2020 City of Stoughton Committee of the Whole Budget Workshops

Presentation Schedule

- October 3rd
  - 2020 Operating Budget Overview
  - Opera House
  - Human Resources / Risk Management
  - Public Works
  - IT/Media Services
  - Library
  - Mayor
  - Finance/General
- October 16th
  - Senior Center
  - Clerk
  - Police
  - Fire
  - EMS
  - Recreation
  - Planning
  - Storm Water
  - Utilities
- October 24th
  - Review Proposed Changes
  - Finalize 2020 Operating Budget

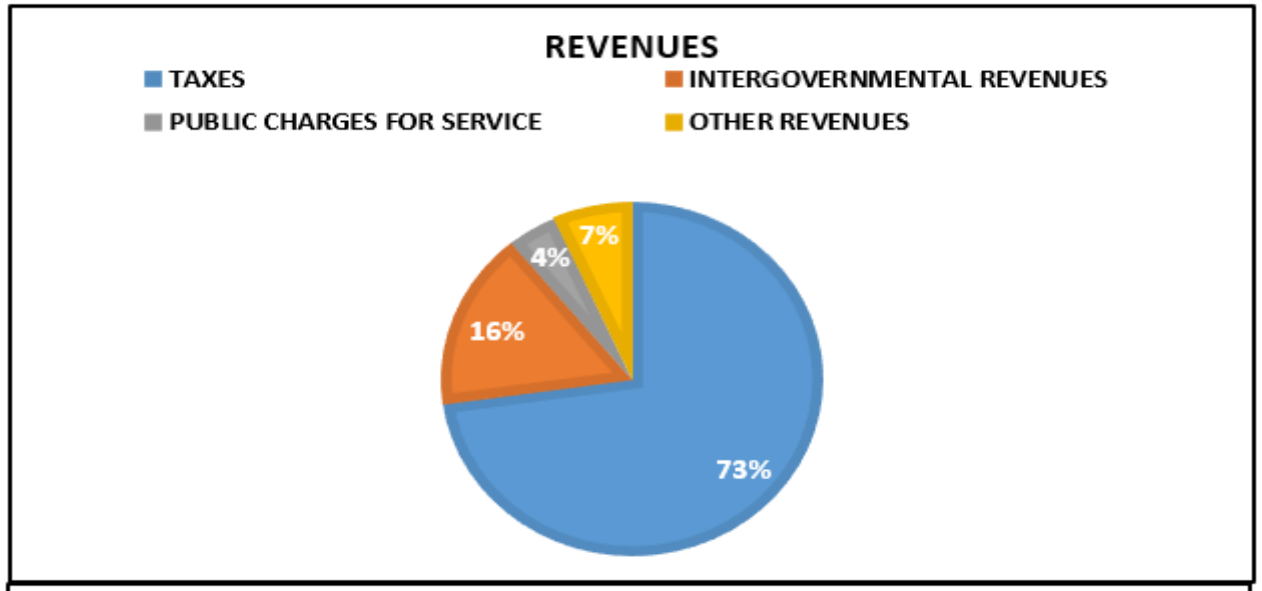
Driving Factors and Outstanding Information

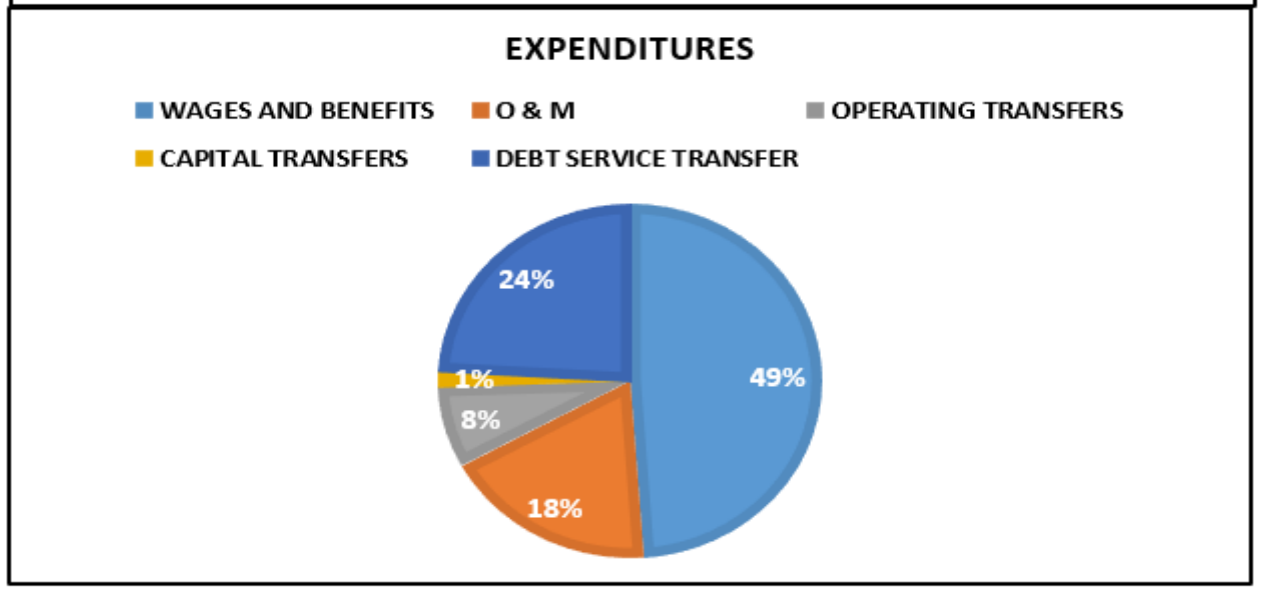
- Proposing a 2% wage increase for non-union employees
- 3% wage increase for union employees
- No increase in premium cost for health insurance
- Net New Construction = 1.48% resulting in $107,000 increase to base tax levy
- Outstanding Items
  - Finalize EMS township contracts and rates
  - Finalize billing amounts to the Townships

2020 General Fund Operating Budget - Condensed

	2020 DEPARTMENT REQUESTED BUDGET	2020 MAYOR'S BUDGET
REVENUES		
TAXES	$ 10,141,534	$ 10,141,534
INTERGOVERNMENTAL REVENUES	$ 2,280,126	$ 2,280,126
PUBLIC CHARGES FOR SERVICE	$ 588,894	$ 588,894
OTHER REVENUES	$ 925,580	$ 925,580
TOTAL REVENUES	**$ 13,936,134**	**$ 13,936,134**
EXPENDITURES		
OPERATION AND MAINTENANCE	$ 2,517,662	$ 2,517,962
WAGES AND SALARIES	$ 5,344,736	$ 4,994,908
EMPLOYEE BENEFITS	$ 778,636	$ 775,126
HEALTH AND DENTAL	$ 1,015,220	$ 1,015,126
TRANSFER TO DEBT SERVICE	$ 3,344,613	$ 3,344,613
TRANSFER TO OPERA HOUSE	$ 182,000	$ 182,000
TRANSFER TO LIBRARY	$ 623,000	$ 623,000
TRANSFER TO EMS	$ 25,000	$ 25,000
TRANSFER TO CAPITAL OUTLAY	$ 200,000	$ 200,000
OTHER TRANSFERS	$ 207,000	$ 207,000
TOTAL EXPENDITURES	**$ 14,237,867**	**$ 13,884,735**
NET REVENUES / EXPENDITURES	**$ (301,733)**	**$ 51,399**

2020 General Fund Operating Budget – Condensed (cont.)





Anticipated 2019 Levy Impact

	TID Out Equalized Value	Total Levy	Total Rate Per $100K Equalized Value	Change in Total Rate
2015 Levy - 2016 Budget	$ 923,322,500	$ 7,914,655	$ 857.19	
2016 Levy - 2017 Budget	$ 962,317,400	$ 8,098,257	$ 841.54	-1.83%
2017 Levy - 2018 Budget	$ 1,019,871,200	$ 8,507,687	$ 834.19	-0.87%
2018 Levy - 2019 Budget	$ 1,110,930,600	$ 9,032,362	$ 813.04	-2.54%
2019 Levy - 2020 Budget	$ 1,176,283,200	$ 9,380,714	$ 797.49	-1.91%

- Note – This analysis is based on Equalized Value and does not reflect the actual change in the total Mill Rate

Anticipated Expenditure Restraint Program (ERP) Impact

Expenditure Restraint Program		2020
2019 Budgeted Amount	$	10,193,781
Assume ***2.688%*** Allowed Increase	$	10,467,790
2020 Budgeted Expenditures	$	13,884,735
Less: Debt	$	(3,344,613)
Less: Fire Revenue	$	(170,000)
Net Expenditures for limit	$	10,370,122
Additional Room (overage)	**$**	**97,668**
% of Budget		**0.94%**
Less: 2020 Personnel Adjustments	$	(22,500)
Net ERP Room after Budget Changes	**$**	**75,168**
% of Budget		**0.54%**
Surplus (Deficit) after Adjustments	**$**	**28,899**
Surplus as % of Budget		**0.21%**

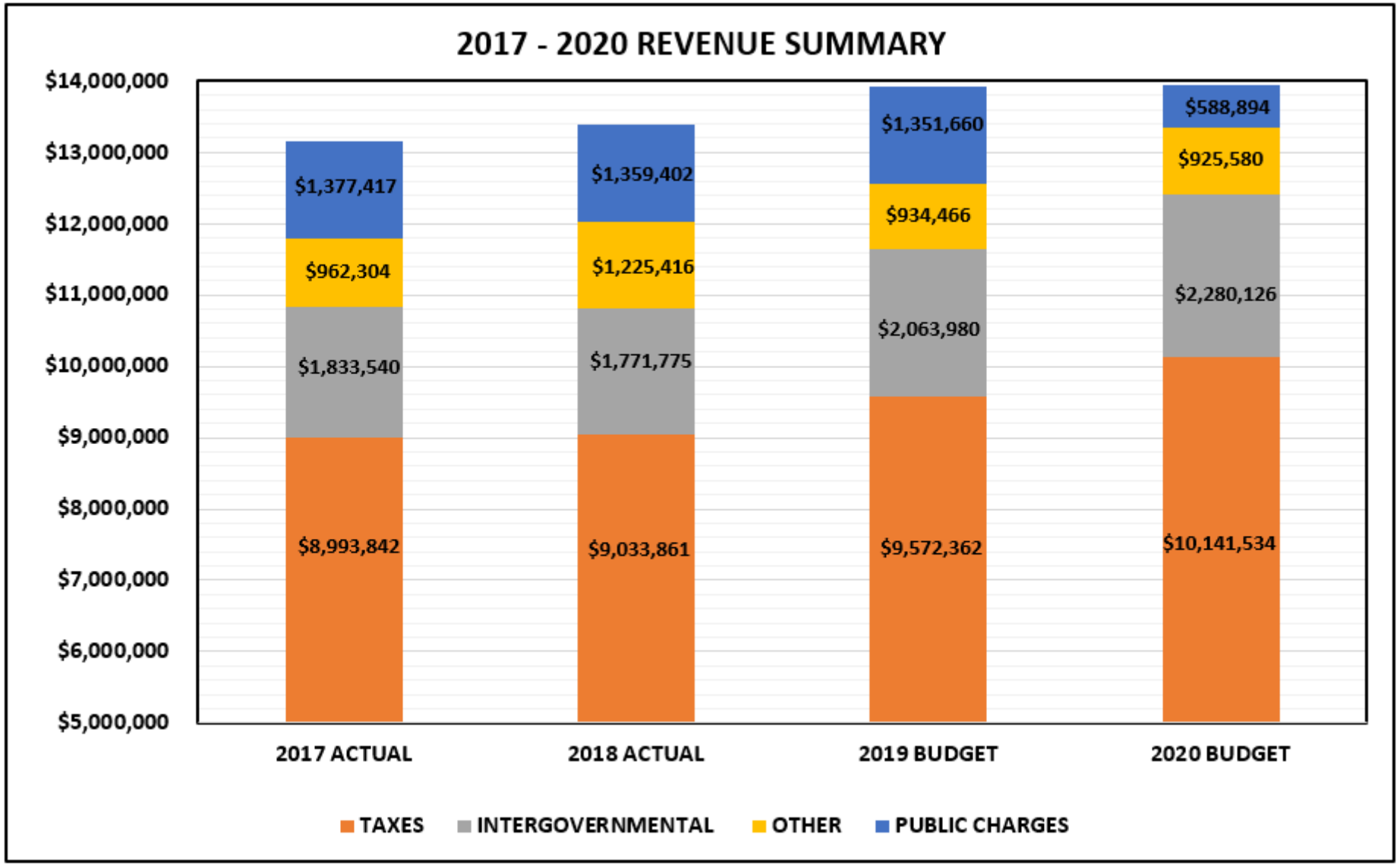
Net New Construction Impact on Levy and ERP

2019 Allowable Levy	**$**	**7,335,042**
1.40% Net New Construction	$	102,691
1.35% Net New Construction	$	99,023
1.30% Net New Construction	$	95,356
1.25% Net New Construction	$	91,688

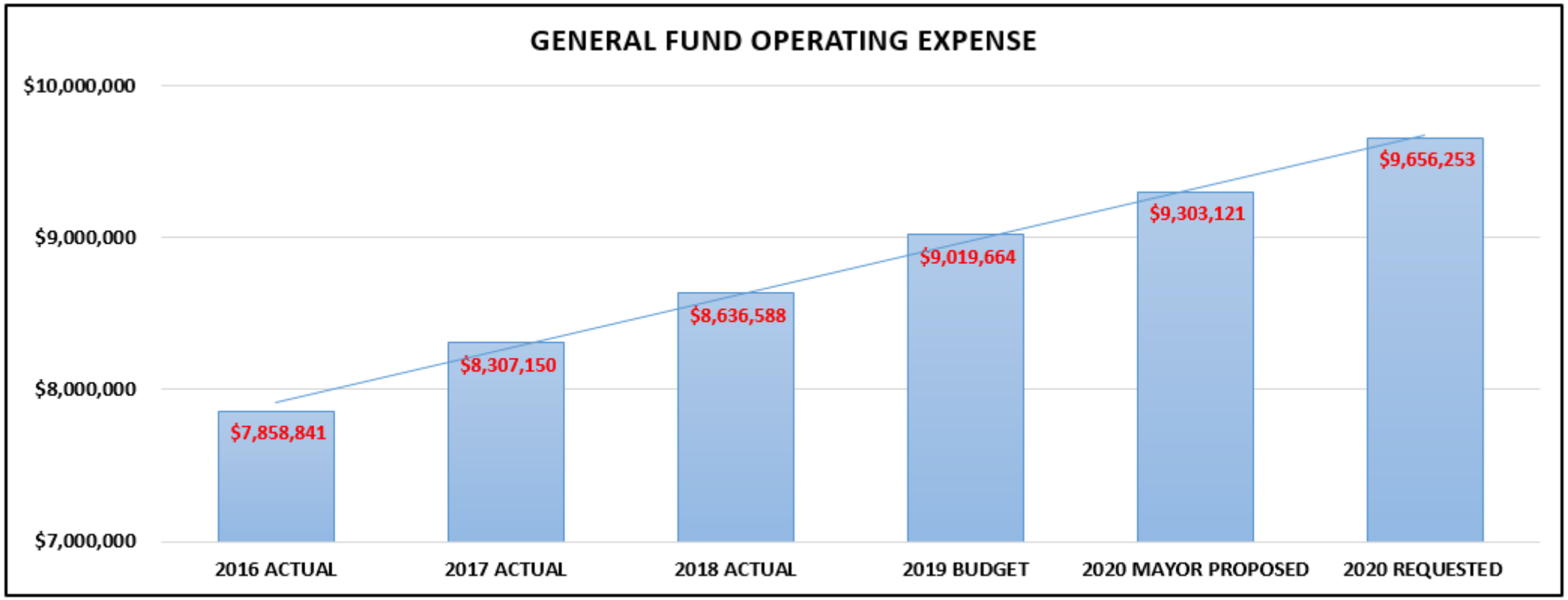
2020 ERP	**$**	**10,370,122**
1.40% Net New Construction	$	278,956
1.35% Net New Construction	$	275,845
1.30% Net New Construction	$	272,734
1.25% Net New Construction	$	269,623

- For each .05% decrease in Net New Construction, the future year's allowable levy is decreased by $3,668 and the ERP is reduced by $3,111
- This does not take into consideration changes in the CPI for ERP purposes

