



## AGENDA FOR COMMON COUNCIL

### MEETING NOTICE

A Common Council meeting will be held on **Monday, October 19, 2020 at 6:00 PM**  
in the **Council Chambers at City Hall, 819 Superior Avenue, Tomah, WI.**

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\*\*\*PLEASE NOTE THAT THE COMMON COUNCIL WILL GO INTO CLOSED SESSION IMMEDIATELY  
FOLLOWING THE REGULAR SESSION. \*\*\*

**NOTE:** The Mayor, Alderpersons, City Attorney, City Clerk, Department Heads, and News Media will  
gather in the Council Chambers. Due to COVID-19 safe distancing procedures, other members of  
the public are requested to join the Zoom meeting as follows:

#### VIA TELECONFERENCE

October 19, 2020 Council Meeting  
Time: 06:00 PM Central Time (US and Canada)

#### Join Zoom Meeting

<https://zoom.us/j/7689466740?pwd=dEdLR2hXK0ZYMk1qNU5vNFlwMzdSZz09>

Meeting ID: 768 946 6740

Passcode: Tomah2020

One tap mobile

+13126266799,,7689466740#,,,,,,0#,,546782713# US (Chicago)

Dial by your location

+1 312 626 6799 US (Chicago)

Meeting ID: 768 946 6740

Passcode: 546782713

### AGENDA:

#### Call to Order - Pledge of Allegiance - Roll Call

- A. [Budget Summary \(Expenditures & Revenues\)](#)
- B. [Financial Management Planning-Capital Planning Workshop Ehlers](#)
- C. Anyone Desiring to Appear Before the Council
- D. [CDBG](#)
- E. [Tourism](#)
- F. [Library](#)
- G. [Parks & Recreation](#)
- H. [Judicial](#)
- I. [Public Works, General Building, Refuse, Airport, Lake, Water & Sewer](#)

## **Common Council – October 19, 2020**

- K. [Resolution Authorizing a Change in the 2020 Position Count by the Abolishment of Three Sanitation Operator Positions and the Creation of Three Additional Full Time Truck Driver Positions](#)
- L. [Capital Outlay and Capital Projects](#)
- M. Remainder of Budget Items Scheduled for October 20, 2020 Meeting at 6 p.m.
- N. Adjourn to Closed Session Pursuant to State Statute 19.85(1)(e) Regarding Negotiation of Purchase of Public Property

### **ADJOURN**

**NOTICE:** It is possible that a quorum of members of other governmental bodies of the municipality may be in attendance at the above-stated meeting to gather information. No action will be taken by any governmental body at the above-stated meeting other than the governmental body specifically referred to above in this notice. Please note that, upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. For additional information or to request this service, contact JoAnn Cram, City Clerk, at 819 Superior Avenue, Tomah, WI 54660.

TO: Mayor Mike Murray  
Members of the Common Council

FROM: Julia Mann, Treasurer/CFO

RE: 2021 Proposed Budget

DATE: October 14, 2020

I am pleased to present to you the budget for 2021. This is a comprehensive budget that includes many changes as the City continues to grow. This is the hard work of all the department heads in the City. I have pulled everything together and at this time I am under the Levy Limit for this year and Expenditure Restraint has also been met. Here is the information related to the 2021 budget.

The General Fund Budget in 2020 is	\$ 7,714,503
The proposed General Fund Budget for 2021 is:	<u>\$ 7,896,482</u>
An increase of:	\$ 181,979
Or	2.35%

The 2020 Tax Levy is:	\$ 5,615,451
The proposed 2021 Tax Levy is:	<u>\$ 5,900,566</u>
An increase of:	\$ 285,115
Or	5.07%

	<u>2019 Tax Levy Rate</u>	<u>Proposed 2020 Levy Rate</u>
	\$8.54	\$8.71
Lake	<u>.10</u>	<u>.09</u>
Total	\$8.64	\$8.80 (an increase of .16)
	Or	0.0185%

That means that the owner of a home assessed at \$100,000 will see an increase of \$16.00

Adjustments made during my review of the budget.

Amounts that were reduced or removed from the budget under Administration:

Special Accounting Services reduced to reflect bid	\$ 700
Code Enforcement half of job+benefits	\$ 22,662
Solid Waste Tipping Fees reduced	\$ 4,000
Recycling Service Contracts reduced	\$ 10,000
Brush Service Contracts reduced	\$ 5,000
Planning Professional Services reduced	<u>\$ 5,000</u>
Total Reduced	\$ 47,362

Amounts that were added to the budget under Administration:

Tourism Marketing (to balance budget)	\$ 10,750
Tourism Postage (to balance budget)	\$ 3,500
Tourism Unemployment (to balance budget)	\$ 150
Tourism Building City Contingency Expense	<u>\$ 5,600</u>
Total Added	\$ 20,000

Amounts moved to another budget by Administration:

Streets Operations Salaries moved to TIF 8	\$100,000
Streets Asphalt moved to TIF 8	\$ 50,000
Streets Maintenance move to TIF 8	<u>\$ 3,500</u>
Total Move	\$153,500

The Capital projects that are in this budget for your consideration.

General Government	
• Server and networking upgrade	\$ 25,000
Fire/Ambulance	
• Land Purchase	\$ 250,000
• ½ of Building	\$5,000,000
Law Enforcement	
• HVAC upgrades	\$ 94,054
• Squad	\$ 86,700
Public Works	
• Single Axel Dump W/Plow Truck	\$ 170,000
• Grader	\$ 300,000
• East Monowau St East to King	\$ 520,000
• East Ave to King Ave	\$ 520,000
• Seal Coating	\$ 250,000
• Recycling Bins	\$ 150,000
• Airport	\$ 10,000
Parks, Recreation, Recreation Park & Aquatic Center	
• Winnebago Park Phase One	\$ 500,000
• Multi Use Path	\$ 67,000
• Point Trail	\$ 67,000
• Rec Park Pavilion	\$ 40,000

The total amount of Capital Expenses is \$8,049,754. To pay for these projects we would use the following funds:

- Borrowing \$ 7,699,254
- Room Tax Transfer \$ 40,000
- Park Space Fees Applied \$ 33,000
- Donation for Point Trail \$ 25,000
- Possible DNR Recreational Grant \$ 250,000
- Interest \$ 2,500
- There is no Capital Fund Balance to apply this year

#### Capital Outlay

General Government	
• Computer Equipment	\$ 15,000
Law Enforcement	
• Vests	\$ 5,250
• CTU Equipment	\$ 3,500
• Squad Radios	\$ 5,800



• Computer System	\$ 4,000
• 2 Handheld Radios	\$ 7,000
• MDC	\$ 4,000
• Handheld Radio Batteries	\$ 1,100
• Portable Radios	\$ 14,000

#### Fire Department

• Turnout Gear	\$ 4,000
• Hose	\$ 2,000
• Pagers/Radios	\$ 11,000
• Gas Meters	\$ 2,000

The Outlay Total is \$ 78,650 included in tax levy

#### Personal Changes:

The changes made for next year's personal are as follows:

- Addition of a part time Deputy Clerk
- Funding of the additional police officer approved 2 years ago
- Splitting the code enforcement evidence officer into separate positions and only funding the evidence portion of the position.
- Splitting the Public Safety Director/Fire Chiefs wages between the Fire and Ambulance Departments.
- Funding the Assistant Fire Chief.
- There is a funded open position for a truck driver in the Public Works Department.

#### Some of the areas of significant change are:

#### Revenues:

- Increase in Shared Revenue from the State of Wisconsin
- Increase in the Transportation Aid
- Decrease in Valuation of Personal Property
- The TIF Increment has seen a significant increase allowing us to move some from TIF 9 and 10 to TIF 8. This will be used to reduce the funds owed to the utilities.

#### Expenditures:

- Debt service costs increased with the borrowing associated with the TID projects. This will be offset in the next few years as the Valuations in the TID continue to grow.
- Ongoing increases in operating budgets due to expenses beyond the City's control such as the price of fuel and utilities.
- Increased funding in major departments for maintenance items that are being underfunded such as street repairs

#### Debt Ratio

2020	TID In Equalized Value	\$775,354,200
	Allowable Amount of Debt	5%
	Debt Limit	\$38,767,710
	Outstanding Debt (estimate)	\$20,058,341

Available in Debt Limit                      \$18,709,369

% of Debt to Current Debt Capacity   51.7%

Estimate with 2021 Borrowing

Outstanding Debt	\$20,058,341
2021 Estimated Borrowing	\$ 7,699,254
Total Outstanding	\$27,757,595

% of Debt Estimated Debt                      71.59%

Assessed Valuation

- 2019    \$ 657,505,500
- 2020    \$ 677,230,389

There is an increase of \$ 19,724,889 in valuation this year or an increase of 2.99%.

TIF Valuation

	Creation	Base Value	Current Increment Value
TIF #8	2015	39,940,700	21,070,400
TIF #9	2018	45,249,100	7,923,300
TIF #10	2018	1,657,500	20,971,700

The 2020 Budget Workshop is scheduled for Monday, October 19, 2020 at 6 PM and Tuesday, October 20, 2020 at 6:00 PM

	2019 ACTUAL	2020 BUDGET	2020 6 MOS. ACTUAL	2020 PROJECTION	2021 DEPT. HEAD PROPOSED	2021 ADMIN PROPOSED
Expenditures:						
* General Fund						
General Government	1,158,347	1,344,432	601,865	1,190,123	1,398,826	1,398,126
Public Safety	2,957,343	3,131,674	1,428,510	3,050,914	3,392,748	3,392,003
Public Works	2,111,465	2,280,378	913,637	2,084,069	2,380,711	2,193,811
Culture, Recreation & Education	767,720	814,691	282,583	740,663	815,499	815,499
Conservation & Development	16,946	13,155	12,120	23,904	23,393	18,393
Capital Outlay	47,323	76,100	46,699	62,027	78,650	78,650
Transfer to Other Funds	0	0	0	0	0	0
	7,059,145	7,660,429	3,285,415	7,151,700	8,089,827	7,896,482
Lake District	26,860	111,160	49,526	67,797	65,440	65,440
TIF #8	5,175,410	592,152	1,807,399	1,960,589	1,025,287	1,025,287
TIF #9	5,396	545,382	531,355	1,032,104	175,015	175,015
TIF #10	1,665,359	244,000	98,330	98,330	468,315	468,315
* Debt Service	2,926,691	2,728,996	2,038,251	4,238,840	2,658,075	2,658,075
* Capital Projects	832,957	2,668,600	451,997	1,354,253	8,049,754	8,049,754
Ambulance	4,231,543	3,850,599	1,999,255	4,005,059	4,113,544	4,113,544
Community Development Block Gr	134,842	171,317	19,825	171,264	31,492	31,492
Grants & Donations	56,885	10,000	17,932	26,491	8,500	8,500
* Industrial Development Fund	5,272	5,700	16,063	20,000	5,700	5,700
* Library Trust	490,476	517,137	241,424	501,747	572,158	572,158
* Mass Transit	629,897	723,132	187,682	674,414	632,620	632,620
* Senior & Disabled	117,654	134,269	104,131	177,586	134,467	134,467
Tourism	510,244	675,300	391,628	611,873	460,600	480,600
Water Utility						
Operating Expenses	2,614,222	1,424,945	760,628	1,792,237	1,882,908	1,882,908
Non-Operating Expenses	108,702	103,066	46,388	100,597	103,066	103,066
	2,722,924	1,528,011	807,016	1,892,834	1,985,974	1,985,974
Sewer Utility-WWTP/Sanit.Sewer						
Operating Expenses	1,847,203	2,232,268	525,517	1,753,825	1,800,601	1,800,601
Non-Operating Expenses	89,253	74,494	39,138	79,359	74,494	74,494
	1,936,456	2,306,762	564,655	1,833,184	1,875,095	1,875,095
Total Expenditures (All Funds)	28,528,011	24,472,946	12,611,885	25,818,064	30,351,862	30,178,517
Net Expenditures (City Levy Impact)	12,062,091	14,438,264	6,324,963	14,118,540	20,142,600	19,949,255
					39.51%	38.17%

Total Indebtedness as of 12/31/2020:

General Obligation Debt	18,290,001
Water Mortgage Revenue Bonds	2,305,041
	<u>20,595,042</u>

\* Requires City Tax Levy

	2019 ACTUAL	2020 BUDGET	2020 6 MOS. ACTUAL	2020 PROJECTION	2021 DEPT. HEAD PROPOSED	2021 ADMIN PROPOSED
Revenues						
* General Fund						
Other Taxes	561,551	512,505	102,301	526,414	516,916	523,916
Special Assessments	22,709	4,723	5,098	5,098	4,446	4,446
Intergovernmental Revenue	2,526,510	2,597,405	420,887	2,602,234	2,642,825	2,642,825
Licenses & Permits	101,292	108,050	79,586	102,346	108,050	108,050
Fines, Forfeits & Penalties	182,244	175,000	95,166	165,254	175,000	175,000
Public Charges	256,168	228,000	58,823	184,917	265,400	265,400
Intergovernmental Charges	71,477	79,500	54,799	55,453	79,220	79,220
Miscellaneous Revenue	287,186	203,427	87,840	243,991	196,841	196,841
Other Financing Sources Superfund	0	20,000	0	0	0	0
Other Financing Sources	0	0	0	0	12,768	12,768
	4,009,137	3,928,610	904,500	3,885,707	4,001,466	4,008,466
Lake District						
Taxes	245,064	64,610	64,599	64,599	63,685	63,690
Intergovernmental Revenue	877	650	623	849	850	850
Miscellaneous Revenue	1,299	900	583	1,233	900	900
Other Financing Sources	0	45,000	0	0	0	0
	247,240	111,160	65,805	66,681	65,435	65,440
TIF #8						
Taxes	162,394	307,976	298,105	298,105	465,416	465,416
Intergovernmental Revenue	12,014	11,000	11,532	22,852	22,000	22,000
Miscellaneous Revenue	37,735	22,461	11,785	19,321	22,961	22,961
Other Financing Sources	2,141,302	250,714	1,753,901	1,753,902	514,910	514,910
	2,353,444	592,151	2,075,324	2,094,180	1,025,287	1,025,287
TIF #9						
Taxes	0	126,629	99,116	99,116	175,015	175,015
Other Financing Sources	500,000	418,753	485,144	485,144	0	0
	500,000	545,382	584,260	584,260	175,015	175,015
TIF #10						
Taxes	0	164,486	128,748	128,748	463,236	463,236
Intergovernmental Revenue	0	5,000	0	0	5,000	5,000
Miscellaneous Revenue	775,000	0	0	0	79	79
Other Financing Sources	1,155,843	74,514	455,635	455,635	0	0
	1,930,843	244,000	584,383	584,383	468,315	468,315
* Debt Service						
Other Taxes						
Special Assessments	7,858	2,325	2,240	2,285	2,194	2,194
Miscellaneous Revenue	190,702	320,212	276,167	351,129	304,483	304,483
Other Financing Sources	1,462,021	923,238	2,511,779	2,814,286	1,001,565	1,001,565
	1,660,581	1,245,775	2,790,187	3,167,700	1,308,242	1,308,242
* Capital Projects						
Miscellaneous Revenue	10,549	8,000	3,009	4,599	27,500	27,500
Other Financing Sources	83,739	2,660,600	1,569,171	1,569,171	7,772,254	7,772,254
	94,288	2,668,600	1,572,180	1,573,770	7,799,754	7,799,754
Ambulance						
Intergovernmental Revenue	4,165	6,100	24,668	30,768	6,500	6,500
Fines, Forfeits & Penalties	0	0	0	0	0	0
Public Charges	3,770,335	3,676,919	1,747,664	3,873,028	3,500,100	3,838,819
Intergovernmental Charges	95,720	143,580	144,578	144,578	251,225	251,225
Miscellaneous Revenue	223,104	24,000	5,723	19,950	17,000	17,000
Other Financing Sources	0	0	0	0	0	0
	4,093,324	3,850,599	1,922,633	4,068,324	3,774,825	4,113,544

	2019 ACTUAL	2020 BUDGET	2020 6 MOS. ACTUAL	2020 PROJECTION	2021 DEPT. HEAD PROPOSED	2021 ADMIN PROPOSED
Admin Revenue	0	14,000	1,718	14,000	14,000	14,000
Program Revenue	85,662	186,300	13,981	191,300	36,200	36,200
Other Financing Sources	0	0	0	0	0	0
	85,662	200,300	15,699	205,300	50,200	50,200
Grants & Donations						
Intergovernmental Revenue	0	0	0	0	0	0
Public Charges	0	0	0	0	0	0
Other Government Charges	0	0	0	0	0	0
Miscellaneous Revenue	57,338	9,500	0	4,880	8,500	8,500
Other Financing Sources	0	500	0	0	0	0
	57,338	10,000	0	4,880	8,500	8,500
Industrial Development Fund						
Other Taxes	0	0	0	0	0	0
Intergovernmental Revenue	0	0	0	0	0	0
Miscellaneous Revenue	0	0	0	0	0	0
Other Financing Sources	0	0	0	0	0	0
	0	0	0	0	0	0

	2019 ACTUAL	2020 BUDGET	2020 6 MOS. ACTUAL	2020 PROJECTION	2021 DEPT. HEAD PROPOSED	2021 ADMIN PROPOSED
* Library Trust						
Other Taxes						
Intergovernmental Revenue	132,539	136,824	137,001	137,001	137,000	137,000
Fines, Forfeits & Penalties	569	100	40	40	100	100
Public Charges	22,455	0	2,642	4,060	0	0
Miscellaneous Revenue	50,591	35,000	41,899	50,346	41,100	41,100
Other Financing Sources	0	51,486	0	0	103,313	103,313
	206,154	223,410	181,582	191,447	281,513	281,513
* Mass Transit						
Intergovernmental Revenue	279,469	355,000	70,064	420,347	334,864	334,864
Public Charges	335,609	323,132	101,472	281,033	252,756	252,756
Miscellaneous Revenue	0	0	0	0	0	0
	615,078	678,132	171,537	701,380	587,620	587,620
* Senior & Disabled Services						
Public Charges	1,939	1,500	60	1,962	1,500	1,500
Miscellaneous Revenue	59,219	57,056	31,865	57,842	56,595	56,595
Other Financing Sources	0	19,383	0	0	5,000	5,000
	61,158	77,939	31,925	59,804	63,095	63,095
Tourism						
Other Taxes	626,070	640,000	88,010	332,060	480,000	480,000
Intergovernmental Charges	0	0	0	0	0	0
Miscellaneous Revenue	602	35,300	1,781	1,962	600	600
Other Financing Sources	0	0	0	0	0	0
	626,672	675,300	89,791	334,022	480,600	480,600
Water Utility						
Operating Revenue	2,050,742	2,183,400	1,237,173	2,148,099	2,148,519	2,148,519
Non-Operating Revenue	66,287	100,093	31,883	73,588	54,707	54,707
	2,117,029	2,283,493	1,269,056	2,221,687	2,203,226	2,203,226
Sewer Utility-WWTP						
Operating Revenue	1,566,290	1,759,407	900,027	1,465,911	1,542,903	1,542,903
Non-Operating Revenue	166,179	98,788	13,558	23,242	24,234	24,234
	1,732,469	1,858,195	913,585	1,489,153	1,567,137	1,567,137
Total Revenues (Without Levy)	20,390,416	19,193,046	13,172,446	21,232,678	23,860,230	24,205,954
Net Revenue	6,646,395	8,822,466	5,651,911	9,579,809	14,041,690	14,048,690
General Fund Balance Applied	0	0	0	0	0	0
Subtotal	6,646,395	8,822,466	5,651,911	9,579,809	14,041,690	14,048,690
City Property Tax Levy	4,834,913	5,615,797	3,032,767	3,032,767	6,100,911 8.64%	5,900,566 5.07%
Total Revenue	25,225,329	24,808,844	16,205,213	24,265,445	29,961,140	30,106,519
Assessed Value	652,619,450	657,505,500			677,230,389	677,230,389
Tax rate per \$1,000	7.41	8.54			9.01 5.47%	8.71 2.01%
* Requires City Tax Levy						

