via GPS-RTK. Survey data will be integrated with local LiDAR data and refusal data to form a basemap.
- 4.2. *Sediment Depth Measurement* – A depth of refusal survey will survey the approximate pre-dam channel bed and floodplain surface at up to 20 cross-sections within each of the two impoundments. This assumes fine sediment probing and investigation of historic floodplain and channel bed areas. Fines and sand/fine mixes can be probed up to 12 feet, whereas sand or sand/gravel deposits deeper than 3.0 feet would require additional equipment and would require an amendment.
- 4.3. *Contaminant Sampling and Testing*
 - 4.3.1. *Due Diligence Review* – Inter-Fluve will complete a due diligence review of potential contaminant sources, including a review of both state and federal databases. This information will be used to develop a sediment sampling plan.
 - 4.3.2. *Sediment sampling plan* – Inter-Fluve will develop a brief sediment sampling plan for each impoundment based on the results of the due diligence review and develop a sampling plan with the proposed number of samples, location of samples, and contaminants to be tested.

4.3.3. *Sediment quality* – Based on the results of the sediment depth survey and volume estimate, Inter-Fluve will collect up to six sediment cores per impoundment and pool them into up to two separate samples to be processed in a state approved laboratory. Laboratory results will be tabulated and results summarized in the Feasibility Report. Analysis will depend on due diligence, but this cost estimate assumes polycyclic aromatic hydrocarbons, PCBs, EPA priority pollutant metals, arsenic, mercury, organochlorine pesticides and herbicides and grain size. Additional contaminants can be added via addendum based on the due diligence results.

Deliverables

- Sediment sampling plan
- Laboratory analysis included in the Feasibility Study report

Assumptions

- This contaminant sampling plan is for general information purposes, and to establish presence or absence of typical contaminants. The sampling plan does not substitute for a full contaminant sampling required for dam removal permitting. It is assumed that sediment cores will be pooled for analysis. The findings of the due diligence review and/or sediment volume estimation will provide more information regarding the number of cores and analyses required for eventual removal. Additional coring and lab testing for actual dam removal permitting will be required.
- It is assumed the City will directly pay laboratory testing costs. Laboratory testing costs may be added to this scope via amendment.

BUDGET

Dam Removal Feasibility Study

Bridge Road and Columbia Road Dams

Task 1 - Project Management and Communications	
General PM & Coordination	\$5,590
Project Kickoff (includes internal & client mtgs)	\$630
Concept Design Meeting	\$940
Task 2 - Data Collection	
Desktop Investigations - Background Data Review	\$3,220
Field Reconnaissance	\$8,470
Task 4 - Feasibility Study Report	
Draft and Final Feasibility Report and Cost Estimate	\$9,720
Concept Drawings	\$9,610

Total Base Estimate \$38,180

OPTIONAL TASKS	
Bathymetric survey	\$5,450
Sediment volume survey/estimate	\$8,840
Contaminant sampling and testing	\$14,130

Optional Tasks \$28,420

Total All Tasks \$66,600



Executive Summary: Dam Removal *Case Studies on the Fiscal, Economic, Social, and Environmental Benefits of Dam Removal*

Headwaters Economics | October 2016

This is an executive summary of a [larger report](#) that highlights the many factors that contribute to dam removal decisions, how these factors have been weighed, and the process that led to their removal. This review demonstrates that in many cases the economic, environmental, and social benefits of dam removal outweigh the costs of keeping a dam in place.

Summary Findings

- The U.S. has more than 87,000 dams greater than six feet high (and two million overall). While many dams continue to provide benefits such as flood control, irrigation, and water supply. For other dams the cost of maintenance or the negative effects on communities, fish, and tribes justifies their removal.
- Dam owners and regulators decide whether to remove a dam by weighing many factors: including the cost of removal and the ability to replace any lost power generation against avoided long-term maintenance, safety concerns, benefits to endangered fish populations, increased recreational and commercial fishing, and restoration of cultural values of nearby tribes.
- By 2020, roughly 70 percent of dams will be more than 50 years old, inviting us to reconsider the value to the public of long-term investments in this infrastructure.

Introduction

Since the 18th century, dams have been built across the United States to power mills, provide downstream flood control, facilitate transportation, provide irrigation water, and generate hydroelectricity. Presently there are more than two million dams across the country (William 1993), and a federal inventory has identified more than 87,000 dams across the United States that are more than six feet tall (CorpsMaps National Inventory of Dams 2013).

Over time these dams have aged. By 2020, 70 percent of dams in the United States will be more than 50 years old (2013 report card...2013). The Association of State Dam Safety Officials—a national non-profit serving state dam safety programs—estimates it could cost \$51.5 billion to rehabilitate the nation's non-federally owned dams (Association of State Dam Safety Officials 2009).

At the same time, economies and energy needs have shifted, and ecological research has advanced. Regulations like the Clean Water Act (CWA) and Endangered Species Act (ESA), state water and fisheries regulations, and tribal rights claims have elevated water quality, fish, and tribal claims where dams are concerned.

While some dams continue to serve useful purposes, others have outlived their original function. For these obsolete dams, the benefits to the public of removing them outweighs the costs. In light of aging infrastructure, it is appropriate to evaluate individual dams to determine whether their ongoing costs and effects on rivers and people justifies the services they provide.

Agencies like the U.S. Army Corps of Engineers (USACE) and the Federal Energy Regulatory Commission (FERC) have established processes to evaluate benefits and costs as a part of various agency programs.

Licensing decisions at FERC, for example, consider multiple management scenarios when evaluating whether to issue new or renew existing dam licenses. The management scenarios may require dam owners to allow greater water flow through the dam, install infrastructure to allow migratory fish to pass upstream, or make safety upgrades. Often the options include a dam removal scenario. These evaluations also include impact assessments that evaluate the benefits and costs to the many parties affected by each management alternative.

The USACE undertakes similar analyses when it evaluates its dams and other river restoration programs. Some dam owners have found that removing a dam is more appropriate than leaving it in place after comparing benefits and costs of addressing the needs of concerned parties and meeting state and federal regulatory requirements.

Since 1912, more than 1,300 dams have been removed across the U.S., and 62 dams were removed in 2015 alone (American Rivers 2016).