2020 General Fund Operating Revenue Summary (cont.)



2020 General Fund Operating Expense Summary



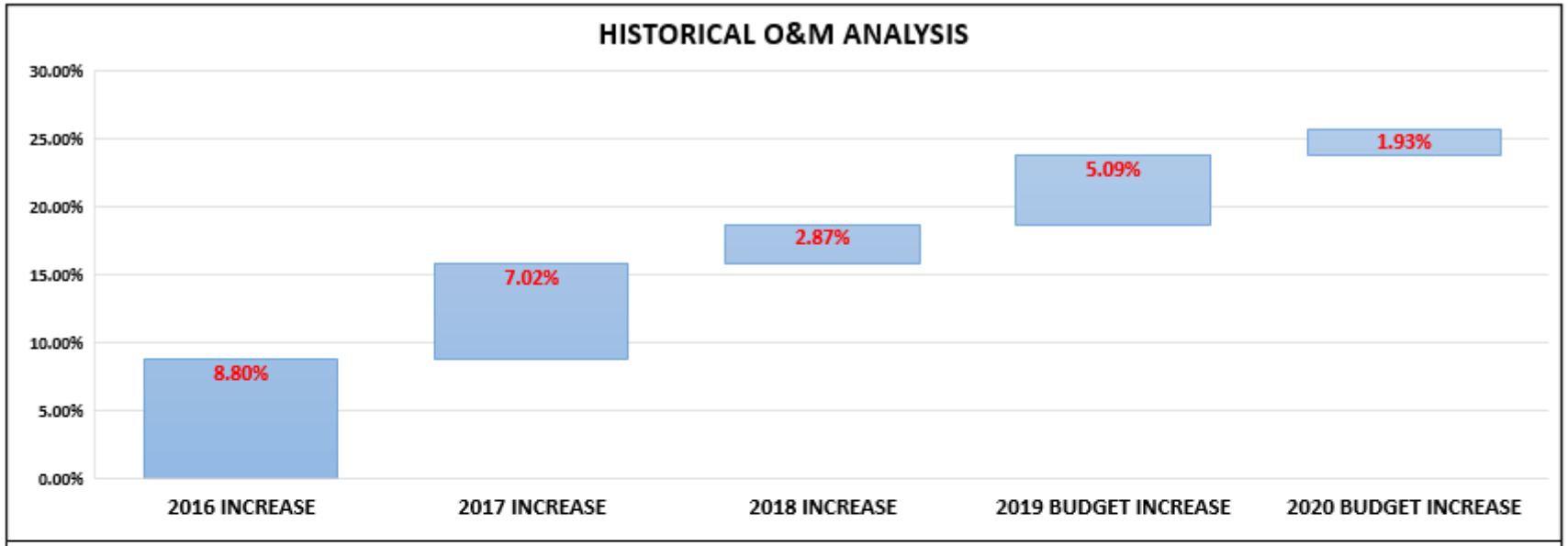
GENERAL FUND OPERATING BUDGET BY DEPARTMENT ANALYSIS

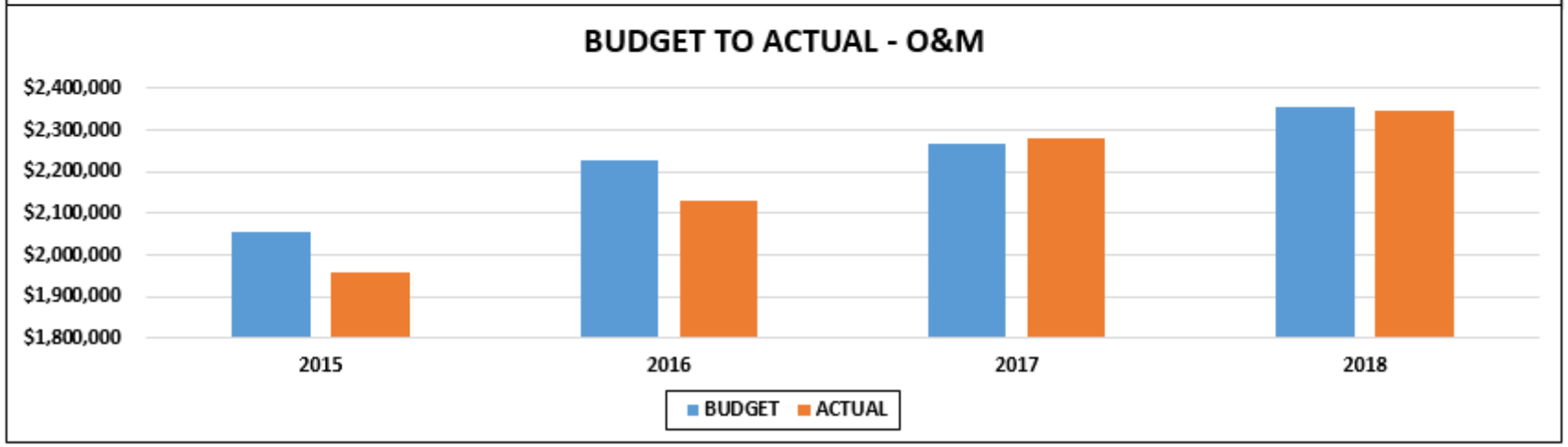
DEPARTMENT	2016 ACTIVITY	2017 ACTIVITY	2018 ACTIVITY	2019 AMENDED BUDGET	2020 DEPARTMENT REQUESTED	2020 MAYOR PROPOSED	CHANGE FROM 2019 BUDGET	CHANGE FROM 2019 BUDGET	NOTES
LEGISLATIVE	$ 45,915	$ 46,521	$ 45,697	$ 47,005	$ 46,500	$ 46,500	$ (505)	-1%	
JUDICIAL	$ 56,902	$ 55,630	$ 54,049	$ 58,202	$ 59,557	$ 61,770	$ 3,568	6%	ADDED 156 HOURS PER YEAR FOR THE CLERK - THIS IS OFFSET BY THE AMOUNT OF REVENUE GENERATED BY THE COURT
LEGAL	$ 110,990	$ 129,457	$ 138,063	$ 130,000	$ 140,000	$ 140,000	$ 10,000	8%	INCREASING TREND OVER LAST 4 YEARS
MAYOR	$ 98,034	$ 101,685	$ 99,222	$ 99,723	$ 101,238	$ 101,238	$ 1,515	2%	
CLERK	$ 189,589	$ 180,416	$ 178,446	$ 213,012	$ 198,975	$ 198,272	$ (14,740)	-7%	CHANGE IN HEALTH AND DENTAL ELECTIONS IN THIS DEPT.
ELECTION	$ 25,526	$ 13,421	$ 29,170	$ 16,750	$ 43,225	$ 43,225	$ 26,475	158%	2020 IS A GENERAL ELECTION YEAR
FINANCE DIRECTOR	$ 500,315	$ 516,973	$ 559,704	$ 606,234	$ 606,464	$ 606,464	$ 230	0%	INCREASE IN OVERALL OPERATING COSTS OFFSET BY DECREASE IN TAXI COSTS
ASSESSOR	$ 44,000	$ 50,880	$ 47,475	$ 47,500	$ 47,600	$ 47,900	$ 400	1%	
HR/RISK MANAGEMENT	$ 130,315	$ 161,064	$ 164,272	$ 187,586	$ 195,788	$ 195,788	$ 8,202	4%	CHANGE IN HEALTH AND DENTAL ELECTIONS IN THIS DEPT. OFFSET BY A DECREASE IN ADS AND PUBLICATIONS COSTS
CITY WEBSITE	$ 6,150	$ 9,641					$ -	0%	
OTHER GENERAL GOVERNMENT	$ 100,927	$ 61,203	$ 60,504	$ 123,000	$ 88,000	$ 88,000	$ (35,000)	-28%	BUDGETED MORE IN LINE WITH HISTORICAL ACTIVITY
INSURANCE	$ 247,398	$ 259,447	$ 253,596	$ 286,264	$ 279,600	$ 279,600	$ (6,664)	-2%	BUDGETED MORE IN LINE WITH HISTORICAL ACTIVITY
LAW ENFORCEMENT	$ 2,927,022	$ 3,013,589	$ 3,132,687	$ 3,148,785	$ 3,210,448	$ 3,210,448	$ 61,663	2%	
FIRE PROTECTION	$ 455,001	$ 478,107	$ 529,042	$ 541,563	$ 545,523	$ 545,523	$ 3,960	1%	
INSPECTION	$ 91,162	$ 98,812	$ 94,892	$ 101,041	$ 110,165	$ 110,165	$ 9,124	9%	DUE TO A SHIFT IN ALLOCATION METHODOLOGY - LESS COSTS TO CITY BLDGS. AND PLANNING DEPARTMENTS
CITY BUILDINGS	$ 138,021	$ 177,363	$ 152,823	$ 191,208	$ 236,520	$ 236,520	$ 45,312	24%	INCREASE IN COSTS RELATED TO ACQUISITION OF THE MSB BUILDING
HIGHWAY & STREET MAINT/CONST	$ 1,017,636	$ 1,014,199	$ 1,037,765	$ 1,144,163	$ 1,184,096	$ 1,184,096	$ 39,933	3%	
SNOW REMOVAL	$ 45,932	$ 50,139	$ 66,393	$ 68,000	$ 68,000	$ 68,000	$ -	0%	
SIGNS AND MARKINGS	$ 20,897	$ 18,874	$ 20,662	$ 18,000	$ 18,000	$ 18,000	$ -	0%	
STREET LIGHTING	$ 119,392	$ 122,409	$ 127,519	$ 128,000	$ 120,000	$ 120,000	$ (8,000)	-6%	BASED ON PAST HISTORY AND EXPECTED TRENDS
SWEEPING/STORM SEWERS	$ 1,532						$ -	0%	
SENIOR CENTER	$ 479,600	$ 515,950	$ 542,403	$ 522,951	$ 586,738	$ 585,199	$ 62,248	12%	MAINLY DUE TO CHANGE IN FUNDING FOR THE VOLUNTEER PROGRAM COORDINATOR POSITION AND BUDGETING METHODOLOGY
CEMETERY	$ 38,323	$ 36,984	$ 40,147	$ 35,000	$ 36,000	$ 36,000	$ 1,000	3%	
COMMUNITY COMMITMENT	$ 9,531	$ 1,357	$ 1,286	$ 4,000	$ 5,500	$ 5,500	$ 1,500	38%	ADDED ANNUAL FUNDING FOR FIREWORKS

GENERAL FUND OPERATING BUDGET BY DEPARTMENT ANALYSIS

DEPARTMENT	2016 ACTIVITY	2017 ACTIVITY	2018 ACTIVITY	2019 AMENDED BUDGET	2020 DEPARTMENT REQUESTED	2020 MAYOR PROPOSED	CHANGE FROM 2019 BUDGET	CHANGE FROM 2019 BUDGET	NOTES
PARKS	$ 117,781	$ 224,998	$ 222,650	$ 230,296	$ 244,480	$ 244,480	$ 14,184	6%	CHANGE IN HEALTH AND DENTAL ELECTIONS IN THIS DEPT. AND INCREASE IN UTILITY COSTS
RECREATION PROGRAMS & EVENTS	$ 305,371	$ 307,874	$ 314,376	$ 320,792	$ 328,296	$ 335,955	$ 15,163	5%	CHANGE IN HEALTH AND DENTAL ELECTIONS IN THIS DEPT. AND INCREASED STAFFING AT TROLL BEACH AND
YOUTH CENTER	$ 163,345	$ 168,902	$ 180,541	$ 185,395	$ 171,553	$ 163,894	$ (21,501)	-12%	CHANGE IN ACCOUNTING METHODOLOGY RELATED TO A PORTION OF THE FRIENDS OF THE STOUGHTON AREA YOUTH CENTER CONTRIBUTION
IT/MEDIA SERVICES	$ 113,686	$ 249,181	$ 268,670	$ 318,977	$ 378,170	$ 378,170	$ 59,193	19%	SALARY INCREASE AND ALL LANDLINE AND CHARTER COSTS ARE NOW UNDER THE IT DEPT.
PLANNING	$ 258,548	$ 242,074	$ 274,534	$ 246,217	$ 252,415	$ 252,415	$ 6,198	3%	
DEPARTMENTAL STAFFING REQUESTS	$ -	$ -	$ -	$ -	$ 353,403	$ -	$ -		
	$ 7,858,841	**$ 8,307,150**	**$ 8,636,588**	**$ 9,019,664**	**$ 9,656,253**	**$ 9,303,121**	**$ 283,457**	**3%**	

2020 General Fund Operation & Maint. Expense Summary





2020 General Fund Wage Summary

2016 - 2020 WAGE DATA

DESCRIPTION	2016 ACTIVITY	2017 ACTIVITY	2018 ACTIVITY	2019 AMENDED BUDGET	2020 DEPARTMENT REQUESTED	2020 MAYOR PROPOSED
SALARIES	$ 771,539	$ 819,968	$ 913,913	$ 963,062	$ 988,791	$ 995,296
WAGES	$ 2,680,014	$ 2,759,897	$ 2,872,404	$ 2,935,586	$ 3,037,818	$ 3,034,888
WAGES - SENIOR CASE MGMT.	$ 89,144	$ 108,006	$ 91,732	$ 119,250	$ 121,621	$ 121,621
WAGES - DISPATCH	$ 296,182	$ 305,815	$ 328,734	$ 313,757	$ 321,320	$ 321,320
WAGES - COMMUNITY SERVICE OFFICER	$ 4,272	$ 13,406	$ 12,684	$ 21,404	$ 21,852	$ 21,852
WAGES - VOLUNTEERS	$ 98,603	$ 86,380	$ 93,260	$ 117,000	$ 110,000	$ 110,000
OVERTIME - DISPATCH	$ 15,152	$ 11,794	$ 9,778	$ 13,000	$ 13,000	$ 13,000
OVERTIME	$ 185,287	$ 165,538	$ 168,385	$ 139,500	$ 139,800	$ 139,800
WAGES - PART TIME	$ 26,749	$ 38,817	$ 71,151	$ 84,042	$ 85,476	$ 85,476
SEASONAL/TEMPORARY	$ 112,941	$ 112,572	$ 114,401	$ 136,338	$ 144,155	$ 144,155
LONGEVITY - VOLUNTEERS	$ 156	$ 6,175	$ 7,255	$ 9,000	$ 7,500	$ 7,500
	$ 4,280,039	**$ 4,428,368**	**$ 4,683,697**	**$ 4,851,939**	**$ 4,991,333**	**$ 4,994,908**
NON-OVERTIME WAGES	**$ 4,079,600**	**$ 4,251,036**	**$ 4,505,534**	**$ 4,699,439**	**$ 4,838,533**	**$ 4,842,108**

2020 General Fund Wage Summary (cont.)

2020 DEPARTMENT HEAD STAFFING REQUESTS

LAW ENFORCEMENT	ADD'L POLICE OFFICER	$	89,254	
LAW ENFORCEMENT	INCREASE COMMUNITY SERVICES OFFICER TO FULL-TIME (CURRENTLY HALF-TIME)	$	48,887	See Option 1 Below
LAW ENFORCEMENT	PROMOTION TO DETECTIVE	$	3,000	
CITY-WIDE	JANITOR FULL-TIME	$	62,947	
CITY-WIDE	JANITOR PART-TIME	$	19,048	
CITY-WIDE	ESTIMATED CUSTODIAL SAVINGS	$	(62,694)	
PLANNING	PLANNING CODE ENFORCEMENT	$	22,370	
PLANNING	PLANNINGADMIN ASST	$	8,556	
CITY-WIDE	LANDSCAPE EMPLOYEE	$	19,048	
WSTO	INCREASE WSTO EMPLOYEE BUDGET	$	2,201	
PARKS	PARKS MAINTENANCE FULL-TIME	$	67,742	
RECREATION	RECREATION ASSISTANT FULL-TIME	$	58,482	
FIRE	INCREASE FIRE TECHNICIAN TO FULL-TIME (CURRENTLY 30 HOURS/WEEK)	$	14,562	
		$	353,403	
LIBRARY	CIRCULATION SUPERVISOR TO FT	$	19,211	See Option 2 Below
LIBRARY	ADMIN ASST. (TO 20 HOURS)	$	2,012	
		$	21,223	

ASSUMPTIONS:

- For positions eligible for Health and Dental we assumed Family Coverage

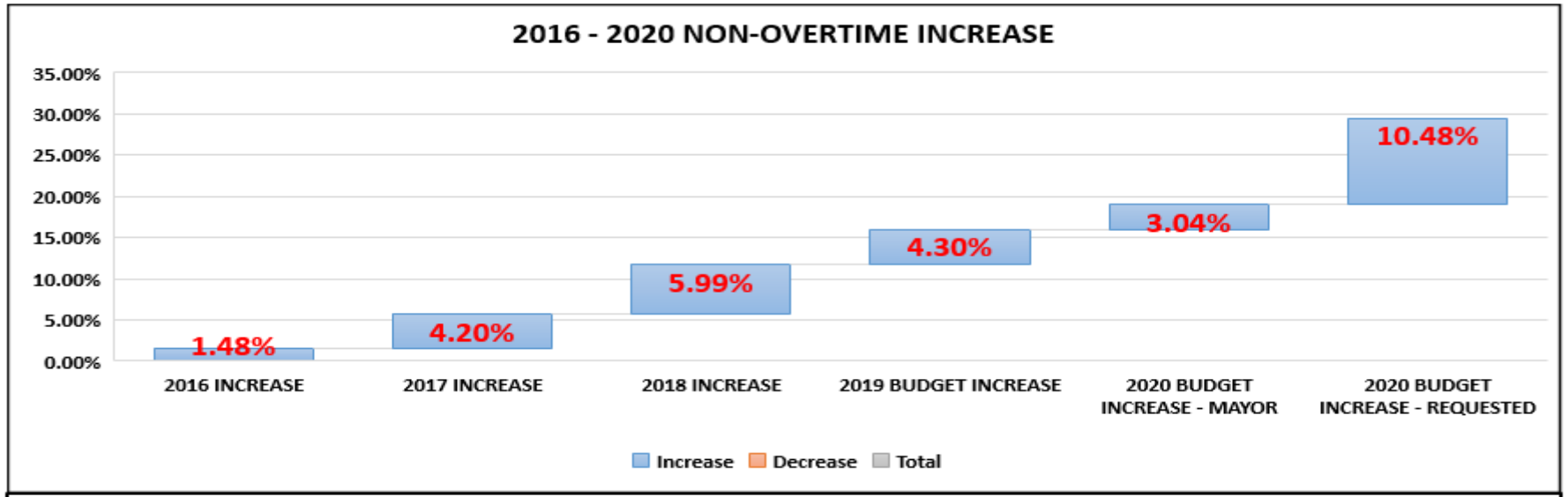
OPTION 1:

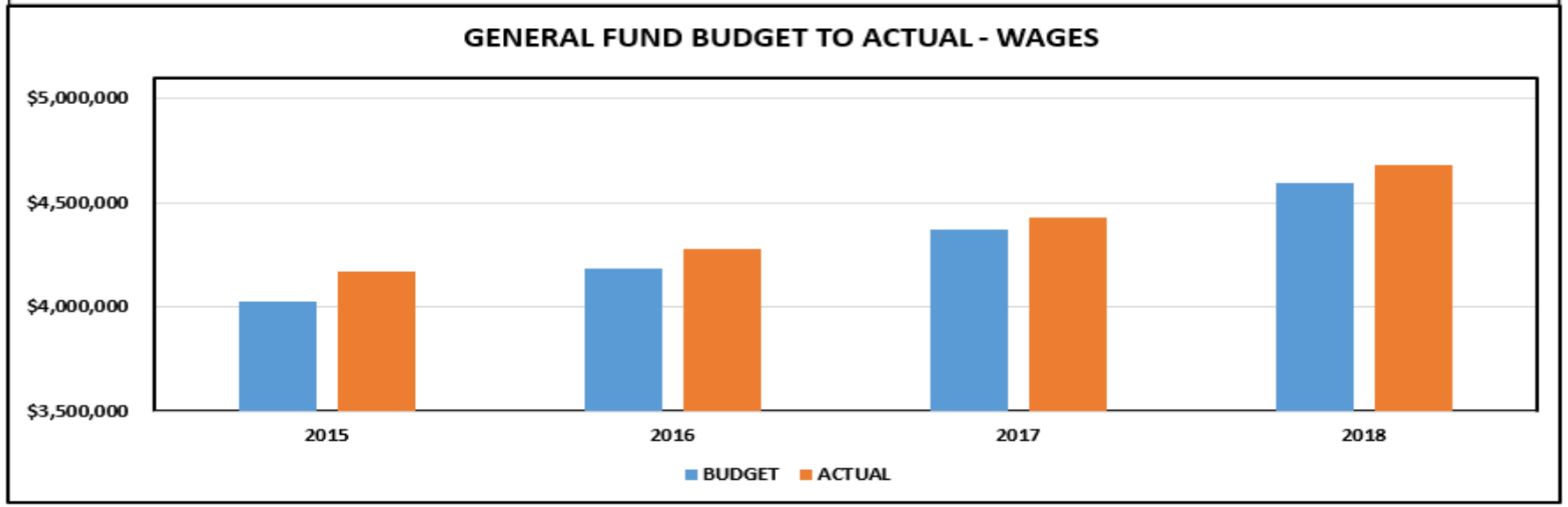
Increase hours from 1,040 to 1,560 for a total estimated increase of $31,338