	2019 ACTUAL	2020 BUDGET	2020 6 MOS. ACTUAL	2020 PROJECTION	2021 DEPT. HEAD PROPOSED	2021 ADMIN PROPOSED
Expenditures:						
General Fund						
General Government						
Legislative	43,174	40,265	19,035	39,554	40,421	40,421
Judicial	76,307	83,553	39,330	79,965	85,274	85,274
Legal	56,142	55,000	23,207	50,000	55,000	55,000
Mayor	16,062	17,685	6,716	16,135	17,735	17,735
City Administrator	136,278	140,545	70,577	75,467	141,488	141,488
City Clerk	193,482	179,585	82,525	206,909	197,164	197,164
Elections	7,615	23,307	15,709	28,906	9,586	9,586
Computer	56,833	63,750	27,878	56,595	77,500	77,500
Treasurer	231,551	227,190	109,996	229,571	230,108	230,108
Assessor	47,165	48,550	20,855	48,550	48,550	48,550
Special Accounting	20,167	20,000	11,600	11,600	21,000	20,300
General Buildings	99,415	157,346	54,979	168,675	126,354	126,354
Illegal Taxes	8,615	7,500	0	6,500	7,000	7,000
Law Enforcement Insurance	51,971	62,725	41,081	49,864	62,625	62,625
Highway Insurance	44,779	51,000	36,401	45,639	51,500	51,500
Other Insurance	65,895	74,150	39,610	72,973	77,250	77,250
Other General Government	2,898	92,282	2,366	3,221	150,271	150,271
	1,158,347	1,344,432	601,865	1,190,123	1,398,826	1,398,126
Public Safety						
Law Enforcement	2,610,028	2,747,130	1,223,573	2,641,433	2,850,857	2,850,112
Community Service Officer	0	0	0	0	0	0
Canine Program	187	500	50	450	500	500
Fire Protection	161,613	179,139	78,114	205,492	286,633	286,633
Ambulance	47,120	70,620	70,620	70,620	117,312	117,312
Inspection	135,162	131,163	53,813	128,736	133,336	133,336
Other Public Safety	3,232	3,122	2,339	4,183	4,110	4,110
	2,957,343	3,131,674	1,428,510	3,050,914	3,392,748	3,392,003
Public Works						
Administration for Highways & Streets	64,439	65,137	31,609	64,860	67,420	67,420
Highway & Street Maintenance	1,355,751	1,423,202	631,502	1,348,434	1,446,156	1,278,256
Street Lighting	135,657	138,000	41,355	109,825	153,000	153,000
Sidewalk Maintenance	34,931	35,500	18,969	31,973	35,500	35,500
Storm Sewer Maintenance	20,800	22,000	4,621	7,562	22,000	22,000
Airport	20,048	32,350	5,675	15,928	52,350	52,350
Refuse & Garbage Collection	197,399	231,952	110,354	241,689	232,564	232,564
Solid Waste Disposal	162,914	193,000	42,266	193,000	220,000	216,000
Brush	15,669	26,784	4,062	14,426	35,252	30,252
Recycling Program	101,986	106,953	20,600	51,372	110,969	100,969
Weed and Nuisance Control	1,871	5,500	2,624	5,000	5,500	5,500
	2,111,465	2,280,378	913,637	2,084,069	2,380,711	2,193,811
Culture, Recreation & Education						
Other Parks	350,233	362,852	153,367	361,859	366,938	366,938
Recreation Programs & Events	103,094	121,827	36,204	117,432	121,890	121,890
Recreation Park	174,507	180,105	69,374	152,193	177,528	177,528
Aquatic Center	139,885	149,906	23,638	109,179	149,143	149,143
	767,720	814,691	282,583	740,663	815,499	815,499
Conservation & Development						
Other Cons. & Dev.(Planning)	16,946	13,155	12,120	23,904	23,393	18,393
Total General Fund Operations	7,011,822	7,584,329	3,238,715	7,089,673	8,011,177	7,817,832

	2019 ACTUAL	2020 BUDGET	2020 6 MOS. ACTUAL	2020 PROJECTION	2021 DEPT. HEAD PROPOSED	2021 ADMIN PROPOSED
General Fund						
Capital Outlay						
General Government	7,897	15,200	5,103	22,000	15,000	15,000
	7,897	15,200	5,103	22,000	15,000	15,000
Public Safety						
Law Enforcement Outlay	24,319	27,900	23,261	27,900	44,650	44,650
Fire Protection Outlay	14,752	19,000	12,127	12,127	19,000	19,000
	39,071	46,900	35,388	40,027	63,650	63,650
Public Works						
Highway Equipment Outlay	0	0	0	0	0	0
New Sidewalks	0	0	0	0	0	0
Storm Sewer Outlay	356	0	0	0	0	0
	356	0	0	0	0	0
Culture, Recreation & Education						
Other Parks Outlay	0	14,000	6,209	0	0	0
Recreation Park Outlay	0	0	0	0	0	0
Aquatic Center Outlay	0	0	0	0	0	0
	0	14,000	6,209	0	0	0
Total General Fund Outlay	47,323	76,100	46,699	62,027	78,650	78,650
Other Financing Uses						
Transfer to Other Funds	0	0	0	0	0	0
Grand Total General Fund	7,059,145	7,660,429	3,285,415	7,151,700	8,089,827	7,896,482
Lake District						
Lake	26,860	66,135	6,028	24,299	65,415	65,415
Illegal Taxes	0	25	13	13	25	25
Lake Outlay	0	45,000	43,485	43,485	0	0
Grand Total Lake District Fund	26,860	111,160	49,526	67,797	65,440	65,440
TIF #8						
Legal	1,243	0	0	0	0	0
Economic Development	207,307	5,500	3,475	10,035	9,700	9,700
Other Parks Outlay	107,987	115,000	15,050	111,680	0	0
Highway & Streets Outlay	3,239,009	50,000	0	50,000	153,500	153,500
Industrial Development Outlay	1,500,000	0	0	0	0	0
Transfer to Other Funds	119,864	421,652	1,788,874	1,788,874	862,087	862,087
Grand Total TIF 8 - Fund 14	5,175,410	592,152	1,807,399	1,960,589	1,025,287	1,025,287
TIF #9						
Economic Development	5,396	1,150	1,007	1,756	9,855	9,855
Industrial Development Outlay	0	500,000	0	500,000	0	0
Transfer to Other Funds	0	44,232	530,348	530,348	165,160	165,160
Grand Total TIF 9 - Fund 17	5,396	545,382	531,355	1,032,104	175,015	175,015
TIF #10						
Operations	551	2,000	150	150	2,597	2,597
Highway & Streets Outlay	889,808	0	0	0	0	0
Transfer to Other Funds	775,000	242,000	98,180	98,180	465,718	465,718
Grand Total TIF 10 - Fund 18	1,665,359	244,000	98,330	98,330	468,315	468,315
Debt Service						
Principal Payment	2,407,062	2,101,172	1,688,549	3,667,912	2,122,075	2,122,075
Interest Payment	514,577	623,035	349,302	566,539	530,573	530,573
Other Fiscal Charges	2,253	1,989	400	1,589	2,126	2,126
Other Financing Uses	2,800	2,800	0	2,800	3,300	3,300
Grand Total Debt Service Fund	2,926,691	2,728,996	2,038,251	4,238,840	2,658,075	2,658,075



	2019 ACTUAL	2020 BUDGET	2020 6 MOS. ACTUAL	2020 PROJECTION	2021 DEPT. HEAD PROPOSED	2021 ADMIN PROPOSED
Capital Projects						
General Public Building Outlay	7,965	0	0	0	25,000	25,000
Public Safety Outlay	102,651	50,100	10,500	50,100	5,430,754	5,430,754
Public Works Outlay	358,414	873,000	143,142	856,719	1,920,000	1,920,000
Culture, Recreation & Education Outlay	363,927	1,745,500	220,623	369,701	674,000	674,000
Other Financial Uses	0	0	77,733	77,733	0	0
Grand Total Capital Projects Fund	832,957	2,668,600	451,997	1,354,253	8,049,754	8,049,754
Ambulance	3,717,537	3,530,599	1,696,381	3,702,185	4,070,144	4,070,144
Ambulance Outlay	514,006	320,000	302,875	302,874	43,400	43,400
Subsequent Year's Budget	0	0	0	0	0	0
Grand Total Ambulance Fund	4,231,543	3,850,599	1,999,255	4,005,059	4,113,544	4,113,544
Community Development Block Grant						
CDBG Administration	30,256	21,317	10,150	21,264	21,492	21,492
CDBG Program	104,586	150,000	9,675	150,000	10,000	10,000
Grand Total Community Development Fund	134,842	171,317	19,825	171,264	31,492	31,492
Grants & Donations	56,885	10,000	17,932	26,491	8,500	8,500
Industrial Development Fund						
Economic Development	5,272	5,700	16,063	20,000	5,700	5,700
Grand Total Industrial Development Fund	5,272	5,700	16,063	20,000	5,700	5,700
Library	447,144	484,689	212,919	461,540	490,558	490,558
Library Outlay	11,679	32,448	20,746	32,448	81,600	81,600
Library Trust	31,653	0	7,759	7,759	0	0
Grand Total Library Fund	490,476	517,137	241,424	501,747	572,158	572,158
Mass Transit	629,897	723,132	187,682	674,414	632,620	632,620
Senior & Disabled	110,688	115,769	45,864	115,969	121,467	121,467
Sr & Disabled Outlay	6,966	18,500	58,267	61,617	13,000	13,000
Grand Total Senior & Disabled Services Fund	117,654	134,269	104,131	177,586	134,467	134,467
Superfund						
Solid Waste Disposal	0	0	0	0	0	0
Grand Total Superfund	0	0	0	0	0	0
Tourism	259,029	335,300	115,056	335,300	220,600	240,600
Transfer to Other Funds	251,216	240,000	276,573	276,573	240,000	240,000
Subsequent Year's Budget	0	100,000	0	0	0	0
Grand Total Tourism Fund	510,244	675,300	391,628	611,873	460,600	480,600

Fund: **General** **# 01**

	2019 ACTUAL	2020 BUDGET	2020 6 MOS. ACTUAL	2020 PROJECTION	2021 DEPT. HEAD PROPOSED	2021 ADMIN PROPOSED
<b>Revenues</b>						
<b>Taxes</b>						
41110 General Property Taxes	3,552,906	3,784,893	3,784,895	3,784,895		
41130 Omitted Taxes	6,237	1,135	6,387	6,387	196	196
41140 Mobile Home Fees	67,342	70,000	38,115	71,787	70,000	72,000
41220 Sales Tax Discount	120	120	50	110	120	120
41225 CVR Program Revenue	12,762	16,000	3,941	10,000	16,000	16,000
41310 In Lieu of Taxes - Municipally Owned Utilities	388,125	370,000	0	380,000	375,000	380,000
41320 In Lieu of Taxes - Other Tax Exempt Entities	35,205	34,000	36,477	36,477	35,000	35,000
41800 Interest on Delinquent Personal Property Taxes	1,663	1,250	273	600	600	600
41810 Interest on Delinquent Real Estate Taxes	46,490	20,000	17,058	21,053	20,000	20,000
41815 Ag Use Penalty	3,606	0	0	0	0	0
<b>Subtotal: Taxes</b>	<b>561,551</b>	<b>512,505</b>	<b>102,301</b>	<b>526,414</b>	<b>516,916</b>	<b>523,916</b>
<b>Special Assessments</b>						
42300 Street Construction & Paving	0	0	0	0	0	0
42400 Curb & Gutter - Special	8,741	0	243	243	0	0
42500 Sidewalk - Special	13,968	4,723	4,855	4,855	4,446	4,446
<b>Subtotal: Special Assessments</b>	<b>22,709</b>	<b>4,723</b>	<b>5,098</b>	<b>5,098</b>	<b>4,446</b>	<b>4,446</b>
<b>Intergovernmental Revenues</b>						
43213 Federal Grants - Law Enforcement Other	1,295	1,000	0	1,355	1,400	1,400
43410 State Shared Revenues	1,880,323	1,890,196	81,883	1,890,196	1,898,099	1,898,099
	State DOR 2021: State Shared Rev-1,591,334.49 Exp Restraint-2021: 142,613.79; Exempt PP Aid 85,503 Utility Pmt-58,967.77; Exempt Computer Aid-est 19,680.38					
43420 State Fire Insurance Tax	30,943	29,000	0	31,916	30,000	30,000
	training, equipment, fire prevention training materials					
43521 State Grants - Law Enforcement Improvement	3,040	3,040	0	2,755	3,040	3,040
43523 State Grants - Law Enforcement Improvement-Other	5,239	0	0	3,500	4,000	4,000
43531 State Grants - Local Transportation Aid	598,892	667,869	333,508	667,016	699,985	699,985
	General Transportation Aids-\$661,039.72; Connecting Hwy Aids-\$38,945.44					
43534 State Grants - Local Road Improvements	0	0	0	0	0	0
43610 State Payment for Municipal Services	6,483	6,000	5,218	5,218	6,000	6,000
43620 In Lieu of Taxes on State Conservation Lands	297	300	278	278	300	300
	DNR					
43690 State Payments-Election Aids	0	0	0	0	0	0
<b>Subtotal: Intergovernmental Revenues</b>	<b>2,526,510</b>	<b>2,597,405</b>	<b>420,887</b>	<b>2,602,234</b>	<b>2,642,825</b>	<b>2,642,825</b>

Fund: **General** **# 01**

Revenues	2019 ACTUAL	2020 BUDGET	2020 6 MOS. ACTUAL	2020 PROJECTION	2021 DEPT. HEAD PROPOSED	2021 ADMIN PROPOSED
<b>Licenses &amp; Permits</b>						
44100 Business & Occupational Licenses	45,885	40,000	30,648	35,000	40,000	40,000
	Liquor & Malt Beverage, Cigarette, Bartender's, Cabaret, Dance Permits, Farmers Mkt Business, Mobile Home Prk, Coin Op, Taxi, Weight/Meas, Transient Merchant					
44200 Nonbusiness Licenses	2,447	2,000	2,950	3,761	2,000	2,000
	Cat & City portion Dog license(1400)					
44300 Building Permits & Inspection Fees	51,711	65,000	45,618	63,000	65,000	65,000
	Designate to Building Inspection Program Acct. #52400					
44400 Zoning Permits & Fees	559	750	250	375	750	750
	Zoning Permits					
44900 Other Regulatory Permits & Fees	690	300	120	210	300	300
	Sign permits					
<b>Subtotal: Licenses &amp; Permits</b>	<b>101,292</b>	<b>108,050</b>	<b>79,586</b>	<b>102,346</b>	<b>108,050</b>	<b>108,050</b>
<b>Fines, Forfeits &amp; Penalties</b>						
45100 Law & Ordinance Violations	181,667	175,000	94,872	164,960	175,000	175,000
	Court fines,forfeitures,municipal citations,parking violations					
45221 Judgments - Law Enforcement, Equipment & Property	577	0	104	104	0	0
45223 Judgments - Other Equipment & Property	0	0	190	190	0	0
<b>Subtotal: Fines, Forfeits &amp; Penalties</b>	<b>182,244</b>	<b>175,000</b>	<b>95,166</b>	<b>165,254</b>	<b>175,000</b>	<b>175,000</b>
<b>Public Charges</b>						
46100 General Government Public Charges	7,198	8,000	3,490	8,024	8,000	8,000
	Clerk,Treas,Atty/filing/publication fees					
	Garnishment fees, Status Request Forms, Reimbursement Fees					
46210 Law Enforcement Fees	6,481	5,500	1,465	2,941	5,500	5,500
	Photo copies accident reports, fingerprinting,					
46220 Fire Department Fees	1,032	2,000	190	1,390	2,000	2,000
46240 Weights & Measures Fees	6,777	6,500	0	6,500	6,500	6,500
46310 Highway (and Street) Maintenance & Construction	0	0	0	0	0	0
	Charges to individuals for maps, copies,street repair,etc.					
46340 Airport	14,547	12,000	7,182	16,330	16,000	16,000
	2018 Hangar rental 2@\$120/mo 1@\$210/mo; land lease 6@\$220/yr					
	Fuel Purchases \$12,000					
46435 Recycling	561	0	421	1,332	400	400
46440 Weed & Nuisance Control	1,949	2,000	1,708	3,233	2,000	2,000
	Fine for not controlling weeds & cost of mowing					
46720 Parks	13,054	12,000	6,056	8,626	12,000	12,000
	Rental fees for shelters,School House donations,concessions					
46721 Recreation Park	88,003	70,000	15,628	69,622	70,000	70,000
	Rent - buildings, grounds, equipment; MCAS share custodian \$15,000					
46722 Aquatic Center	60,333	55,000	8,074	25,487	55,000	55,000
	Admissions, lessons, passes, concessions					
46723 Recreation Department	48,032	55,000	14,609	29,132	55,000	55,000
	Charges for participation in recreation programs					
46729 Park Space Fees	8,200	0	0	12,300	33,000	33,000
<b>Subtotal: Public Charges</b>	<b>256,168</b>	<b>228,000</b>	<b>58,823</b>	<b>184,917</b>	<b>265,400</b>	<b>265,400</b>

Fund: **General** **# 01**

Revenues	2019 ACTUAL	2020 BUDGET	2020 6 MOS. ACTUAL	2020 PROJECTION	2021 DEPT. HEAD PROPOSED	2021 ADMIN PROPOSED
<b>Intergovernmental Charges</b>						
47310 General Government Charges	182	500	642	1,295	500	500
	Election Charges \$360; BOR Charges \$80,					
47320 Public Safety Charges	6,319	3,000	1,137	1,137	1,200	1,200
	ICAC/MEG reimbursement					
47321 Public Safety Charges	64,975	76,000	53,021	53,021	77,520	77,520
	School Resource Officer					
47322 Public Safety-Fire	0	0	0	0	0	0
<b>Subtotal: Intergovernmental Charges</b>	<b>71,477</b>	<b>79,500</b>	<b>54,799</b>	<b>55,453</b>	<b>79,220</b>	<b>79,220</b>
<b>Miscellaneous Revenue</b>						
48110 Interest Income	84,214	50,000	14,295	25,000	30,000	30,000
48115 Interest State Debt Coll	0	0	0	0	0	0
48130 Interest on Special	679	1,088	1,101	1,101	855	855
	Assessments & Special Charges					
48140 Interest Income Del Receivables	0	0	0	0	0	0
48200 Rent	12,505	12,644	6,356	11,560	12,000	12,000
	Tower Rental Designate to Park Imp					
48301 Sale of Law Enforcement	6,903	3,000	6,175	6,175	8,000	8,000
	Equipment & Property					
48302 Sale of Fire & Ambulance	0	0	0	0	0	0
	Equipment & Property					
48303 Sale of Highway Equipment &	0	0	0	9,600	0	0
	Property					
48309 Sale of Other Equipment &	0	0	14,225	14,225	0	0
	Property					
48420 Insurance Recoveries - Law	4,990	0	2,509	2,509	0	0
	Enforcement					
48430 Insurance Recoveries - Hwy	1,454	0	0	0	0	0
	Equipment & Property					
48440 Insurance Recoveries - Other	33,934	0	0	44,892	0	0
	Equipment & Property					
48500 Donations	0	0	0	0	0	0
48502 Donations - Grants	1,000	0	0	3,000	0	0
	Andres/Earle					
48522 Donations - Firefighter's Fund	83,807	70,000	0	60,000	70,000	70,000
48900 Other Miscellaneous Revenues	29,701	39,000	31,571	31,929	32,000	32,000
	Refunds, discounts, reimbursements & other misc funds					
48901 Economic Development	22,740	22,919	9,559	30,000	32,602	32,602
48903 Loan Payment Interest	5,259	4,776	2,048	4,000	11,384	11,384
<b>Subtotal: Miscellaneous Revenue</b>	<b>287,186</b>	<b>203,427</b>	<b>87,840</b>	<b>243,991</b>	<b>196,841</b>	<b>196,841</b>
<b>Other Financing Sources</b>						
49100 Proceeds from L-T Debt	0	0	0	0	0	0
49200 Transfer from Other Funds	0	0	0	0	12,768	12,768
	TID 10 Reimbursement					
49210 Transfer from Water	0	0	0	0	0	0
49300 Fund Balance Applied	0	0	0	0	0	0

Fund:   **General**                   **# 01**

Revenues	2019	2020	2020	2020	2021	2021
	ACTUAL	BUDGET	6 MOS. ACTUAL	PROJECTION	DEPT. HEAD PROPOSED	ADMIN PROPOSED
Subtotal: Other Financing Sources	0	0	0	0	12,768	12,768
Total Revenues	4,009,137	3,908,610	904,500	3,885,707	4,001,466	4,008,466

Revenues	2019 ACTUAL	2020 BUDGET	2020 6 MOS. ACTUAL	2020 PROJECTION	2021 DEPT. HEAD PROPOSED	2021 ADMIN PROPOSED
Account #						
<b>Taxes</b>						
41110 General Property Taxes	245,050	64,596	64,596	64,596	63,685	63,685
41320 In Lieu of Taxes - Other Tax	14	14	3	3	5	5
Exempt Entities						
<b>Subtotal: Taxes</b>	245,064	64,610	64,599	64,599	63,690	63,690
<b>Intergovernmental Revenues</b>						
43410 Other State Shared Revenues	877	650	623	849	850	850
exempt Computer \$226.55						
<b>Subtotal: Intergovernmental Revenues</b>	877	650	623	849	850	850
<b>Miscellaneous Revenue</b>						
48110 Interest Income	1,294	900	581	1,231	900	900
48500 Donations	0	0		0	0	0
48900 Other Miscellaneous Revenues	5	0	2	2	0	0
<b>Subtotal: Miscellaneous Revenue</b>	1,299	900	583	1,233	900	900
<b>Other Financing Sources</b>						
49300 Fund Balance Applied	0	45,000	0	0	0	0
<b>Subtotal: Other Financing Sources</b>	0	45,000	0	0	0	0
<b>Total Revenues</b>	247,240	111,160	65,805	66,681	65,440	65,440

Revenues	2019 ACTUAL	2020 BUDGET	2020 6 MOS. ACTUAL	2020 PROJECTION	2021 DEPT. HEAD PROPOSED	2021 ADMIN PROPOSED
Account #						
<b>Intergovernmental Revenues</b>						
43300 Federal Grant Ambulance	0	0	24,668	24,668	0	0
43550 State Grant Ambulance	4,165	6,100	0	6,100	6,500	6,500
<b>Subtotal: Intergovernmental Revenues</b>	4,165	6,100	24,668	30,768	6,500	6,500
 Fines, Forfeits & Penalties						
45223 Judgments - Other Equipment & Property	0	0	0	0	0	0
<b>Subtotal: Fines, Forfeits &amp; Penalties</b>	0	0	0	0	0	0
 <b>Public Charges</b>						
46100 Gen Gov Public Charges	179	1,000	191	250	100	100
46230 Ambulance Fees	3,770,156	3,675,919	1,747,473	3,872,778	3,500,000	3,838,719
Calls for service;Cranfest;FT Ball;Tractor Pull;Rodeo						
46231 Paramedic Training Reimb	0	0	0	0	0	0
<b>Subtotal: Public Charges</b>	3,770,335	3,676,919	1,747,664	3,873,028	3,500,100	3,838,819
 <b>Intergovernmental Charges</b>						
47324 Ambulance Services	95,720	143,580	144,578	144,578	251,225	251,225
12.50 per capita fee to the City of Tomah & 15 area townships/villages						
<b>Subtotal: Intergovernmental Charges</b>	95,720	143,580	144,578	144,578	251,225	251,225
 <b>Miscellaneous Revenue</b>						
48110 Interest Income	22,505	10,000	0	10,000	5,000	5,000
48302 Sale of Fire & Ambulance Equipment & Property	7,000	5,000	4,500	4,500	5,000	5,000
48440 Insurance Recoveries - Other Equipment & Property	184,452	0	0	0	0	0
48500 Donations	4,500	4,000	1,223	2,000	3,000	3,000
48502 Donations - Andres Fund	4,600	5,000	0	3,000	3,000	3,000
48900 Other Miscellaneous Revenues	47	0	0	450	1,000	1,000
<b>Subtotal: Miscellaneous Revenue</b>	223,104	24,000	5,723	19,950	17,000	17,000
 <b>Other Financing Sources</b>						
49300 Fund Balance Applied	0	0	0	0	0	0
<b>Subtotal: Other Financing Sources</b>	0	0	0	0	0	0
 <b>Total Revenues</b>	<b>4,093,324</b>	<b>3,850,599</b>	<b>1,922,633</b>	<b>4,068,324</b>	<b>3,774,825</b>	<b>4,113,544</b>