This report describes the methods used to measure the benefits of dam removal when comparing costs to benefits, including five case studies and a summary of small dams. The case studies illustrate the range of benefits and costs that can be considered, multiple methodological approaches, and a range of locations.

The case studies range from small former mill sites to large western hydropower dams, including:

- Whittenton Pond Dam on the Mill River in Massachusetts;
- Elwha and Glines Canyon Dams on the Elwha River in Washington;
- Edwards Dam on the Kennebec River in Maine;
- Condit Dam on the White Salmon River in Washington;
- Great Works and Veazie Dams on the Penobscot River in Maine; and
- Three small dam removals including Hyde Pond Dam on Whitford Brook in Connecticut, Bartlett Pond Dam on Wekepeke Brook in Massachusetts, and White Rock Dam on Pawcatuck River in Connecticut and Rhode Island.

Measuring the Benefits of Dam Removal

The circumstances for individual dam removal projects are wide-ranging and depend on unique combinations of environmental, historic, and economic factors. The following sections describe the most common reasons for removing dams and how those factors have been quantified. Examples of some benefit-cost comparisons are described in detail in the case studies.

In addition, at the end of this section and the Conclusion, Table 1 summarizes benefits by each case study, including the estimated costs of dam removal, the types of benefits, and the alternatives to dam removal that were considered.

Throughout this report, all dollar values have been converted to 2016 dollars.

Cost-Effectiveness of Maintenance Versus Removal

Dams require ongoing maintenance to remove accumulating sediment, make small repairs, and upgrade safety systems. Particularly when older dams are no longer used for their original purpose, dam owners may defer maintenance to the point where the dams pose a threat to public safety (see Whittenton Pond Mill Dam case study). In these cases, it is appropriate for dam owners to work with state and federal experts to figure out how to protect communities. In some cases, it is less expensive to remove the dam than to make the necessary repairs (see Small Dams case study).

Many dam removal decisions have been made after the costs of maintenance or upgrades have been compared with costs of removal.

Vulnerable Species and Other Environmental Benefits

Dams interfere with the life cycle of migratory fish by blocking the migration of adults to upstream spawning grounds, as well as limiting the passage of sediment and large woody debris necessary to maintain suitable spawning areas downstream (Brenkman et al. 2012). Fish passage devices at dams allow some fish to move upstream, but the success rate varies depending on the dam height and the species (Brown et al. 2013).

Dams can be significant impediments to the recovery of vulnerable fish species, including those listed as threatened or endangered under the Endangered Species Act. Removing one dam can open hundreds of miles of upstream spawning habitat in a river's main stem and tributaries, such as the Great Works and Veazie Dams in Maine.

In several cases, the Endangered Species Act has been the catalyst for dam removal due to mandated changes to river management to increase populations of endangered species. In cases such as the Glines Canyon Dam on the Elwha River, which was too high for fish ladders, fish passage facilities are insufficient to restore fish populations. In cases such as the Condit Dam on the White Salmon River, retrofitting the dam to allow fish passage would have been more expensive than removing the dam.

Follow-up population studies after dam removal have found that species quickly return to upstream spawning habitat, even when the river has been blocked for 100 years (Penobscot River Restoration Trust et al. 2015, NPS 2014).

Researchers have measured a cascade of ecological improvements associated with dam removal, including: more robust plant and animal health in upper watersheds due to ocean-derived nutrients transported upstream by migrating fish (Tonra et al. 2015); improved health of plants and animals in estuaries and river mouths due to more abundant sediment (Baurick 2015); and improved water quality (Bednarek 2001).

Cultural Values

In addition to subsistence and commercial fish harvests, many Native American tribes have deep cultural, spiritual, and historical connections to specific free flowing rivers, features along those rivers, and the animal and plant species they support. Dams often severely harmed those resources, and were installed with little or no consideration of nearby tribes and their rights (Guarino 2013).

Tribes continue to play significant roles in demonstrating the importance of removing dams. The Edwards Dam in Maine and Elwha and Glines Canyon Dams in Washington are examples of dam removal efforts where a local tribe provided much of the initial impetus for removing dams, and were among the greatest beneficiaries of their removal.

Recreational and Commercial Fisheries

Removing dams also can increase the abundance of commercially and recreationally targeted fish species.

Benefits to commercial fisheries are measured in terms of increased revenue from improved catch rates (Meyer et al. 1995). Benefits to recreational anglers are measured in terms of improved experiences due to increased catch rates and species diversity, discussed in the Non-Market Values section. Benefits from improved recreational fishing also are measured in terms of additional jobs and income supported by more visiting anglers (Meyer et al. 1995).

River Recreation and Other Tourism

Removing dams and returning rivers to a free-flowing state can provide new boating opportunities, particularly for whitewater rafting, canoeing, and kayaking. This provides increased enjoyment for the paddlers, which can be measured by the increased number of boaters and the quality of their experience (Loomis 1999).

Neighboring communities benefit from increased whitewater recreation and other river-related tourism when visitors spend money with local guides, outfitters, restaurants, and other businesses, bringing new money to oftentimes remote communities (Meyer et al. 1995).

Non-Market Values

People value seemingly unquantifiable outdoor amenities like free-flowing rivers, endangered species, and recreational opportunities. Researchers are able to apply statistical methods to measure how much people value selected environmental qualities and then translate that value into dollars. These “non-market values” can then be incorporated into cost-benefit analyses.

Non-market values often are used to weigh pros and cons when a federal project will result in large environmental impacts. Since the 1970s the Federal Energy Regulatory Commission (FERC) has considered non-market values in relicensing decisions, due in large part to the passage of the Endangered Species Act and methodological refinements for measuring non-market values (Duffield 2011).

Researchers have found that people place substantial value on the following environmental changes associated with removing dams:

- The existence of a free-flowing river that individuals can see now or in the future, or will be available for their children to visit (Loomis 1996, Loomis 2002, Sanders 1990);
- Knowledge that endangered species are present in a river and their population is recovering (Mansfield et al. 2012, Bell et al. 2003, Berrens et al. 2000, Ekstrand and Loomis 1998);
- Improved catch rates for recreational anglers (Kotchen et al. 2006, Layton et al. 1999, Boyle et al. 1991, Olsen et al. 1991, Bishop et al. 1987); and
- Improved experiences for whitewater boaters (Loomis 1999, Gloss et al. 2005).