OPTION 2:

Increase hours from 1,560 to 1,664 for a total estimated increase of $7,886

2020 General Fund Wage Summary (cont.)

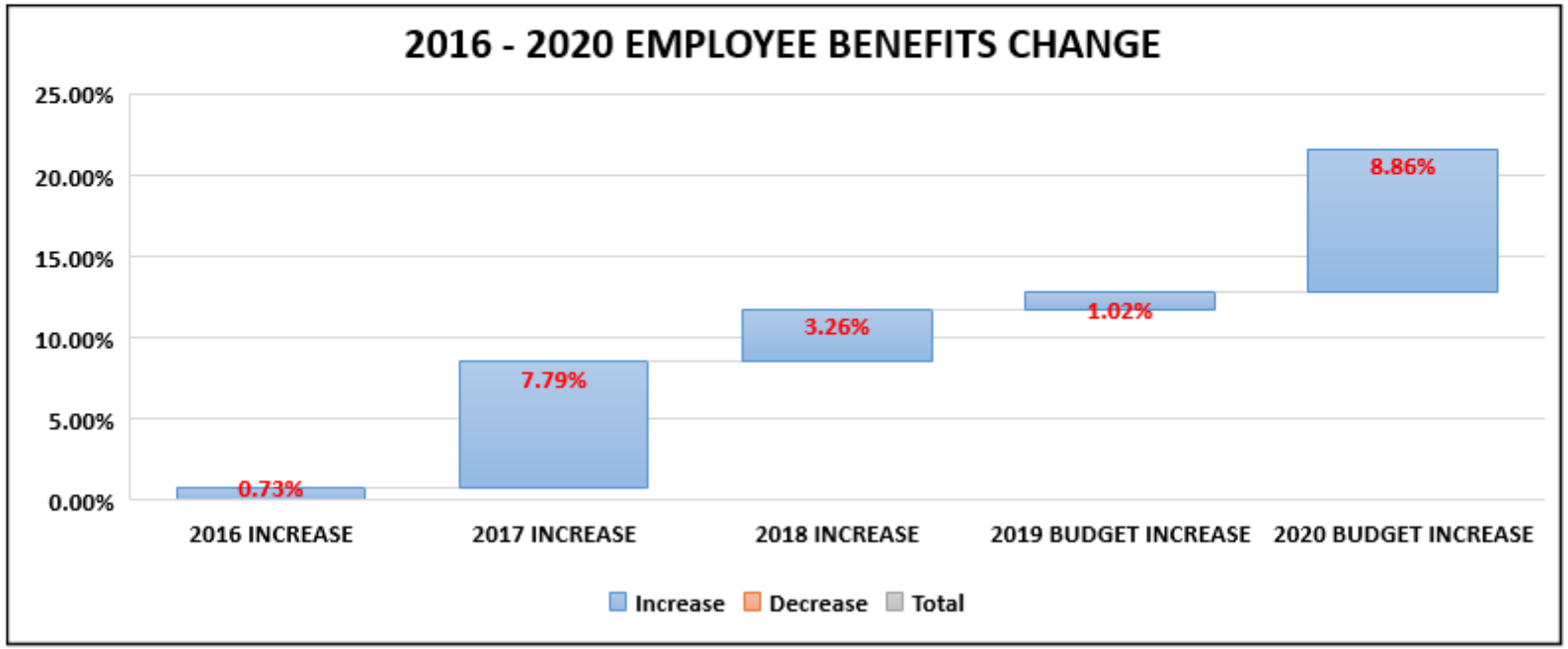




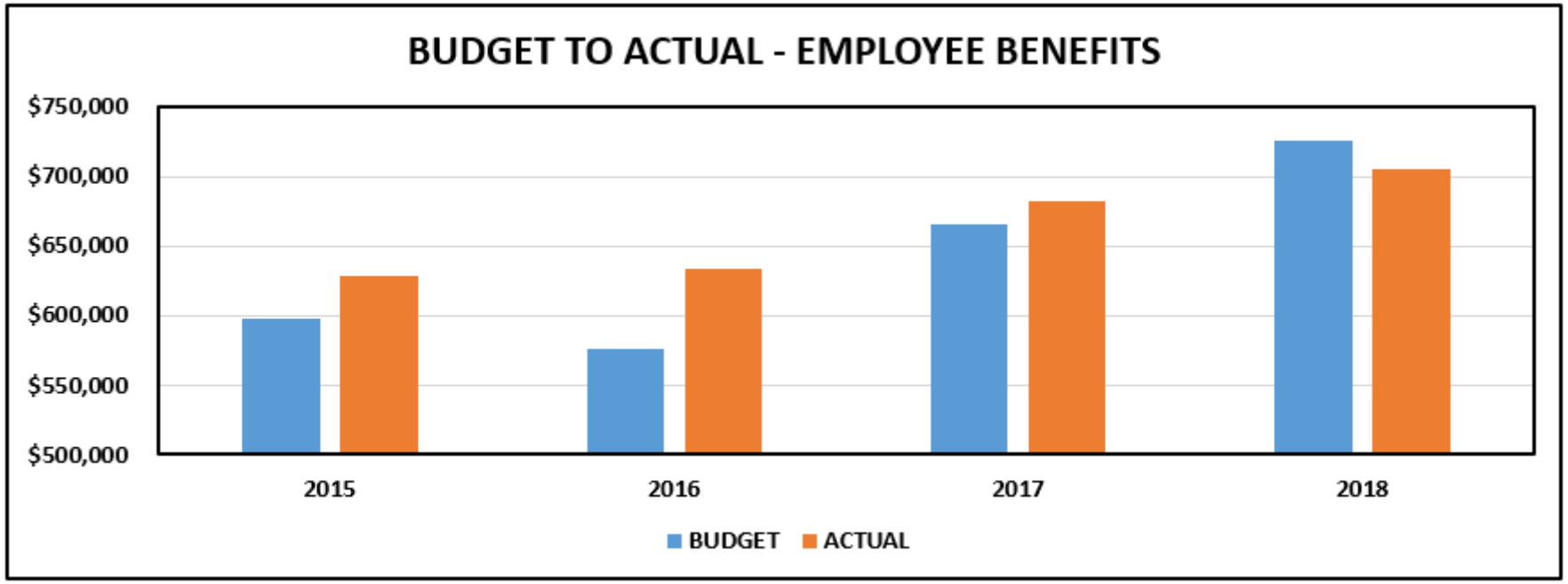
2020 General Fund Employee Benefits Summary

2016 - 2020 BENEFITS SUMMARY

DESCRIPTION	2016 ACTIVITY	2017 ACTIVITY	2018 ACTIVITY	2019 AMENDED BUDGET	2020 DEPARTMENT REQUESTED	2020 MAYOR PROPOSED
EMPLOYEE BENEFITS	$ 633,254	$ 682,587	$ 704,852	$ 712,023	$ 778,636	$ 775,126
	$ 633,254	$ 682,587	$ 704,852	$ 712,023	$ 778,636	$ 775,126



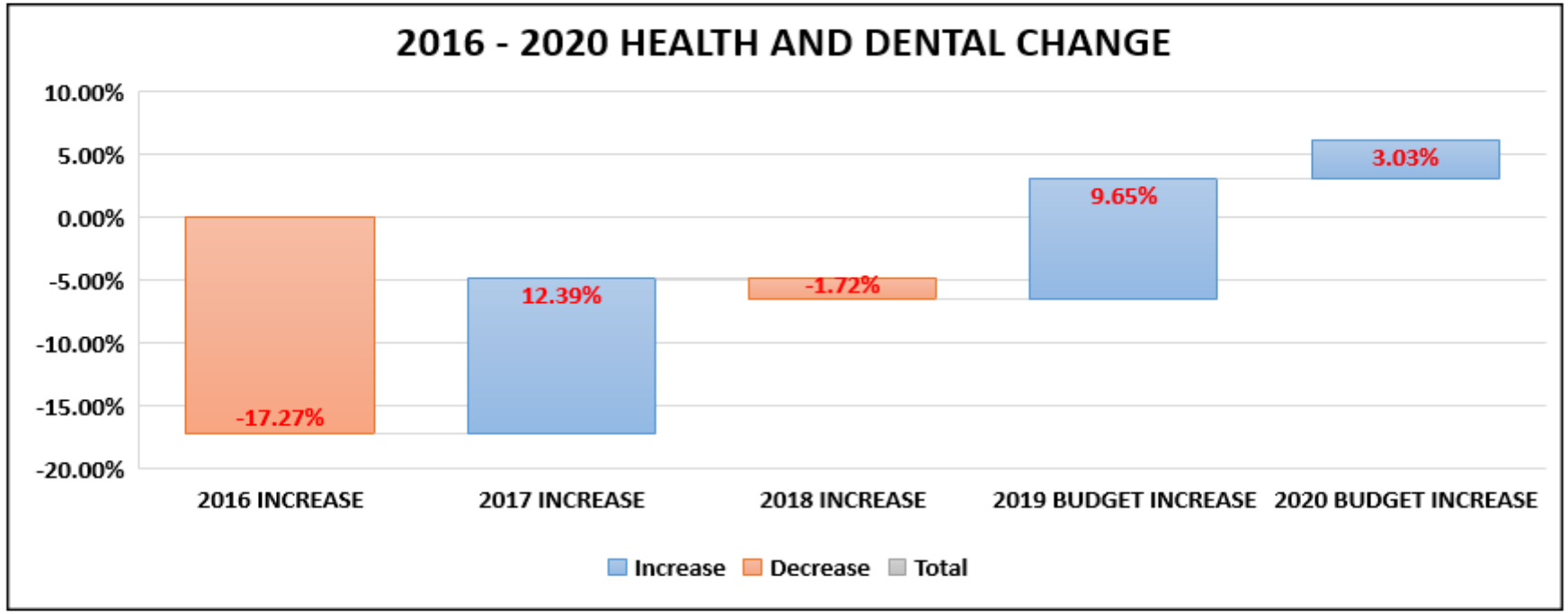
2020 General Fund Employee Benefits Summary (cont.)



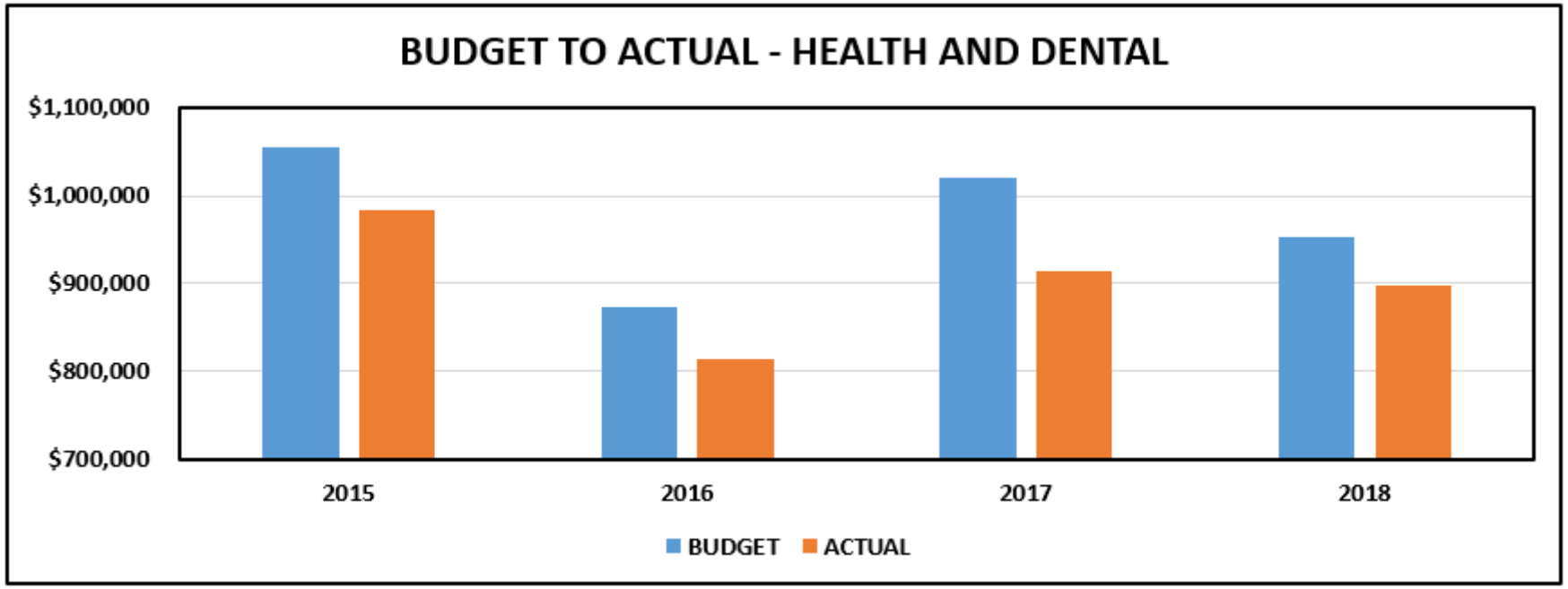
2020 General Fund Health/Dental Summary

2016 - 2020 HEALTH/DENTAL SUMMARY

DESCRIPTION	2016 ACTIVITY	2017 ACTIVITY	2018 ACTIVITY	2019 AMENDED BUDGET	2020 DEPARTMENT REQUESTED	2020 MAYOR PROPOSED
HEALTH INSURANCE	$ 813,545	$ 914,326	$ 898,588	$ 985,282	$ 1,015,220	$ 1,015,126
	$ 813,545	**$ 914,326**	**$ 898,588**	**$ 985,282**	**$ 1,015,220**	**$ 1,015,126**



2020 General Fund Health/Dental Summary (cont.)



2020 Fund and Departmental Operating Budgets

- The budget information attached is as follows:
  - Senior Center
  - Clerk
  - Police
  - Fire
  - EMS
  - Recreation
  - Planning
  - Storm Water
  - Utilities

54600 - SENIOR CENTER

DESCRIPTION	2017 ACTIVITY	2018 ACTIVITY	2019 AMENDED BUDGET	2020 DEPARTMENT BUDGET	2020 MAYOR PROPOSED	CHANGE FROM 2019 BUDGET	CHANGE FROM 2019 BUDGET	NOTES
SALARIES	$ 69,569	$ 71,327	$ 73,277	$ 74,970	$ 74,970	$ 1,693	2%	
WAGES	$ 125,257	$ 139,743	$ 139,358	$ 153,731	$ 153,731	$ 14,373	10%	DUE TO VOLUNTEER PROGRAM COORDINATOR POSITION
WAGES - SENIOR CASE MGMT.	$ 108,006	$ 91,732	$ 119,250	$ 121,621	$ 121,621	$ 2,371	2%	
EMPLOYEE BENEFITS	$ 42,980	$ 44,647	$ 43,997	$ 51,052	$ 49,513	$ 5,516	13%	DUE TO VOLUNTEER PROGRAM COORDINATOR POSITION
HEALTH INSURANCE	$ 60,889	$ 80,104	$ 75,069	$ 93,764	$ 93,764	$ 18,695	25%	DUE TO VOLUNTEER PROGRAM COORDINATOR POSITION
FOUNDATION GRANT	$ 44,883	$ 35,172		$ 16,000	$ 16,000	$ 16,000	N/A	CHANGE IN BUDGETING METHODOLOGY
KITCHEN FUND	$ 7,497	$ 16,520	$ 8,000	$ 13,000	$ 13,000	$ 5,000	63%	
TELEPHONE	$ 3,281	$ 2,225	$ 2,500	$ 700	$ 700	$ (1,800)	-72%	LANDLINE AND CHARTER COSTS NOW UNDER IT DEPT.
TRAVEL/CONFERENCE	$ 3,207	$ 1,803	$ 3,000	$ 3,000	$ 3,000	$ -	0%	
OUTSIDE SERVICES/CONTRACTS						$ -	N/A	
UTILITIES	$ 21,286	$ 21,924	$ 21,000	$ 21,000	$ 21,000	$ -	0%	
BUILDING MAINTENANCE	$ 16,497	$ 21,801	$ 19,000	$ 20,000	$ 20,000	$ 1,000	5%	
PROGRAMS/PUBLICITY	$ 2,517	$ 2,041	$ 4,000	$ 4,000	$ 4,000	$ -	0%	
ADS & PUBLICATIONS	$ 533	$ 1,984	$ 3,000	$ 3,000	$ 3,000	$ -	0%	
ADMINISTRATION EXPENSE			$ 1,100	$ 500	$ 500	$ (600)	-55%	
OPERATING EXPENSES	$ 8,635	$ 10,873	$ 10,000	$ 10,000	$ 10,000	$ -	0%	
OPERATING EXPENSES-SALES TAX	$ 513	$ 314				$ -	N/A	
REPAIRS/MAINTENANCE	$ 400	$ 193	$ 400	$ 400	$ 400	$ -	0%	
TOTAL APPROPRIATIONS	**$ 515,950**	**$ 542,403**	**$ 522,951**	**$ 586,738**	$ 585,199	$ 62,248	12%	