Fund: **Community Development Block Grant**  
**#04**

	2019 ACTUAL	2020 BUDGET	2020 6 MOS. ACTUAL	2020 PROJECTION	2021 DEPT. HEAD PROPOSED	2021 ADMIN PROPOSED
<b>Revenues</b>						
Account #						
<b>Admin Revenue</b>						
48201 Miscellaneous Admin Fees	0	14,000	1,718	14,000	14,000	14,000
<b>Subtotal: Admin Revenue</b>	0	14,000	1,718	14,000	14,000	14,000
<b>Program Revenue</b>						
48110 Interest Income	386	300	129	300	200	200
48200 Rent	0	0	0	0	0	0
48901 Economic Development	0	0	0	0	0	0
48902 Revolving Rehab	74,034	180,000	8,549	180,000	30,000	30,000
48903 Loan Interest Repayment	11,242	6,000	5,303	11,000	6,000	6,000
<b>Subtotal: Program Revenue</b>	85,662	186,300	13,981	191,300	36,200	36,200
<b>Other Financing Sources</b>						
49300 Fund Balance Applied	0	0	0	0	0	0
<b>Subtotal: Other Financing Sources</b>	0	0	0	0	0	0
<b>Total Revenues</b>	<b>85,662</b>	<b>200,300</b>	<b>15,699</b>	<b>205,300</b>	<b>50,200</b>	<b>50,200</b>



Fund: **Grants & Donations**      **# 05**

Revenues	2019 ACTUAL	2020 BUDGET	2020 6 MOS. ACTUAL	2020 PROJECTION	2021 DEPT. HEAD PROPOSED	2021 ADMIN PROPOSED
<b>Other Government Charges</b>						
47320 Public Safety Charge MEG	0	0	0	0	0	0
<b>Subtotal: Public Charges</b>	0	0	0	0	0	0
<b>Miscellaneous Revenue</b>						
48110 Interest Income	0	0	0	0	0	0
48301 Sale Law Enforcement Equip	1,295		0	0	0	0
48500 Donations	34,874	0	0	0	0	0
48502 Donations - Grants Andres/Earle	10,000	2,500	0	3,000	3,000	3,000
	PD Community Service					
48503 Donations - K-9	1,500	0	0	1,400	1,000	1,000
48505 Donations - Just A Swinging	846	0	0	0	0	0
48506 Donations - Bike Rodeo	5,105	4,500	0	0	4,500	4,500
48508 Donations - Scout Cabin	2,968	2,500	0	480	0	0
48509 Donations - Veterans Memorial	750	0	0	0	0	0
<b>Subtotal: Miscellaneous Revenue</b>	57,338	9,500	0	4,880	8,500	8,500
<b>Other Financing Sources</b>						
49200 Transfer from Other Funds	0	0	0	0	0	0
49300 Fund Balance Applied	0	500	0	0	0	0
	Community Service					
<b>Subtotal: Other Financing Sources</b>	0	500	0	0	0	0
<b>Total Revenues</b>	<b>57,338</b>	<b>10,000</b>	<b>0</b>	<b>4,880</b>	<b>8,500</b>	<b>8,500</b>

Fund: Industrial Development Fund #06

	2019 ACTUAL	2020 BUDGET	2020 6 MOS. ACTUAL	2020 PROJECTION	2021 DEPT. HEAD PROPOSED	2021 ADMIN PROPOSED
<b>Revenues</b>						
Account #						
<b>Taxes</b>						
41110 General Property Taxes					5,700	5,700
<b>Subtotal: Taxes</b>	0	0	0	0	5,700	5,700
<b>Intergovernmental Revenues</b>						
43582 State Grants -	0	0	0	0	0	0
<b>Subtotal: Intergovernmental Revenues</b>	0	0	0	0	0	0
<b>Miscellaneous Revenue</b>						
48309 Sale of Other Equipment & Propert	0	0	0	0	0	0
48500 Donations	0	0	0	0	0	0
<b>Subtotal: Miscellaneous Revenue</b>	0	0	0	0	0	0
<b>Other Financing Sources</b>						
49200 Transfer from Other Funds	0	0	0	0	0	0
49300 Fund Balance Applied	0	0	0	0		
<b>Subtotal: Other Financing Sources</b>	0	0	0	0	0	0
<b>Total Revenues</b>	0	0	0	0	5,700	5,700

Revenues	2019 ACTUAL	2020 BUDGET	2020 6 MOS. ACTUAL	2020 PROJECTION	2021 DEPT. HEAD PROPOSED	2021 ADMIN PROPOSED
Account #						
<b>Taxes</b>						
41110 General Property Taxes	1,273,169	1,429,800	1,429,800	1,429,800	1,349,833	1,349,833
41810 Interest on Delinquent						
<b>Subtotal: Taxes</b>	1,273,169	1,429,800	1,429,800	1,429,800	1,349,833	1,349,833
<b>Special Assessments</b>						
42100 Sewer Mains- Special Assessments	2,077	0	0	0	0	0
42300 Street Construction & Paving- Special Assessments	2,054	493	493	493	493	493
42400 Curb & Gutter- Special Assessments	253	253	253	298	207	207
42500 Sidewalk Special Assessments	1,831	1,579	1,494	1,494	1,494	1,494
42718 Water Mains & Laterals- Special Assessments-93C	1,642	0	0	0	0	0
<b>Subtotal: Special Assessments</b>	7,858	2,325	2,240	2,285	2,194	2,194
<b>Miscellaneous Revenue</b>						
48110 Interest Income	1,709	1,000	578	1,235	1,000	1,000
48130 Interest on Special Assessments & Special Charges	912	403	388	389	250	250
48600 Water Advance Repayment	159,315	150,489	76,186	150,489	141,014	141,014
	Water (6470) 5,883.75, 5,208.75, 36.00, (6430) 28,420.56, 28,420.56, 105.28					
	Sewer (6470) 12,963.75, 12,138.75, 68.00 (6430) 23,840.00, 23,840.00, 88.32					
48601 TID Advance Interest	28,767	168,320	199,016	199,016	162,219	162,219
Interest & Fiscal Charge	TID 8 (6470) 79,778, (6480) 17,091, (6530) 8,644, (6560) 16,624 (6561) 18,529					
	TID 9 (6561) 9,033					
	TID 10 (6560) 12,220					
<b>Subtotal: Miscellaneous Revenue</b>	190,702	320,212	276,167	351,129	304,483	304,483
<b>Other Financing Sources</b>						
49100 Proceeds L-T Debt	0	0	77,300	0	0	0
49200 Transfer from Other Funds	1,033,574	413,331	2,354,379	2,354,379	510,769	510,769
	Room Tax (6400, 6410, 6420) 70,152.81, 18,445.60, 26,515.19, 40,162.67					
	TID-8 (6470) 95,000, (6480) 62,772.82, (6530) 47,719.43, (6560) 25,000, (6561) 60,000					
	TID-9 (6561) 30,000, TID-10 (6560) 35,000					
49210 Transfer from Water	428,447	459,907	80,100	459,907	404,927	404,927
	Water (6470) 45,000, (6430) 165,826.90					
	Sewer (6470) 55,000, (6430) 139,100.47					
49300 Fund Balance Applied	0	50,000	0	0	85,869	85,869
	Proceeds to apply from 6560 \$45869& fba of \$40000					
<b>Subtotal: Other Financing Sources</b>	1,462,021	923,238	2,511,779	2,814,286	1,001,565	1,001,565
<b>Total Revenues</b>	2,933,750	2,675,575	4,219,987	4,597,500	2,658,075	2,658,075

Fund: **Capital Projects**      **#08**

<b>Revenues</b>	2019 ACTUAL	2020 BUDGET	2020 6 MOS. ACTUAL	2020 PROJECTION	2021 DEPT. HEAD PROPOSED	2021 ADMIN PROPOSED
Account #						
<b>Taxes</b>						
41110 General Property Taxes	100,000	0	0	0	0	0
<b>Subtotal: Taxes</b>	100,000	0	0	0	0	0
 Intergovernmental Revenues						
43531 State Grants - Local	0		0	0	0	0
Transportation Aid						
43572 State Grants - CRE-Parks	0		0	0	250,000	250,000
DNR Recreational and Boaters Matching Grant						
<b>Subtotal: Intergovernmental Revenues</b>	0	0	0	0	250,000	250,000
 <b>Miscellaneous Revenue</b>						
48110 Interest Income	10,549	8,000	3,009	4,599	2,500	2,500
48500 Donations	0	0	0	0	25,000	25,000
Donation for Winnebago Park Trail to Point						
48900 Other Miscellaneous Revenues	0	0	0	0	0	0
<b>Subtotal: Miscellaneous Revenue</b>	10,549	8,000	3,009	4,599	27,500	27,500
 <b>Other Financing Sources</b>						
49100 Proceeds from L-T Debt	0	2,070,000	1,244,827	1,244,827	7,699,254	7,699,254
49200 Transfer from Other Funds	83,739	160,000	324,344	324,344	40,000	40,000
40,000 Parks & Rec projects(equity transfer)						
49300 Fund Balance Applied	0	430,600	0	0	33,000	33,000
Park Space Fees Collected for Winnebago Park Trail to Point						
<b>Subtotal: Other Financing Sources</b>	83,739	2,660,600	1,569,171	1,569,171	7,772,254	7,772,254
 <b>Total Revenues</b>	<b>194,288</b>	<b>2,668,600</b>	<b>1,572,180</b>	<b>1,573,770</b>	<b>8,049,754</b>	<b>8,049,754</b>

Fund: **Library**      **# 10**

<b>Revenues</b>	2019 ACTUAL	2020 BUDGET	2020 6 MOS. ACTUAL	2020 PROJECTION	2021 LIB. BD PROPOSED	2021 ADMIN PROPOSED
Account #						
<b>Taxes</b>						
41110 General Property Taxes	294,046	293,727	293,727	293,727	294,645	294,645
<b>Subtotal: Taxes</b>	294,046	293,727	293,727	293,727	294,645	294,645
<b>Intergovernmental Revenues</b>						
43790 County Aid for Library	132,539	136,824	137,001	137,001	137,000	137,000
<b>Subtotal: Intergovernmental Revenues</b>	132,539	136,824	137,001	137,001	137,000	137,000
<b>Fines, Forfeits &amp; Penalties</b>						
45223 Judgments - Other Equipment & Property	569	100	40	40	100	100
<b>Subtotal: Fines, Forfeits &amp; Penalties</b>	569	100	40	40	100	100
<b>Public Charges</b>						
46710 Library	22,455	0	2,642	4,060	0	0
Fines: lost/damaged/overdue books						
<b>Subtotal: Public Charges</b>	22,455	0	2,642	4,060	0	0
<b>Miscellaneous Revenue</b>						
48110 Interest Income	10,720	4,500	0	4,500	5,000	5,000
48500 Donations	6,675	0	12,035	12,290	5,000	5,000
48502 Donations - Grants Andres/Earle	1,948	0	2,000	2,000	1,000	1,000
48504 Donation - Fountain	587	500	77	77	100	100
48507 Donations - Krukar Interest Dist	25,880	30,000	27,786	31,479	30,000	30,000
48900 Other Miscellaneous Revenues	4,782	0	0	0	0	0
<b>Subtotal: Miscellaneous Revenue</b>	50,591	35,000	41,899	50,346	41,100	41,100
<b>Other Financing Sources</b>						
49300 Fund Balance Applied	0	51,486	0	0	103,313	103,313
<b>Subtotal: Other Financing Sources</b>	0	51,486	0	0	103,313	103,313
<b>Total Revenues</b>	<b>500,200</b>	<b>517,137</b>	<b>475,309</b>	<b>485,174</b>	<b>576,158</b>	<b>576,158</b>

## Fund: Mass Transit # 11

	2019 ACTUAL	2020 BUDGET	2020 6 MOS. ACTUAL	2020 PROJECTION	2021 DEPT. HEAD PROPOSED	2021 ADMIN PROPOSED
<b>Revenues</b>						
Account #						
<b>Taxes</b>						
41110 General Property Taxes	45,035	45,000	45,000	45,000	45,000	45,000
<b>Subtotal: Taxes</b>	45,035	45,000	45,000	45,000	45,000	45,000
<b>Intergovernmental Revenues</b>						
43537 Other Local Gov't Grants	279,469	355,000	70,064	420,347	334,864	334,864
Other Transportation	Fed & State Share \$301,864, Veh Reim \$33,000					
<b>Subtotal: Intergovernmental Revenues</b>	279,469	355,000	70,064	420,347	334,864	334,864
<b>Public Charges</b>						
46350 Transit Fares	335,609	323,132	101,472	281,033	252,756	252,756
<b>Subtotal: Public Charges</b>	335,609	323,132	101,472	281,033	252,756	252,756
<b>Miscellaneous Revenue</b>						
48303 Sale of Highway Equipment & Property	0	0	0	0	0	0
<b>Subtotal: Miscellaneous Revenue</b>	0	0	0	0	0	0
<b>Total Revenues</b>	660,113	723,132	216,537	746,380	632,620	632,620

Revenues	2019 ACTUAL	2020 BUDGET	2020 6 MOS. ACTUAL	2020 PROJECTION	2021 SR.DIS.BD PROPOSED	2021 ADMIN PROPOSED
Account #						
Taxes						
41110 General Property Taxes	64,335	56,330	56,330	56,330	71,372	713,272
<b>Subtotal: Taxes</b>	<u>64,335</u>	<u>56,330</u>	<u>56,330</u>	<u>56,330</u>	<u>71,372</u>	<u>713,272</u>
Public Charges						
46750 Senior Center	1,939	1,500	60	1,962	1,500	1,500
Craft sale, Brat Sale, Other Fund Raising						
<b>Subtotal: Public Charges</b>	<u>1,939</u>	<u>1,500</u>	<u>60</u>	<u>1,962</u>	<u>1,500</u>	<u>1,500</u>
Miscellaneous Revenue						
48110 Interest Income	2,237	300	0	300	300	300
48200 Rent	47,099	53,256	29,469	53,256	54,295	54,295
	Phillips 19,528, Morgan/Stanley 12,293 Monroe Co. 2,400, CDBG/Housing 8400, 109 W. Milwaukee 6,874, AFG Local 4,800					
48309 Sale of Other Equipment &	0	0	0	0	0	0
48500 Donations	3,529	500	1,846	1,936	500	500
48502 Donations - Grants	5,365	0	0	1,250	0	0
Andres/Earle/Kupper-Rasch						
48503 Donations Music Program	989	3,000	550	1,100	1,500	1,500
48900 Other Miscellaneous Revenues	0	0	0	0	0	0
<b>Subtotal: Miscellaneous Revenue</b>	<u>59,219</u>	<u>57,056</u>	<u>31,865</u>	<u>57,842</u>	<u>56,595</u>	<u>56,595</u>
Other Financing Sources						
49300 Fund Balance Applied	0	19,383	0	0	5,000	5,000
<b>Subtotal: Other Financing Sources</b>	<u>0</u>	<u>19,383</u>	<u>0</u>	<u>0</u>	<u>5,000</u>	<u>5,000</u>
<b>Total Revenues</b>	<u>125,493</u>	<u>134,269</u>	<u>88,255</u>	<u>116,134</u>	<u>134,467</u>	<u>776,367</u>

Revenues	2019 ACTUAL	2020 BUDGET	2020 6 MOS. ACTUAL	2020 PROJECTION	2021 DEPT. HEAD PROPOSED	2021 ADMIN PROPOSED
Account #						
<b>Taxes</b>						
41120 Property Taxes - Tax Increments	162,394	307,976	298,105	298,105	465,416	465,416
<b>Subtotal: Taxes</b>	162,394	307,976	298,105	298,105	465,416	465,416
<b>Intergovernmental Revenues</b>						
43410 State Shared Revenues	12,014	11,000	11,532	22,852	22,000	22,000
43510 State Grants Other	0	0				
<b>Subtotal: Intergovernmental Revenues</b>	12,014	11,000	11,532	22,852	22,000	22,000
<b>Miscellaneous Revenue</b>						
48110 Interest Income	0	0	0	0	0	0
48130 Interest on Special	0	0	0	0	0	0
48200 Rent	300	300	700	700	700	700
48309 Sale of Equip/Property	24,805	0	0	0	0	0
48901 Loan Revenue	7,169	13,154	6,124	10,176	13,873	13,873
48903 Loan Interest Revenue	5,461	9,007	4,961	8,445	8,388	8,388
<b>Subtotal: Miscellaneous Revenue</b>	37,735	22,461	11,785	19,321	22,961	22,961
<b>Other Financing Sources</b>						
49100 Proceeds from L-T Debt	2,141,302	0	1,525,575	1,525,575	0	0
49200 Transfer from Other Funds	0	250,714	228,327	228,327	514,910	514,910
49300 Fund Balance Applied	0	0	0	0	0	0
<b>Subtotal: Other Financing Sources</b>	2,141,302	250,714	1,753,901	1,753,902	514,910	514,910
<b>Total Revenues</b>	<u>2,353,444</u>	<u>592,151</u>	<u>2,075,324</u>	<u>2,094,180</u>	<u>1,025,287</u>	<u>1,025,287</u>



	2019 ACTUAL	2020 BUDGET	2020 6 MOS. ACTUAL	2020 PROJECTION	2021 CVB BD PROPOSED	2021 ADMIN PROPOSED
<b>Revenues</b>						
Account #						
<b>Taxes</b>						
41210 Public Accommodation Taxes	626,070	640,000	88,010	332,060	480,000	480,000
2021 Projected taxable room sales \$6,000,000						
Rec Park-Multi-Purpose Bldg Debt 2%, Rec Park Imp 2%						
Tourism Operations 4%						
<b>Subtotal: Taxes</b>	626,070	640,000	88,010	332,060	480,000	480,000
<b>Intergovernmental Charges</b>						
47410 Tourism Charges	0	0	0	0	0	0
<b>Subtotal: Intergovernmental Charges</b>	0	0	0	0	0	0
<b>Miscellaneous Revenue</b>						
48110 Interest Income	597	300	181	362	600	600
48500 Donations	5	35,000	1,600	1,600	0	0
48900 Other Miscellaneous Revenues	0	0	0	0	0	0
<b>Subtotal: Miscellaneous Revenue</b>	602	35,300	1,781	1,962	600	600
<b>Other Financing Sources</b>						
49300 Fund Balance Applied	0	0	0	0	0	0
<b>Subtotal: Other Financing Sources</b>	0	0	0	0	0	0
<b>Total Revenues</b>	626,672	675,300	89,791	334,022	480,600	480,600

Fund: TIF #9

# 17

Revenues	2019 ACTUAL	2020 BUDGET	2020 6 MOS. ACTUAL	2020 PROJECTION	2021 DEPT. HEAD PROPOSED	2021 ADMIN PROPOSED
Account #						
<b>Taxes</b>						
41120 Property Taxes - Tax Increments	0	126,629	99,116	99,116	175,015	175,015
<b>Subtotal: Taxes</b>	0	126,629	99,116	99,116	175,015	175,015
<b>Intergovernmental Revenues</b>						
43410 State Shared Revenues	0	0	0	0	0	0
<b>Subtotal: Intergovernmental Revenues</b>	0	0	0	0	0	0
<b>Miscellaneous Revenue</b>						
48110 Interest Income	0	0	0	0	0	0
48130 Interest on Special	0	0	0	0	0	0
48200 Rent	0	0	0	0	0	0
<b>Subtotal: Miscellaneous Revenue</b>	0	0	0	0	0	0
<b>Other Financing Sources</b>						
49100 Proceeds from L-T Debt	500,000	0	485,144	485,144	0	0
49200 Transfer from Other Funds	0	0	0	0	0	0
49300 Fund Balance Applied	0	418,753	0	0	0	0
<b>Subtotal: Other Financing Sources</b>	500,000	418,753	485,144	485,144	0	0
<b>Total Revenues</b>	<u>500,000</u>	<u>545,382</u>	<u>584,260</u>	<u>584,260</u>	<u>175,015</u>	<u>175,015</u>

Fund:        **TIF #10**                **# 18**

		2019 ACTUAL	2020 BUDGET	2020 6 MOS. ACTUAL	2020 PROJECTION	2021 DEPT. HEAD PROPOSED	2021 ADMIN PROPOSED
<b>Revenues</b>							
Account #							
<b>Taxes</b>							
	41120 Property Taxes - Tax Increments	0	164,486	128,748	128,748	463,236	463,236
	<b>Subtotal: Taxes</b>	0	164,486	128,748	128,748	463,236	463,236
<b>Intergovernmental Revenues</b>							
	43410 State Shared Revenues	0	5,000	0	0	5,000	5,000
	<b>Subtotal: Intergovernmental Revenues</b>	0	5,000	0	0	5,000	5,000
<b>Miscellaneous Revenue</b>							
	48110 Interest Income	0	0	0	0	79	79
	48500 TID 18 Donations	775,000	0	0	0	0	0
	<b>Subtotal: Miscellaneous Revenue</b>	775,000	0	0	0	79	79
<b>Other Financing Sources</b>							
	49100 Proceeds from L-T Debt	1,155,843	0	455,635	455,635	0	0
	49200 Transfer from Other Funds	0	74,514	0	0	0	0
	49300 Fund Balance Applied	0	0	0	0	0	0
	<b>Subtotal: Other Financing Sources</b>	1,155,843	74,514	455,635	455,635	0	0
<b>Total Revenues</b>		<u>1,930,843</u>	<u>244,000</u>	<u>584,383</u>	<u>584,383</u>	<u>468,315</u>	<u>468,315</u>