The Elwha and Glines Canyon Dams case study, for example, describes research that found the American public would be willing to pay approximately \$5.3 billion per year to remove the dams and restore the river (Loomis 1996).

Non-market benefits are distinct from the additional spending that anglers and tourists bring to an area. Because the benefits are experienced by people close to the dam as well as those who live far away, total non-market benefits can be quite large and therefore influential in FERC relicensing decisions.

Cost-Effectiveness of Energy Production

Many older hydroelectric dams were built to support nearby mills, factories, and communities, and have relatively small generating capacity. As the U.S. power grid has shifted to more regional rather than local production, power produced by smaller dams can be more expensive than power from regional sources (see Edwards Dam case study) or may no longer be needed if the nearby industrial user has closed (see Elwha Dams case study).

In these cases, the end users are able to secure sufficient electricity generating capacity from less expensive sources, eliminating the original need for the dam.

Economic Impact of Removal Projects

Dam removal and associated river restoration can be substantial, multi-year projects, employing local residents, providing personal income, and contributing to the local economy. Jobs associated with these removal projects often are relatively short-term, but nonetheless valuable particularly in smaller communities.

A 2012 study found that every \$1 million spent on Massachusetts Division of Ecological Restoration projects resulted in 10 to 13 jobs created or maintained (Industrial Economics Inc. 2012). A 2010 study in Oregon finds that every \$1 million spent on forest and watershed restoration results in 15-23 new jobs and \$2.1-2.3 million in economic activity (Nielsen-Pincus and Moseley 2010).

Property Values

Researchers have found that some dams, particularly small dams with small upstream impoundments, can create an unpleasant feature that drives down property values due to lower water quality or flooding risk.

On the Kennebec River in Maine, researchers found that before the Edwards Dam was removed, homes closer to the river had significantly lower property values than similar homes farther from the river. After the dam was removed, there was no longer a price penalty to living closer to the river (Lewis et al. 2008).

A study on numerous small dams in Wisconsin found a similar pattern (Provencher 2008).

Conclusion

Dam removal decisions are complex, requiring owners and regulators to weigh a dam's current value in accomplishing its original purpose—such as flood control, agriculture, recreation, and power generation—against the dam's ongoing effects on public safety, water quality, fish and other species, recreation, and cultural values. These considerations also must be evaluated in the context of long-term maintenance costs and costs of removal.

As the thousands of dams in the U.S. have aged, the upkeep expenses and the need for significant repairs has risen for many dams. At the same time, scientific research has improved our understanding of river systems and the effects dams have on a region's environmental health. Advances in economic methods also have improved our understanding of the economic benefits to nearby communities, river users, and the broader public from free-flowing rivers.

Together, the higher ongoing costs of operating dams and an improved awareness of the economic and social benefits of removing them has shifted the balance sheet for some dams. For these dams, removal often provides greater rewards to taxpayers, local economies, and the surrounding environment. Additionally, funding for removal projects often can be gathered from several sources as different agencies, organizations, and communities better understand how they can benefit from dam removal.

The case studies that follow, summarized in Table 1 below, highlight the many factors that contribute to dam removal decisions, how these factors have been weighed, and the process that led to a dam's removal. This review demonstrates that in many cases the economic, environmental, and social benefits of dam removal outweigh the costs of keeping a dam in place.

Table 1: Case Studies, Benefits of Dam Removal, and Alternatives Considered

Location	Estimated cost of removal (2016\$)	Estimated benefits of removal (2016\$)	Alternatives to dam removal
Whittenton Pond Dam, Mill River, Massachusetts	\$447,000: 99 percent paid by state and federal partners, non-profits	<ul style="list-style-type: none"> • \$1.5 million for avoided emergency response • Increased numbers of two vulnerable species: American eel and river herring • Property values projected to increase due to lower flooding risk 	Rebuilding was necessary due to disrepair and safety hazard, cost estimated at \$1.9 million
Elwha and Glines Canyon Dams, Elwha River, Washington	\$324.7 million	<ul style="list-style-type: none"> • \$5.3 million annually from increased commercial fishing • Cultural and public safety benefits to the Lower Elwha Klallam Tribe, downstream from the dams • \$33 million in personal income and 760 new jobs associated with dam removal • \$43.8 million and 446 new jobs from 500,000 more visitor days annually • \$5.3 billion worth of improved well-being for the American public 	Not available
Edwards Dam, Kennebec River, Maine	\$10.9 million	<ul style="list-style-type: none"> • \$2.5-\$38.2 million for improved recreational fishing quality • \$397,000-\$2.7 million for improved river recreation quality • Property values closest to the former dam site increased • Electricity produced by Edwards Dam cost 4-5 times the market rate • Water quality prior to dam removal did not meet minimum standards; afterward it could support all native fish • Alewife population increased 60-fold, and they now are used commercially for bait • Quality of life in Augusta has improved due to new connection to the river 	\$14.9 million to install fish passages and conduct environmental mediation

Location	Estimated cost of removal (2016\$)	Estimated benefits of removal (2016\$)	Alternatives to dam removal
Condit Dam, White Salmon River, Washington	\$24.8 million	<ul style="list-style-type: none"> • Cultural benefits for the Yakama Nation from returned salmon and lamprey, including sustenance fishing • Expanded spawning grounds for recreationally and commercially important fish: 12 miles for salmon and 33 miles for steelhead • Increased populations of five fish species listed under the Endangered Species Act • 30,000 additional whitewater boaters annually 	\$52.4 million for fish passages, plus \$3.9 million annually in higher electricity costs
Great Works and Veazie Dams, Penobscot River, Maine	\$65 million	<ul style="list-style-type: none"> • 76 jobs and \$3.6 million in economic impact from dam removal • Access re-opened for 1,000 miles of habitat for 11 depleted historic fisheries • Cultural and sustenance fishing benefits for the Penobscot Indian Nation • New area spending by whitewater boaters, including several events. 	Fish passage facilities were insufficient to restore fisheries
Small Dams: Hyde Pond Dam, Whitford Brook, Connecticut	\$1.1 million	<ul style="list-style-type: none"> • Avoided public safety hazards from catastrophic failure and upstream flooding • Four miles of stream habitat opened to fish species including American eel, a vulnerable species 	Dam would have to be rebuilt to meet safety standards. Dam owner would have been responsible for full cost of rebuilding dam
Small Dams: Bartlett Pond Dam, Wekepeke Brook, Massachusetts	\$325,000	<ul style="list-style-type: none"> • Avoided public safety and infrastructure hazards from catastrophic failure and upstream flooding • Eighteen miles of stream habitat opened for brook trout and other species 	\$671,000 for repairs
White Rock Dam, Pawcatuck River, Connecticut and Rhode Island	\$800,000	<ul style="list-style-type: none"> • Avoided public safety and infrastructure hazards from catastrophic failure and upstream flooding • Twenty-five miles of river habitat opened to fish species 	Dam would have to be rebuilt to meet safety standards. Dam owner would have been responsible for full cost of rebuilding dam

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About Headwaters Economics

Headwaters Economics is an independent, nonprofit research group that works to improve land management and community development decisions in the West, <http://headwaterseconomics.org/>.