51420 - CLERK

DESCRIPTION	2017 ACTIVITY	2018 ACTIVITY	2019 AMENDED BUDGET	2020 DEPARTMENT BUDGET	2020 MAYOR PROPOSED	CHANGE FROM 2019 BUDGET	CHANGE FROM 2019 BUDGET	NOTES
SALARIES	$ 176	$ 36,943	$ 66,671	$ 67,997	$ 69,638	$ 2,967	4%	BASED ON EMPLOYMENT AGREEMENT AT TIME OF PROMOTION
WAGES	$ 111,199	$ 83,014	$ 66,744	$ 69,276	$ 69,276	$ 2,532	4%	
OVERTIME						$ -		
EMPLOYEE BENEFITS	$ 13,701	$ 14,830	$ 16,635	$ 19,856	$ 17,605	$ 970	6%	
HEALTH INSURANCE	$ 34,244	$ 24,826	$ 37,512	$ 18,596	$ 18,502	$ (19,010)	-51%	SHIFT IN BENEFITS ELECTIONS
TELEPHONE	$ 7,383	$ 3,750	$ 4,500	$ 3,000	$ 3,000	$ (1,500)	-33%	LANDLINE COSTS NOW W/ IT
TRAVEL/CONFERENCE	$ 1,695	$ 1,194	$ 2,800	$ 2,800	$ 2,800	$ -	0%	
OUTSIDE SERVICES/CONTRACTS	$ 152					$ -		
ADS & PUBLICATIONS	$ 4,078	$ 6,449	$ 10,650	$ 8,050	$ 8,050	$ (2,600)	-24%	MORE IN LINE W/ HISTORICALS
OPERATING EXPENSES	$ 1,610	$ 1,942	$ 3,500	$ 2,900	$ 2,900	$ (600)	-17%	
OPERATING EXPENSES-MUNICIPAL CODE	$ 6,178	$ 5,498	$ 4,000	$ 6,500	$ 6,500	$ 2,500	63%	MORE IN LINE W/ HISTORICALS
TOTAL APPROPRIATIONS	**$ 180,416**	**$ 178,446**	**$ 213,012**	**$ 198,975**	**$ 198,272**	**$ (14,740)**	**-7%**	

51440 - ELECTION

DESCRIPTION	2017 ACTIVITY	2018 ACTIVITY	2019 AMENDED BUDGET	2020 DEPARTMENT BUDGET	2020 MAYOR PROPOSED	CHANGE FROM 2019 BUDGET	CHANGE FROM 2019 BUDGET	NOTES
OUTSIDE SERVICES/CONTRACTS	$ 9,889	$ 20,553	$ 10,500	$ 26,000	$ 26,000	$ 15,500	148%	
ADS & PUBLICATIONS	$ 2,021	$ 1,161	$ 2,500	$ 3,000	$ 3,000	$ 500	20%	
OPERATING EXPENSES	$ 1,511	$ 7,456	$ 3,750	$ 14,225	$ 14,225	$ 10,475	279%	
TOTAL APPROPRIATIONS	**$ 13,421**	**$ 29,170**	**$ 16,750**	**$ 43,225**	**$ 43,225**	**$ 26,475**	**158%**	**DUE TO # OF ELECTIONS AND THE GENERAL ELECTION IN 2020**

52100 - LAW ENFORCEMENT

DESCRIPTION	2017 ACTIVITY	2018 ACTIVITY	2019 AMENDED BUDGET	2020 DEPARTMENT BUDGET	2020 MAYOR PROPOSED	CHANGE FROM 2019 BUDGET	CHANGE FROM 2019 BUDGET	NOTES
SALARIES	$ 99,734	$ 101,912	$ 104,900	$ 107,132	$ 107,132	$ 2,232	2%	
WAGES	$ 1,383,137	$ 1,444,436	$ 1,483,607	$ 1,528,318	$ 1,528,318	$ 44,711	3%	
WAGES - DISPATCH	$ 305,815	$ 328,734	$ 313,757	$ 321,320	$ 321,320	$ 7,563	2%	
WAGES - COMMUNITY SERVICE OFFICER	$ 13,406	$ 12,684	$ 21,404	$ 21,852	$ 21,852	$ 448	2%	
OVERTIME - DISPATCH	$ 11,794	$ 9,778	$ 13,000	$ 13,000	$ 13,000	$ -	0%	
OVERTIME	$ 154,893	$ 149,919	$ 123,000	$ 123,000	$ 123,000	$ -	0%	
WAGES - PART TIME-CROSSING GUARDS	$ 14,011	$ 15,634	$ 20,600	$ 20,600	$ 20,600	$ -	0%	
EMPLOYEE BENEFITS	$ 340,105	$ 353,096	$ 343,114	$ 380,667	$ 380,667	$ 37,553	11%	MAINLY DUE TO INCREASE IN WRS %
HEALTH INSURANCE	$ 426,257	$ 405,290	$ 436,743	$ 417,599	$ 417,599	$ (19,144)	-4%	
TRAINING	$ 33,217	$ 30,372	$ 31,260	$ 31,260	$ 31,260	$ -	0%	
TELEPHONE	$ 22,018	$ 22,500	$ 26,000	$ 15,600	$ 15,600	$ (10,400)	-40%	LANDLINE AND CHARTER COSTS TO IT DEPT.
EQUIPMENT RENTAL	$ 1,608	$ 1,752	$ 1,800	$ 1,800	$ 1,800	$ -	0%	
OUTSIDE SERVICES/CONTRACTS	$ 40,299	$ 49,401	$ 44,000	$ 43,500	$ 43,500	$ (500)	-1%	
OUTSIDE SERVICES/CONTRACTS-3	$ 500	$ 590	$ 1,500	$ 1,500	$ 1,500	$ -	0%	
EQUIPMENT MAINTENANCE	$ 15,879	$ 17,041	$ 23,400	$ 23,400	$ 23,400	$ -	0%	
DANE COM FEES	$ 11,455	$ 28,645	$ 24,000	$ 26,000	$ 26,000	$ 2,000	8%	
VEHICLE EXPENSE	$ 16,863	$ 16,131	$ 17,000	$ 17,200	$ 17,200	$ 200	1%	
VEHICLE FUEL	$ 32,384	$ 36,452	$ 30,000	$ 30,000	$ 30,000	$ -	0%	
OPERATING EXPENSES-NATIONAL NIGHT OUT	$ 63,299	$ 67,824	$ 50,500	$ 50,500	$ 50,500	$ -	0%	
UNIFORM ALLOWANCE	$ 18,046	$ 32,596	$ 34,200	$ 31,200	$ 31,200	$ (3,000)	-9%	
HOOPS WITH HERO'S	$ 2,484					$ -	N/A	
BUDDY BENCHES	$ 2,375					$ -	N/A	
POLICE SAFETY CAMP		$ 2,295	$ 5,000	$ 5,000	$ 5,000	$ -	0%	
ENFORCEMENT EXPENSES	$ 1,425	$ 4,401				$ -	N/A	
SHOP WITH A COP	$ 2,585	$ 280				$ -	N/A	
PAUL KRABY MEMORIAL		$ 924				$ -	N/A	
TOTAL APPROPRIATIONS	**$ 3,013,589**	**$ 3,132,687**	**$ 3,148,785**	**$ 3,210,448**	**$ 3,210,448**	**$ 61,663**	**2%**	

POLICE STAFFING REQUESTS

DEPARTMENT STAFFING REQUESTS:	2020 DEPARTMENT BUDGET	2020 MAYOR /FINANCE BUDGET	DIFFERENCE
	$ 3,210,448	$ 3,210,448	$ -
POLICE OFFICER	$ 89,254		$ 89,254
CSO HOURS INCREASE	$ 48,887		$ 48,887
DETECTIVE PROMOTION	$ 3,000		$ 3,000
	$ 3,453,815	$ 3,210,448	$ 243,368

52200 - FIRE

DESCRIPTION	2017 ACTIVITY	2018 ACTIVITY	2019 AMENDED BUDGET	2020 DEPARTMENT BUDGET	2020 MAYOR PROPOSED	CHANGE FROM 2019 BUDGET	CHANGE FROM 2019 BUDGET	NOTES
SALARIES	$ 82,970	$ 83,452	$ 87,353	$ 89,165	$ 89,165	$ 1,812	2%	
WAGES	$ 98,061	$ 102,651	$ 103,105	$ 105,422	$ 105,422	$ 2,317	2%	
WAGES - VOLUNTEERS	$ 86,380	$ 93,260	$ 117,000	$ 110,000	$ 110,000	$ (7,000)	-6%	MORE IN LINE WITH HISTORICALS
WAGES - PART TIME	$ 1,540	$ 3,655			$ -	$ -	N/A	
LONGEVITY - VOLUNTEERS	$ 6,175	$ 7,255	$ 9,000	$ 7,500	$ 7,500	$ (1,500)	-17%	BASED ON REVIEW OF ACTUALS
FIRE PENSION BENEFIT	$ 38,355	$ 45,282	$ 40,000	$ 42,000	$ 42,000	$ 2,000	5%	
EMPLOYEE BENEFITS	$ 40,019	$ 42,052	$ 42,712	$ 45,638	$ 45,638	$ 2,926	7%	REASONABLE CONSIDERING WAGE AND WRS INCREASES
HEALTH INSURANCE	$ 43,826	$ 53,402	$ 51,868	$ 52,048	$ 52,048	$ 180	0%	
TRAINING	$ 1,648	$ 1,752	$ 3,100	$ 2,500	$ 2,500	$ (600)	-19%	$ AMOUNT IS MINIMAL
TELEPHONE	$ 6,068	$ 1,977	$ 2,400	$ 3,000	$ 3,000	$ 600	25%	$ AMOUNT IS MINIMAL
TRAVEL/CONFERENCE	$ 246	$ 279	$ 1,425	$ 1,600	$ 1,600	$ 175	12%	$ AMOUNT IS MINIMAL
OUTSIDE SERVICES/CONTRACTS-2		$ 214				$ -	N/A	
OUTSIDE SERVICES - CLEANING	$ 3,792	$ 4,224	$ 5,000	$ 5,000	$ 5,000	$ -	0%	
UTILITIES	$ 24,187	$ 23,530	$ 23,000	$ 23,000	$ 23,000	$ -	0%	
EQUIPMENT MAINTENANCE	$ 10,546	$ 18,336	$ 15,000	$ 16,000	$ 16,000	$ 1,000	7%	$ AMOUNT IS MINIMAL
DANE CAD	$ 3,752	$ 3,118	$ 3,300	$ 2,500	$ 2,500	$ (800)	-24%	$ AMOUNT IS MINIMAL
BUILDING & GROUNDS	$ 12,669	$ 8,243	$ 14,000	$ 10,000	$ 10,000	$ (4,000)	-29%	MORE IN LINE WITH HISTORICALS
MISC EXPENSES	$ 432	$ 78	$ 300	$ 300	$ 300	$ -	0%	
OFFICE SUPPLIES	$ 236	$ 1,105	$ 350	$ 1,550	$ 1,550	$ 1,200	343%	PRINTER CARTRIDGE INCREASES
SUBSCRIPTIONS/DUES	$ 3,024	$ 3,270	$ 2,850	$ 6,150	$ 6,150	$ 3,300	116%	CHANGED FIREHOUSE SOFTWARE
VEHICLE FUEL	$ 5,649	$ 9,303	$ 6,000	$ 8,350	$ 8,350	$ 2,350	39%	MORE IN LINE WITH HISTORICALS
OPERATING EXPENSES	$ 7,790	$ 19,967	$ 10,800	$ 10,800	$ 10,800	$ -	0%	
OPERATING EXPENSES-SPECIALIZED-2	$ 335	$ 1,110	$ 1,000	$ 1,000	$ 1,000	$ -	0%	
UNIFORM ALLOWANCE	$ 407	$ 1,527	$ 2,000	$ 2,000	$ 2,000	$ -	0%	
TOTAL APPROPRIATIONS	**$ 478,107**	**$ 529,042**	**$ 541,563**	**$ 545,523**	$ 545,523	$ 3,960	1%	

	2020 DEPARTMENT BUDGET	2020 MAYOR /FINANCE BUDGET	DIFFERENCE
	545,523	545,523	-
DEPARTMENT STAFFING REQUESTS:			
FIRE TECH TO FT	14,562	-	14,562
	560,085	545,523	14,562

603 - EMS

DESCRIPTION	2017 ACTIVITY	2018 ACTIVITY	2019 AMENDED BUDGET	2020 DEPARTMENT REQUESTED	2020 MAYOR PROPOSED	CHANGE TO 2019 BUDGET	CHANGE TO 2019 BUDGET	
ESTIMATED REVENUES								
STATE MEDICARE SUPPLEMENT	$ 20,151	$ 17,533	$ 20,500	$ 17,500	$ 17,500	$ (3,000)	-15%	
BAB REBATE	$ 6,517	$ 4,865	$ 4,500	$ 2,025	$ 2,025	$ (2,475)	-55%	
EMS DEPT FEES	$ 44,942	$ 38,056	$ 44,650	$ 44,664	$ 44,664	$ 14	0%	
AMBULANCE FEES	$ 679,092	$ 509,808	$ 610,000	$ 640,000	$ 640,000	$ 30,000	5%	RATE CHANGE EFFECTIVE 1/1/20
STATE DEPT COLLECTION (SDC)		$ 20,562	$ 25,000			$ (25,000)	-100%	MORE CONSERVATIVE APPROACH TO NOT BUDGET THIS AMOUNT
INTEREST						$ -	0%	
TRANSFER IN - GENERAL FUND	$ 80,000	$ 80,000	$ 80,000	$ 25,000	$ 25,000	$ (55,000)	-69%	DECREASE DUE TO REDUCED FUNDING TO THE EMS TRUCK FUND REQUIRED IN 2020
TRANSFER IN - EMS SPECIAL FUND						$ -	0%	
TOTAL ESTIMATED REVENUES	**$ 830,702**	**$ 670,824**	**$ 784,650**	**$ 729,189**	**$ 729,189**	**$ (55,461)**	**-7%**	
APPROPRIATIONS								
SALARIES	$ 77,540	$ 79,480	$ 81,790	$ 83,371	$ 83,371	$ 1,581	2%	
WAGES	$ 32,507	$ 34,119	$ 42,634	$ 43,793	$ 43,793	$ 1,159	3%	
WAGES - PART TIME	$ 134,681	$ 125,182	$ 141,000	$ 135,000	$ 135,000	$ (6,000)	-4%	MORE IN LINE WITH HISTORICALS
LONGEVITY - VOLUNTEERS	$ 4,825	$ 4,345	$ 5,300	$ 5,100	$ 5,100	$ (200)	-4%	
EMPLOYEE BENEFITS	$ 34,926	$ 33,998	$ 28,602	$ 29,107	$ 29,107	$ 505	2%	
HEALTH INSURANCE	$ 25,526	$ 24,618	$ 21,835	$ 21,916	$ 21,916	$ 81	0%	
WORKERS COMP INSURANCE	$ 6,230	$ 6,267	$ 12,000	$ 6,300	$ 6,300	$ (5,700)	-48%	MORE IN LINE WITH HISTORICALS
TELEPHONE	$ 4,011	$ 3,546	$ 4,000	$ 1,900	$ 1,900	$ (2,100)	-53%	LANDLINE AND CHARTER COSTS TO IT DEPT.
TRAVEL/CONFERENCE	$ 13,532	$ 6,480	$ 9,350	$ 10,000	$ 10,000	$ 650	7%	
EMT TRAINING BANK		$ 984	$ 3,560	$ 3,650	$ 3,650	$ 90	3%	
OUTSIDE SERVICES/MEDICAL DIRECTOR	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ -	0%	
OUTSIDE SERVICES/BILLING	$ 41,901	$ 35,686	$ 40,000	$ 36,000	$ 36,000	$ (4,000)	-10%	MORE IN LINE WITH HISTORICALS
OUTSIDE SERVICES/LEGAL			$ 2,000	$ 2,000	$ 2,000	$ -	0%	
UTILITIES/JANITORIAL	$ 15,744	$ 15,388	$ 17,800	$ 16,900	$ 16,900	$ (900)	-5%	
EQUIPMENT MAINTENANCE/BUILDING	$ 15,824	$ 14,300	$ 13,500	$ 14,000	$ 14,000	$ 500	4%	
MISC EXPENSES	$ 4,636	$ 3,815	$ 3,700	$ 3,700	$ 3,700	$ -	0%	
OFFICE SUPPLIES	$ 4,553	$ 5,207	$ 6,000	$ 6,000	$ 6,000	$ -	0%	
RENT EXPENSE	$ 45,000	$ 29,715	$ 39,643	$ 30,000	$ 30,000	$ (9,643)	-24%	BASED ON ACTUAL AGREEMENT
SUBSCRIPTIONS/DUES	$ 983	$ 1,171	$ 1,200	$ 1,300	$ 1,300	$ 100	8%	
DEPRECIATION/SINKING FUND	$ 100,314	$ 85,990				$ -	0%	
ADMINISTRATION EXPENSE	$ 18,000	$ 18,000	$ 18,000			$ (18,000)	-100%	CHANGE IN ACCOUNTING METHODOLOGY
VEHICLE EXPENSE	$ 11,008	$ 3,482	$ 8,000	$ 12,000	$ 12,000	$ 4,000	50%	MORE IN LINE W/ YTD 2019 AND EXPECTED 2020 NEEDS

603 - EMS

DESCRIPTION	2017 ACTIVITY	2018 ACTIVITY	2019 AMENDED BUDGET	2020 DEPARTMENT REQUESTED	2020 MAYOR PROPOSED	CHANGE TO 2019 BUDGET	CHANGE TO 2019 BUDGET	
VEHICLE FUEL	$ 7,890	$ 7,824	$ 8,000	$ 8,000	$ 8,000	$ -	0%	
OPERATING EXPENSES	$ 40,023	$ 31,918	$ 42,000	$ 42,000	$ 42,000	$ -	0%	
OPERATING EXPENSES-RECRUITMENT	$ 264			$ 500	$ 500	$ 500	0%	
OPERATING EXPENSES-PUBLIC RELATIONS	$ 775	$ 768	$ 1,000	$ 1,000	$ 1,000	$ -	0%	
REPAIRS/MAINTENANCE	$ 2,486	$ (891)	$ 6,400	$ 6,400	$ 6,400	$ -	0%	
UNIFORM ALLOWANCE	$ 5,066	$ 3,120	$ 5,000	$ 5,000	$ 5,000	$ -	0%	
AUTO PHYSICAL DAMAGE INSURANCE	$ 1,716	$ 2,798	$ 2,500	$ 3,000	$ 3,000	$ 500	20%	$ AMOUNT IS MINIMAL
BAD DEBT EXPENSE		$ 620				$ -	0%	
INTEREST	$ 17,873	$ 12,172	$ 8,670	$ 2,970	$ 2,970	$ (5,700)	-66%	BASED ON REPAYMENT SCHEDULE
TRANSFER TO DEBT SERVICE			$ 130,000	$ 135,000	$ 135,000	$ 5,000	4%	BASED ON REPAYMENT SCHEDULE
TRANSFER TO EMS TRUCK FUND	$ 30,000		$ 40,000			$ (40,000)	-100%	BASED ON REPLACEMENT SCHEDULE
TRANSFER TO EQUIP REPLACEMENT	$ 10,000	$ 25,000	$ 25,000	$ 40,000	$ 40,000	$ 15,000	60%	BASED ON REPLACEMENT SCHEDULE
TOTAL APPROPRIATIONS	**$ 717,834**	**$ 625,102**	**$ 778,484**	**$ 715,907**	**$ 715,907**	**$ (62,577)**	**-8%**	
NET INCOME	**$ 112,868**	**$ 45,722**	**$ 6,166**	**$ 13,282**	**$ 13,282**			