## City of Tomah

# Financial Management Planning - Capital Planning Workshop

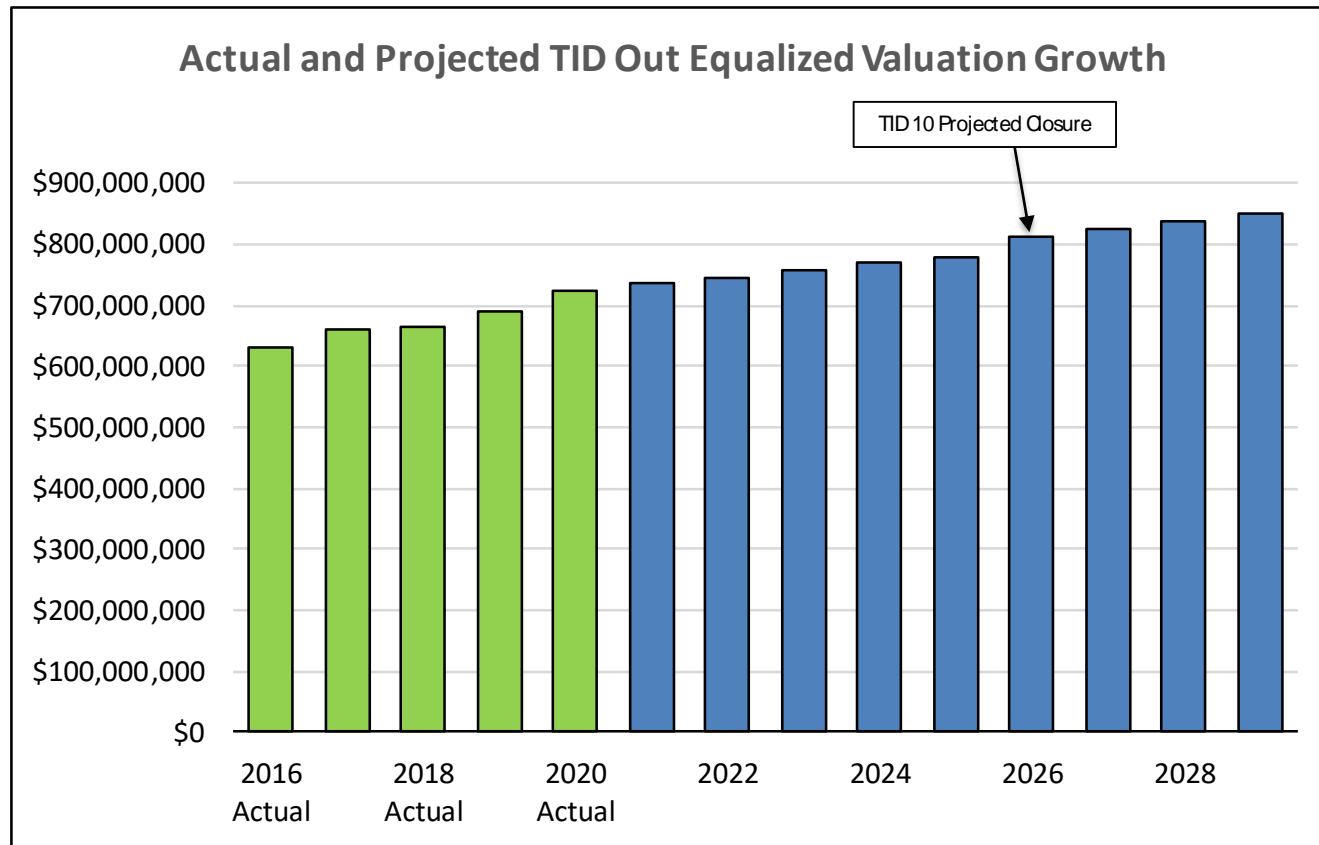
David Ferris, CPA, Municipal Advisor

Phil Cosson, Senior Municipal Advisor





# Equalized Valuation Projections





# Existing General Obligation Debt (Base Plan)

Debt Service					Abatement Sources								Projected Rate Impact						
YEAR	General Obligation Debt	Other Debt Service Fees	Other Fees Abated	Total of All Obligations	Bid Premium Deposit to General Fund	TID 8 Levy Support	Total Paid By Other Funds	Special Assessments	Interest Income	Room Tax	Misc Diff	Fund Balance Applied	Total Abatement Sources	Net Debt Service Levy	Levy Change	Projected Equalized Value	% Change	Debt Service Tax Rate	YEAR9
2020	2,718,169	4,000	(225)	2,721,944		235,635	(1,364,430)	(2,728)	(1,000)	(160,000)	50,379	(50,000)	(1,292,144)	1,429,800		692,455,700	4.02%	2.06	2020
2021	2,652,646	4,000	(225)	2,656,421	(45,868)		(1,145,149)			(200,000)			(1,391,017)	1,265,404	(164,396)	725,388,800	4.76%	1.74	2021
2022	2,474,875	4,000	(225)	2,478,650	(14,574)		(1,160,102)			(160,000)			(1,334,676)	1,143,974	(121,430)	736,269,632	1.50%	1.55	2022
2023	2,137,209	4,000	(225)	2,140,984			(1,121,176)			(160,000)			(1,281,176)	859,809	(284,166)	747,313,676	1.50%	1.15	2023
2024	1,816,777	4,000	(225)	1,820,552			(1,133,597)						(1,133,597)	686,955	(172,854)	758,523,382	1.50%	0.91	2024
2025	1,743,664	4,000	(225)	1,747,439			(1,080,820)						(1,080,820)	666,619	(20,335)	769,901,232	1.50%	0.87	2025
2026	1,705,966	4,000	(225)	1,709,741			(1,063,324)						(1,063,324)	646,417	(20,202)	781,449,751	1.50%	0.83	2026
2027	1,696,652	4,000	(225)	1,700,427			(1,089,606)						(1,089,606)	610,822	(35,596)	793,171,497	4.18%	0.77	2027
2028	1,615,481	4,000	(225)	1,619,256			(1,022,035)						(1,022,035)	597,222	(13,600)	826,355,345	1.50%	0.72	2028
2029	1,567,672	4,000	(225)	1,571,447			(973,809)						(973,809)	597,639	417	838,750,675	1.50%	0.71	2029
2030	1,142,696	4,000	(225)	1,146,471			(771,533)						(771,533)	374,938	(222,701)	851,331,935	1.50%	0.44	2030
2031	561,956	4,000	(225)	565,731			(434,714)						(434,714)	131,018	(243,921)	864,101,914	1.50%	0.15	2031
2032	558,641	4,000	(225)	562,416			(434,534)						(434,534)	127,883	(3,135)	877,063,443	3.74%	0.15	2032
2033	559,923	4,000	(225)	563,698			(438,950)						(438,950)	124,748	(3,135)	909,832,544	1.50%	0.14	2033
2034	545,943	4,000	(225)	549,718			(428,105)						(428,105)	121,613	(3,135)	923,480,032	1.50%	0.13	2034
2035	344,250	4,000	(225)	348,025			(229,548)						(229,548)	118,478	(3,135)	937,332,233	1.50%	0.13	2035
2036	339,774	4,000	(225)	343,549			(228,206)						(228,206)	115,343	(3,135)	951,392,216	3.75%	0.12	2036
TOTALS	24,182,295	68,000	(3,825)	24,246,470	(60,442)	235,635	(14,119,635)	(2,728)	(1,000)	(680,000)	50,379	(50,000)	(14,627,791)	9,618,678					TOTALS
NOTES: TIDs account for \$7,740,942 of debt payments from 2020 - 2036. Water & Sewer account for \$6,378,693 of debt payments from 2020 - 2034.																			



# Capital Projects and Debt Plan

- The current model is built with the Capital Improvement Plan provided by staff
- The plan should attempt to stabilize the tax rate minimizing the impact to the taxpayer and debt limit
  - The current project schedule requires two significant increases to the tax rate over the five-year projection period
  - The current plan will use most of the debt limit capacity in 2025 (90%) and remains elevated for 2022 – 2027
- The Council should consider developing or reviewing debt policies on an annual basis
  - The City has a debt limit policy of 75% of the state set debt limit
  - Consider implementing a debt tax rate policy



## Financing Plan / Issue Sizing

	GO Notes 2021	GO Bonds 2021	GO Notes 2022	GO Bonds 2022	GO Notes 2023	GO Bonds 2023	GO Notes 2024	GO Bonds 2024	GO Notes 2025	GO Bonds 2025	Total		
Projects													
Street Projects	0	1,290,000	0	1,340,000	0	3,350,000	0	2,000,000	0	1,250,000	9,230,000		
Park Projects - Levy	0	317,000	0	197,000	125,000	232,000	550,000	330,000	0	4,025,000	5,776,000		
Park Projects - Room Tax	0	0	0	0	0	0	0	750,000	0	0	750,000		
Police	180,753	0	83,000	0	45,000	0	104,000	0	47,000	0	459,753		
Fire	0	5,250,000	0	5,300,000	0	1,200,000	0	0	0	0	11,750,000		
Public Works	620,000	0	340,000	0	185,000	0	250,000	0	215,000	0	1,610,000		
Library	50,000	0	0	0	0	0	0	0	0	0	50,000		
TID 8	0	150,000	0	150,000	0	280,000	0	0	0	0	580,000		
Project Needs	850,753	7,007,000	423,000	6,987,000	355,000	5,062,000	904,000	3,080,000	262,000	5,275,000	30,205,753		
Issuance Expenses													
Municipal Advisor	17,000	36,900	17,000	36,800	17,000	31,600	17,000	26,100	17,000	32,200	248,600		
Bond Counsel	10,000	17,000	10,000	17,000	10,000	17,000	10,000	17,000	10,000	17,000	135,000		
Rating Agency Fee	2,000	15,000	2,000	15,000	2,000	15,000	2,000	15,000	2,000	15,000	85,000		
Paying Agent If terms	850	850	850	850	850	850	850	850	850	850	8,500		
Underwriter Fees	8,900	89,563	4,600	89,313	3,900	64,875	9,450	39,750	2,950	67,563	380,863		
Total Funds Needed	889,503	7,166,313	457,450	7,145,963	388,750	5,191,325	943,300	3,178,700	294,800	5,407,613	31,063,716		
	Rate	Months											
Less Interest Earnings	0.20%	3	(425)	(3,504)	(212)	(3,494)	(178)	(2,531)	(452)	(1,540)	(131)	(2,638)	(15,105)
Rounding			922	2,192	2,762	2,532	1,428	1,206	2,152	2,840	331	26	16,390
Size of Issue	890,000	7,165,000	460,000	7,145,000	390,000	5,190,000	945,000	3,180,000	295,000	5,405,000	31,065,000		





## Projected Impact of Proposed Projects

### Existing Debt Payments

	Equalized Value Projection	Change in Value	Total of All Obligations	Total Abatement Sources	Net Debt Service Levy	Debt Service Tax Rate
YEAR						
2020	692,455,700	4.02%	2,721,944	(1,292,144)	1,429,800	2.06
2021	725,388,800	4.76%	2,656,421	(1,391,017)	1,265,404	1.74
2022	736,269,632	1.50%	2,478,650	(1,334,676)	1,143,974	1.55
2023	747,313,676	1.50%	2,140,984	(1,281,176)	859,809	1.15
2024	758,523,382	1.50%	1,820,552	(1,133,597)	686,955	0.91
2025	769,901,232	1.50%	1,747,439	(1,080,820)	666,619	0.87
2026	781,449,751	1.50%	1,709,741	(1,063,324)	646,417	0.83
2027	814,143,197	4.18%	1,700,427	(1,089,606)	610,822	0.77
2028	826,355,345	1.50%	1,619,256	(1,022,035)	597,222	0.72
2029	838,750,675	1.50%	1,571,447	(973,809)	597,639	0.71
2030	851,331,935	1.50%	1,146,471	(771,533)	374,938	0.44
2031	864,101,914	1.50%	565,731	(434,714)	131,018	0.15
2032	896,386,743	3.74%	562,416	(434,534)	127,883	0.15
2033	909,832,544	1.50%	563,698	(438,950)	124,748	0.14
2034	923,480,032	1.50%	549,718	(428,105)	121,613	0.13
2035	937,332,233	1.50%	348,025	(229,548)	118,478	0.13
2036	972,462,616	3.75%	343,549	(228,206)	115,343	0.12
2037	987,049,556	1.50%				
2038	1,001,855,299	1.50%				
2039	1,016,883,128	1.50%				
2040	1,032,136,375	1.50%				
2041	1,047,618,421	1.50%				
2042	1,063,332,697	1.50%				
2043	1,079,282,628	1.50%				
2044	1,095,471,928	1.50%				
2045	1,111,904,007	1.50%				
TOTALS			24,246,470	(14,627,791)	9,618,678	

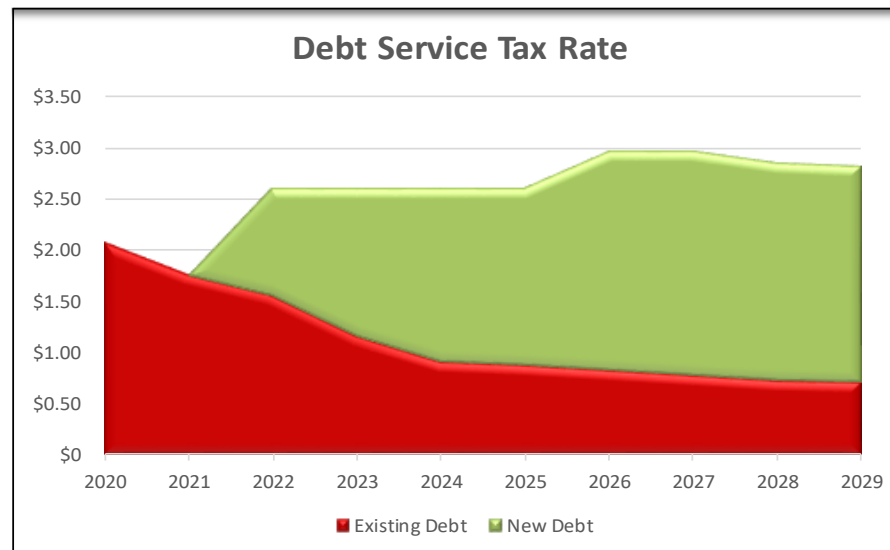
### Projected Debt Service

YEAR	Capital Plan Debt Service			Less Abatements			Total Projected Debt Service Less Abatements	Net Debt Service Levy	Levy Change	Debt Service Tax Rate	Impact on a		YEAR
				TID 8	Room Tax	Total Abatements					\$ 100,000	of Value	
	Principal	Interest	Total								Taxes	Change	
2020								1,429,800		2.06	206.48		2020
2021								1,265,404	(164,396)	1.74	174.44	(32.04)	2021
2022	605,000	175,640	780,640	(8,758)		(8,758)	771,882	1,915,857	650,453	2.60	260.21	85.77	2022
2023	760,000	342,014	1,102,014	(17,227)		(17,227)	1,084,787	1,944,595	28,739	2.60	260.21	0.00	2023
2024	860,000	459,704	1,319,704	(34,511)		(34,511)	1,285,193	1,972,147	27,552	2.60	260.00	(0.21)	2024
2025	870,000	548,867	1,418,867	(32,668)	(50,315)	(82,983)	1,335,883	2,002,503	30,355	2.60	260.10	0.10	2025
2026	1,045,000	714,758	1,759,758	(37,279)	(50,095)	(87,373)	1,672,385	2,318,802	316,299	2.97	296.73	36.63	2026
2027	1,170,000	657,366	1,827,366	(36,834)	(49,457)	(86,291)	1,741,075	2,351,897	33,095	2.89	288.88	(7.85)	2027
2028	1,220,000	635,218	1,855,218	(36,381)	(53,755)	(90,136)	1,765,082	2,362,303	10,407	2.86	285.87	(3.01)	2028
2029	1,250,000	611,586	1,861,586	(35,918)	(52,990)	(88,908)	1,772,678	2,370,317	8,014	2.83	282.60	(3.27)	2029
2030	1,510,000	584,540	2,094,540	(35,441)	(52,211)	(87,653)	2,006,888	2,381,826	11,509	2.80	279.78	(2.82)	2030
2031	1,745,000	551,905	2,296,905	(39,910)	(51,415)	(91,325)	2,205,580	2,336,598	(45,228)	2.70	270.41	(9.37)	2031
2032	1,775,000	515,249	2,290,249	(44,269)	(50,601)	(94,870)	2,195,379	2,323,261	(13,336)	2.59	259.18	(11.23)	2032
2033	1,785,000	476,458	2,261,458	(43,548)	(49,770)	(93,318)	2,168,140	2,292,888	(30,374)	2.52	252.01	(7.17)	2033
2034	1,775,000	435,953	2,210,953	(42,789)	(53,860)	(96,649)	2,114,304	2,235,916	(56,971)	2.42	242.12	(9.89)	2034
2035	1,625,000	395,645	2,020,645	(41,988)	(52,850)	(94,838)	1,925,808	2,044,285	(191,631)	2.18	218.10	(24.02)	2035
2036	1,600,000	355,653	1,955,653	(41,150)	(51,780)	(92,930)	1,862,723	1,978,065	(66,220)	2.03	203.41	(14.69)	2036
2037	1,685,000	313,135	1,998,135	(40,276)	(50,680)	(90,956)	1,907,179	1,907,179	(70,886)	1.93	193.22	(10.19)	2037
2038	1,650,000	268,664	1,918,664	(39,374)	(49,530)	(88,904)	1,829,760	1,829,760	(77,419)	1.83	182.64	(10.58)	2038
2039	1,655,000	223,344	1,878,344	(38,454)	(53,255)	(91,709)	1,786,635	1,786,635	(43,125)	1.76	175.70	(6.94)	2039
2040	1,655,000	176,716	1,831,716	(37,511)	(51,883)	(89,394)	1,742,323	1,742,323	(44,313)	1.69	168.81	(6.89)	2040
2041	1,635,000	129,165	1,764,165	(41,468)	(50,488)	(91,955)	1,672,210	1,672,210	(70,113)	1.60	159.62	(9.19)	2041
2042	1,330,000	84,583	1,414,583	(30,450)	(49,070)	(79,520)	1,335,063	1,335,063	(337,148)	1.26	125.55	(34.07)	2042
2043	880,000	49,405	929,405		(52,525)	(52,525)	876,880	876,880	(458,183)	0.81	81.25	(44.31)	2043
2044	600,000	24,351	624,351		(50,850)	(50,850)	573,501	573,501	(303,379)	0.52	52.35	(28.89)	2044
2045	380,000	6,935	386,935				386,935	386,935	(186,566)	0.35	34.80	(17.55)	2045
TOTALS	31,065,000	8,736,850	39,801,850	(756,202)	(1,027,379)	(1,783,580)	38,018,269	47,636,948					TOTALS

NOTES - Growth is projected at a conservative 1.5%. The City has averaged 3.08% (TID Out) growth over the last 5 years.  
 - Growth includes projected TID closure increases.



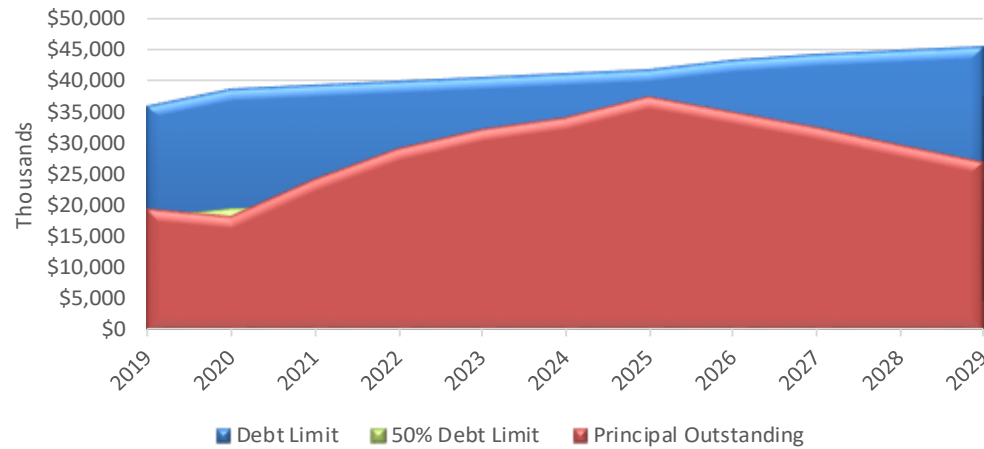
## Impact on Debt Tax Levy / Rate



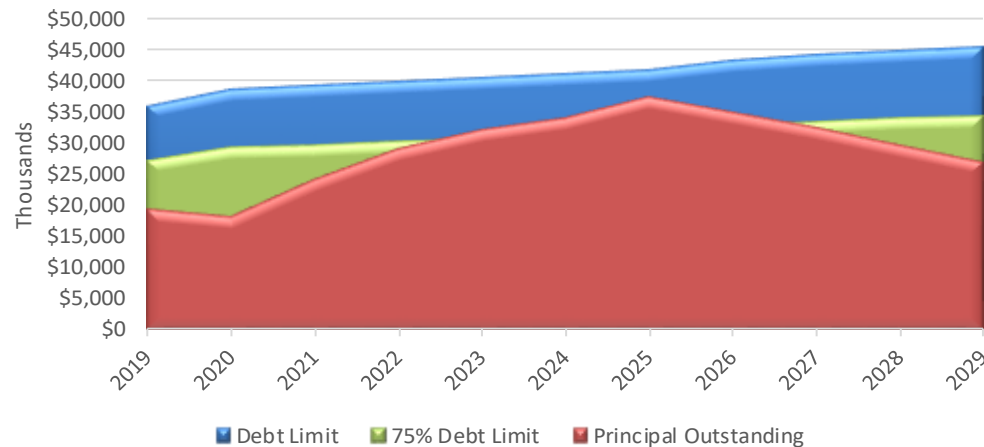


## Debt Limit Calculation

### Debt Capacity - 50% of Statutory Limit



### Debt Capacity - 75% of Statutory Limit



## STAFF COMMITTEE PREPARATION REPORT

### **Agenda Item:**

Financial Management Planning-Capital Planning Workshop

### **Summary and Background Information:**

(Appropriate Documentation Attached)

David Ferris and I have been working on our financial management plan. This presentation is to help us make informed decisions on what projects we should do next year as they relate to our capital planning and debt. This show us where our debt limit will be if we do all the projects that are in our 5 year plan. This is just the first part of the financial management plan as I thought we should have an idea of what these projections are for this meeting. The entire report will be given at a later time when it is completed.