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Cedarburg Dam Perpetuity Fund

Purpose: The Cedarburg Dam Perpetuity Fund is an investment balance set aside to protect both downtown dams. Long Term are the key words in that this is a pool of money that relies on the compounding of interest over the years, this to generate a balance to maintain the Cedarburg dams. The first maturity date is December 2098. This date was selected to allow meaningful compounding, but way of example if the fund earns an average of 4% Over the next 89 years it will have a balance of \$5,000,000. And if the fund nets 5% it should approximate \$14,000,000.

It's Perpetual: The plan document provides that a portion of the balance be set aside after succeeding maturity dates with the Fund then being closed for an additional like term. The City will be able to draw money for major repairs or outright replacement every 100 years when the Fund matures. Meaning the Fund can then be opened a second time in 2198 for major rebuilding that may be needed. It's expected that between maturity dates the City will continue to do routine ongoing repairs as they do at this time.

Background: The Fund is professionally managed by The Greater Milwaukee Foundation. This fund was started by Mal and Jill Hepburn in 2009 with a gift of \$100,000. The balance of this year (2020) is \$252,817.13. They did this because they see Cedarburg as a living Museum with the Mills being emblematic of the country before the arrival of electricity. The hope is that the Mills and Dams be preserved long term for their educational value.

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Check #	Check Date	Vendor Name	Amount	Invoice	Comment
111300 PWSB Checking					
36272	10/23/20	BOBCAT OF JANESVILLE			
E 100-555510-240		REPAIR AND MAINTENA	\$91.11	02-166748	PARKS-REPAIR & MAINTENANCE
		Total	\$91.11		
36273	10/23/20	BROOKS TRACTOR			
E 100-533210-353		MAINTENANCE PARTS	\$63.91	M47543	DPW-MAINTENANCE PARTS
		Total	\$63.91		
36274	10/23/20	CEDARBURG LIGHT & WATER			
E 100-533421-240		REPAIR AND MAINTENA	\$251.98	7915	TRAFFIC SIGNAL MAINTENANCE
E 100-533420-222		ELECTRIC	\$181.34	7916	3Q MAINTENANCE CITY OWNED LIGHTS
		Total	\$433.32		
36275	10/23/20	KUSUMA CHITTIBOMMALA			
R 220-467319		BASKETBALL FEES	\$150.00	CK REQ	REC-YOUTH BASKETBALL LEAGUE REFUND
		Total	\$150.00		
36276	10/23/20	CINTAS CORP			
E 100-533210-350		OPERATING SUPPLIES	\$229.85	5035349124	DPW-
		Total	\$229.85		
36277	10/23/20	COMPLETE OFFICE OF WISCONSIN			
E 100-515600-310		OFFICE SUPPLIES	\$22.49	777813	TREAS-OFFICE SUPPLIES
		Total	\$22.49		
36278	10/23/20	CONCORD GROUP			
E 353-566710-210		PROFESSIONAL SERVIC	\$7,685.00	2020E951/06	BUSINESS PARK PROF. SERVICES
		Total	\$7,685.00		
36279	10/23/20	ELITE SPORTS CLUB			
E 220-555390-290		MAINT/CONTRACTED S	\$239.20	CK REQ	REC-FALL TENNIS PAYMENT
		Total	\$239.20		
36280	10/23/20	E-Z WINDOW CLEANING			
E 100-522230-240		REPAIR AND MAINTENA	\$555.00	36007	FD-MAINTENANCE STATION #1
		Total	\$555.00		
36281	10/23/20	FIVE CORNERS DODGE			
E 100-522120-240		REPAIR AND MAINTENA	\$338.15	70160	PD-REPAIR - 2008 DODGE CHARGER
		Total	\$338.15		
36282	10/23/20	FORESTRY SUPPLIERS			
E 100-555510-240		REPAIR AND MAINTENA	\$146.18	10055551024	PARKS-REPAIR & MAINTENANCE
E 100-555510-240		REPAIR AND MAINTENA	\$87.26	789429	PARKS-REPAIR & MAINTENANCE
		Total	\$233.44		
36283	10/23/20	HACH COMPANY			
E 601-573825-370		LAB SUPPLIES	\$1,121.95	12150536	CWRC-LAB SUPPLIES
		Total	\$1,121.95		
36284	10/23/20	HOUSEMAN & FEIND, LLP			