55300 - RECREATION

DESCRIPTION	2017 ACTIVITY	2018 ACTIVITY	2019 AMENDED BUDGET	2020 DEPARTMENT BUDGET	2020 MAYOR PROPOSED	CHANGE FROM 2019 BUDGET	CHANGE FROM 2019 BUDGET	NOTES
SALARIES	$ 65,970	$ 58,765	$ 59,399	$ 55,745	$ 60,605	$ 1,206	2%	
WAGES	$ 51,191	$ 62,698	$ 53,167	$ 60,960	$ 56,095	$ 2,928	6%	CHANGE IN SUPERVISOR WAGE
WAGES - PART TIME	$ 2,913	$ 4,317	$ 6,000	$ 6,000	$ 6,000	$ -	0%	
SEASONAL/TEMPORARY	$ 32,084	$ 48,630	$ 53,928	$ 60,279	$ 60,279	$ 6,351	12%	INCREASE IN LIFEGUARD STAFFING - OFFSITE BY INCREASE IN FEE REVENUE
EMPLOYEE BENEFITS	$ 25,035	$ 21,303	$ 20,536	$ 14,411	$ 22,075	$ 1,539	7%	FOLLOWS WAGE INCREASES AND WRS INCREASE
HEALTH INSURANCE	$ 22,663	$ 11,496	$ 12,873	$ 22,514	$ 22,514	$ 9,641	75%	SHIFT IN ELECTIONS FROM 2019
TELEPHONE	$ 1,804	$ 2,350	$ 2,000	$ 2,200	$ 2,200	$ 200	10%	$ AMOUNT IS MINIMAL
TRAVEL/CONFERENCE	$ 130	$ 769	$ 2,424	$ 2,424	$ 2,424	$ -	0%	
SALES TAX	$ 6,567	$ 6,321	$ 7,000	$ 7,000	$ 7,000	$ -	0%	
OUTSIDE SERVICES/CONTRACTS	$ 44,956	$ 36,753	$ 44,028	$ 35,540	$ 35,540	$ (8,488)	-19%	DECREASE IN ENROLLMENT IN SOME PROGRAMS RESULTED IN CANCELLED PROGRAMS
EQUIPMENT MAINTENANCE-TROLL	$ 771	$ 5,066	$ 7,360	$ 8,000	$ 8,000	$ 640	9%	$ AMOUNT IS MINIMAL
MISC EXPENSES	$ 4,629	$ 1,286	$ 1,000	$ 2,500	$ 2,500	$ 1,500	150%	SOFTWARE PURCHASE FOR FIELD RESERVATIONS
ADS & PUBLICATIONS	$ 1,439	$ 1,951	$ 1,500	$ 1,500	$ 1,500	$ -	0%	
OPERATING EXPENSES	$ 32,185	$ 35,273	$ 29,577	$ 29,223	$ 29,223	$ (354)	-1%	
OPERATING EXPENSES-SPECIALIZED-1						$ -	N/A	
OPERATING EXPENSES-SPECIALIZED-2		$ 139				$ -	N/A	
OPERATING EXPENSES-SCHOOL RENT	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ -	0%	
OPERATING EXPENSES-ACTIVE NET	$ 7,297	$ 6,825	$ 8,000	$ 8,000	$ 8,000	$ -	0%	
TRANSFER TO OTHER FUND	$ 240	$ 2,434	$ 4,000	$ 4,000	$ 4,000	$ -	0%	
TOTAL APPROPRIATIONS	**$ 307,874**	**$ 314,376**	**$ 320,792**	**$ 328,296**	$ 335,955	$ 15,163	5%	

55400 - YOUTH CENTER

DESCRIPTION	2017 ACTIVITY	2018 ACTIVITY	2019 AMENDED BUDGET	2020 DEPARTMENT BUDGET	2020 MAYOR PROPOSED	CHANGE FROM 2019 BUDGET	CHANGE FROM 2019 BUDGET	NOTES
SALARIES	$ 11,544	$ 10,145	$ 10,673	$ 10,696	$ 10,699	$ 26	0%	
WAGES	$ 64,772	$ 76,325	$ 78,455	$ 80,377	$ 80,377	$ 1,922	2%	
WAGES - PART TIME	$ 20,343	$ 17,965	$ 19,000	$ 19,400	$ 19,400	$ 400	2%	
EMPLOYEE BENEFITS	$ 12,732	$ 13,886	$ 14,197	$ 22,346	$ 14,684	$ 487	3%	
HEALTH INSURANCE	$ 21,315	$ 18,802	$ 23,158	$ 22,234	$ 22,234	$ (924)	-4%	
SPECIAL GIFT FUND - YOUTH CTR						$ -	N/A	
TELEPHONE	$ 1,697	$ 1,566	$ 2,112			$ (2,112)	-100%	LANDLINE AND CHARTER COSTS TO IT DEPT.
OUTSIDE SERVICES/CONTRACTS	$ 21,000	$ 21,000	$ 21,000			$ (21,000)	-100%	CHANGE IN ACCOUNTING METHODOLOGY
UTILITIES	$ 8,717	$ 8,439	$ 8,500	$ 8,500	$ 8,500	$ -	0%	
BUILDING MAINTENANCE	$ 2,792	$ 8,170	$ 4,000	$ 4,000	$ 4,000	$ -	0%	
RENT EXPENSE	$ 3,989	$ 4,027	$ 4,300	$ 4,000	$ 4,000	$ (300)	-7%	
OPERATING EXPENSES	$ 1	$ 216				$ -	N/A	
TOTAL APPROPRIATIONS	**$ 168,902**	**$ 180,541**	**$ 185,395**	**$ 171,553**	**$ 163,894**	**$ (21,501)**	**-12%**	

RECREATION STAFFING REQUESTS

DEPARTMENT STAFFING REQUESTS:	2020 DEPARTMENT BUDGET	2020 MAYOR /FINANCE BUDGET	DIFFERENCE
	335,955	335,955	-
FT RECREATION ASST.	58,482	-	58,482
	394,437	335,955	58,482

52400 - INSPECTION; 53200 - CITY BLDGS; 56300 - PLANNING

DESCRIPTION	2017 ACTIVITY	2018 ACTIVITY	2019 AMENDED BUDGET	2020 DEPARTMENT BUDGET	2020 MAYOR PROPOSED	CHANGE FROM 2019 BUDGET	CHANGE FROM 2019 BUDGET	NOTES
SALARIES	$ 95,466	$ 98,117	$ 99,312	$ 101,239	$ 101,239	$ 1,927	2%	
WAGES	$ 185,400	$ 206,275	$ 212,812	$ 218,397	$ 218,397	$ 5,585	3%	
EMPLOYEE BENEFITS	$ 37,281	$ 43,743	$ 43,776	$ 46,109	$ 46,109	$ 2,333	5%	
HEALTH INSURANCE	$ 71,967	$ 69,407	$ 78,566	$ 72,005	$ 72,005	$ (6,561)	-8%	Due to change in elections from 2019
MISC OUTSIDE SERVICES	$ 200	$ 307				$ -	N/A	
TRAVEL/CONFERENCE	$ 2,361	$ 1,962	$ 3,000	$ 3,000	$ 3,000	$ -	0%	
OUTSIDE SERVICES/CONTRACTS-CITY HALL	$ 16,140	$ 20,559	$ 19,000	$ 20,100	$ 20,100	$ 1,100	6%	
INSPECTION-MOW/SNOW CHARGES	$ 300	$ 655				$ -	N/A	
UTILITIES - CITY HALL	$ 31,240	$ 32,982	$ 30,000	$ 30,000	$ 30,000	$ -	0%	
UTILITIES-SENIOR CENTER ANNEX	$ 451	$ 524	$ 1,000	$ 500	$ 500	$ (500)	-50%	
UTILITIES & MAINTENANCE - DEPOT	$ 3,975	$ 4,208	$ 6,000	$ 6,000	$ 6,000	$ -	0%	
UTILITIES & MAINTENANCE - FOOD PANTRY	$ 2,433	$ 2,719	$ 2,750	$ 7,000	$ 7,000	$ 4,250	155%	Janitorial increases
UTILITIES - MSB PROPERTY				$ 30,000	$ 30,000	$ 30,000	N/A	
VEHICLE EXPENSE	$ 1,279	$ 1,076	$ 1,000	$ 1,000	$ 1,000	$ -	0%	
VEHICLE FUEL	$ 2,536	$ 2,334	$ 2,000	$ 2,000	$ 2,000	$ -	0%	
OPERATING EXPENSES - PLANNING DEPARTMENT	$ 34,735	$ 32,051	$ 32,250	$ 35,750	$ 35,750	$ 3,500	11%	Individual increases by Dept. are minimal
OPERATING EXPENSES-MSB PROPERTY				$ 14,000	$ 14,000	$ 14,000	N/A	
REPAIRS/MAINTENANCE	$ 32,485	$ 5,330	$ 7,000	$ 7,000	$ 7,000	$ -	0%	
REPAIRS/MAINTENANCE - MSB PROPERTY				$ 5,000	$ 5,000	$ 5,000	N/A	
TOTAL APPROPRIATIONS	**$ 518,249**	**$ 522,249**	**$ 538,466**	**$ 599,100**	$ 599,100	$ 60,634	11%	$38,000 of increase due to acquisition of the MSB Building

52400 - INSPECTION

DESCRIPTION	2017 ACTIVITY	2018 ACTIVITY	2019 AMENDED BUDGET	2020 DEPARTMENT BUDGET	2020 MAYOR PROPOSED	CHANGE FROM 2019 BUDGET	CHANGE FROM 2019 BUDGET	NOTES
SALARIES	$ 5,225					$ -	N/A	
WAGES	$ 62,317	$ 63,743	$ 72,696	$ 80,476	$ 80,476	$ 7,780	11%	DUE TO SHIFT IN ALLOCATION METHODOLOGY
EMPLOYEE BENEFITS	$ 9,319	$ 9,493	$ 9,850	$ 11,152	$ 11,152	$ 1,302	13%	DUE TO SHIFT IN ALLOCATION METHODOLOGY
HEALTH INSURANCE	$ 18,451	$ 17,801	$ 14,495	$ 14,937	$ 14,937	$ 442	3%	
WEIGHTS & MEASURES	$ 3,200	$ 3,200	$ 4,000	$ 3,600	$ 3,600	$ (400)	-10%	
INSPECTION-MOW/SNOW CHARGES	$ 300	$ 655				$ -	N/A	
TOTAL APPROPRIATIONS	**$ 98,812**	**$ 94,892**	**$ 101,041**	**$ 110,165**	**$ 110,165**	**$ 9,124**	**9%**	

53200 - CITY BLDGS

DESCRIPTION	2017 ACTIVITY	2018 ACTIVITY	2019 AMENDED BUDGET	2020 DEPARTMENT BUDGET	2020 MAYOR PROPOSED	CHANGE FROM 2019 BUDGET	CHANGE FROM 2019 BUDGET	NOTES
SALARIES	$ 5,225		$ 10,879	$ 11,096	$ 11,096	$ 217	2%	
WAGES	$ 53,286	$ 54,647	$ 71,187	$ 60,542	$ 60,542	$ (10,645)	-15%	DUE TO SHIFT IN ALLOCATION METHODOLOGY
EMPLOYEE BENEFITS	$ 7,864	$ 8,093	$ 11,438	$ 10,744	$ 10,744	$ (694)	-6%	DUE TO SHIFT IN ALLOCATION METHODOLOGY
HEALTH INSURANCE	$ 18,451	$ 17,801	$ 25,954	$ 25,138	$ 25,138	$ (816)	-3%	DUE TO SHIFT IN ALLOCATION METHODOLOGY
MISC OUTSIDE SERVICES	$ 200	$ 307				$ -	N/A	
OUTSIDE SERVICES/CONTRACTS-CITY HALL	$ 12,940	$ 17,359	$ 15,000	$ 16,500	$ 16,500	$ 1,500	10%	JANITORIAL INCREASES
UTILITIES - CITY HALL	$ 31,240	$ 32,982	$ 30,000	$ 30,000	$ 30,000	$ -	0%	
UTILITIES-SENIOR CENTER ANNEX	$ 451	$ 524	$ 1,000	$ 500	$ 500	$ (500)	-50%	MORE IN LINE WITH HISTORICALS
UTILITIES & MAINTENANCE - DEPOT	$ 3,975	$ 4,208	$ 6,000	$ 6,000	$ 6,000	$ -	0%	
UTILITIES & MAINTENANCE - FOOD PANTRY	$ 2,433	$ 2,719	$ 2,750	$ 7,000	$ 7,000	$ 4,250	155%	JANITORIAL INCREASES
UTILITIES - MSB PROPERTY				$ 30,000	$ 30,000	$ 30,000	N/A	MSB BUILDING ACQUISITION
OPERATING EXPENSES	$ 8,813	$ 8,853	$ 10,000	$ 13,000	$ 13,000	$ 3,000	30%	MORE IN LINE WITH YTD AND ANTICIPATED TRENDS
OPERATING EXPENSES-MSB PROPERTY				$ 14,000	$ 14,000	$ 14,000	N/A	MSB BUILDING ACQUISITION
REPAIRS/MAINTENANCE	$ 32,485	$ 5,330	$ 7,000	$ 7,000	$ 7,000	$ -	0%	
REPAIRS/MAINTENANCE - MSB PROPERTY				$ 5,000	$ 5,000	$ 5,000	N/A	MSB BUILDING ACQUISITION
TOTAL APPROPRIATIONS	**$ 177,363**	**$ 152,823**	**$ 191,208**	**$ 236,520**	**$ 236,520**	**$ 45,312**	24%	MAINLY DUE TO ACQUISITION OF THE MSB BUILDING

56300 - PLANNING

DESCRIPTION	2017 ACTIVITY	2018 ACTIVITY	2019 AMENDED BUDGET	2020 DEPARTMENT BUDGET	2020 MAYOR PROPOSED	CHANGE FROM 2019 BUDGET	CHANGE FROM 2019 BUDGET	NOTES
SALARIES	$ 85,016	$ 98,117	$ 88,433	$ 90,143	$ 90,143	$ 1,710	2%	
WAGES	$ 69,797	$ 87,885	$ 68,929	$ 77,379	$ 77,379	$ 8,450	12%	DUE TO SHIFT IN ALLOCATION METHODOLOGY
EMPLOYEE BENEFITS	$ 20,098	$ 26,157	$ 22,488	$ 24,213	$ 24,213	$ 1,725	8%	DUE TO SHIFT IN ALLOCATION METHODOLOGY
HEALTH INSURANCE	$ 35,065	$ 33,805	$ 38,117	$ 31,930	$ 31,930	$ (6,187)	-16%	DUE TO SHIFT IN ALLOCATION METHODOLOGY
TRAVEL/CONFERENCE	$ 2,361	$ 1,962	$ 3,000	$ 3,000	$ 3,000	$ -	0%	
VEHICLE EXPENSE	$ 1,279	$ 1,076	$ 1,000	$ 1,000	$ 1,000	$ -	0%	
VEHICLE FUEL	$ 2,536	$ 2,334	$ 2,000	$ 2,000	$ 2,000	$ -	0%	
OPERATING EXPENSES - PLANNING DEPARTMENT	$ 25,922	$ 23,198	$ 22,250	$ 22,750	$ 22,750	$ 500	2%	
TOTAL APPROPRIATIONS	**$ 242,074**	**$ 274,534**	**$ 246,217**	**$ 252,415**	$ 252,415	$ 6,198	3%	

PLANNING STAFFING REQUESTS

DEPARTMENT STAFFING REQUESTS:	2020 DEPARTMENT BUDGET	2020 MAYOR /FINANCE BUDGET	DIFFERENCE
	$ 599,100	$ 599,100	$ -
JANITOR FT	$ 62,947		$ 62,947
JANITOR PT	$ 19,048		$ 19,048
CODE ENFORCEMENT	$ 22,370		$ 22,370
ADMIN ASST	$ 8,556		$ 8,556
LANDSCAPE	$ 19,048		$ 19,048
CUSTODIAL SAVINGS	$ (62,694)		$ (62,694)
	$ 668,374	$ 599,100	$ 69,274

JANITOR FT - This is assuming Family H/D with a total cost of $22,174

ADMIN ASST - This is assuming no change in current benefit elections

ADOPTED Storm Water Budget and ERU Charge

2020 Proposed Budget	2014	2015	2016	2017	2018	2019	2020
Operation Budget	$ 329,177	$ 366,138	$ 381,057	$ 385,746	$ 347,462	$ 387,477	$ 386,654
New Debt Service	$ 103,833	$ 110,774	$ 141,060	$ 164,364	$ 229,484	$ 207,862	$ 254,222
Equipment Replacement	$ 21,300	$ 21,300	$ 21,300	$ 21,300	$ 21,300	$ 21,300	$ 21,300
Other Revenues			$ 36,150	$ 24,080	$ 37,000	$ 37,000	$ 37,000
Rate of Return on Net Plant Balance						$ 31,251	$ 61,178
Total Costs	$ 454,310	$ 498,212	$ 507,267	$ 547,330	$ 561,246	$ 610,890	$ 686,353
Proposed $$ to be recovered through SW Utility							
Operating Costs	**$ 454,310**	**$ 498,212**	**$ 507,267**	**$ 547,330**	**$ 561,246**	**$ 610,890**	**$ 686,353**
Annual Cost Per ERU	$ 51.77	$ 51.55	$ 56.96	$ 60.86	$ 61.32	$ 65.56	$ 72.55
Monthly Cost Per ERU	$ 4.31	$ 4.30	$ 4.75	$ 5.07	$ 5.11	$ 5.46	$ 6.05