### **Recommendation:**

Review this capital planning presentation to get an understanding on how the capital projects and the debt correlates.

*Julia Mann, Treasurer*  
Julia Mann, City Treasurer

10/14/2020  
Date

Fund: **Community Development Block Grant**  
#04

**Expenditures**

**CDBG**

Account # 56600

	2019 ACTUAL	2020 BUDGET	2020 6 MOS. ACTUAL	2020 PROJECTION	2021 DEPT. HEAD PROPOSED	2021 ADMIN PROPOSED
1100 Salaries - Managerial	19,081	10,885	5,158	10,885	10,849	10,849
Comm Dev personnel time spent on CDBG-RLF 2020=20%, 2021=20%						
1250 Longevity	297	300	75	300	300	300
1310 Wisconsin Retirement	1,193	755	363	733	753	753
1320 Social Security	1,457	856	391	856	853	853
1330 Life Insurance	109	63	28	63	79	79
1340 Medical Health Insurance	3,114	1,908	926	1,908	1,779	1,779
1350 Income Continuation Insurance	0	30	0	0	0	0
<b>Total Personnel</b>	<b>25,251</b>	<b>14,797</b>	<b>6,941</b>	<b>14,744</b>	<b>14,612</b>	<b>14,612</b>

**Operations**

2100 Professional Services	1,040	2,000	758	2,000	2,000	2,000
Lawyer fees, Treas/Admin office costs						
2230 Utilities - Telephone	658	660	228	760	760	760
3100 Office Supplies	280	700	0	700	700	700
3200 Publications & Subscriptions	360	900	60	800	800	800
Register of Deeds fees						
3350 Training	0	50	0	50	50	50
5120 Workers Comp	27	50	3	50	50	50
5300 Rent	2,640	2,160	2,160	2,160	2,520	2,520
2021 PHA rent \$5880/yr; CDBG rent \$2520/yr						
<b>Total Operations</b>	<b>5,005</b>	<b>6,520</b>	<b>3,209</b>	<b>6,520</b>	<b>6,880</b>	<b>6,880</b>

Total Expenditures	30,256	21,317	10,150	21,264	21,492	21,492
					1%	1%
Admin Fee draw for foreclosure Prop Purchase	0	0	0	0	0%	0%
<b>Total CDBG Administration</b>	<b>30,256</b>	<b>21,317</b>	<b>10,150</b>	<b>21,264</b>	<b>21,492</b>	<b>21,492</b>

Fund: **Community Development Block Grant**  
#04

**Expenditures**  
**CDBG**

Account # 56601

**Program**

5700 New Loans Rehab	104,586	150,000	9,675	150,000	10,000	10,000
ED Funds Returned to State of WI	0	0	0	0	0	0
5750 ED Loan Projects						
ED Closed 5/31/19						
<b>Total Operations</b>	104,586	150,000	9,675	150,000	10,000	10,000

<b>Total Program Expenditures</b>	104,586	150,000	9,675	150,000	10,000	10,000
		0%			-93%	-93%

CDBG-RLF Program Fund Balance Forward	-307,441	36,300	4,306	41,300	26,200	26,200
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Estimated Net Fiscal Yr CDBG-RLF Program	526,430	218,989	218,989	218,989	260,289	260,289
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Net Cumulative - Program						
<b>CDBG Revolving Loan Fund Balance</b>	218,989	255,289	223,295	260,289	286,489	286,489

<b>Total CDBG Admin &amp; Program Expenditures</b>	134,842	171,317	19,825	171,264	31,492	31,492
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Fund: <b>#12</b>							
<b>Culture, Recreation &amp; Education</b>							
Expenditures	2019 ACTUAL	2020 BUDGET	2020 6 MOS. ACTUAL	2020 PROJECTION	2021 DEPT. HEAD PROPOSED	2021 ADMIN PROPOSED	
Account # 55500							
<b>Sr &amp; Disabled</b>							
<b>Personnel</b>							
1100 Salaries - Managerial	40,480	41,350	19,328	42,182	43,326	43,326	
1120 Salaries - Support Service	13,131	12,688	3,814	13,131	13,572	13,572	
Assistant 20hrs/week							
1140 Overtime	544	0	0	0	0	0	
1250 Longevity	0	0	0	50	145	145	
1310 Wisconsin Retirement	2,711	3,648	1,373	2,851	2,934	2,934	
1320 Social Security	3,977	4,134	1,713	4,235	4,364	4,364	
1330 Life Insurance	286	282	125	282	336	336	
1340 Medical Health Insurance	8,769	9,542	4,374	9,542	8,894	8,894	
1350 Income Continuation Insurance	0	200	0	0	0	0	
<b>Total Personnel</b>	<b>69,898</b>	<b>71,844</b>	<b>30,727</b>	<b>72,273</b>	<b>73,572</b>	<b>73,572</b>	
<b>Operations</b>							
2100 Professional Services	35	0	0	0	0	0	
2200 Utilities - Gas	2,726	3,500	2,042	1,912	3,500	3,500	
2210 Utilities - Electric	10,261	11,000	4,042	11,776	11,000	11,000	
2220 Utilities - Water & Sewer	1,295	1,500	473	1,250	1,500	1,500	
2230 Utilities - Telephone	869	950	379	897	950	950	
2240 Utilities - Cable	1,701	1,700	151	1,774	1,920	1,920	
2900 Service Contracts	719	1,500	236	750	1,500	1,500	
3100 Office Supplies	3,820	2,000	942	2,000	2,000	2,000	
3200 Publications & Subscriptions	930	1,000	247	930	1,500	1,500	
3250 Association Dues	0	75	75	75	75	75	
3300 Travel	0	750	0	0	750	750	
3350 Training	0	250	0	0	500	500	
3400 Operating Supplies	6,866	4,000	3,534	7,500	6,000	6,000	
3410 Operating Supplies-Music Programs	1,445	3,000	315	3,000	3,000	3,000	
3500 Repair & Maintenance	6,323	8,000	2,317	8,000	9,000	9,000	
5100 Liability Insurance	598	500	329	329	500	500	
5110 Property Insurance	3,127	4,000	0	3,445	4,000	4,000	
5120 Workmens Compensation Insurance	76	200	53	58	200	200	
<b>Total Operations</b>	<b>40,790</b>	<b>43,925</b>	<b>15,137</b>	<b>43,696</b>	<b>47,895</b>	<b>47,895</b>	
<b>Total Expenditures</b>	<b>110,688</b>	<b>115,769</b>	<b>45,864</b>	<b>115,969</b>	<b>121,467</b>	<b>121,467</b>	
		0%			4.92%	4.92%	

Fund	#12						
	Culture, Recreation & Education	2019	2020	2020	2020	2021	2021
Capital Outlay		ACTUAL	BUDGET	6 MOS. ACTUAL	PROJECTION	DEPT. HEAD PROPOSED	ADMIN PROPOSED
Account # 57650							
Sr & Dis Outlay							
8200 Buildings	Paint Bldg/Tuck Pointing	6,966	15,000	29,286	32,636	13,000	13,000
8300 Equipment		0	3,500	28,981	28,981	0	0
<b>Total Outlay</b>		<u>6,966</u>	<u>18,500</u>	<u>58,267</u>	<u>61,617</u>	<u>13,000</u>	<u>13,000</u>
<b>Total Sr &amp; Dis</b>		<u>117,654</u>	<u>134,269</u>	<u>104,131</u>	<u>177,586</u>	<u>134,467</u>	<u>134,467</u>



Fund: <b>Tourism</b> <b>#16</b>						
<b>Conservation &amp; Development</b>						
Expenditures	2019 ACTUAL	2020 BUDGET	2020 6 MOS. ACTUAL	2020 PROJECTION	2021 DEPT. HEAD PROPOSED	2021 ADMIN PROPOSED
Account # 56720						
<b>Tourism Promotion</b>						
<b>Personnel</b>						
1100 Salaries - Managerial	33508	35488	17900	35488	33479	33479
City Share of CVB/Chamber Director Salary(50/50 per cvb budget document)						
1120 Salaries - Support Service	44780	94500	18996	94500	49000	49000
Marketing Coordinator,PT Assistant, Bonus \$4,000						
1310 Retirement	4223	7199	1573	7199	4800	4800
1320 Social Security	5989	9944	2823	9944	6018	6018
1340 Medical Health Insurance	0	5000	0	5000	3000	3000
<b>Total Personnel</b>	<b>88,500</b>	<b>152,131</b>	<b>41,292</b>	<b>152,131</b>	<b>96,297</b>	<b>96,297</b>
<b>Operations</b>						
2100 Professional Services includes manpower	4796	17000	4751	17000	13000	13000
2200 Utilities - Gas	0	400	0	400	400	400
2210 Utilities - Electric	1508	1800	0	1800	1800	1800
2220 Utilities - Water & Sewer	0	300	0	300	250	250
2230 Utilities - Telephone/Internet	2974	3500	1635	3500	3500	3500
2500 Utilities - Electric Sign	1206	1000	0	1000	1000	1000
2900 Service Contracts	3149	1700	396	1700	1900	1900
3100 Office Supplies	4225	1000	258	1000	1000	1000
3200 Publications & Subscriptions	103	300	28	300	300	300
3210 Advertising	109170	50512	47149	50512	62452	62452
3220 Marketing	10027	63000	13214	63000	19000	29750
3250 Association Dues	5273	1500	1402	1500	1500	1500
3310 Mileage/Expenses	1522	1500	0	1500	1500	1500
3350 Training	1780	4500	134	4500	4500	4500
3400 Operating Supplies-MISC	0	19100	1623	19100	2200	2200
3410 Postage	1312	3144	771	3144	0	3500
3450 Office Equipment	11627	2500	0	2500	2500	2500
3500 Repair & Maintenance	5484	3800	1023	3800	3800	3800
5100 Liability Insurance	3825	2500	834	2500	2500	2500
5110 Property Insurance	1119	1000	0	1000	1000	1000
5120 Workmen's Compensation Insurance	0	200	0	200	200	200
5160 Unemployment	168	2912	127	2912	0	150
5300 Rent	1260	1	420	1	1	1
8200 Building	0	0	0	0	0	5600
<b>Total Operations</b>	<b>170,529</b>	<b>183,169</b>	<b>73,764</b>	<b>183,169</b>	<b>124,303</b>	<b>144,303</b>
<b>Total Expenditures</b>	<b>259,029</b>	<b>335,300</b>	<b>115,056</b>	<b>335,300</b>	<b>220,600</b>	<b>240,600</b>
						<b>240,600</b>

Fund: <b>Tourism</b> <b>#16</b>							
<b>Conservation &amp; Development</b>							
Expenditures	2019	2020	2020	2020	2021	2021	
	ACTUAL	BUDGET	6 MOS.	PROJECTION	DEPT. HEAD	ADMIN	
			ACTUAL		PROPOSED	PROPOSED	
Account # 59200							0.00
<b>Transfer to Other Funds</b>							
<b>Grants and Transfer</b>							
7320 To Capital Project Fund	83,739	80,000	119,799	119,799	40,000	40,000	
Designate to Capital projects							
7330 To Debt Service	167,477	160,000	156,774	156,774	200,000	200,000	
Designated for Multi-purpose building Rec.Park; Ice Arena Improvements							
<b>Total Transfer to Other Funds</b>	<b>251,216</b>	<b>240,000</b>	<b>276,573</b>	<b>276,573</b>	<b>240,000</b>	<b>240,000</b>	
Account # 34173							
<b>Subsequent Year's Budget</b>							
	0	100,000	0	0	0	0	
Sinking fund for Bldg Repair & Maint							
<b>Total Subsequent Year's Budget</b>	<b>0</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total Tourism</b>	<b>510,244</b>	<b>675,300</b>	<b>391,628</b>	<b>611,873</b>	<b>460,600</b>	<b>480,600</b>	

Fund:	#10						
	Culture, Recreation & Education						
Expenditures		2019 ACTUAL	2020 BUDGET	2020 6 MOS. ACTUAL	2020 PROJECTION	2021 DEPT. HEAD PROPOSED	2021 ADMIN PROPOSED
Account # 55110							
Library							
Personnel							
1100 Salaries - Managerial		68,857	68,952	32,447	71,403	72,176	72,176
1120 Salaries - Support Service		2,367	1,200	446	925	1,200	1,200
1130 Salaries - Operations		189,298	185,266	90,330	196,465	198,286	198,286
1140 Overtime		-	200	-	-	-	-
1250 Longevity		2,125	2,300	1,050	2,335	1,785	1,785
1310 Wisconsin Retirement		15,486	17,409	7,851	18,301	18,458	18,458
1320 Social Security		19,293	19,731	9,120	20,741	20,919	20,919
1330 Life Insurance		569	570	249	599	698	698
1340 Medical Health Insurance		68,666	74,800	34,283	74,800	69,576	69,576
1350 Income Continuation Insurance		-	300	-	-	-	-
Total Personnel		366,660	370,728	175,777	385,569	383,097	383,097
Operations							
2200 Utilities - Gas		3,176	5,000	1,047	2,513	5,000	5,000
2210 Utilities - Electric		10,300	14,000	2,174	8,050	12,000	12,000
2220 Utilities - Water & Sewer		1,714	1,900	666	1,620	1,900	1,900
2230 Utilities - Telephone		2,052	2,000	744	2,127	2,000	2,000
2900 Service Contracts		12,967	15,500	5,592	11,839	15,000	15,000
3100 Office Supplies		10,520	14,000	5,338	12,379	14,000	14,000
3250 Association Dues		50	100	-	-	100	100
3300 Travel		-	500	-	-	500	500
3350 Training		-	500	-	-	500	500
3420 Adult Books		15,933	28,000	10,175	17,688	26,000	26,000
3440 E-Books		3,943	4,086	4,086	4,086	4,086	4,086
3460 Children Books		9,803	12,000	1,215	4,628	12,000	12,000
3500 Repair & Maintenance		5,129	10,000	1,196	6,131	8,000	8,000
5100 Liability Insurance		1,180	1,400	929	929	1,400	1,400
5110 Property Insurance		3,350	4,300	3,691	3,691	4,300	4,300
5120 Workmens Compensation Insurance		368	675	290	290	675	675
Total Operations		80,483	113,961	37,142	75,971	107,461	107,461
Total Expenditures		447,144	484,689	212,919	461,540	490,558	490,558

Fund : **General**                      **#10**  
**Culture, Recreation & Education**  
**Capital Outlay**

	2019 ACTUAL	2020 BUDGET	2020 6 MOS. ACTUAL	2020 PROJECTION	2021 DEPT. HEAD PROPOSED	2021 ADMIN PROPOSED
Account # 57610						
<b>Library Outlay</b>						
8200 Buildings	0	15,848	15,848	15,848	65,000	65,000
Front Step Replacement \$50,000						
8300 Equipment	269	0	0	0	0	0
8350 Equipment-Computer	5,875	10,000	2,433	10,000	10,000	10,000
8360 Equipment-Computer Repair/Maint	3,588	5,000	2,422	5,000	5,000	5,000
8370 Equipment-Computer Service Contracts	1,947	1,600	44	1,600	1,600	1,600
8380 Equipment-Computer Supplies	0	0		0	0	0
<b>Total Outlay</b>	<b>11,679</b>	<b>32,448</b>	<b>20,746</b>	<b>32,448</b>	<b>81,600</b>	<b>81,600</b>

Fund: **Library Trust**      **#10**

**Expenditures**

Account # 55111

**Library**

**Operations**

3100 Office Supplies  
3460 Children Department Books  
8200 Building

**Total Operations**

**Total Expenditures**

	2019 ACTUAL	2020 BUDGET	2020 6 MOS. ACTUAL	2020 PROJECTION	2021 DEPT. HEAD PROPOSED	2021 ADMIN PROPOSED
	28,568	0	7,759	7,759	0	0
	85	0	0	0	0	0
	3,000	0	0	0	0	0
	31,653	0	7,759	7,759	0	0
	31,653	0	7,759	7,759	0	0

Account # 57610

**Library Outlay**

8200 Building

**Total Outlay**

**TOTAL TRUST**

	0	0	0	0	0	0
	0	0	0	0	0	0
	31,653	0	7,759	7,759	0	0
<b>TOTAL LIBRARY</b>	<b>490,476</b>	<b>517,137</b>	<b>241,424</b>	<b>501,747</b>	<b>572,158</b>	<b>572,158</b>

Fund: General #01  
**Culture, Recreation & Education**  
**Expenditures**

	2019 ACTUAL	2020 BUDGET	2020 6 MOS. ACTUAL	2020 PROJECTION	2021 DEPT. HEAD PROPOSED	2021 ADMIN PROPOSED
<b>Personnel</b>						
1100 Salaries - Managerial	71,812	73,341	34,265	73,340	76,773	76,773
1110 Salaries - Supervisory	51,156	51,210	23,996	51,210	53,477	53,477
1120 Salaries - Support Service	0	0	0	0	0	0
1130 Salaries - Operations	238,828	259,964	79,015	236,950	264,976	264,976
1140 Overtime	732	1,750	0	0	2,250	2,250
1250 Longevity	2,530	2,900	1,175	2,900	3,140	3,140
1310 Wisconsin Retirement	16,914	21,004	8,400	20,987	21,430	21,430
1320 Social Security	26,958	29,771	10,184	27,877	30,647	30,647
1330 Life Insurance	764	823	341	823	921	921
1340 Medical Health Insurance	95,115	103,518	47,446	103,518	96,275	96,275
1350 Income Continuation Insurance	0	700	0	0	0	0
<b>Total Personnel</b>	<b>504,810</b>	<b>544,981</b>	<b>204,822</b>	<b>517,604</b>	<b>549,889</b>	<b>549,889</b>
<b>Operations</b>						
2100 Professional Services	6,000	10,000	1,000	10,000	10,000	10,000
2200 Utilities - Gas	29,934	25,500	13,054	20,528	25,500	25,500
2210 Utilities - Electric	55,283	61,750	12,584	44,040	57,250	57,250
2220 Utilities - Water & Sewer	49,219	51,500	10,965	41,296	52,200	52,200
2230 Utilities - Telephone	8,147	3,000	1,168	4,445	5,300	5,300
2240 Utilities - Internet	1,179	1,200	375	1,126	1,200	1,200
2290 Service Contracts	0	0	0	0	0	0
3100 Office Supplies	77	250	66	97	150	150
3200 Publications & Subscriptions	0	0	0	0	0	0
3250 Association Dues	0	310	0	150	310	310
3300 Travel	0	0	0	0	0	0
3350 Training	0	200	0	200	200	200
3400 Operating Supplies	71,919	76,000	26,912	65,045	72,500	72,500
3500 Repair & Maintenance	41,152	40,000	11,637	36,132	41,000	41,000
5100 Liability Insurance	0	0	0	0	0	0
5110 Property Insurance	0	0	0	0	0	0
<b>Total Operations</b>	<b>262,910</b>	<b>269,710</b>	<b>77,762</b>	<b>223,059</b>	<b>265,610</b>	<b>265,610</b>
<b>Total Expenditures</b>	<b>767,720</b>	<b>814,691</b>	<b>282,583</b>	<b>740,663</b>	<b>815,499</b>	<b>815,499</b>
		0%			0%	0%

Fund: #01  
**Culture, Recreation & Education**  
**Expenditures**

Account # 55200

**Other Parks**

**Personnel**

	2019 ACTUAL	2020 BUDGET	2020 6 MOS. ACTUAL	2020 PROJECTION	2021 DEPT. HEAD PROPOSED	2021 ADMIN PROPOSED
1100 Salaries - Managerial	21,866	22,003	10,176	22,002	23,032	23,032
Park & Rec Director(30%)						
1110 Salaries - Supervisory	51,156	51,210	23,996	51,210	53,477	53,477
Foreman						
1130 Salaries - Operations	102,605	110,490	47,442	110,490	113,526	113,526
Maint. Workers,Smmr Maint. Workers, Gardner (16640)						
1140 Overtime	-	150	-	-	150	150
1250 Longevity	1,987	2,232	917	2,232	2,370	2,370
1310 Wisconsin Retirement	10,855	11,784	5,386	11,774	11,874	11,874
1320 Social Security	13,052	14,235	6,061	14,224	14,730	14,730
1330 Life Insurance	515	519	222	519	590	590
1340 Medical Health Insurance	58,418	63,579	29,140	63,579	59,138	59,138
1350 Income Continuation Insurance	-	300	-	-	-	-
<b>Total Personnel</b>	<b>260,453</b>	<b>276,502</b>	<b>123,342</b>	<b>276,030</b>	<b>278,888</b>	<b>278,888</b>