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E 353-566710-212		ATTORNEY/CONSULTAN	\$5,487.00	55900	HWY 60 ATTORNEY FEES
E 100-516100-211		EXTRAORDINARY SERVI	\$2,187.80	55900	CH-EXTRAORDINARY SERVICES
E 100-522110-212		ATTORNEY/CONSULTAN	\$2,067.25	56009	PD-LEGAL
		Total	\$9,742.05		
36285	10/23/20	IBS OF SOUTHEASTERN WISCONSIN			
E 100-533210-353		MAINTENANCE PARTS	\$239.90	100683786	DPW-MAINTENANCE PARTS
		Total	\$239.90		
36286	10/23/20	JOHNSON CONTROLS SECURITY SOLU			
E 100-518100-240		REPAIR AND MAINTENA	\$325.98	34946285	COMPLEX-QUARTERLY BILLING 11/1/20-1/31/21
		Total	\$325.98		
36287	10/23/20	MONARCH LIBRARY SYSTEM			
E 260-555110-381		SHARED SYSTEM SERVI	\$17.39	415234	LIBR-SHARED SERVICES
		Total	\$17.39		
36288	10/23/20	NAPA AUTO PARTS			
E 100-533210-353		MAINTENANCE PARTS	\$32.60	5269-095047	DPW-MAINTENANCE PARTS
E 100-533210-353		MAINTENANCE PARTS	\$49.73	5269-096032	DPW-MAINTENANCE PARTS
E 100-533210-353		MAINTENANCE PARTS	\$77.94	5269-096152	DPW-MAINTENANCE PARTS
E 100-533210-353		MAINTENANCE PARTS	\$39.48	5269-096238	DPW-MAINTENANCE PARTS
		Total	\$199.75		
36289	10/23/20	NORTH SHORE PW ASSOCIATION			
E 100-533210-350		OPERATING SUPPLIES	\$145.00	2020	DPW-OPERATING
		Total	\$145.00		
36290	10/23/20	ONTECH SYSTEMS, INC			
E 100-514700-210		PROFESSIONAL SERVIC	\$81.00	51815	ASSESSOR-SETUP & MAINTENANCE
		Total	\$81.00		
36291	10/23/20	OWEN'S OFFICE SUPPLIES			
E 100-555510-310		OFFICE SUPPLIES	\$25.00	30140	PARKS-FORESTRY OFFICE SUPPLIES
		Total	\$25.00		
36292	10/23/20	OZAUKEE DISPOSAL CORPORATION			
E 601-573830-297		REFUSE COLLECTION	\$1,525.00	IN60671	CWRC-DUMPSTER PICKUP SEPTEMBER 2020
		Total	\$1,525.00		
36293	10/23/20	R.A. SMITH NATIONAL			
E 353-566710-210		PROFESSIONAL SERVIC	\$34,607.00	154363	TIF #6 ENGINEERING
		Total	\$34,607.00		
36294	10/23/20	RUEKERT & MIELKE			
E 601-573825-312		COMPUTER/COPIER SU	\$600.14	133839	CWRC-SCADA SERVICE WORK
		Total	\$600.14		
36295	10/23/20	SCHAEFER POWER SYSTEMS, INC			
E 260-555110-240		REPAIR AND MAINTENA	\$624.96	7013	LIBR-REPAIR
		Total	\$624.96		

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36296	10/23/20	SHORT ELLIOTT HENDRICKSON INC			
E 100-533110-210		PROFESSIONAL SERVIC	\$1,380.79	394594	MONOPOLE PROF SERVICES
		Total	\$1,380.79		
36297	10/23/20	SUPER WESTERN			
E 353-566710-452		TIF - GRADING	\$330,270.20	2020214-2	TIF #6 GRADING
		Total	\$330,270.20		
36298	10/23/20	SUPERIOR CHEMICAL CORP.			
E 601-573845-240		REPAIR AND MAINTENA	\$71.27	281893	CWRC-REPAIR & MAINTENANCE
		Total	\$71.27		
36299	10/23/20	TIME WARNER CABLE			
E 100-522110-225		TELEPHONE/COMMUNI	\$424.72	1100920	PD-TELEPHONE
E 100-555510-220		Internet	\$223.94	1100920	INTERNET-CEDAR CREEK
E 100-522410-220		Internet	\$134.98	1101420	EM-INTERNET
E 240-555320-210		PROFESSIONAL SERVIC	\$134.98	1101520	POOL-INTERNET
		Total	\$918.62		
36300	10/23/20	WISCONSIN DEPT OF JUSTICE-TIME			
E 100-522110-225		TELEPHONE/COMMUNI	\$402.00	455TIME-957	PD-TIME ACCESS 10/1-12/31/20
		Total	\$402.00		
36301	10/30/20	A LYNEIS ELECTRIC LLC			
E 100-518100-350		OPERATING SUPPLIES	\$254.20	5925	COMPLEX-TOUCHLESS BUBBLERS COVID
		Total	\$254.20		
36302	10/30/20	ADP, LLC			
E 100-515600-210		PROFESSIONAL SERVIC	\$2,498.37	566333467	PAYROLL PROCESSING
E 100-515600-210		PROFESSIONAL SERVIC	\$492.48	566333929	PAYROLL PROCESSING
E 100-515600-210		PROFESSIONAL SERVIC	\$443.84	566333983	PAYROLL PROCESSING
		Total	\$3,434.69		
36303	10/30/20	AT&T LONG DISTANCE			
E 260-555110-225		TELEPHONE/COMMUNI	\$50.07	1746	LIBR-LONG DISTANCE
E 100-522110-225		TELEPHONE/COMMUNI	\$0.91	1746	PD-LONG DISTANCE
		Total	\$50.98		
36304	10/30/20	AT&T MOBILITY			
E 100-522110-225		TELEPHONE/COMMUNI	\$983.58	10192020	PD-WIRELESS
		Total	\$983.58		
36305	10/30/20	AT&T			
E 100-533210-225		TELEPHONE/COMMUNI	\$58.35	60310	DPW-TELEPHONE
E 260-555110-225		TELEPHONE/COMMUNI	\$327.05	60310	LIBRARY-TELEPHONE
E 601-573825-225		TELEPHONE/COMMUNI	\$112.39	60310	CWRC-TELEPHONE
E 100-518100-225		TELEPHONE/COMMUNI	\$95.38	60310	CH-TELEPHONE
E 100-522230-225		TELEPHONE/COMMUNI	\$106.53	60310	FD-TELEPHONE
E 100-522110-225		TELEPHONE/COMMUNI	\$85.60	62410	PD-TELEPHONE
		Total	\$785.30		