SUMMARY	Annual Cost	ERU's	Annual	Monthly
2013 ERU Cost	$454,310	8,533	$ 53.24	$ 4.44
2014 Adopted ERU	$ 454,310	8,775	$ 51.77	$ 4.31
2015 Adopted ERU	$ 498,212	9,664	$ 51.55	$ 4.30
2016 Adopted ERU	$ 507,267	8,906	$ 56.96	$ 4.75
2017 Adopted ERU	$ 547,330	8,994	$ 60.86	$ 5.07
2018 Adopted ERU	$ 561,246	9,152	$ 61.32	$ 5.11
2019 Adopted ERU	$ 610,890	9,318	$ 65.56	$ 5.46
2020 Adopted ERU	$ 686,353	9,461	$ 72.55	$ 6.05

Annual Change from 2019 Fees **$ 6.99** **10.65%**

Equipment Replacement	Cost	Life	Depreciation
Leaf Vacuum Unit #42	$ 50,000	10	**$ 5,000**
Leaf Vacuum Unit #41	$ 50,000	10	**$ 5,000**
Elgin Pelican Street Sweeper #12	$ 145,000	14	**$ 10,357**
Rhino Ditch Mower #43	$ 14,000	15	**$ 933**
	$259,000		
			$ 21,290 Annual

INCOME STATEMENT

	2020	2019	2018	2017
Operating Revenues				
Charges for services	$ 716,353	$ 648,349	$ 609,384	$ 602,208
Operating Expenses				
Operation and maintenance	$ 386,654	$ 395,682	$ 438,376	$ 360,123
Depreciation	$ 180,000	$ 154,533	$ 112,200	$ 77,868
Total Operating Expenses	$ 566,654	$ 550,215	$ 550,576	$ 437,991
Nonoperating Revenues (Expenses)				
Investment income	$ 5,000	$ 15,000	$ 11,116	$ 5,411
Interest expense	$ (37,660)	$ (25,573)	$ (28,699)	$ (28,310)
Grants	$ 54,464	$ 250,000	$ 27,179	$ 8,706
Total Nonoperating Revenues (Expenses)	$ 21,804	$ 239,427	$ 9,596	$ (14,193)
Net Income Before Contributions/Transfers	$ 171,504	$ 337,561	$ 68,404	$ 150,024

STATEMENT OF CASH FLOWS

	2020	2019	2018	2017
Operating Activities				
Received for services	$ 716,353	$ 648,349	$ 565,522	$ 644,233
Paid to suppliers	$ (178,100)	$ (196,865)	$ (176,729)	$ (169,852)
Paid to employees	$ (208,554)	$ (198,817)	$ (240,407)	$ (193,483)
Net Operating Activities	$ 329,700	$ 252,667	$ 148,386	$ 280,898
Investing Activities				
Investment income	$ 5,000	$ 15,000	$ 11,116	$ 5,411
Capital and Related Financing Activities				
Debt issued	$ 350,000	$ 450,000	$ -	$ 575,000
Debt retired	$ (216,562)	$ (182,289)	$ (170,970)	$ (119,676)
Interest paid	$ (37,660)	$ (25,573)	$ (33,217)	$ (22,682)
Capital assets	$ (467,534)	$ (856,438)	$ (405,947)	$ (175,125)
Grants	$ 54,464	$ 250,000	$ 27,179	$ 8,706
Net Capital and Financing Activities	$ (317,292)	$ (364,300)	$ (582,955)	$ 266,223
Net Change in Cash Flows	$ 17,408	$ (96,633)	$ (423,453)	$ 552,532
Cash Beginning of Year	$ 126,610	$ 223,243	$ 646,696	$ 94,164
Cash End of Year	$ 144,018	$ 126,610	$ 223,243	$ 646,696

	Plant Balance	Average Balance	Depreciation	Composite Rate	Accumulated Depreciation	Net Plant
12/31/14 Capital Assets	$ 535,008					
12/31/15 Capital Assets	$ 1,016,135	$ 775,572	$ 33,871	4.37%	$ (69,983)	$ 946,152
12/31/16 Capital Assets	$ 1,411,265	$ 1,213,700	$ 47,042	3.88%	$ (117,025)	$ 1,294,240
12/31/17 Capital Assets	$ 2,336,051	$ 1,873,658	$ 77,868	4.16%	$ (194,893)	$ 2,141,158
12/31/18 Capital Assets	$ 3,365,976	$ 2,851,014	$ 112,200	3.94%	$ (307,093)	$ 3,058,883
12/31/19 Capital Assets	$ 4,202,414	$ 3,784,195	$ 154,533	4.08%	$ (461,626)	$ 3,740,788
12/31/20 Capital Assets	$ 4,609,948	$ 4,406,181	$ 179,932	4.08%	$ (641,558)	$ 3,968,390
					ROR	2.00%
						$ 61,178

FUND 224 - STORM WATER

DESCRIPTION	2016 ACTIVITY	2017 ACTIVITY	2018 ACTIVITY	2019 AMENDED BUDGET	2020 REVISED
STATE GRANTS	$ 6,109	$ 8,706	$ 27,179	$ 250,000	$ 54,464
STORMWATER USER FEES	$ 526,270	$ 561,769	$ 570,321	$ 611,349	$ 686,353
STORMWATER REVIEW FEES	$ 18,589	$ 33,439	$ 32,063	$ 30,000	$ 30,000
YARD WASTE SITE FEES		$ 7,000	$ 7,000	$ 7,000	$ 7,000
INTEREST	$ 2,074	$ 5,411	$ 11,116	$ 5,000	$ 5,000
CAPITAL CONTRIBUTION		$ 246,126	$ 167,567		
CONTRIBUTIONS FROM CITY (TIF)		$ 503,535	$ 465,644		
NOTE PROCEEDS					$ 358,750
TOTAL REVENUES	**$ 553,042**	**$ 1,365,986**	**$ 1,280,890**	**$ 903,349**	**$ 1,141,567**
SALARIES	$ 37,268	$ 26,298	$ 23,722	$ 32,367	$ 33,218
WAGES	$ 108,084	$ 101,216	$ 147,352	$ 107,095	$ 105,134
OVERTIME		$ 245	$ 954		
WAGES - PART TIME	$ 13,657	$ 6,672	$ 4,557	$ 7,538	$ 10,571
SEASONAL/TEMPORARY		$ 1,700	$ 179		
EMPLOYEE BENEFITS	$ 21,757	$ 32,536	$ 25,342	$ 20,474	$ 20,971
HEALTH INSURANCE	$ 46,095	$ 24,816	$ 38,301	$ 31,343	$ 38,659
TELEPHONE	$ 792	$ 436	$ 532	$ 480	$ 600
TRAVEL/CONFERENCE	$ 288	$ 372	$ 335	$ 800	$ 800
OUTSIDE SERVICES/CONTRACTS	$ 11,758	$ 22,668	$ 39,072	$ 43,500	$ 30,000
OUTSIDE SERVICES/CONTRACTS-3	$ 31,976	$ 42,242	$ 40,762	$ 45,200	$ 45,200
UTILITIES		$ 1,130	$ 1,502	$ 1,200	$ 1,500
MISC EXPENSES	$ 4,503	$ 6,211	$ 16,175	$ 18,000	$ 18,000
OFFICE SUPPLIES	$ 940	$ 1,066	$ 754	$ 500	$ 500
PERMITS/FEES	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000
ADS & PUBLICATIONS				$ 500	$ 500
VEHICLE FUEL	$ 10,120	$ 11,972	$ 18,602	$ 12,600	$ 15,000
EQUIP MAINTENANCE- STORMWATER	$ 17,427	$ 15,816	$ 18,745	$ 16,000	$ 18,000
POND MAINTENANCE- STORMWATER	$ 2,921	$ 9,276	$ 18,519	$ 20,000	$ 20,000

FUND 224 - STORM WATER

DESCRIPTION	2016 ACTIVITY	2017 ACTIVITY	2018 ACTIVITY	2019 AMENDED BUDGET	2020 REVISED
OPERATING EXPENSES	$ 20,326	$ 25,192	$ 25,151	$ 22,000	**$ 22,000**
YARDWASTE SITE - MISC EXPENSE	$ 8,796	$ 2,963	$ 610	$ 4,080	**$ 2,500**
UNIFORM ALLOWANCE	$ 1,230	$ 1,366	$ 761	$ 1,800	**$ 1,500**
DEPRECIATION EXPENSE	$ 47,042	$ 77,868	$ 112,200	$ 128,826	**$ 180,000**
INTEREST	$ 20,929	$ 24,470	$ 28,699		
DEBT ISSUANCE FEES		$ 3,840			**$ 8,750**
CAPITAL INFRASTRUCTURE	$ 57,502	$ 23,930	$ 14,453	$ 783,465	**$ 448,630**
ENGINEERING				$ 82,973	**$ 18,904**
TRANSFER TO OTHER FUND	$ 38,870			$ 21,300	**$ 21,300**
TRANSFER TO DEBT SERVICE				$ 207,862	**$ 254,222**
TOTAL EXPENDITURES	**$ 504,281**	**$ 466,301**	**$ 579,279**	**$ 1,611,903**	**$ 1,318,460**
NET INCOME	**$ 48,761**	**$ 899,685**	**$ 701,611**	**$ (708,554)**	**$ (176,892)**

Stoughton Utilities

600 South Fourth Street
P.O. Box 383
Stoughton, WI 53589-0383

Serving Electric, Water & Wastewater Since 1886

Date: October 4, 2019

To: Stoughton Utilities Committee

From: Jamin Friedl, CPA
City of Stoughton Finance Director

Jill M. Weiss, P.E.
Stoughton Utilities Director

Subject: Stoughton Utilities Proposed 2020 Budget and Five Year (2020 – 2024) Capital Improvement Projects (CIP) Plan.

We have completed efforts utilizing system plans, projections and engineering studies, and 2019 financial forecasts to develop our Proposed 2020 Budget and Five-Year CIP Plan. The following items are meant to illustrate changes in the financial summary from prior periods:

- At this point in time, we incorporated a market adjustment to the existing pay structure based on the annual MEUW survey.
- The following inflationary amounts were used where appropriate:
  - Electric O&M – 2.00%
  - Electric PILOT – 0.00%
  - Water O&M – 3.00%
  - Water PILOT – 0.00%
  - Wastewater O&M – 1.80%
- The proposed 2020 budget reflects a proposed 3% increase in water rates with an estimated implementation date of April 1, 2020.
  - The adjustment will result in an increase of approximately $.75 to the average water residential customer's monthly bill assuming 3,000 gallons per month.
- The proposed 2020 budget reflects a proposed 6% increase in wastewater rates with an estimated implementation date of January 1, 2020.
  - The adjustment will result in an increase of approximately $1.33 to the average wastewater residential customer's monthly bill assuming 3,000 gallons per month.

- The proposed 2020 budget reflects a proposed 2.5% proposed increase in electric rates with an estimated implementation date of July 1, 2020.
    - The adjustment will result in an increase of approximately $2.32 to the average electric residential customer's monthly bill assuming 800 kWh per month.

- The Water Utility is anticipating a borrowing of $1,900,000 in 2019 to fund the 2019 and 2020 Capital Improvements Projects.

Our Stoughton Utilities Proposed 2020 Budget and Five-Year CIP is provided for approval and recommendation to the City of Stoughton Common Council. It will be presented at an October 16, 2019 Common Council workshop, and is scheduled for Common Council adoption on November 12, 2019.

Encl.

STOUGHTON UTILITIES

Proposed Annual Budget for the Year
2020

FOR THE FISCAL YEAR
JANUARY 1, 2020 THROUGH
DECEMBER 31, 2020
Jamin Friedl, CPA

Stoughton Utilities
2020 Proposed Budget Summary

accounting shared/budget/

	Electric	Water	Wastewater	Total
OPERATING REVENUES	$ 15,779,504	$ 2,354,847	$ 2,179,272	$ 20,313,623
OPERATING EXPENSES				
Operation & Maintenance Expense	$ 13,614,363	$ 1,109,161	$ 1,193,903	$ 15,917,427
Taxes (PILOT)	$ 472,455	$ 460,046	$ -	$ 932,501
Depreciation	$ 1,073,976	$ 380,691	$ 889,260	$ 2,343,927
Total Operating Expenses	$ 15,160,794	$ 1,949,898	$ 2,083,163	$ 19,193,855
OPERATING INCOME	**$ 618,710**	**$ 404,949**	**$ 96,109**	**$ 1,119,768**
RATE OF RETURN (ROR)	**3.87%**	**3.60%**		

STOUGHTON ELECTRIC UTILITY 10/2/2019 12:31

OPERATING REVENUES AND EXPENSES

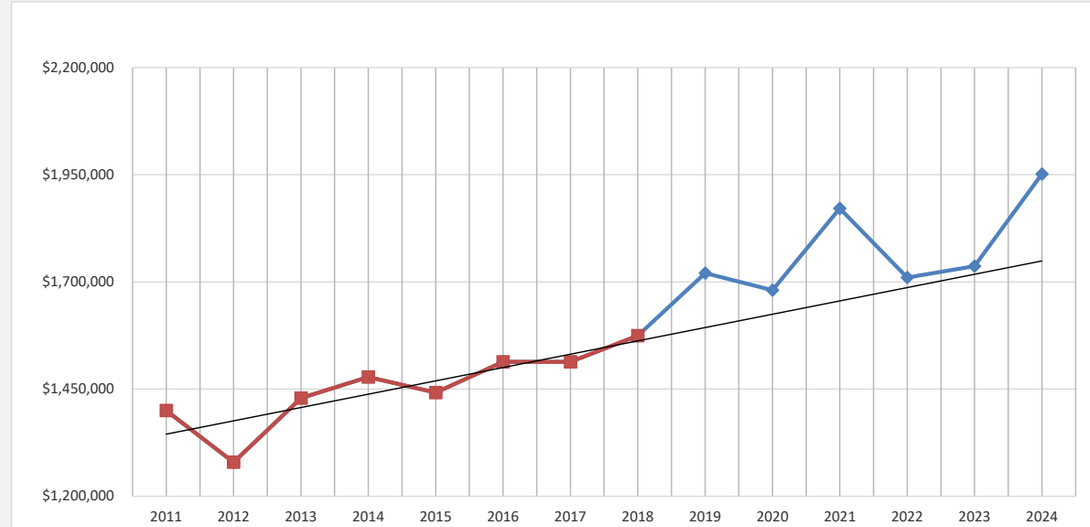
FORECASTED FOR THE YEAR 2020

OPERATING REVENUES	Proposed	% Change	Estimated	Actual	Actual	Actual
Sales	2020	2020/2019	2019	2018	2017	2016
Residential	$ 7,908,655	6.3%	$ 7,441,327	$ 7,661,302	$ 7,579,894	$ 7,708,713
General Service	$ 1,958,428	9.0%	$ 1,797,126	$ 1,836,320	$ 1,881,879	$ 1,975,648
Small Power CP1 Customers	$ 1,700,549	6.3%	$ 1,600,027	$ 1,650,121	$ 1,628,053	$ 1,509,874
Large Power CP2 Customers	$ 1,072,638	3.1%	$ 1,040,171	$ 1,072,894	$ 1,122,227	$ 914,513
Industrial Power CP3 Customers	$ 2,872,276	11.2%	$ 2,583,549	$ 2,661,544	$ 2,770,652	$ 2,742,903
Street Lighting	$ 121,958	5.0%	$ 116,179	$ 113,848	$ 123,881	$ 129,286
Total Sales	$ 15,634,504	7.2%	$ 14,578,379	$ 14,996,029	$ 15,106,586	$ 14,980,937
Other Operating Revenues						
Forfeited Discounts (Penalties, NSF, Reconnect)	$ 33,825	7.2%	$ 31,540	$ 32,444	$ 32,924	$ 35,433
Other (Permits, ATC Common Facilities, etc.)	$ 111,175	-14.1%	$ 129,460	$ 107,557	$ 110,113	$ 99,834
Total Other Operating Revenues	$ 145,000		$ 145,000	$ 140,001	$ 143,037	$ 135,267
Total Operating Revenues	$ 15,779,504		$ 14,723,379	$ 15,136,030	$ 15,249,623	$ 15,116,204
OPERATING EXPENSES						
Power Production Expenses (WPPI-Wholesale Power)	$ 11,750,000	7.9%	$ 10,890,580	$ 11,288,599	$ 11,501,767	$ 11,588,139
Transmission/Distribution (Substations, Poles, Lines, etc.)	$ 646,348	-10.4%	$ 721,340	$ 614,409	$ 637,495	$ 551,179
Customer Accounting and Collection	$ 283,920	2.0%	$ 278,350	$ 274,725	$ 259,425	$ 284,394
Administrative and General (Salaries, Benefits, Insurance)	$ 934,095	3.7%	$ 900,491	$ 861,890	$ 789,731	$ 848,573
Depreciation	$ 1,073,976	4.1%	$ 1,031,507	$ 964,067	$ 881,530	$ 869,843
PILOT	$ 472,455	2.9%	$ 459,330	$ 432,589	$ 394,626	$ 376,785
Total Operating Expenses	$ 15,160,794		$ 14,281,598	$ 14,436,279	$ 14,464,574	$ 14,518,913
REGULATORY OPERATING INCOME (LOSS)	$ 618,710		$ 441,781	$ 699,751	$ 785,049	$ 597,291
ROR	3.87%		2.78%	4.99%	6.46%	4.95%