**Operations**

2200 Utilities - Gas	5,531	5,000	2,283	4,961	5,000	5,000
Winnebago/Firemen's Shelters, Maint Bldg, Boy Scout (B/S) Cabin,Rstrm Kiosk						
2210 Utilities - Electric	15,668	13,000	5,088	14,962	14,500	14,500
Winn-4,Firemn's-3,Vet's-2,Maint Bldg-2,Butts,Gillett,B/S Cabin,Lake,Rstrm/Kiosk						
2220 Utilities - Water & Sewer	10,171	11,000	2,602	9,697	11,000	11,000
Blvds,Winn-2,Firemn's-2,Lake,Butts,B/S Cabin,Vet's,Maint Bldg,Restroom/Kiosk						
2230 Utilities - Telephone	1,048	800	448	1,083	1,000	1,000
Maintenance Building (374-7448) & Red School (374-7447)						
2240 Utilities - Internet	1,179	1,200	375	1,126	1,200	1,200
3100 Office Supplies	-	-	-	-	-	-
3250 Association Dues	-	150	-	150	150	150
3350 Training	-	200	-	200	200	200
3400 Operating Supplies	29,600	35,000	10,439	29,859	32,000	32,000
Fuel & Lubricants,Horticultural Equip.,Fertilizers & Herbicides,Etc.						
3500 Repair & Maintenance	26,582	20,000	8,790	23,791	23,000	23,000
<b>Total Operations</b>	<b>89,780</b>	<b>86,350</b>	<b>30,025</b>	<b>85,829</b>	<b>88,050</b>	<b>88,050</b>

**Total Expenditures**

<b>350,233</b>	<b>362,852</b>	<b>153,367</b>	<b>361,859</b>	<b>366,938</b>	<b>366,938</b>
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Fund:	#01						
<b>Culture, Recreation &amp; Education</b>	2019	2020	2020	2020	2021	2021	
<b>Expenditures</b>	ACTUAL	BUDGET	6 MOS. ACTUAL	PROJECTION	DEPT. HEAD PROPOSED	ADMIN PROPOSED	
Account # 55300							
<b>Recreation Programs &amp; Events</b>							
<b>Personnel</b>							
1100 Salaries - Managerial	32,016	33,003	15,609	33,003	34,548	34,548	
	Park & Rec Director(45%)						
1130 Salaries - Operations	33,382	42,000	8,656	42,000	42,000	42,000	
	Part-time Seasonal Positions						
1140 Overtime	-	-	-	-	-	-	
1250 Longevity	243	288	115	288	315	315	
1310 Wisconsin Retirement	2,134	5,082	1,073	5,082	5,188	5,188	
1320 Social Security	4,942	5,760	1,824	5,760	5,880	5,880	
1330 Life Insurance	46	62	16	62	69	69	
1340 Medical Health Insurance	9,714	10,572	4,846	10,572	9,830	9,830	
1350 Income Continuation Insurance	-	200	-	-	-	-	
<b>Total Personnel</b>	<b>82,477</b>	<b>96,967</b>	<b>32,138</b>	<b>96,767</b>	<b>97,830</b>	<b>97,830</b>	
<b>Operations</b>							
2100 Professional Services	6,000	10,000	1,000	10,000	10,000	10,000	
	Fireworks						
2210 Utilities - Electric	1,316	750	243	600	750	750	
	N Glendale Ave Ball Park (2)						
2220 Utilities - Water & Sewer	2,451	1,500	562	2,132	2,200	2,200	
	N Glendale Ave Ball Park (2)						
2230 Utilities - Telephone	1,783	1,200	360	1,881	1,800	1,800	
	Parks & Recreation Office (374-7445) Hotline (374-7449)						
3100 Office Supplies	77	250	66	97	150	150	
3250 Association Dues	-	160	-	-	160	160	
	WI Park & Rec Assn (WPRA), WI Arborist Assn. (WAA)						
3400 Operating Supplies	8,990	11,000	1,835	5,955	9,000	9,000	
	Youth Uniforms, Athletic Equipment, Awards, Ect.						
3500 Repair & Maintenance	-						
<b>Total Operations</b>	<b>20,617</b>	<b>24,860</b>	<b>4,066</b>	<b>20,665</b>	<b>24,060</b>	<b>24,060</b>	
<b>Total Expenditures</b>	<b>103,094</b>	<b>121,827</b>	<b>36,204</b>	<b>117,432</b>	<b>121,890</b>	<b>121,890</b>	



Fund:	#01						
<b>Culture, Recreation &amp; Education</b>							
<b>Expenditures</b>	2019 ACTUAL	2020 BUDGET	2020 6 MOS. ACTUAL	2020 PROJECTION	2021 DEPT. HEAD PROPOSED	2021 ADMIN PROPOSED	
Account # 55401							
<b>Recreation Park</b>							
<b>Personnel</b>							
1100 Salaries - Managerial	10,755	11,001	5,088	11,001	11,516	11,516	
	Park & Rec Director(15%)						
1130 Salaries - Operations	41,593	42,474	19,664	42,474	44,450	44,450	
	cost sharing with MCAS \$15,000 in revenue, Full Time Custodian						
1140 Overtime	732	100	0	0	600	600	
1250 Longevity	246	316	118	316	385	385	
1310 Wisconsin Retirement	3,457	3,638	1,706	3,631	3,844	3,844	
1320 Social Security	3,855	4,123	1,797	4,115	4,357	4,357	
1330 Life Insurance	197	235	99	235	254	254	
1340 Medical Health Insurance	24,824	27,018	12,383	27,018	25,122	25,122	
1350 Income Continuation Insurance	0	200	0	0	0	0	
<b>Total Personnel</b>	<b>85,660</b>	<b>89,105</b>	<b>40,856</b>	<b>88,790</b>	<b>90,528</b>	<b>90,528</b>	
<b>Operations</b>							
2200 Utilities - Gas	20,485	18,000	10,335	13,398	18,000	18,000	
	4 Meters						
2210 Utilities - Electric	27,113	35,000	6,688	18,592	30,000	30,000	
	21 Meters						
2220 Utilities - Water & Sewer	20,660	19,000	5,777	14,823	19,000	19,000	
	10 Meters						
2230 Utilities - Telephone	4,022	0	0	0	1,000	1,000	
3400 Operating Supplies	7,986	9,000	3,834	8,667	9,000	9,000	
3500 Repair & Maintenance	8,581	10,000	1,885	7,923	10,000	10,000	
<b>Total Operations</b>	<b>88,847</b>	<b>91,000</b>	<b>28,519</b>	<b>63,403</b>	<b>87,000</b>	<b>87,000</b>	
<b>Total Expenditures</b>	<b>174,507</b>	<b>180,105</b>	<b>69,374</b>	<b>152,193</b>	<b>177,528</b>	<b>177,528</b>	

Fund:	#01						
	<b>Culture, Recreation &amp; Education</b>						
<b>Expenditures</b>		2019 ACTUAL	2020 BUDGET	2020 6 MOS. ACTUAL	2020 PROJECTION	2021 DEPT. HEAD PROPOSED	2021 ADMIN PROPOSED
Account # 55402							
<b>Aquatic Center</b>							
<b>Personnel</b>							
1100 Salaries - Managerial		7,175	7,334	3,392	7,334	7,677	7,677
	Park & Rec Director(10%)						
1130 Salaries - Operations		61,248	65,000	3,253	41,986	65,000	65,000
	Lifeguards & Basketroom Personnel						
1140 Overtime		0	1,500	0	0	1,500	1,500
1250 Longevity		54	64	26	64	70	70
1310 Wisconsin Retirement		468	499	234	499	523	523
1320 Social Security		5,109	5,653	501	3,778	5,680	5,680
1330 Life Insurance		7	7	3	7	8	8
1340 Medical Health Insurance		2,159	2,349	1,077	2,349	2,185	2,185
1350 Income Continuation Insurance		0	0	0	0	0	0
<b>Total Personnel</b>		76,219	82,406	8,486	56,017	82,643	82,643
<b>Operations</b>							
2200 Utilities - Gas		3,918	2,500	436	2,169	2,500	2,500
	Bathhouse & Filter House						
2210 Utilities - Electric		11,186	13,000	565	9,886	12,000	12,000
	Bathhouse & Filter House						
2220 Utilities - Water & Sewer		15,936	20,000	2,024	14,644	20,000	20,000
	Filter House						
2230 Utilities - Telephone		1,293	1,000	359	1,481	1,500	1,500
	Bathhouse (374-7446)						
3400 Operating Supplies		25,343	21,000	10,804	20,564	22,500	22,500
	Water Treatment Chemicals, Deck & Lifesaving						
3500 Repair & Maintenance		5,989	10,000	963	4,418	8,000	8,000
<b>Total Operations</b>		63,666	67,500	15,152	53,162	66,500	66,500
<b>Total Expenditures</b>		139,885	149,906	23,638	109,179	149,143	149,143

Fund: **General**                      **#01**  
**General Government**  
**Expenditures**

Account # 51200

**Judicial**

**Personnel**

	2019 ACTUAL	2020 BUDGET	2020 6 MOS. ACTUAL	2020 PROJECTION	2021 DEPT. HEAD PROPOSED	2021 ADMIN PROPOSED
1100 Salaries - Managerial	12,000	12,667	5,167	11,667	12,667	12,667
Judge-\$12,667 Effective 5/1/20						
1120 Salaries - Support Service	47,706	48,048	22,241	48,628	49,587	49,587
1140 Overtime	34	0	35	36	0	0
1250 Longevity	550	655	275	655	715	715
1290 Non-Election Compensation	1,100	1,200	500	1,200	1,200	1,200
1310 Wisconsin Retirement	3,128	3,287	1,547	3,327	3,395	3,395
1320 Social Security	4,671	4,787	2,159	4,754	4,909	4,909
1330 Life Insurance	148	149	63	153	155	155
1340 Medical Health Insurance	0	0	0	0	0	0
1350 Income Continuation Insurance	0	115	0	0	0	0
<b>Total Personnel</b>	<b>69,338</b>	<b>70,908</b>	<b>31,986</b>	<b>70,420</b>	<b>72,629</b>	<b>72,629</b>

**Operations**

2100 Professional Services	535	1,000	17	500	1,000	1,000
Substitute Judge,paper service						
2110 Witness Fees	51	150	5	55	150	150
2230 Utilities - Telephone	635	550	234	548	550	550
2900 Service Contracts	2,316	6,500	5,530	6,256	6,750	6,750
software subscription 4925,copier 216, Etime 1500,						
3100 Office Supplies	2,044	2,500	696	1,323	2,250	2,250
computer supplies, reference works, chair						
3250 Association Dues	845	845	845	845	845	845
WI Judges Association, Clerk Association						
3300 Travel	503	850	0	0	850	850
State mandated training						
3350 Training	40	250	0	0	250	250
Supreme Court required seminars						
3500 Repair & Maintenance	0	0	18	18	0	0
computer						
<b>Total Operations</b>	<b>6,969</b>	<b>12,645</b>	<b>7,344</b>	<b>9,545</b>	<b>12,645</b>	<b>12,645</b>

**Total Expenditures**

<b>76,307</b>	<b>83,553</b>	<b>39,330</b>	<b>79,965</b>	<b>85,274</b>	<b>85,274</b>
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Fund: <b>General</b>		#01				
		<b>Public Works</b>				
<b>Expenditures</b>		2019 ACTUAL	2020 BUDGET	2020 6 MOS. ACTUAL	2020 PROJECTION	2021 DEPT. HEAD PROPOSED
						2021 ADMIN PROPOSED
<b>Personnel</b>						
1100 Salaries - Managerial		29,570	30,379	15,435	30,933	32,008
1110 Salaries - Supervisory		66,482	67,933	31,445	67,933	70,158
1120 Salaries - Support Service		34,399	31,029	15,517	31,297	32,886
1130 Salaries - Operations		565,004	611,043	276,360	567,969	614,647
1140 Overtime		33,569	32,000	8,909	32,656	32,000
1250 Longevity		7,750	8,703	3,260	8,663	7,565
1290 Non-Election Compensation		4,417	4,000	1,750	3,750	4,000
1310 Wisconsin Retirement		49,663	52,116	25,681	49,014	52,668
1320 Social Security		55,171	54,863	24,468	52,147	55,056
1330 Life Insurance		2,510	2,635	953	2,013	2,208
1340 Medical Health Insurance		252,354	279,077	120,960	257,128	265,365
1350 Income Continuation		0	1,800	0	0	100
<b>Total Personnel</b>		1,100,890	1,175,578	524,738	1,103,503	1,168,661
<b>Operations</b>						
2100 Professional Services		57,876	50,500	14,836	50,250	50,500
2200 Utilities - Gas		11,565	15,500	5,332	10,815	15,500
2210 Utilities - Electric		9,275	10,500	3,446	9,067	10,500
2220 Utilities - Water & Sewer		3,148	3,800	1,074	2,856	3,800
2230 Utilities - Telephone		6,126	6,750	1,940	4,912	6,750
2240 Utilities - Cable		1,220	1,200	375	959	1,200
2900 Service Contracts		206,600	252,000	76,701	190,410	275,500
3100 Office Supplies		2,118	1,750	2,400	4,145	1,750
3200 Publications & Subscriptions		1,434	3,250	187	612	2,500
3300 Travel		84	350	6	100	350
3350 Training		510	2,000	0	0	5,000
3400 Operating Supplies		454,199	480,200	195,415	445,509	493,700
3430 Operating Supplies-FUEL RESALE		5,723	15,000	1,803	7,173	15,000
3500 Repair & Maintenance		145,659	119,000	57,956	110,757	160,000
5300 Fees		105,038	143,000	27,430	143,000	170,000
<b>Total Operations</b>		1,010,575	1,104,800	388,899	980,566	1,212,050
<b>Total Expenditures</b>		2,111,465	2,280,378	913,637	2,084,069	2,380,711
				0%		4%
						-4%

Fund:	General	#01					
	Public Works	2019	2020	2020	2020	2021	2021
Expenditures		ACTUAL	BUDGET	6 MOS. ACTUAL	PROJECTION	DEPT. HEAD PROPOSED	ADMIN PROPOSED
Account # 53100							
Administration for Highways & Streets							
Personnel							
1100 Salaries - Managerial		29,570	30,379	15,435	30,933	32,008	32,008
	1/3 Director Salary						
1120 Salaries - Support Service		19,499	14,808	7,522	15,076	15,411	15,411
	1/3 Administrative Assistant Salary						
1250 Longevity		258	183	93	193	300	300
1290 Non-Election Compensation		1,417	1,000	500	1,000	1,000	1,000
1310 Wisconsin Retirement		2,935	3,130	1,556	3,186	3,289	3,289
1320 Social Security		3,502	3,547	1,768	3,611	3,727	3,727
1330 Life Insurance		77	59	33	85	104	104
1340 Medical Health Insurance		4,502	7,831	3,917	7,833	7,281	7,281
1350 Income Continuation		0	0	0	0	100	100
Total Personnel		61,761	60,937	30,823	61,917	63,220	63,220
Operations							
2100 Professional Services		0	500	0	250	500	500
2230 Utilities - Telephone		1,067	1,500	749	1,393	1,500	1,500
3100 Office Supplies		1,611	1,500	36	1,300	1,500	1,500
3400 Operating Supplies		0	200	0	0	200	200
3500 Repair & Maintenance		0	500	0	0	500	500
	Copy machine & computer						
Total Operations		2,678	4,200	785	2,943	4,200	4,200
Total Expenditures		64,439	65,137	31,609	64,860	67,420	67,420

Fund: **General** **#01**  
**Public Works**

Expenditures	2019 ACTUAL	2020 BUDGET	2020 6 MOS. ACTUAL	2020 PROJECTION	2021 DEPT. HEAD PROPOSED	2021 ADMIN PROPOSED
Account # 53311						
<b>Highway &amp; Street Maintenance</b>						
<b>Personnel</b>						
1110 Salaries - Supervisory	66,482	67,933	31,445	67,933	70,158	70,158
	PW Supervisor					
1120 Salaries - Support Service	14,900	16,221	7,996	16,221	17,475	17,475
	Bookkeeper wage (45%)					
1130 Salaries - Operations	395,075	441,340	203,007	441,340	456,225	356,225
	4-equipment operators, 4 truck drivers 1 truck driver 25% , 1-mechanic, \$100,000 moved to TIF 8 Budget for 2021					
1140 Overtime	33,072	32,000	8,819	32,000	32,000	32,000
1250 Longevity	7,432	8,340	3,117	8,340	7,120	7,120
1290 Non-Election Compensation	0	0	0	1,500	3,000	3,000
1310 Wisconsin Retirement	36,055	38,194	17,509	38,295	39,554	32,804
1320 Social Security	40,722	38,089	18,660	38,089	39,231	31,581
1330 Life Insurance	2,328	2,460	871	1,841	2,015	2,015
1340 Medical Health Insurance	215,531	223,375	95,643	206,441	185,878	185,878
1350 Income Continuation	0	1,500	0	0	0	0
<b>Total Personnel</b>	<b>811,597</b>	<b>869,452</b>	<b>387,065</b>	<b>852,000</b>	<b>852,656</b>	<b>738,256</b>
<b>Operations</b>						
2200 Utilities - Gas	11,205	15,000	5,149	10,466	15,000	15,000
2210 Utilities - Electric	6,552	7,000	2,312	6,502	7,000	7,000
2220 Utilities - Water & Sewer	2,848	3,400	971	2,581	3,400	3,400
2230 Utilities - Telephone	4,313	4,500	1,001	2,950	4,500	4,500
2900 Service Contracts	2,207	2,000	896	3,237	5,500	5,500
	Radios, fire extinguisher, drug testing, hearing test, arial equipment inspections, int					
3100 Office Supplies	507	250	2,364	2,845	250	250
3200 Publications & Subscriptions	109	750	0	100	500	500
3300 Travel	84	350	6	100	350	350
3350 Training	510	2,000	0	0	5,000	5,000
3400 Operating Supplies	403,200	423,500	178,149	364,962	437,000	383,500
SEE BELOW	Gravel, breaker run, cold mix, crack filling sealant, str repair, c&g repair, fuel, stimp gri salt, oil, filters, signs, bulbs, parts.					
3500 Repair & Maintenance	112,619	95,000	53,591	102,690	115,000	115,000
SEE BELOW	Repairs to equipment, trucks, chainsaws, blower, furnace, electric; replacement tires					
<b>Total Operations</b>	<b>544,154</b>	<b>553,750</b>	<b>244,437</b>	<b>496,433</b>	<b>593,500</b>	<b>540,000</b>
<b>Total Expenditures</b>	<b>1,355,751</b>	<b>1,423,202</b>	<b>631,502</b>	<b>1,348,434</b>	<b>1,446,156</b>	<b>1,278,256</b>

Fund:	<b>General</b>	<b>#01</b>					
		<b>Public Works</b>					
Expenditures			2019 ACTUAL	2020 BUDGET	2020 6 MOS. ACTUAL	2020 PROJECTION	2021 DEPT. HEAD PROPOSED
							2021 ADMIN PROPOSED
Account # 53311							
<b>Highway &amp; Street Maintenance</b>							
3400	Operating Supplies		108				
3401	Fuel		52490	50,000	15,486	34,504	50,000
3402	Equipment Maintenance; oil, filters, etc.		35522	42,000	27,843	45,530	67,000
3403	Salt Operations		79857	70,000	34,275	68,550	40,000
3404	Asphalt & Sealcoat Bridge repair		115978	150,000	40,750	115,200	150,000
3405	Street Maintenance; paint, signs, rubber		57056	55,000	31,208	53,428	55,000
3406	Curb & Gutter Maintenance		11998	18,000	13,978	17,538	25,000
3407	Rock, Rip-Rap, Breaker run, etc.		28562	25,000	309	785	35,000
3408	Buildings		8556	5,000	6,140	15,095	5,000
3409	Safety and Clothing		13073	8,500	8,160	14,332	10,000
	Total		403,200	423,500	178,149	364,962	437,000
							383,500
3500	Repair & Maintenance		862				
3501	Tires		21084	15,000	11,754	20,793	15,000
3502	Equipment		27651	60,000	9,269	26,176	60,000
3508	Buildings		14824	5,000	3,282	5,079	20,000
3512	Maint. Truck		48198	15,000	29,285	50,642	20,000
	Total		112,619	95,000	53,591	102,690	115,000

Fund:	General	#01						
		Public Works						
Expenditures			2019 ACTUAL	2020 BUDGET	2020 6 MOS. ACTUAL	2020 PROJECTION	2021 DEPT. HEAD PROPOSED	2021 ADMIN PROPOSED
Account # 53420								
Street Lighting								
Operations								
2900 Service Contracts			135,657	138,000	41,355	109,825	153,000	153,000
			New lights, tree trimming, maintenance.					
			New street lights and poles.					
		Total Operations	135,657	138,000	41,355	109,825	153,000	153,000
Total Expenditures			135,657	138,000	41,355	109,825	153,000	153,000



Fund:	General	#01						
		Public Works						
Expenditures			2019 ACTUAL	2020 BUDGET	2020 6 MOS. ACTUAL	2020 PROJECTION	2021 DEPT. HEAD PROPOSED	2021 ADMIN PROPOSED
Account # 53432								
Sidewalk Maintenance								
Personnel								
Operations								
2900 Service Contracts			25,965	35,000	18,594	31,348	35,000	35,000
			Replacement of sidewalk and handicap ramps-various, including superior ave in City					
3400 Operating Supplies			8,966	500	375	625	500	500
			Gravel, paint, grass seed etc.					
		Total Operations	34,931	35,500	18,969	31,973	35,500	35,500
Total Expenditures			34,931	35,500	18,969	31,973	35,500	35,500