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36306	10/30/20	AURORA EAP			
E 100-519200-161		EAP/125 ADMIN	\$456.75	IN 22447	ER-QUARTERLY
G 100-156200		DUE FROM LIGHT & WA	\$105.00	IN 22447	ER-QUARTERLY
		Total	\$561.75		
36307	10/30/20	AURORA HEALTH CARE			
E 260-555110-395		EMPLOYMENT EXPENS	\$48.00	1355530	EMPLOYEMENT SCREENING
		Total	\$48.00		
36308	10/30/20	BAKER & TAYLOR AV PRE PROCESS			
E 260-555110-319		PUBLICATIONS AND SU	\$17.93	H51389040	LIBR-PUBLICATIONS
		Total	\$17.93		
36309	10/30/20	BAKER & TAYLOR BOOKS			
E 260-555110-322		DONATION EXPENDITU	\$30.00	2035406350	LIBR-DONATIONS
E 260-555110-319		PUBLICATIONS AND SU	\$429.05	2035406350	LIBR-PUBLICATIONS
E 260-555110-322		DONATION EXPENDITU	\$16.21	2035406351	LIBR-DONATIONS
E 260-555110-322		DONATION EXPENDITU	\$17.00	2035441669	LIBR-DONATIONS
E 260-555110-319		PUBLICATIONS AND SU	\$423.68	2035441669	LIBR-PUBLICATIONS
E 260-555110-322		DONATION EXPENDITU	\$57.00	2035518823	LIBR-PUBLICATIONS
E 260-555110-319		PUBLICATIONS AND SU	\$137.81	2035518823	LIBR-PUBLICATIONS
E 260-555110-322		DONATION EXPENDITU	\$61.00	2035533806	LIBR-DONATIONS
E 260-555110-319		PUBLICATIONS AND SU	\$207.35	2035533806	LIBR-PUBLICATIONS
E 260-555110-322		DONATION EXPENDITU	\$330.00	2035543529	LIBR-DONATIONS
E 260-555110-319		PUBLICATIONS AND SU	\$132.58	2035543529	LIBR-PUBLICATIONS
E 260-555110-322		DONATION EXPENDITU	\$37.00	2035543530	LIBR-DONATIONS
E 260-555110-319		PUBLICATIONS AND SU	\$70.82	2035543530	LIBR-PUBLICATIONS
E 260-555110-322		DONATION EXPENDITU	\$170.00	2035555346	LIBR-DONATIONS
E 260-555110-319		PUBLICATIONS AND SU	\$212.23	2035555346	LIBR-PUBLICATIONS
		Total	\$2,331.73		
36310	10/30/20	BEYER'S HARDWARE			
E 100-555510-240		REPAIR AND MAINTENA	\$11.23	159846	PARKS-REPAIR & MAINTENANCE
E 100-555510-240		REPAIR AND MAINTENA	\$26.09	159846	PARKS-REPAIR & MAINTENANCE
E 100-555510-240		REPAIR AND MAINTENA	\$42.97	159867	PARKS-REPAIR & MAINTENANCE
E 100-555510-240		REPAIR AND MAINTENA	\$8.09	159868	PARKS-REPAIR & MAINTENANCE
E 100-555510-240		REPAIR AND MAINTENA	\$0.49	160123	PARKS-REPAIR & MAINTENANCE
E 100-514200-310		OFFICE SUPPLIES	\$11.68	160148	ELECTIONS-OFFICE SUPPLIES
E 100-555510-240		REPAIR AND MAINTENA	\$26.98	160282	PARKS-REPAIR & MAINTENANCE
E 100-555510-240		REPAIR AND MAINTENA	\$10.78	160409	PARKS-REPAIR & MAINTENANCE
E 100-555510-240		REPAIR AND MAINTENA	\$23.39	160414	PARKS-REPAIR & MAINTENANCE
E 100-555510-240		REPAIR AND MAINTENA	\$35.99	160476	PARKS-REPAIR & MAINTENANCE
E 100-533440-240		REPAIR AND MAINTENA	\$87.25	160479	DPW-STORM REPAIR & MAINTENANCE
E 100-533440-240		REPAIR AND MAINTENA	\$76.42	160507	DPW-STORM REPAIR & MAINTENACE
E 100-555510-240		REPAIR AND MAINTENA	\$46.78	160532	PARKS-REPAIR & MAINTENANCE
E 100-555510-240		REPAIR AND MAINTENA	\$5.92	160546	PARKS-REPAIR & MAINTENANCE
E 100-555510-240		REPAIR AND MAINTENA	\$215.57	160567	PARKS-REPAIR & MAINTENANCE
E 100-522410-240		REPAIR AND MAINTENA	\$5.64	160568	EM-REPAIR & MAINTENANCE
E 100-533311-240		REPAIR AND MAINTENA	\$13.47	160578	DPW-STORM REPAIR & MAINTENANCE
E 100-518100-350		OPERATING SUPPLIES	\$30.18	160604	COMPLEX-OPERATING

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E 100-533210-353		MAINTENANCE PARTS	\$12.56	160665	DPW-MAINTENANCE PARTS
E 100-522410-350		OPERATING SUPPLIES	\$29.68	160706	EM-OPERATING SUPPLIES
		Total	\$721.16		
36311	10/30/20	BRITTANY LAST			
R 100-463101		PUBLIC WORKS FEES	\$15.00	CK REQ	REFUND APPLIANCE PICKUP
		Total	\$15.00		
36312	10/30/20	BUDIAC PLUMBING INC			
E 100-518100-380		EQUIPMENT/CAPITAL O	\$3,385.00	36480	COMPLEX-TOUCHLESS BUBBLES - COVID
		Total	\$3,385.00		
36313	10/30/20	C3 INTERIORS LLC			
E 100-522120-352		K-9 UNIT EXPENSE	\$2,833.06	101220	K9 KENNEL
		Total	\$2,833.06		
36314	10/30/20	CAMERA CORNER			
E 100-514700-210		PROFESSIONAL SERVIC	\$1,750.00	0526265-IN	PHONE SUPPORT
		Total	\$1,750.00		
36315	10/30/20	CEDARBURG OVERHEAD DOOR CO.			
E 100-533210-350		OPERATING SUPPLIES	\$210.00	72391	DPW-MAINTENANCE
		Total	\$210.00		
36316	10/30/20	ESRI, INC.			
E 100-533210-350		OPERATING SUPPLIES	\$140.00	93911118	DPW-OPERATING
		Total	\$140.00		
36317	10/30/20	GUETZKE & ASSOCIATES, INC.			
E 100-533210-350		OPERATING SUPPLIES	\$140.00	0403806-IN	DPW-OPERATING
E 260-555110-290		MAINT/CONTRACTED S	\$288.00	0821300-IN	LIBR-MAINTENANCE
		Total	\$428.00		
36318	10/30/20	HERBST OIL, INC.			
G 221-161500		FUEL INVENTORY	\$3,260.20	76039	DPW-FUEL INVENTORY
G 221-161500		FUEL INVENTORY	\$2,284.50	76168	DPW-FUEL INVENTORY
		Total	\$5,544.70		
36319	10/30/20	JACOB SABEL			
E 100-522120-352		K-9 UNIT EXPENSE	\$2,000.00	2	K9 KENNEL
		Total	\$2,000.00		
36320	10/30/20	JANI-KING OF MILWAUKEE			
E 100-533210-350		OPERATING SUPPLIES	\$382.87	MIL11200411	DPW-OPERATING
E 260-555110-290		MAINT/CONTRACTED S	\$933.24	MIL11200439	DPW-OPERATING
		Total	\$1,316.11		
36321	10/30/20	JAY BUNTROCK			
E 100-519200-343		AWARDS, SUPPLIES	\$50.00	CK REQ	ER-SERVICE AWARD-BUNTROCK
		Total	\$50.00		
36322	10/30/20	JAY BUNTROCK			