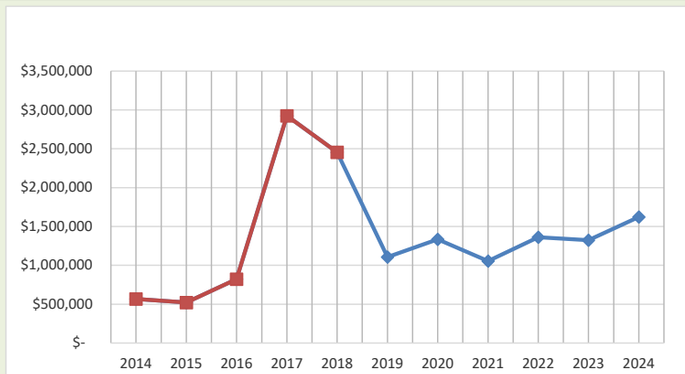
ELECTRIC

		O&M	$ Change from Prior Year	% Change from Prior Year	
ACTUAL	2007	$ 1,597,738			
	2008	$ 1,340,925	$ (256,813)	-16.07%	
	2009	$ 1,361,451	$ 20,526	1.53%	
	2010	$ 1,372,746	$ 11,295	0.83%	
	2011	$ 1,399,875	$ 27,129	1.98%	
	2012	$ 1,279,340	$ (120,535)	-8.61%	
	2013	$ 1,429,003	$ 149,663	11.70%	
	2014	$ 1,478,092	$ 49,089	3.44%	
	2015	$ 1,441,526	$ (36,566)	-2.47%	
	2016	$ 1,513,462	$ 71,936	4.99%	
	2017	$ 1,513,434	$ (28)	0.00%	
	2018	$ 1,574,655	$ 61,221	4.05%	
FORECASTED	2019	$ 1,720,284	$ 145,629	9.25%	*$150K Tree Trimming; $5K Sub Battery Replacement; $9K System Study*
	2020	$ 1,680,867	$ (39,417)	-2.29%	
	2021	$ 1,871,631	$ 190,764	11.35%	*$175K Tree Trimming*
	2022	$ 1,710,203	$ (161,428)	-8.62%	
	2023	$ 1,736,553	$ 26,350	1.54%	
	2024	$ 1,951,793	$ 215,240	12.39%	*$175K Tree Trimming*

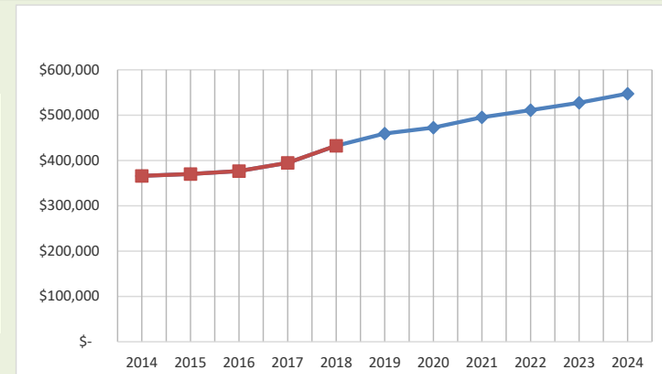
Annual inflation over last five years	2.04%	
Annual inflation over last ten years	1.74%	
Estimated annual inflation from 2019 to 2024	2.14%	Not Including 2024 Tree Trimming



		Capital Expenditures
ACTUAL	2014	$ 567,326
	2015	$ 521,946
	2016	$ 822,127
	2017	$ 2,924,828
	2018	$ 2,455,183
FORECASTED	2019	$ 1,106,100
	2020	$ 1,335,486
	2021	$ 1,054,303
	2022	$ 1,362,804
	2023	$ 1,323,836
	2024	$ 1,621,198

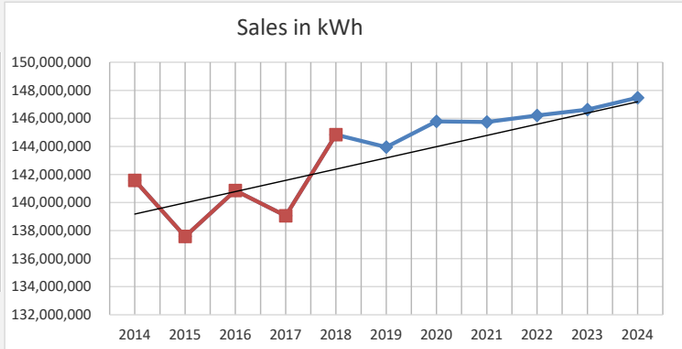


		PILOT
ACTUAL	2014	$ 366,032
	2015	$ 370,260
	2016	$ 376,785
	2017	$ 394,626
	2018	$ 432,589
FORECASTED	2019	$ 459,330
	2020	$ 472,455
	2021	$ 495,115
	2022	$ 510,833
	2023	$ 527,253
	2024	$ 547,551

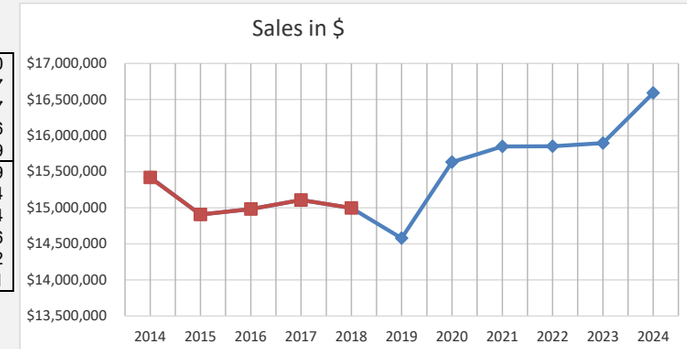


		Sales in kWh
ACTUAL	2014	141,574,951
	2015	137,577,981
	2016	140,856,210
	2017	139,053,623
	2018	144,838,065
FORECASTED	2019	143,950,491
	2020	145,789,707
	2021	145,746,257
	2022	146,203,470
	2023	146,631,058
	2024	147,474,384

Through August 2019 -1.21%



		Sales in $
ACTUAL	2014	$ 15,419,500
	2015	$ 14,906,357
	2016	$ 14,980,937
	2017	$ 15,106,586
	2018	$ 14,996,029
FORECASTED	2019	$ 14,578,379
	2020	$ 15,634,504
	2021	$ 15,849,464
	2022	$ 15,852,926
	2023	$ 15,897,082
	2024	$ 16,590,561



ELECTRIC

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
OPERATING REVENUES										
Sales of electricity	$ 14,906,357	$ 14,980,937	$ 15,106,586	$ 14,996,029	$ 14,578,379	$ 15,634,504	$ 15,849,464	$ 15,852,926	$ 15,897,082	$ 16,590,561
Other	150,671	135,267	143,037	140,001	145,000	145,000	145,000	145,000	145,000	145,000
Total Operating Revenues	$ 15,057,028	$ 15,116,204	$ 15,249,623	$ 15,136,030	$ 14,723,379	$ 15,779,504	$ 15,994,464	$ 15,997,926	$ 16,042,082	$ 16,735,561
					-2.79%	7.24%	1.37%	0.02%	0.28%	4.36%
OPERATING EXPENSES										
Purchased power	$ 11,656,672	$ 11,588,139	$ 11,501,767	$ 11,288,599	$ 10,890,580	$ 11,750,000	$ 11,769,936	$ 11,771,703	$ 11,806,090	$ 11,944,569
Operation and maintenance	1,441,526	1,513,462	1,513,433	1,574,655	1,720,284	1,680,867	1,871,631	1,710,203	1,736,553	1,951,793
Taxes	171,185	170,684	173,217	176,369	179,896	183,494	187,164	190,907	194,726	198,620
Depreciation (Utility Financed)	848,328	869,843	881,531	964,067	1,031,507	1,073,976	1,118,010	1,170,257	1,225,782	1,273,463
PILOT	370,260	376,785	394,626	432,589	459,330	472,455	495,115	510,833	527,253	547,551
Total Operating Expenses	$ 14,487,971	$ 14,518,913	$ 14,464,574	$ 14,436,279	$ 14,281,598	$ 15,160,794	$ 15,441,856	$ 15,353,904	$ 15,490,404	$ 15,915,996
			-0.66%	-1.82%	-3.11%	6.50%	1.57%	-1.17%	0.45%	2.61%
SALES TO PURCHASED POWER MARGIN - W/ INCREASE	**27.88%**	**29.28%**	**31.34%**	**32.84%**	**33.86%**	**33.06%**	**34.66%**	**34.67%**	**34.65%**	**38.90%**
SALES TO PURCHASED POWER MARGIN - W/O INCREASE					**33.45%**	**32.28%**	**32.20%**	**32.11%**	**31.99%**	**31.89%**
REGULATORY OPERATING INCOME	**$ 569,057**	**$ 597,291**	**$ 785,049**	**$ 699,751**	**$ 441,781**	**$ 618,710**	**$ 552,608**	**$ 644,023**	**$ 551,678**	**$ 819,565**
AVERAGE NET RATE BASE	$ 12,261,226	$ 12,074,572	$ 12,158,175	$ 14,014,445	$ 15,880,040	$ 15,976,647	$ 16,004,105	$ 15,997,081	$ 16,070,566	$ 16,122,295
RATE OF RETURN (Allowed - 5.00%)	**4.64%**	**4.95%**	**6.46%**	**4.99%**	**2.78%**	**3.87%**	**3.45%**	**4.03%**	**3.43%**	**5.08%**

OPERATING CASH FLOWS	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Sales of Electricity	$ 15,458,983	$ 15,102,332	$ 15,265,754	$ 15,222,634	$ 14,578,379	$ 15,634,504	$ 15,849,464	$ 15,852,926	$ 15,897,082	$ 16,590,561
Routine operating expenditures	(13,205,048)	(13,076,112)	(13,114,417)	(12,961,804)	(12,610,864)	(13,430,868)	(13,641,567)	(13,481,906)	(13,542,643)	(13,896,362)
Taxes (Including PILOT)	(537,217)	(540,944)	(550,002)	(570,995)	(612,485)	(642,824)	(659,619)	(686,022)	(705,559)	(725,873)
Miscellaneous income	(23,455)	(21,213)	(12,698)	(27,975)	145,000	145,000	145,000	145,000	145,000	145,000
Total Operating Cash Flows	$ 1,693,263	$ 1,464,063	$ 1,588,637	$ 1,661,860	$ 1,500,030	$ 1,705,812	$ 1,693,277	$ 1,829,998	$ 1,793,880	$ 2,113,327
CAPITAL AND FINANCING CASH FLOWS										
Acquisition of capital assets	$ (521,946)	$ (822,127)	$ (2,924,828)	$ (2,455,183)	$ (897,308)	$ (1,335,486)	$ (1,054,303)	$ (1,362,804)	$ (1,323,836)	$ (1,621,198)
Principal paid	(480,000)	(2,231,474)	(610,000)	(610,000)	(620,000)	(660,000)	(670,000)	(685,000)	(690,000)	(110,000)
Interest paid	(145,724)	(112,620)	(166,122)	(122,707)	(109,313)	(96,513)	(82,813)	(68,438)	(53,856)	(45,450)
Debt proceeds	-	4,005,000	-	-	-	-	-	-	-	-
Advance to municipality	48,529	49,500	50,490	51,499	51,499	52,529	53,580	54,652	55,745	56,860
	$ (1,099,141)	$ 888,279	$ (3,650,460)	$ (3,136,391)	$ (1,575,122)	$ (2,039,470)	$ (1,753,536)	$ (2,061,590)	$ (2,011,947)	$ (1,719,788)
INVESTING ACTIVITIES CASH FLOWS										
Investment income	$ 115,694	$ 30,632	$ 339,760	$ 255,199	$ 119,248	$ 109,057	$ 108,967	$ 108,781	$ 107,985	$ 106,038
Net Change in Cash	$ 709,816	$ 2,382,974	$ (1,722,063)	$ (1,219,332)	$ 44,155	$ (224,601)	$ 48,708	$ (122,811)	$ (110,083)	$ 499,577
ENDING CASH BALANCE	**$ 8,254,135**	**$ 10,633,116**	**$ 8,651,335**	**$ 7,248,376**	**$ 7,292,532**	**$ 7,236,426**	**$ 7,267,659**	**$ 7,130,294**	**$ 7,008,115**	**$ 7,500,127**
UNRESTRICTED CASH BALANCE	**$ 7,001,357**	**$ 7,460,355**	**$ 7,297,390**	**$ 6,131,838**	**$ 6,286,032**	**$ 6,225,726**	**$ 6,249,259**	**$ 6,111,781**	**$ 6,428,255**	**$ 6,917,067**
UNRESTRICTED MONTHS ON HAND	**5.64**	**5.98**	**5.80**	**4.91**	**5.17**	**4.78**	**4.73**	**4.63**	**4.85**	**5.00**
(Target is 5 Months O&M and PILOT)										
RATE INCREASE NEEDED					**0.00%**	**2.50%**	**0.00%**	**0.00%**	**0.00%**	**3.30%**
DEBT ISSUE NEEDED					**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

STOUGHTON WATER UTILITY
OPERATING REVENUES AND EXPENSES
FORECASTED FOR THE YEAR 2020

10/2/2019 12:31

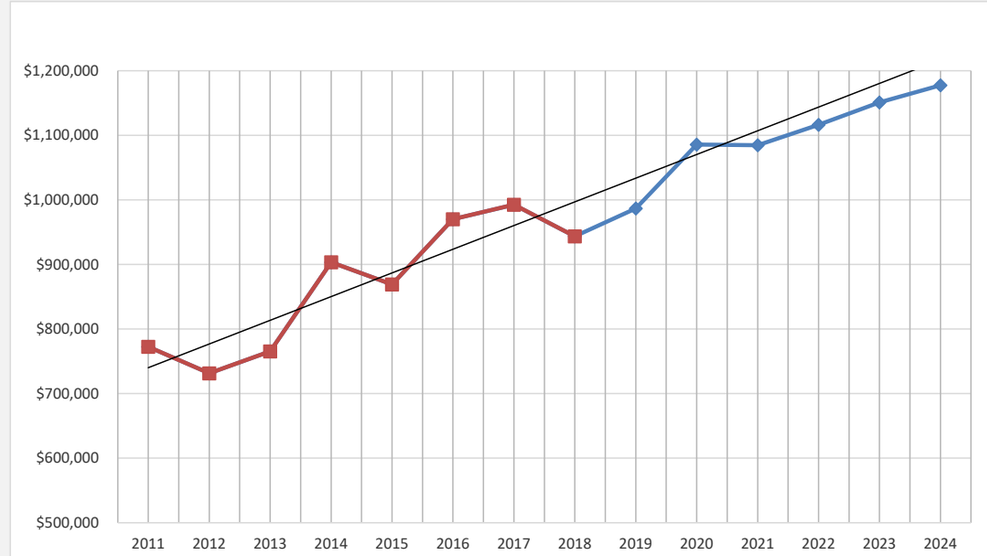
OPERATING REVENUES	Proposed	% Change	Estimated	Actual	Actual	Actual
Sales	2020	2020/2019	2019	2018	2017	2016
Residential	$ 1,070,260	2.4%	$ 1,045,346	$ 932,753	$ 899,423	$ 876,828
Multi-family Residential	$ 92,536	2.3%	$ 90,420	$ 83,239	$ 74,247	$ 65,660
Commercial	$ 196,294	2.5%	$ 191,500	$ 176,296	$ 170,380	$ 156,718
Industrial	$ 310,368	2.4%	$ 303,230	$ 283,369	$ 301,957	$ 298,592
Public Authority (City Buildings)	$ 23,696	2.2%	$ 23,176	$ 21,093	$ 19,310	$ 18,747
Private Fire Protection	$ 55,622	2.3%	$ 54,396	$ 46,711	$ 43,901	$ 38,842
Public Fire Protection	$ 556,071	2.7%	$ 541,560	$ 530,529	$ 520,495	$ 498,439
Total Sales	$ 2,304,847		$ 2,249,628	$ 2,073,990	$ 2,029,713	$ 1,953,826
Other Operating Revenues						
Forfeited Discounts (Penalties, NSF, Reconnect)	$ 7,331	2.5%	$ 7,156	$ 6,597	$ 6,420	$ 6,309
Other (Joint Metering Allocation, Permits)	$ 42,669	-0.4%	$ 42,844	$ 40,514	$ 35,096	$ 40,989
Total Other Operating Revenues	$ 50,000		$ 50,000	$ 47,111	$ 41,516	$ 47,298
Total Operating Revenues	$ 2,354,847		$ 2,299,628	$ 2,121,101	$ 2,071,229	$ 2,001,124
OPERATING EXPENSES						
Source of Supply (Maintenance of Wells)	$ 1,730	3.0%	$ 1,680	$ 138	$ 138	$ 4,675
Pumping (Well Pumps and Fuel)	$ 184,041	3.0%	$ 178,680	$ 171,522	$ 196,642	$ 201,633
Water Treatment (Chemicals)	$ 106,739	3.0%	$ 103,630	$ 90,237	$ 73,359	$ 68,578
Transmission/Distribution (Mains,Towers,Services,Hydrants)	$ 285,202	13.2%	$ 252,040	$ 238,718	$ 270,140	$ 262,642
Customer Accounting and Collection	$ 109,345	3.0%	$ 106,160	$ 104,041	$ 108,268	$ 99,998
Administrative and General (Salaries, Benefits, Insurance)	$ 422,104	14.8%	$ 367,556	$ 361,165	$ 366,310	$ 354,678
Depreciation	$ 380,691	5.1%	$ 362,324	$ 330,652	$ 315,908	$ 302,956
PILOT	$ 460,046	5.1%	$ 437,663	$ 423,351	$ 420,305	$ 387,855
Total Operating Expenses	$ 1,949,898		$ 1,809,733	$ 1,719,824	$ 1,751,070	$ 1,683,015
REGULATORY OPERATING INCOME (LOSS)	$ 404,949		$ 489,895	$ 401,277	$ 320,159	$ 318,109
ROR	3.60%		4.57%	3.91%	3.23%	3.46%