Fund: **General**                      **#01**  
**Public Works**

**Expenditures**

2019 ACTUAL	2020 BUDGET	2020 6 MOS. ACTUAL	2020 PROJECTION	2021 DEPT. HEAD PROPOSED	2021 ADMIN PROPOSED
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Account # 53441

**Storm Sewer Maintenance**

**Personnel**

1130 Salaries - Operations	5,831	0	2,430	3,883	0	0
1310 Wisconsin Retirement	334	0	13	13	0	0
1320 Social Security	367	0	13	13	0	0
1330 Life Insurance	0	0	0	1	0	0
1340 Medical Health Insurance	1,713	0	135	135	0	0
1350 Income Continuation	0	0	0	0	0	0
1390 Other Employee Benefits	0	0	0	0	0	0
<b>Total Personnel</b>	<b>8,246</b>	<b>0</b>	<b>2,592</b>	<b>4,045</b>	<b>0</b>	<b>0</b>

**Operations**

3400 Operating Supplies	12,554	22,000	2,029	3,517	22,000	22,000
Cement, castings, catch basins, blocks, pipe						
<b>Total Operations</b>	<b>12,554</b>	<b>22,000</b>	<b>2,029</b>	<b>3,517</b>	<b>22,000</b>	<b>22,000</b>

**Total Expenditures**

<b>Total Expenditures</b>	<b>20,800</b>	<b>22,000</b>	<b>4,621</b>	<b>7,562</b>	<b>22,000</b>	<b>22,000</b>
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Fund: **General** #1  
**General Government**  
**Expenditures**

Account # 51600

**General Building**

	2019 ACTUAL	2020 BUDGET	2020 6 MOS. ACTUAL	2020 PROJECTION	2021 DEPT. HEAD PROPOSED	2021 ADMIN PROPOSED
<b>Personnel</b>						
1130 Salaries - Operations	45,126	46,259	20,563	46,998	47,861	47,861
Custodian - City Hall & North Side						
1140 Overtime	0	1,000	188	350	1,000	1,000
1250 Longevity	580	690	250	690	750	750
1290 Non-Election Compensation	2,750	3,000	1,250	3,000	3,000	3,000
1310 Wisconsin Retirement	2,949	3,141	1,442	3,243	3,349	3,349
1320 Social Security	3,659	3,898	1,702	3,904	4,025	4,025
1330 Life Insurance	253	258	107	233	270	270
1340 Medical Health Insurance	0	0	0	0	0	0
1350 Income Continuation Insurance	0	0	0	0	0	0
<b>Total Personnel</b>	<b>55,318</b>	<b>58,246</b>	<b>27,382</b>	<b>58,418</b>	<b>60,254</b>	<b>60,254</b>
<b>Operations</b>						
2200 Utilities - Gas	7,953	10,000	3,918	7,950	10,000	10,000
utilities for Municipal Center, NS FireStation						
2210 Utilities - Electric	17,206	19,000	6,314	17,500	19,000	19,000
2220 Utilities - Water & Sewer	3,134	3,000	1,504	3,368	3,000	3,000
2230 Utilities - Telephone	606	1,000	155	591	1,000	1,000
Controls for elevator and heating system						
2900 Service Contracts	5,406	7,000	1,922	5,348	7,000	7,000
Generator maintenance contract						
3350 Training	0	100	0	0	100	100
3400 Operating Supplies	1,547	6,000	818	1,500	6,000	6,000
3500 Repair & Maintenance	8,245	53,000	12,964	74,000	20,000	20,000
Repairs:furnace,air conditioner upgrade,etc; paint,ceiling tiles,plumbing,misc.						
<b>Total Operations</b>	<b>44,097</b>	<b>99,100</b>	<b>27,597</b>	<b>110,257</b>	<b>66,100</b>	<b>66,100</b>
<b>Total Expenditures</b>	<b>99,415</b>	<b>157,346</b>	<b>54,979</b>	<b>168,675</b>	<b>126,354</b>	<b>126,354</b>

Fund: General	#01						
	Public Works						
Expenditures		2019 ACTUAL	2020 BUDGET	2020 6 MOS. ACTUAL	2020 PROJECTION	2021 DEPT. HEAD PROPOSED	2021 ADMIN PROPOSED
Account # 53620							
Refuse & Garbage Collection							
Personnel							
1130 Salaries - Operations		128,114	136,178	62,857	108,925	124,259	124,259
	3 truck drivers						
1140 Overtime		98	0	20	585	0	0
1250 Longevity		60	180	50	130	145	145
1290 Non-Election Compensation		3000	3,000	1,250	1,250	0	0
1310 Wisconsin Retirement		8,722	8,529	6,587	6,608	7,520	7,520
1320 Social Security		8,728	10,661	4,028	8,483	9,517	9,517
1330 Life Insurance		105	116	48	84	89	89
1340 Medical Health Insurance		29,009	46,988	20,907	42,165	65,535	65,535
1350 Income Continuation		0	300	0	0	0	0
Total Personnel		177,834	205,952	95,747	168,230	207,064	207,064
Operations							
3200 Publications & Subscriptions		1,000	1,000	0	0	500	500
3400 Operating Supplies		13,817	15,000	11,689	69,006	15,000	15,000
3500 Repair & Maintenance		4,748	10,000	2,918	4,453	10,000	10,000
Total Operations		19,565	26,000	14,607	73,459	25,500	25,500
Total Expenditures		197,399	231,952	110,354	241,689	232,564	232,564

Fund: <b>General</b>	<b>#01</b>					
	<b>Public Works</b>					
<b>Expenditures</b>		2019 ACTUAL	2020 BUDGET	2020 6 MOS. ACTUAL	2020 PROJECTION	2021 DEPT. HEAD PROPOSED
						2021 ADMIN PROPOSED
Account # 53630						
<b>Solid Waste Disposal</b>						
<b>Operations</b>						
2100 Professional Services		57,876	50,000	14,836	50,000	50,000
	Miscellaneous Eng. Fees & EPA Monitoring Super Fund Site					50,000
5300 Fees		105,038	143,000	27,430	143,000	170,000
	Tipping fees, County Fee					166,000
<b>Total Operations</b>		162,914	193,000	42,266	193,000	220,000
<b>Total Expenditures</b>		162,914	193,000	42,266	193,000	220,000

Fund: **General** **#01**  
**Public Works**

**Expenditures**

Account # 53635

**Recycling Program**

**Personnel**

1130 Salaries - Operations

	2019 ACTUAL	2020 BUDGET	2020 6 MOS. ACTUAL	2020 PROJECTION	2021 DEPT. HEAD PROPOSED	2021 ADMIN PROPOSED
1130 Salaries - Operations	27,449	22,350	6,510	10,366	22,775	22,775
truck driver(50%)						
1250 Longevity	0	0	0	0	0	0
1310 Wisconsin Retirement	1,160	1,509	16	700	1,537	1,537
1320 Social Security	1,330	1,710	-1	1,710	1,710	1,710
1330 Life Insurance	0	0	1	2	0	0
1340 Medical Health Insurance	1,599	884	358	554	4,447	4,447
<b>Total Personnel</b>	<b>31,538</b>	<b>26,453</b>	<b>6,884</b>	<b>13,332</b>	<b>30,469</b>	<b>30,469</b>

**Operations**

2900 Service Contracts

2900 Service Contracts	31,453	60,000	10,403	32,000	60,000	50,000
Electronics, tires, etc.						
3200 Publications & Subscriptions	0	500	187	187	500	500
Newspaper						
3400 Operating Supplies	12,794	15,000	2,235	4,961	15,000	15,000
3500 Repair & Maintenance	26,201	5,000	892	892	5,000	5,000

**Total Operations**

<b>Total Operations</b>	<b>70,448</b>	<b>80,500</b>	<b>13,716</b>	<b>38,040</b>	<b>80,500</b>	<b>70,500</b>
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**Total Expenditures**

<b>Total Expenditures</b>	<b>101,986</b>	<b>106,953</b>	<b>20,600</b>	<b>51,372</b>	<b>110,969</b>	<b>100,969</b>
		0%			3.76%	-5.59%

Total Refuse ACCOUNTS

Total Refuse ACCOUNTS	477,967	531,905	173,220	486,061	563,534	549,534
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Fund: General	#01						
	Public Works						
Expenditures		2019 ACTUAL	2020 BUDGET	2020 6 MOS. ACTUAL	2020 PROJECTION	2021 DEPT. HEAD PROPOSED	2021 ADMIN PROPOSED
Account # 53645							
Recycling Program-Brush							
Personnel							
1130 Salaries - Operations		4,186	11,175	1,438	3,148	11,388	11,388
	Truck driver 25% for brush and leaf collection						
1140 Overtime		0	0	0	0	0	0
1250 Longevity		0	0	0	0	0	0
1310 Wisconsin Retirement		159	754	0	212	769	769
1320 Social Security		181	855	0	241	871	871
1330 Life Insurance		0	0	0	0	0	0
1340 Medical Health Insurance		0	0	0	0	2,224	2,224
Total Personnel		4,526	12,784	1,438	3,601	15,252	15,252
Operations							
2900 Service Contracts		8,965	10,000	2,624	8,500	15,000	10,000
3200 Publications & Subscriptions		325	500	0	325	500	500
3400 Operating Supplies		1,854	2,500	0	1,500	2,500	2,500
3500 Repair & Maintenance		0	1,000	0	500	2,000	2,000
Total Operations		11,143	14,000	2,624	10,825	20,000	15,000
Total Expenditures		15,669	26,784	4,062	14,426	35,252	30,252

Fund:     **General**                   **#01**  
   **Public Works**

**Expenditures**

Account # 53640

**Weed & Nuisance Control**

**Operations**

2900 Service Contracts

3200 Publications & Subscriptions

3400 Operating Supplies

**Total Operations**

**Total Expenditures**

2019 ACTUAL	2020 BUDGET	2020 6 MOS. ACTUAL	2020 PROJECTION	2021 DEPT. HEAD PROPOSED	2021 ADMIN PROPOSED
1,871	5,000	2,624	5,000	5,000	5,000
Mowing - charged back to property owner Revenue acct #46440					
Snow removal-sidewalks.					
0	500	0	0	500	500
0	0	0	0	0	0
1,871	5,500	2,624	5,000	5,500	5,500
1,871	5,500	2,624	5,000	5,500	5,500



Fund: **General****#01  
Public Works****Expenditures**

2019 ACTUAL	2020 BUDGET	2020 6 MOS. ACTUAL	2020 PROJECTION	2021 DEPT. HEAD PROPOSED	2021 ADMIN PROPOSED
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Account # 53510

**Airport****Personnel**

1130 Salaries - Operations

4,349	0	118	307	0	0
				0	0

Mowing, snow removal and maintenance

1140 Overtime

400	0	71	71	0	0
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1310 Wisconsin Retirement

298	0	0	0	0	0
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1320 Social Security

341	0	0	0	0	0
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**Total Personnel**

5,388	0	189	378	0	0
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**Operations**

2200 Utilities - Gas

360	500	183	349	500	500
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2210 Utilities - Electric

2,723	3,500	1,134	2,565	3,500	3,500
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2220 Utilities - Water &amp; Sewer

300	400	103	275	400	400
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2230 Utilities - Telephone

746	750	190	569	750	750
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2240 Utilities - Cable

1,220	1,200	375	959	1,200	1,200
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2900 Service Contracts

483	2,000	205	500	2,000	2,000
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Metco contract

3400 Operating Supplies

1,014	1,500	938	938	1,500	1,500
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Bulbs, etc.

3430 Operating Supplies-FUEL RESALE

5,723	15,000	1,803	7,173	15,000	15,000
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Sales revenue in Airport revenue line item

3500 Repair &amp; Maintenance

2,092	7,500	555	2,222	27,500	27,500
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**Total Operations**

14,660	32,350	5,486	15,550	52,350	52,350
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**Total Expenditures**

20,048	32,350	5,675	15,928	52,350	52,350
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0%

61.82%

61.82%

upgrade of fuel system

2021 Project TBD

Fund : **Lake District**      **#02**  
**Conservation & Development**  
**Expenditures**

Account # 56910

	2019 ACTUAL	2020 BUDGET	2020 6 MOS. ACTUAL	2020 PROJECTION	2021 DEPT. HEAD PROPOSED	2021 ADMIN PROPOSED
<b>Lake</b>						
<b>Personnel</b>						
1130 Salaries - Operations	5,529	5,000	1,293	3,937	5,000	5,000
1140 Overtime	2,844	5,000	1,053	2,636	5,000	5,000
180 hours						
1310 Wisconsin Retirement	0	670	0	444	650	650
1320 Social Security	0	765	0	503	765	765
<b>Total Personnel</b>	<u>8,373</u>	<u>11,435</u>	<u>2,345</u>	<u>7,520</u>	<u>11,415</u>	<u>11,415</u>
<b>Operations</b>						
2100 Professional Services	1,950	6,000	0	0	5,000	5,000
2210 Utilities - Electric	3,248	3,000	1,212	3,000	3,200	3,200
Gate heaters						
2230 Utilities - Telephone	746	1,000	190	700	1,000	1,000
3200 Publications & Subscriptions	135	100	0	150	200	200
Notices						
3250 Association Dues	0	750	750	750	750	750
WI Association of Lake Districts						
3300 Travel	342	750	562	562	500	500
3350 Training	0	1,250	0	0	1,000	1,000
3400 Operating Supplies	501	500	0	0	500	500
3500 Repair & Maintenance	10,530	40,000	214	10,000	40,000	40,000
Geese Management and Park Ave Landscaping, Other Misc Repairs						
5100 Liability Insurance	68	200	551	551	600	600
5110 Property Insurance	783	800	0	863	900	900
5120 Workmens Compensation Insurance	185	350	203	203	350	350
<b>Total Operations</b>	<u>18,487</u>	<u>54,700</u>	<u>3,683</u>	<u>16,779</u>	<u>54,000</u>	<u>54,000</u>
<b>Total Expenditures</b>	<u>26,860</u>	<u>66,135</u>	<u>6,028</u>	<u>24,299</u>	<u>65,415</u>	<u>65,415</u>
		0%			-1.09%	-1.09%
Carry over to boat landing						

Account # 51910

**Illegal Taxes, Tax Refunds & Uncollectible Taxes, Special Assessments & Receivables**

<b>Operations</b>						
3400 Operating Supplies	0	25	13	13	25	25
Tax refunds authorized by Council						
<b>Total Operations</b>	<u>0</u>	<u>25</u>	<u>13</u>	<u>13</u>	<u>25</u>	<u>25</u>
<b>Total Expenditures</b>	<u>0</u>	<u>25</u>	<u>13</u>	<u>13</u>	<u>25</u>	<u>25</u>
<b>Lake District Total</b>	<u>26,860</u>	<u>66,160</u>	<u>6,041</u>	<u>24,312</u>	<u>65,440</u>	<u>65,440</u>

Fund : Lake District #02							
Conservation & Development		2019	2020	2020	2020	2021	2021
Capital Outlay		ACTUAL	BUDGET	6 MOS. PROJECTION	DEPT. HEAD	ADMIN	
				ACTUAL	PROPOSED	PROPOSED	
Account # 57331							
Lake Outlay							
8300 Equipment		0	45,000	43,485	43,485	0	0
Total Outlay		0	45,000	43,485	43,485	0	0

## 2021 Sewer Utility Budget

Tomah Sewer Utility	Actual 2019	Budgeted 2020	Six Months 2020	Est. Bal 2020	Total 2020	Proposed 2021
<b>OPERATING REVENUES*</b>						
Charges for Services	1,511,071	1,668,262	852,836	609,169	1,385,013	1,462,005
Other Revenues	124,699	91,145	47,191	33,708	80,899	80,899
<b>TOTAL OPER. REVENUES</b>	<b>\$ 1,635,770</b>	<b>\$ 1,759,407</b>	<b>\$ 900,027</b>	<b>\$ 642,876</b>	<b>\$ 1,465,911</b>	<b>\$ 1,542,903</b>
<b>OPERATING EXPENSES</b>						
General & Administrative	372,287	323,921	153,334	172,223	325,557	329,474
Operating	651,379	613,578	308,381	308,381	616,762	651,507
Maintenance	154,306	591,733	49,335	58,844	108,179	109,261
Depreciation	722,254	659,393	-	659,393	659,393	665,987
Taxes	47,456	43,643	14,467	29,467	43,934	44,373
<b>Total Operating Expense WWTP</b>	<b>1,947,682</b>	<b>2,232,268</b>	<b>525,517</b>	<b>1,228,308</b>	<b>1,753,825</b>	<b>1,800,601</b>
<b>NET OPERATING INCOME</b>	<b>\$ (311,912)</b>	<b>\$ (472,861)</b>	<b>\$ 374,510</b>	<b>\$ (585,431)</b>	<b>\$ (287,913)</b>	<b>\$ (257,697)</b>
<b>NONOPERATING REV.(EXP)</b>						
Interest Income	99,183	98,788	13,558	9,684	23,242	24,234
Interest Expense	(81,899)	(74,494)	(39,138)	(40,221)	(79,359)	(74,494)
Amort. of Debt Discount	-	-	-	-	-	-
<b>TOTAL NONOPER. REV(EXP)</b>	<b>17,284</b>	<b>24,294</b>	<b>(25,580)</b>	<b>(30,537)</b>	<b>(56,117)</b>	<b>(50,260)</b>
<b>NET INCOME (LOSS) WWTP</b>	<b>\$ (294,628)</b>	<b>\$ (448,567)</b>	<b>\$ 348,930</b>	<b>\$ (615,968)</b>	<b>\$ (344,030)</b>	<b>\$ (307,957)</b>
<b>RETAINED EARNINGS -BEG.</b>	<b>10,904,423</b>	<b>10,904,423</b>			<b>10,609,795</b>	<b>10,455,856</b>
<b>ADJUSTMENTS</b>						
<b>RETAINED EARNINGS-END</b>	<b>\$ 10,609,795</b>	<b>\$ 10,455,856</b>			<b>\$ 10,265,765</b>	<b>\$ 10,147,899</b>

### MAJOR PROJECTS PLANNED FOR 2021

Replace grit classifier and bar screen	350,000
Replace 1998 Jet Vac	450,000
Replace Loader	155,000
Billing software up grade	50,000
Exterior building maintenance	100,000
Resurface driveways \$.30 per sq foot	50,000
Monowau, King and Brownell	500,000
<b>TOTAL</b>	<b>\$ 1,655,000</b>

	Actual 2019	Budgeted 2020	Six Months 2020	Est. Bal 2020	Total 2020	Proposed 2021	% of Total 2020		
Tomah Sewer Utility									
Admin. & General Exp.							Acct. #		
General Office Salaries	70,291	75,677	28,840	28,840	57,680	68,257	85000	576.80	1%
Office Supplies & Expense	7,587	8,343	4,787	3,556	8,343	8,426	85100	83.43	1%
Outside Services Employed	31,473	25,028	12,785	12,243	25,028	25,278	85200	250.28	1%
Insurance Expense	14,941	29,973	13,784	13,784	27,568	27,844	85300	275.68	1%
Employee Benefits	140,615	127,931	74,977	74,977	149,954	142,115	85400	1,499.54	1%
Misc. Other General	84,932	36,106	7,722	28,384	36,106	36,467	85600	361.06	1%
Customer Account Expense		-							
Meter Reading Labor	-	-	-	-	-	-	84200	-	1%
Account. & Collect. Labor	14,190	12,674	7,325	7,325	14,650	14,797	84000	146.50	1%
Account. Supplies & Exp.	8,258	8,189	3,114	3,114	6,228	6,290	84001	62.28	1%
TOTAL	\$ 372,287	\$ 323,921	\$ 153,334	\$ 172,223	\$ 325,557	\$ 329,474		\$ 3,255.57	
Operating Expenses									
Operation & Supervision Labor	306,118	285,620	146,706	146,706	293,412	309,052	82000	2,934.12	1%
Landfill-Labor	1,644	2,232	605	605	1,210	1,656	82002	12.10	1%
Operation Power & Water-Plant	127,867	131,622	51,306	51,306	102,612	128,893	82101	1,026.12	1%
Operation Fuel	17,849	21,574	11,154	11,154	22,308	22,531	82102	223.08	1%
Operation Power & Water-Sewers	12,357	11,536	5,185	5,185	10,370	10,474	82103	103.70	1%
Chemicals-Chlorine	-	-	-	-	-	-	82300	-	1%
Chemicals-Ferric Chloride	8,165	-	-	-	-	-	82400	-	1%
Chemicals-Lime	82,696	66,781	34,305	34,305	68,610	69,296	82500	686.10	1%
Chemicals-Polymer	6,738	-	4,406	4,406	8,812	8,900	82501	88.12	1%
Other Oper. Supply & Expense	23,438	28,502	10,371	10,371	20,742	20,949	82700	207.42	1%
Sludge Hauling	17,890	17,412	6,143	6,143	12,286	12,409	82701	122.86	1%
DNR Permits	-	-	10,710	10,710	21,420	21,634	82702	214.20	1%
Lab Expenses	23,765	20,245	11,155	11,155	22,310	22,533	82703	223.10	1%
Transportation Exp. Plant	12,469	20,569	7,806	7,806	15,612	12,625	82801	156.12	1%
Transportation Exp. Sewers	10,383	7,485	8,529	8,529	17,058	10,554	82802	170.58	1%
TOTAL	\$ 651,379	\$ 613,578	\$ 308,381	\$ 308,381	\$ 616,762	\$ 651,507		\$ 6,167.62	
MAINTENANCE									
Maint.-Sewers - Labor	17,117	22,481	6,658	15,823	22,481	22,706	83101	224.81	1%
Maint Sewer Cleaning Labor	5,452	6,534	3,084	3,084	6,168	6,230	83102	61.68	1%
Maint Supply & Expense Sewer	24,889	30,010	18,023	11,987	30,010	30,310	83103	300.10	1%
Maint Lift Station	4,368	2,453	4,246	(1,793)	2,453	2,478	83104	24.53	1%
Maint Land Fill	2,217	707	175	175	350	354	83105	3.50	1%
Maint.-Treatment Plant & Equip	70,214	512,423	14,796	14,796	29,592	29,888	83300	295.92	1%
Maint.-Buildings and Grounds	30,049	17,125	2,353	14,772	17,125	17,296	83400	171.25	1%
Maint.-Plant & Equip-Meter Alloc.	-	-	-	-	-	-	83401	-	1%
TOTAL	\$ 154,306	\$ 591,733	\$ 49,335	\$ 58,844	\$ 108,179	\$ 109,261		1,081.79	
Tomah Sewer Utility									
	Actual 2019	Budgeted 2020	Six Months 2020	Est. Bal 2020	Total 2020	Proposed 2021			
Depreciation	722,254	659,393	-	659,393	659,393	665,987	40303/40301	6,593.93	1%
40303 & 40301 ADDED TOGETHER									
Taxes	31,319	28,493	14,467	14,467	28,934	29,223	40801	289.34	1%
Taxes-Meters	16,137	15,150	-	15,000	15,000	15,150	40803	150.00	1%
REVENUES									
			7 Months						
MISC. OPERATING REVENUES	-	-	-	-	-	-	63500	-	0%
MEAS. V.A.	175,300	214,566	78,327	55,948	134,275	134,275	62100	-	0%
MEAS. SERVICE	1,222,917	1,373,232	729,597	521,141	1,250,738	1,250,738	62201	-	0%
OTHER SEWAGE SERVICE-SEPTIC	112,854	80,464	44,912	32,080	76,992	76,992	62500	-	0%
FORFIETED DISCOUNTS	11,845	10,682	2,279	1,628	3,907	3,907	63100	-	0%
TOTAL	\$ 1,522,916	\$ 1,678,943	\$ 855,115	\$ 610,796	\$ 1,465,911	\$ 1,465,911		-	
AMORTIZATION OF DEBT DISCOUNT									
AMORTIZATION OF DEBT DISCOUNT	-	-	-	-	-	-	42800	-	1%
INTEREST INCOME-SP. ASSESSMENTS	-	-	-	-	-	-	41902	-	1%
INTEREST INCOME-GEN	19,291	21,433	4,300	3,071	7,371	7,564	41901	192.91	1%
INTEREST INCOME-DEBT	79,892	77,356	9,258	6,613	15,871	16,670	41903	798.92	1%
TOTAL INT. INCOME	\$ 99,183	\$ 98,788	\$ 13,558	\$ 9,684	\$ 23,242	\$ 24,234		991.83	