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E 100-519200-343		AWARDS, SUPPLIES	\$50.00	CK REQ	ER-SERVICE AWARD-BUNTROCK
		Total	\$50.00		
36323	10/30/20	KEMIRA WATER SOLUTIONS, INC.			
E 601-573825-372		SAFETY EQUIPMENT	\$3,469.88	9017689347	CWRC-SAFETY EQUIPMENT
		Total	\$3,469.88		
36324	10/30/20	LETTERS & SIGNS			
E 601-573845-240		REPAIR AND MAINTENA	\$140.00	4501	CWRC-TRUCK #61
		Total	\$140.00		
36325	10/30/20	LINCOLN CONTRACTORS SUPPLY			
E 100-533210-353		MAINTENANCE PARTS	\$255.47	N09373	DPW-MAINTENANCE PARTS
		Total	\$255.47		
36326	10/30/20	MATHESON TRI-GAS			
E 601-573830-340		MAINTENANCE SUPPLIE	\$123.07	22449952	CWRC-MAINTENANCE SUPPLIES
		Total	\$123.07		
36327	10/30/20	MARK MEZERA			
E 100-522120-352		K-9 UNIT EXPENSE	\$225.00	1	K9 KENNEL
		Total	\$225.00		
36328	10/30/20	CHUCK MOEGENBURG			
E 100-518100-240		REPAIR AND MAINTENA	\$110.00	102120	COMPLEX-MAINTENANCE
		Total	\$110.00		
36329	10/30/20	NAPA AUTO PARTS			
E 100-533210-353		MAINTENANCE PARTS	\$299.89	5269-096034	DPW-MAINTENANCE PARTS
E 100-533210-353		MAINTENANCE PARTS	\$38.13	5269-096605	DPW-MAINTENANCE PARTS
E 100-533210-353		MAINTENANCE PARTS	\$3.70	5269-097413	DPW-MAINTENANCE PARTS
		Total	\$341.72		
36330	10/30/20	NASSCO, INC.			
E 100-522100-340		MAINTENANCE SUPPLIE	\$186.55	S2677761.00	PD-MAINTENANCE SUPPLIES
		Total	\$186.55		
36331	10/30/20	OFFICE DEPOT			
E 100-522110-310		OFFICE SUPPLIES	\$36.75	12961092200	PD-OFFICE SUPPLIES
E 100-522110-310		OFFICE SUPPLIES	\$18.46	12961199900	PD-OFFICE SUPPLIES
E 100-522110-310		OFFICE SUPPLIES	\$55.92	13022306800	PD-OFFICE SUPPLIES
		Total	\$111.13		
36332	10/30/20	OLSENS PIGGLY WIGGLY			
E 100-533210-330		TRAVEL & TRAINING	\$102.50	39411	DPW-TRAINING
		Total	\$102.50		
36333	10/30/20	OZAUKEE COUNTY CLERK OF			
R 100-451101		COURT PENALTIES & C	\$150.00	CK REQ	JANA V. STEINMETZ CPD #20-20960
		Total	\$150.00		
36334	10/30/20	PACE ANALYTICAL SERVICES, INC.			

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E 601-573825-370		LAB SUPPLIES	\$153.00	2040091712	CWRC-LAB SUPPLIES
		Total	\$153.00		
36335	10/30/20	PIKE SYSTEMS, INC.			
E 100-522110-240		REPAIR AND MAINTENA	\$33.40	102885-1	PD-REPAIR & MAINTENANCE
		Total	\$33.40		
36336	10/30/20	PIONEER MANUFACTURING CO./			
E 100-555510-243		FIELD MAINTENANCE S	\$1,510.50	INV768524	PARKS-FIELD MAINTENANCE
		Total	\$1,510.50		
36337	10/30/20	REINDERS, INC.			
E 100-533210-353		MAINTENANCE PARTS	\$170.90	1855815-00	DPW
		Total	\$170.90		
36338	10/30/20	MARY SHEFFIELD			
E 100-566310-210		PROFESSIONAL SERVIC	\$2,343.50	CK REQ	ED-OCTOBER 2020
		Total	\$2,343.50		
36339	10/30/20	STARK PAVEMENT CORPORATION			
E 400-533311-854		STREET IMPROVEMENT	\$54,662.50	1(FINAL)	STREET IMPROVEMENTS-ASPHALT-FINAL
		Total	\$54,662.50		
36340	10/30/20	STARNET TECHNOLOGIES			
E 601-573825-225		TELEPHONE/COMMUNI	\$2,640.00	0091484-IN	CWRC-NCC DATA CHARGES 2020
		Total	\$2,640.00		
36341	10/30/20	STATE INDUSTRIAL PRODUCTS			
E 100-533210-353		MAINTENANCE PARTS	\$550.29	901717600	DPW-MAINTENANCE PARTS
		Total	\$550.29		
36342	10/30/20	SYMBIONT			
G 601-185335		ADVANCED TREATMEN	\$5,852.50	51384	CWRC-WATER RECYCLE PRELIM
		Total	\$5,852.50		
36343	10/30/20	TIME WARNER CABLE			
E 100-514700-220		Internet	\$1,046.45	1101620	CH-INTERNET
E 100-533210-350		OPERATING SUPPLIES	\$117.48	1102020	DPW-FIRE LINES
E 100-555510-220		Internet	\$117.48	1102020	PARKS-INTERNET SHOP
		Total	\$1,281.41		
36344	10/30/20	ULINE			
E 100-522110-310		OFFICE SUPPLIES	\$79.04	125442489	PD-OFFICE SUPPLIES
		Total	\$79.04		
36345	10/30/20	UNIFIRST CORPORATION			
E 601-573825-372		SAFETY EQUIPMENT	\$78.35	096 1151705	CWRC-SAFETY
E 601-573825-372		SAFETY EQUIPMENT	\$78.35	096 1152735	CWRC-SAFETY
E 100-533210-350		OPERATING SUPPLIES	\$43.81	096 1152737	DPW-OPERATING
E 601-573830-342		JANITORIAL SUPPLIES	\$67.54	096 1152742	CWRC-JANITORIAL
		Total	\$268.05		