## 2021 Water Utility Budget

Tomah Water Utility	Actual 2019	Budgeted 2020	Six Months 2020	Est. Bal 2020	Total 2020	Proposed 2021
<b>OPERATING REVENUES</b>						
Sales of Water	2,117,141	2,126,504	1,228,570	877,550	2,106,120	2,106,120
Other Water Revenues	77,028	56,896	8,603	33,376	41,979	42,399
<b>TOTAL OPER. REVENUES</b>	<b>2,194,169</b>	<b>2,183,400</b>	<b>1,237,173</b>	<b>910,926</b>	<b>2,148,099</b>	<b>2,148,519</b>
<b>OPERATING EXPENSES</b>						
General & Administrative	293,881	297,263	145,128	167,450	312,578	324,275
Operating	470,355	403,935	202,874	236,155	439,029	443,419
Maintenance	62,297	104,511	24,502	20,386	44,888	105,618
Depreciation	582,618	574,371	0	582,618	582,618	588,444
Taxes	401,314	44,865	388,125	25,000	413,125	421,151
Miscellaneous	0	0	0	0	0	0
<b>TOTAL OPERATING EXP.</b>	<b>1,810,465</b>	<b>1,424,945</b>	<b>760,628</b>	<b>1,031,609</b>	<b>1,792,237</b>	<b>1,882,908</b>
<b>NET OPERATING INCOME</b>	<b>383,704</b>	<b>758,456</b>	<b>476,545</b>	<b>(120,683)</b>	<b>355,862</b>	<b>265,611</b>
<b>NONOPERATING REV.(EXP)</b>						
Interest Income	102,889	100,093	31,883	41,705	73,588	54,707
Interest Expense	(109,667)	(103,066)	(46,388)	(54,209)	(100,597)	(103,066)
Amort. of Debt Discount	0	0	0	(4,500)	(4,500)	0
Amort. of Loss on Refinance	0	0	0	(13,500)	(13,500)	0
<b>TOTAL NONOPER. REV(EXP)</b>	<b>(6,778)</b>	<b>(2,973)</b>	<b>(14,505)</b>	<b>(30,503)</b>	<b>(45,008)</b>	<b>(48,360)</b>
<b>NET INCOME (LOSS)</b>	<b>376,926</b>	<b>755,482</b>	<b>462,040</b>	<b>(151,186)</b>	<b>310,854</b>	<b>217,252</b>
RETAINED EARNINGS -BEG.	10,198,981	10,716,348			10,575,907	10,886,761
ADJUSTMENTS						
<b>RETAINED EARNINGS-END</b>	<b>10,575,907</b>	<b>11,471,830</b>			<b>10,886,761</b>	<b>11,104,013</b>

### MAJOR PROJECTS PLANNED FOR 2021

Replace filter media at Well 10	\$65,000
Replace service truck	\$45,000
SCADA and computer system upgrade	\$260,000
Meter replacementtesting, reading and billing software	\$120,000
Replace main from Superior to McLean on W. Monroe & W. Foster	\$130,000
Replace service main - Monowau, King and Brownell	\$450,000
Building and property maintenance	\$30,000
<b>Total</b>	<b>\$1,100,000</b>

Tomah Water Utility	Actual 2019	Budgeted 2020	Six Months 2020	Est. Bal 2020	Total 2020	Proposed 2021	% of Total 2020		
<b>Admin. &amp; General Exp.</b>							Acct. #		
General Office Salaries	71,523	66,018	28,840	28,840	57,680	58,257	92000	576.80	1%
Office Supplies & Expense	12,476	13,098	5,590	7,508	13,098	13,229	92100	130.98	1%
Outside Services Employed	21,127	16,126	19,271	19,271	38,542	38,927	92300	385.42	1%
Property Insurance	10,795	10,800	10,743	0	10,743	10,850	92400	107.43	1%
Injuries & Damages Ins	0	5,353	0	5,353	5,353	5,406	92500	53.53	1%
Employee Benefits	115,596	111,255	60,089	60,089	120,178	121,380	92600	1,201.78	1%
Regulatory Commission Exp	0	20,143	0	20,143	20,143	28,916	92800	201.43	1%
Misc. Other General	28,715	19,573	5,923	5,923	11,846	11,964	93000	118.46	1%
Transportation Exp.	11,865	14,025	4,187	9,838	14,025	14,165	93300	140.25	1%
<b>Customer Account Expense</b>		0							
Meter Reading Labor	0	0	0	0	0	0	90100	0.00	1%
Account. & Collect. Labor	13,524	12,675	7,325	7,325	14,650	14,797	90200	146.50	1%
Account. Supplies & Exp.	8,259	8,197	3,160	3,160	6,320	6,383	90300	63.20	1%
<b>TOTAL</b>	<b>293,881</b>	<b>297,263</b>	<b>145,128</b>	<b>167,450</b>	<b>312,578</b>	<b>324,275</b>		<b>3,125.78</b>	

<b>Operating Expenses</b>									
Maint/Water Source Plan	0	0	0	0	0	0	60500	0.00	1%
Pumping Labor	121,960	113,735	59,358	59,358	118,716	119,903	62000	1,187.16	1%
Power Purchased - Elect.	65,500	56,284	27,716	27,716	55,432	55,986	62200	554.32	1%
Pump Supplies & Exp.	16,989	9,919	4,911	5,104	10,015	10,115	62300	100.15	1%
Treatment Plant Labor	29,874	27,690	13,708	14,874	28,582	28,868	63000	285.82	1%
Treatment Plant Chemicals	66,074	39,351	19,481	37,721	57,202	57,774	63100	572.02	1%
Treatment Plant Supp & Exp.	22,387	16,789	8,312	13,174	21,486	21,700	63200	214.86	1%
Op. Labor-Mains	6,414	9,977	4,939	1,628	6,567	6,633	64001	65.67	1%
Op. Labor-Services	66,946	60,163	29,784	34,619	64,403	65,047	64002	644.03	1%
Op. Labor-Meters	24,543	25,243	12,497	10,444	22,941	23,170	64003	229.41	1%
Op. Labor-Hydrants	5,287	4,715	2,334	1,181	3,515	3,550	64004	35.15	1%
Op. Labor-Landfill	1,847	1,649	816	654	1,470	1,485	64005	14.70	1%
Operating Supplies & Expense	31,875	28,866	14,290	21,688	35,978	36,338	64100	359.78	1%
Operation-Lab Expenses	10,659	9,553	4,729	7,994	12,723	12,850	64101	127.23	1%
<b>TOTAL</b>	<b>470,355</b>	<b>403,935</b>	<b>202,874</b>	<b>236,155</b>	<b>439,029</b>	<b>443,419</b>		<b>4,390.29</b>	

	Actual 2019	Budgeted 2020	Six Months 2020	Est. Bal 2020	Total 2020	Proposed 2021			
<b>MAINTENANCE</b>									
Pump Maint.	3,124	50,000	4,158	4,158	8,316	50,000	62500	83.16	1%
Maint.-Treatment Plant	63	25,300	3,277	3,277	6,554	25,300	63500	65.54	1%
Maint.-Reservoirs	21,957	6,565	229	0	229	231	65000	2.29	1%
Maint.-Mains	3,677	71	7,140	0	7,140	7,211	65100	71.40	1%
Maint.-Services	16,712	4,356	792	3,564	4,356	4,400	65200	43.56	1%
Maint.-Meters	16,599	17,177	8,848	8,329	17,177	17,349	65300	171.77	1%
Maint.-Hydrants	0	1,010	0	1,000	1,000	1,010	65400	10.00	1%
Maint.-Landfill	165	32	58	58	116	117	65500	1.16	1%
<b>TOTAL</b>	<b>62,297</b>	<b>104,511</b>	<b>24,502</b>	<b>20,386</b>	<b>44,888</b>	<b>105,618</b>		<b>1,795.52</b>	

Depreciation Expense	479,844	473,853	0	479,844	479,844	484,642	40300	4,798.44	1%
Depreciation Ex-Contr. Plant	102,774	100,518	0	102,774	102,774	103,802	42600	1,027.74	1%
<b>TOTAL</b>	<b>582,618</b>	<b>574,371</b>	<b>0</b>	<b>582,618</b>	<b>582,618</b>	<b>588,444</b>		<b>5,826.18</b>	

Taxes	401,314	44,865	388,125	25,000	413,125	421,151	40801	8,026.28	1%
	1,707,691	1,324,426							

<b>REVENUES-SALES OF WATER</b>			<b>7 MONTHS</b>						
Unmetered Sales-Industrial	16,483	16,483	9,615	6,868	16,483	16,483	46003	0.00	0%
Metered Sales-Residential	767,120	768,731	470,623	336,159	806,782	806,782	46101	0.00	0%
Metered Sales-Commercial	381,742	379,844	195,430	139,593	335,023	335,023	46102	0.00	0%
Metered Sales-Industrial	164,975	161,193	93,628	66,877	160,505	160,505	46103	0.00	0%
Metered Sales-Public Auth.	155,943	168,026	90,195	64,425	154,620	154,620	46104	0.00	0%
Metered Sales-Multifamily	142,056	144,156	82,653	59,038	141,691	141,691	46105	0.00	0%
Private Fire Protection	42,884	42,883	25,015	17,868	42,883	42,883	46200	0.00	0%
Public Fire Protection	445,938	445,188	261,411	186,722	448,133	448,133	46300	0.00	0%
<b>TOTAL</b>	<b>2,117,141</b>	<b>2,126,504</b>	<b>1,228,570</b>	<b>877,550</b>	<b>2,106,120</b>	<b>2,106,120</b>		<b>0.00</b>	

	Actual 2019	Budgeted 2020	7 MONTHS 2020	Est. Bal 2020	Total 2020	Proposed 2021			
<b>OTHER WATER REVENUES</b>									
Forfeited Discounts	16,359	19,984	2,956	2,111	5,067	5,118	47000	50.67	1%
Misc. Service Revenues	3,228	4,542	585	3,957	4,542	4,588	47100	45.42	1%
Other Water Revenues	57,441	32,369	5,062	27,307	32,369	32,693	47400	323.69	1%
<b>TOTAL</b>	<b>77,028</b>	<b>56,896</b>	<b>8,603</b>	<b>33,376</b>	<b>41,979</b>	<b>42,399</b>		<b>419.79</b>	
<b>INTEREST DATA</b>									
NON OPERATING REVENUE									
Capital Credit Income	0	50	0	50	50	50	41900	0.00	0%
Interest on General Investment	59,319	65,097	7,566	5,404	12,970	12,970	41901	0.00	0%
Interest on Special Assess.	0	0	0	0	0	0	41902	0.00	0%
Interest on CWF Debt	43,570	34,946	24,317	17,369	41,686	41,686	41904	0.00	0%
<b>TOTAL</b>	<b>102,889</b>	<b>100,093</b>	<b>31,883</b>	<b>22,824</b>	<b>54,707</b>	<b>54,707</b>		<b>0.00</b>	
Amort. Of Debt Discount	0	0	0	0	0	0	42800	0.00	0%
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0.00</b>	
Amort/Loss on Retire of Debt	0	0	0	0	0	0	42801	0.00	0%
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0.00</b>	



RESOLUTION NO. \_\_\_\_\_

**A RESOLUTION AUTHORIZING A CHANGE IN THE 2021 CITY OF TOMAH  
POSITION COUNT BY THE ABOLISHMENT OF THREE SANITATION OPERATOR  
POSITIONS AND THE CREATION OF THREE ADDITIONAL  
FULL TIME TRUCK DRIVER POSITIONS**

**WHEREAS**, the Common Council of the City of Tomah hereby authorizes a change in the 2021 City of Tomah position count by the abolishment of three full time Sanitation Operator's effective approximately January 1, 2021, and

**WHEREAS**, the Common Council of the City of Tomah hereby authorizes the creation of three additional full time Truck Drivers, and

**WHEREAS**, the Common Council of the City of Tomah hereby determines that Sanitation Operator's will become Truck Driver's due to the transition to automated refuse pickup, and

**WHEREAS**, the Common Council of the City of Tomah establishes the Truck Driver wages as Grade H with benefits as defined in the City of Tomah Personnel Manual Policy, and

**NOW, THEREFORE BE IT FURTHER RESOLVED** that the City of Tomah Common Council does hereby authorize a change in the 2021 City of Tomah Position Count by the abolishment of the Sanitation Operator positions and hereby authorizes the creation of three additional Truck Driver positions as described above

Dated this \_\_\_\_\_ day of October, 2020.

\_\_\_\_\_  
Michael Murray, Mayor

ATTEST:

\_\_\_\_\_  
Rebecca Weyer, City Clerk

Fund: : **General Fund**      **#01**

<b>Outlay - Expenditures</b>	2019 ACTUAL	2020 BUDGET	2020 6 MOS. ACTUAL	2020 PROJECTION	2021 DEPT. HEAD PROPOSED	2021 ADMIN PROPOSED
Account #						
<b>General Government</b>						
57190 General Gov't Outlay						
8300 Equipment	7,897	15,200	5,103	22,000	15,000	15,000
Computer updates \$6,600, ICE Voting Machines 8,400						
<b>Subtotal General Government</b>	<b>7,897</b>	<b>15,200</b>	<b>5,103</b>	<b>22,000</b>	<b>15,000</b>	<b>15,000</b>
<b>Public Safety</b>						
57210 Law Enforcement Outlay						
8300 Equipment	24,319	27,900	23,261	27,900	44,650	44,650
Vests-7 \$5,250, CTU Equipment \$3,500, Squad Radios-\$5,800						
Computer systems \$4,000, 2 Handheld Radios \$7000, MDC \$4,000						
Handheld Radio Batteries \$1,100,						
Portable Radios 4 \$14,000						
<b>Subtotal Law Enforcement Outlay</b>	<b>24,319</b>	<b>27,900</b>	<b>23,261</b>	<b>27,900</b>	<b>44,650</b>	<b>44,650</b>
57220 Fire Protection Outlay						
8300 Equipment	14,752	19,000	12,127	12,127	19,000	19,000
Turnout Gear 4000, Hose 2000, Pagers/Radios \$11,000, Gas Meters 2000						
<b>Subtotal Public Safety</b>	<b>39,070.64</b>	<b>46,900</b>	<b>35,388</b>	<b>40,027</b>	<b>63,650</b>	<b>63,650</b>
<b>Public Works</b>						
57324 Hwy Equipment Outlay						
8300 Equipment	-	-	-	-	-	-
840 Vehicles	-	-	-	-	-	-
Hwy Equip Outlay Subtotal	-	-	-	-	-	-
57344 New Sidewalks						
8500 Hwy & Street		-	-	-	-	-
57345 New Storm Sewer						
1130 Salaries-Operations	356	0	0	0	0	0
1310 Wis Retirement	0	0	0	0	0	0
1320 Social Security	0	0	0	0	0	0
1340 Medical	0	0	0	0	0	0
<b>Subtotal Public Works</b>	<b>356</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Culture, Recreation &amp; Education</b>						
57620 Other Parks Outlay						
8100 Land	-	-	-	-	-	-
Crossing Signal Memorial Park						
8200 Buildings	0	6,000	0	0	0	0
Gillette Park Gazebo Roof						
8300 Equipment	0	8,000	6,209	0	0	0
Volleyball Equipment						
840 Vehicles	0	0	0	0	0	0
<b>Subtotal Culture, Recreation &amp; Education</b>	<b>-</b>	<b>14,000</b>	<b>6,209</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Outlay Projects</b>	<b>47,323</b>	<b>76,100</b>	<b>46,699</b>	<b>62,027</b>	<b>78,650</b>	<b>78,650</b>

FUND 8 = FUND BALANCE APPLIED OR PROCEEDS FROM DEBT

Fund: : Capital Projects #08

Expenditures Account #	2019 ACTUAL	2020 BUDGET	2020 6 MOS. ACTUAL	2020 PROJECTION	2021 DEPT. HEAD PROPOSED	2021 ADMIN PROPOSED
<b>General Government</b>						
57190 General Gov't Outlay						
8300 Equipment	7,965	0	0	0	25,000	25,000
Hardware for new Server & Server Install. Onboarding for new IT						
<b>Subtotal General Government</b>	7,965	0	0	0	25,000	25,000
<b>Public Safety</b>						
Account # 57210						
57210 Law Enforcement Outlay						
8200 Buildings	0	0	0	0	94,054	94,054
Boiler \$63,000, Garage Heaters \$15,760, Condensing Unit 15,294						
8300 Equipment	20,913	10,500	10,500	10,500	0	0
8400 Vehicle	81,738	39,600	0	39,600	86,700	86,700
Two squads and change over						
57220 Fire Protection Outlay						
8100 Land	-	-	-	-	250,000	250,000
8200 Building	-	-	-	-	5,000,000	5,000,000
<b>Subtotal Public Safety</b>	102,651	50,100	10,500	50,100	5,430,754	5,430,754
<b>Public Works</b>						
57324 Hwy Equipment Outlay						
8300 Equipment	103,321	280,000	47,513	280,000	470,000	470,000
\$170,000 Single Axle-Dump Truck W/Plow, \$300,000 Grader						
57327 Hwy Equipment Outlay						
8200 Buildings	224,300	0	0	0	0	0
Salt Shed Carry Forward						
57331 Hwy/Street Outlay						
8500 Hwy & Street	0	570,000	88,911	570,000	1,290,000	1,290,000
E Monowau St East to King \$520,000, East Ave to King Ave \$520,000, Seal Coating \$250,000						
8550 Hwy & Street	21,479	0	0	0	0	0
8551 Hwy & Street	2,581	0	0	0	0	0
57435 Recycling Outlay						
8300 Equipment	0	0	0	0	150,000	150,000
57351 Airport Outlay						
810 Land	6,733	23,000	6,719	6,719	10,000	10,000
Design hangar taxiway construction-Lots 6 & 7, update airport layout plan Designated Carry Over						
<b>Subtotal Public Works</b>	358,414	873,000	143,142	856,719	1,920,000	1,920,000
<b>Culture, Recreation &amp; Education</b>						
57620 Other Parks Outlay						
8100 Land	142,508	800,000	49,470	51,091	634,000	634,000
Winnebago Park Phase One \$500,000, Multi use Path \$67,000, Point Trail \$67,000 less						
Grants, Donations and Park Space Fees to offset \$308,000						
57621 Recreation Park						
8100 Land	9,387	750,000	47,012	179,835	0	0
8200 Buildings	23,875	70,000	24,940	31,450	40,000	40,000
8300 Equipment	28,003	83,500	81,838	81,838	0	0
8400 Vehicles	45,090	0	0	0	0	0
57622 Aquatic Center Outlay						
8300 Equipment	44,754	42,000	17,363	25,487	0	0
<b>Subtotal Culture, Recreation &amp; Education</b>	363,927	1,745,500	220,623	369,701	674,000	674,000
<b>Other Financing Uses</b>						
59200 Grants and Transfer						
7330 To Debt Service Fund	0	0	45,254	45,254	0	0
59800 Bonding						
2100 Bond Issue Costs	0	0	32,478	32,478	0	0
<b>Subtotal Other Financing Uses</b>	0	0	77,733	77,733	0	0
<b>Total Capital Projects</b>	832,957	2,668,600	451,997	1,354,253	8,049,754	8,049,754
Proposed Borrowing Projects equity transfer to general fund-rec bldg from room tax						