CITY OF CEDARBURG

11/03/20 10:02 AM

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***Check Detail Register©**

Batch: 102320AP,103020AP

Check #	Check Date	Vendor Name	Amount	Invoice	Comment
36346	10/30/20	USA BLUEBOOK			
E 601-573840-340		MAINTENANCE SUPPLIE	\$890.94	383590	CWRC-MAINTENANCE SUPPLIES
		Total	\$890.94		
36347	10/30/20	WISCONSIN HUMANE SOCIETY			
E 100-522110-213		ANIMAL POUND	\$30.00	1846	PD-STRAY FEES - SEPTEMBER 2020
		Total	\$30.00		
		111300 PWSB Checking	\$494,932.01		

Fund Summary

111300 PWSB Checking

100 GENERAL FUND	\$34,588.68
220 RECREATION PROGRAMS FUND	\$389.20
221 FUEL SYSTEM - WASH BAY	\$5,544.70
240 SWIMMING POOL FUND	\$134.98
260 LIBRARY FUND	\$4,638.37
353 TIF DISTRICT #6	\$378,049.20
400 CAPITAL IMPROVEMENTS FUND	\$54,662.50
601 WATER RECYCLING CENTER	\$16,924.38
	\$494,932.01

CITY OF CEDARBURG
TRANSFER LIST
10/24/20-11/6/20

Date	Amount	Transfer to
PWSB CHECKING ACCOUNT		
10/26/2020	\$40,920.12	Light & Water-September charges
10/31/2020	\$77,116.72	WRS-September remittance
11/2/2020	\$80,523.43	WPS-November health insurance premiums
11/2/2020	\$7,064.47	Delta Dental-November dental insurance premiums
11/3/2020	\$423.67	Wind River-October fees
11/4/2020	\$248,000.00	PWSB Payroll
11/5/2020	\$6,081.01	Health Savings Accounts-contributions for 10/18/20-10/31/20
11/5/2020	\$1,606.69	ICMA-contributions for 10/18/20-10/31/20
11/5/2020	\$3,846.80	North Shore Bank-contributions for 10/18/20-10/31/20
11/5/2020	\$440.00	Police Association-union dues for 10/18/20-10/31/20
11/5/2020	\$346.15	State of Wisconsin-child support
11/5/2020	\$250.00	Wisconsin Deferred Comp-contributions for 10/18/20-10/31/20
	<u>\$466,619.06</u>	

PWSB PAYROLL CHECKING ACCOUNT

11/6/2020	\$170,564.90	Payroll for 10/4/20-10/18/20-10/31/20
11/6/2020	<u>\$77,858.80</u>	Payroll taxes for 10/18/20-10/31/20
	\$248,423.70	

PWSB MONEY MARKET ACCOUNT

10/23/2020	\$378,000.00	PWSB Checking
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City of Cedarburg

City Administrator's Report

November 5, 2020

Department News

The following information is provided to keep the Common Council and staff informed on some of the activities and events of the City. Points of clarification may be addressed during the City Administrator's Report portion of the agenda; however, if discussion of any of these items is necessary, placement on a future Council agenda should be directed.

Engineering & Public Works — The grading work contract for the Hwy. 60 Business Park has been extended. The pad has been completed and certified, and the footings are the next step in the project.

The 2021 Street & Utility Project was awarded to RA Smith and preliminary work has started.

Post cards were mailed to residents by Waste Management explaining their garbage and recycling changes for 2021.

The Public Works crew will be working on leaf pickup through Thanksgiving.

Police—Trick or Treat was well attended with no problems. The Department is participating in a fundraiser that allows no shave November for men and a streak of purple hair dye for women.

Parks, Recreation & Forestry—The Santa House will be going up this week. All the park restrooms, except for Cedar Creek Park, have been winterized. Basketball registration ended last week and games will be played with masks.

Senior Center—The November/December newsletter has been mailed. The Center will be closed on November 3. The Senior van will be stored in the Public Works garage during the winter months starting this week. The meal site is being used to prepare and distribute home delivery meals only on Monday through Friday. The Senior Center is having a raffle basket fundraiser for \$5 per chance to win.

Water Recycling Center—The Center is fully staffed and healthy. The plant is ready for winter operations. The Department has helped with stump removals. A proposal was received for a future treatment plant overview.

Treasurer— The Department is working on the Quarterly Report and preparing for the preliminary audit on November 5 and 6.

Library— The Library is collaborating with the Friends Group on fundraising efforts in November and December. The Library collaborated with the School District to offer virtual library cards to all students in grades 5-12 to allow them access to electronic resources. Patrons have been adhering to the two hour time limit at the Library.

Light & Water—This is the first week of a single billing cycle for customers. As a result, the Utility was able to reduce their staff by one person.

The foundation for the new water tower is two-thirds complete. The steel will be erected in December and the painting will be done in late spring or early summer.

Clerk — The Department assisted 2,180 people absentee vote in-person, over the nine day period. The Department issued in-person and mailed absentee ballots totaling 5,982.

City Administrator—The City was successful in holding its proposed tax rate increase to \$0.01 and the budget will be adopted at the end of November.

The BIT (Brand Implementation Team) has disbanded after over a year of working on successfully getting information, materials, and videos out on the new Brand. I want to thank Mary Sheffield, Mari Lauer (Light and Water), Karen Engelhoff (Cedarburg School District), Maggie Dobson (Chamber Executive), BJ Homoyouni (Festivals), and Cori Rice (Festivals) for all of their work as part of the BIT.

Respectfully submitted,

Mikko Hilvo
City Administrator