WATER

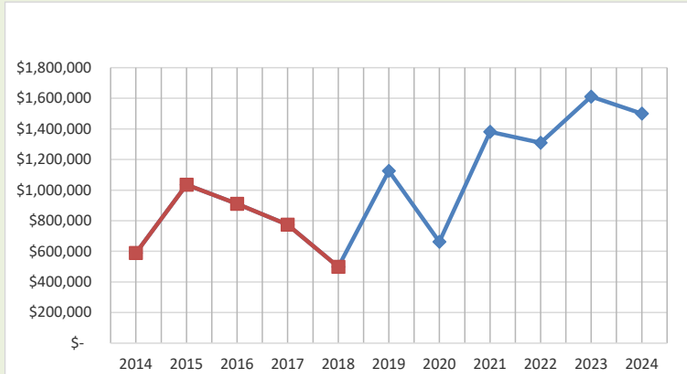
		O&M	$ Change from Prior Year	% Change from Prior Year
ACTUAL	2007	$ 599,681		
	2008	$ 737,856	$ 138,175	23.04%
	2009	$ 694,227	$ (43,629)	-5.91%
	2010	$ 710,376	$ 16,149	2.33%
	2011	$ 772,586	$ 62,210	8.76%
	2012	$ 731,538	$ (41,048)	-5.31%
	2013	$ 765,381	$ 33,843	4.63%
	2014	$ 903,595	$ 138,214	18.06%
	2015	$ 869,159	$ (34,436)	-3.81%
	2016	$ 969,933	$ 100,774	11.59%
	2017	$ 992,653	$ 22,720	2.34%
	2018	$ 943,589	$ (49,064)	-4.94%
FORECASTED	2019	$ 986,790	$ 43,201	4.58%
	2020	$ 1,085,789	$ 98,999	10.03%
	2021	$ 1,084,674	$ (1,115)	-0.10%
	2022	$ 1,116,366	$ 31,692	2.92%
	2023	$ 1,151,099	$ 34,733	3.11%
	2024	$ 1,177,498	$ 26,399	2.29%

Share of Admin Bldg Parking Lot; $30K System Study; $6K Large Meter Testing; Water Valve Adj.'s for City

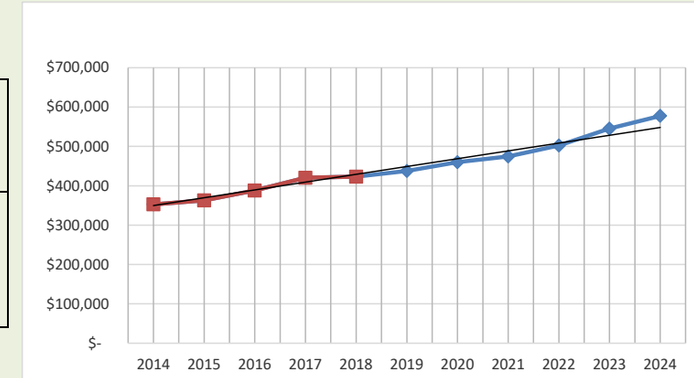
Annual % inflation from 2014 to 2018	4.66%
Annual % inflation from 2009 to 2018	2.79%
Estimated annual inflation from 2019 to 2024	4.13%



		Capital Expenditures
ACTUAL	2014	$ 588,494
	2015	$ 1,035,382
	2016	$ 911,032
	2017	$ 774,325
	2018	$ 498,588
FORECASTED	2019	$ 1,126,300
	2020	$ 662,980
	2021	$ 1,381,115
	2022	$ 1,308,774
	2023	$ 1,611,200
	2024	$ 1,499,820

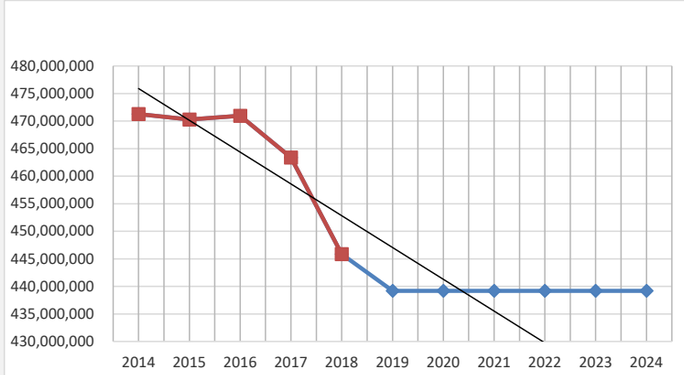


		PILOT
ACTUAL	2014	$ 352,700
	2015	$ 363,249
	2016	$ 387,855
	2017	$ 420,305
	2018	$ 423,351
FORECASTED	2019	$ 437,663
	2020	$ 460,046
	2021	$ 474,790
	2022	$ 502,743
	2023	$ 545,180
	2024	$ 577,508

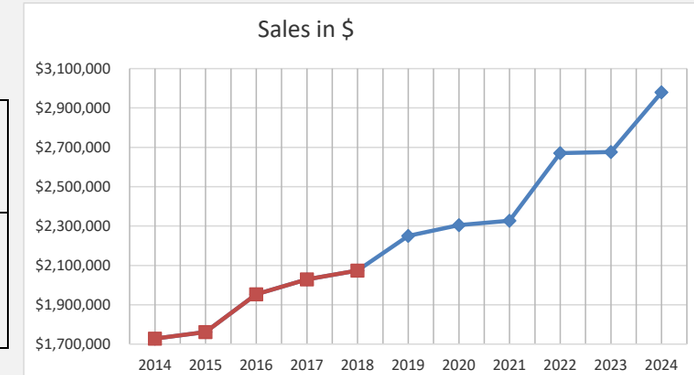


		Sales in Gallons
ACTUAL	2014	471,267,000
	2015	470,300,000
	2016	470,982,000
	2017	463,406,000
	2018	445,868,000
FORECASTED	2019	439,187,000
	2020	439,187,000
	2021	439,187,000
	2022	439,187,000
	2023	439,187,000
	2024	439,187,000

Through August 2019 -1.80%



		Sales in $
ACTUAL	2014	$ 1,727,999
	2015	$ 1,761,033
	2016	$ 1,953,826
	2017	$ 2,029,711
	2018	$ 2,073,990
FORECASTED	2019	$ 2,249,628
	2020	$ 2,304,847
	2021	$ 2,327,063
	2022	$ 2,670,499
	2023	$ 2,676,591
	2024	$ 2,979,253



WATER

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
OPERATING REVENUES										
Sales of water	$ 1,284,994	$ 1,416,545	$ 1,465,315	$ 1,496,750	$ 1,653,672	$ 1,693,154	$ 1,708,227	$ 1,958,801	$ 1,962,041	$ 2,182,735
Public Fire Protection	446,666	498,439	520,495	530,529	541,560	556,071	562,808	647,545	650,397	725,306
Private Fire Protection	29,373	38,842	43,901	46,711	54,396	55,622	56,028	64,153	64,153	71,211
Other	23,383	47,298	41,518	47,111	50,000	50,000	50,000	50,000	50,000	50,000
Total Operating Revenues	$ 1,784,416	$ 2,001,124	$ 2,071,229	$ 2,121,101	$ 2,299,628	$ 2,354,847	$ 2,377,063	$ 2,720,499	$ 2,726,591	$ 3,029,253
					8.47%	2.45%	0.96%	14.76%	0.23%	11.31%
OPERATING EXPENSES										
Operation and maintenance	$ 869,159	$ 969,933	$ 992,653	$ 943,589	$ 986,790	$ 1,085,789	$ 1,084,674	$ 1,116,366	$ 1,151,099	$ 1,177,498
Taxes	18,566	22,271	22,204	22,232	22,956	23,372	23,806	24,252	24,711	25,275
Depreciation (Utility Financed)	296,895	302,956	315,908	330,652	362,324	380,691	402,063	430,630	461,843	495,292
PILOT	363,249	387,855	420,305	423,351	437,663	460,046	474,790	502,743	545,180	577,508
Total Operating Expenses	$ 1,547,869	$ 1,683,015	$ 1,751,070	$ 1,719,824	$ 1,809,733	$ 1,949,898	$ 1,985,333	$ 2,073,991	$ 2,182,833	$ 2,275,573
		11.59%	2.34%	-4.94%	-0.59%	10.03%	-0.10%	2.92%	3.11%	2.29%
REGULATORY OPERATING INCOME	**$ 236,547**	**$ 318,109**	**$ 320,159**	**$ 401,277**	**$ 489,895**	**$ 404,949**	**$ 391,730**	**$ 646,508**	**$ 543,757**	**$ 753,680**
AVERAGE NET RATE BASE	$ 8,435,003	$ 9,201,577	$ 9,904,869	$ 10,271,417	$ 10,722,871	$ 11,243,222	$ 11,871,676	$ 12,796,795	$ 13,806,568	$ 14,862,278
RATE OF RETURN (Allowed - 5.00%)	**2.80%**	**3.46%**	**3.23%**	**3.91%**	**4.57%**	**3.60%**	**3.30%**	**5.05%**	**3.94%**	**5.07%**

OPERATING CASH FLOWS	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Sales of water	$ 1,780,533	$ 1,953,428	$ 2,036,464	$ 2,083,445	$ 2,249,628	$ 2,304,847	$ 2,327,063	$ 2,670,499	$ 2,676,591	$ 2,979,253
Routine operating expenditures	(863,014)	(980,187)	(1,031,439)	(1,030,058)	(986,790)	(1,085,789)	(1,084,674)	(1,116,366)	(1,151,099)	(1,177,498)
Transfers and taxes	(343,995)	(359,016)	(391,598)	(426,565)	(446,307)	(461,035)	(483,852)	(499,042)	(527,454)	(570,455)
Miscellaneous income	23,383	47,298	41,518	47,111	50,000	50,000	50,000	50,000	50,000	50,000
Total Operating Cash Flows	$ 596,907	$ 661,523	$ 654,945	$ 673,933	$ 866,531	$ 808,023	$ 808,537	$ 1,105,091	$ 1,048,038	$ 1,281,300
CAPITAL AND FINANCING CASH FLOWS										
Acquisition of capital assets	$ (1,035,382)	$ (911,032)	$ (774,325)	$ (498,588)	$ (1,126,300)	$ (662,980)	$ (1,381,115)	$ (1,308,774)	$ (1,611,200)	$ (1,499,820)
Principal paid	(151,257)	(1,399,957)	(373,677)	(369,415)	(365,173)	(500,952)	(496,751)	(550,080)	(577,422)	(476,696)
Interest paid	(74,276)	(88,323)	(56,726)	(52,040)	(47,007)	(78,914)	(92,342)	(103,151)	(123,817)	(144,079)
Debt proceeds	522,000	2,520,000	-	-	1,738,000	-	1,400,000	-	2,025,000	-
Special assessments	-	-	65,134	236,757	38,314	37,153	35,992	34,831	33,670	32,509
	$ (738,915)	$ 120,688	$ (1,139,594)	$ (683,286)	$ 237,834	$ (1,205,693)	$ (534,216)	$ (1,927,175)	$ (253,770)	$ (2,088,086)
INVESTING ACTIVITIES CASH FLOWS										
Investment income	$ 53,308	$ 37,294	$ 38,866	$ 29,319	$ 11,105	$ 17,148	$ 21,372	$ 21,032	$ 18,505	$ 18,564
Net Change in Cash	$ (88,700)	$ 819,505	$ (445,783)	$ 19,966	$ 1,115,469	$ (380,522)	$ 295,692	$ (801,052)	$ 812,774	$ (788,222)
ENDING CASH BALANCE	**$ 799,159**	**$ 1,588,175**	**$ 1,110,284**	**$ 1,110,651**	**$ 2,318,972**	**$ 1,955,346**	**$ 2,251,038**	**$ 1,449,986**	**$ 2,262,760**	**$ 1,474,537**
UNRESTRICTED CASH BALANCE	**$ 306,877**	**$ 741,234**	**$ 478,973**	**$ 538,234**	**$ 952,637**	**$ 1,202,719**	**$ 1,438,725**	**$ 288,474**	**$ 743,938**	**$ 362,488**
UNRESTRICTED MONTHS ON HAND	**2.09**	**4.55**	**2.83**	**3.11**	**5.08**	**6.26**	**7.42**	**1.30**	**3.34**	**1.46**
(Target is 5 Months Sales Revenue)										
RATE INCREASE NEEDED					**0.00%**	**3.00%**	**0.00%**	**14.50%**	**0.00%**	**11.00%**
DEBT ISSUE NEEDED					**$ 1,900,000**	**$ -**	**$ 1,428,000**	**$ -**	**$ 2,065,500**	**$ -**

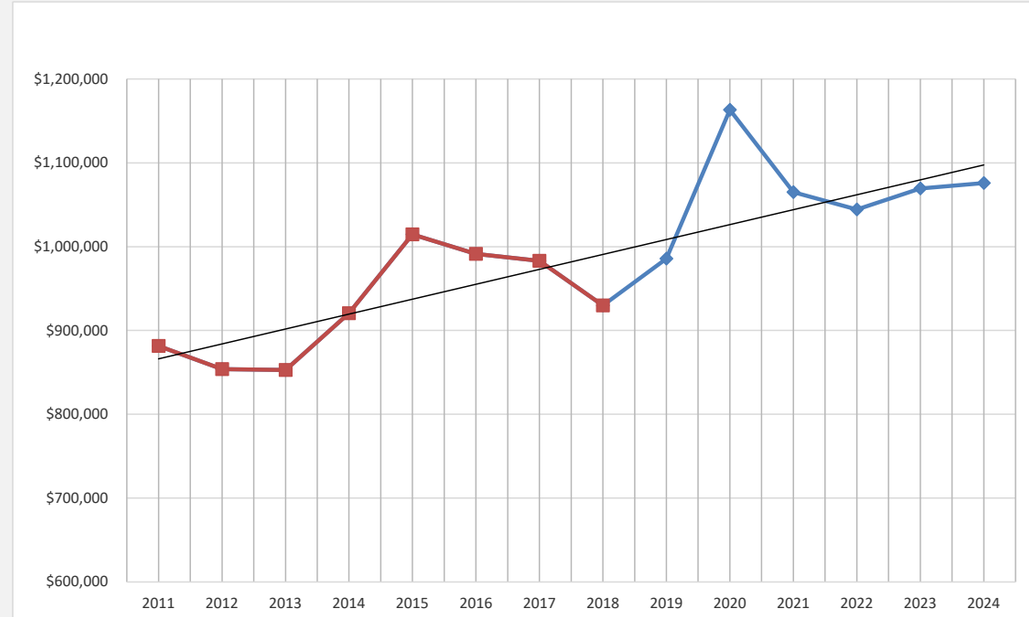
STOUGHTON WASTEWATER UTILITY
OPERATING REVENUES AND EXPENSES 10/2/2019 12:31
FORECASTED FOR THE YEAR 2020

OPERATING REVENUES	Proposed	% Change	Estimated	Actual	Actual	Actual
Sales	2020	2020/2019	2019	2018	2017	2016
Residential	$ 1,442,399	6.19%	$ 1,358,269	$ 1,374,695	$ 1,386,580	$ 1,405,052
Commercial	$ 474,423	6.19%	$ 446,751	$ 452,154	$ 440,709	$ 434,528
Industrial	$ 122,460	6.19%	$ 115,317	$ 116,712	$ 121,253	$ 135,789
Public Authority (City Buildings)	$ 28,890	6.19%	$ 27,205	$ 27,534	$ 23,866	$ 23,174
Total Sales	$ 2,068,172		$ 1,947,543	$ 1,971,095	$ 1,972,408	$ 1,998,543
Other Operating Revenues						
Forfeited Discounts (Penalties, NSF, Reconnect)	$ 4,590	6.19%	$ 4,323	$ 4,375	$ 4,499	$ 4,692
Other (BOD/Suspended Solids Surcharge)	$ 106,510	0.79%	$ 105,677	$ 80,406	$ 74,406	$ 32,767
Total Operating Revenues	$ 2,179,272		$ 2,057,543	$ 2,055,876	$ 2,051,313	$ 2,036,002
OPERATING EXPENSES						
Plant (General WWTP Plant Maintenance)	$ 531,030	23.5%	$ 430,110	$ 424,317	$ 421,365	$ 421,811
Customer Accounting and Collection	$ 146,220	1.8%	$ 143,630	$ 136,056	$ 146,128	$ 145,249
Administrative and General (Salaries, Benefits, Insurance)	$ 516,653	16.9%	$ 442,012	$ 399,026	$ 445,164	$ 453,238
Depreciation	$ 889,260	1.9%	$ 872,356	$ 820,778	$ 811,239	$ 796,285
Total Operating Expenses	$ 2,083,163		$ 1,888,108	$ 1,780,177	$ 1,823,896	$ 1,816,583
OPERATING INCOME	$ 96,109		$ 169,435	$ 275,699	$ 227,417	$ 219,419
NON-OPERATING REVENUES (EXPENSES)						
Investment Income	$ 26,118	-15.0%	$ 30,720	$ 29,344	$ 33,367	$ 2,485
Interest Expense	$ (100,296)	-10.8%	$ (112,430)	$ (122,782)	$ (134,977)	$ (147,663)
Total Non-Operating Revenues (Expenses)	$ (74,178)		$ (81,710)	$ (93,438)	$ (101,610)	$ (145,178)
INCOME BEFORE CONTRIBUTIONS	$ 21,931		$ 87,725	$ 182,261	$ 125,807	$ 74,241

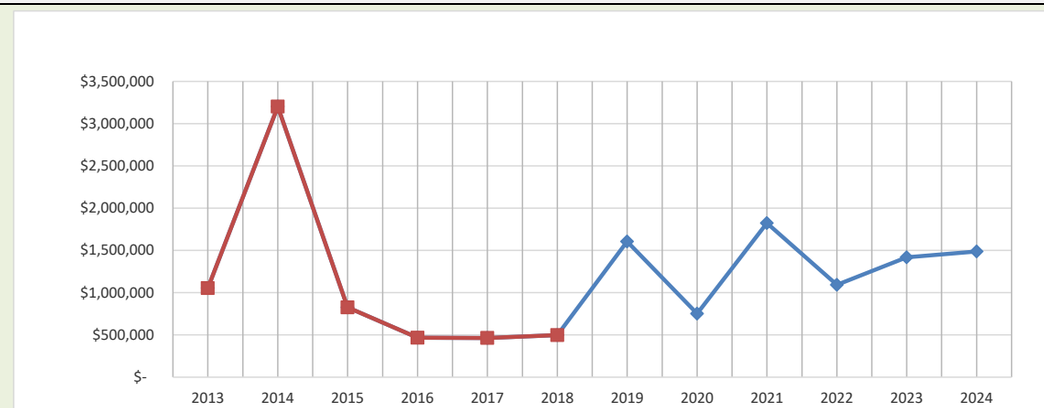
WASTEWATER

		O&M	$ Change from Prior Year	% Change from Prior Year	
ACTUAL	2006	$ 777,451			
	2007	$ 876,213	$ 98,762	12.70%	
	2008	$ 841,128	$ (35,085)	-4.00%	
	2009	$ 895,052	$ 53,924	6.41%	
	2010	$ 877,416	$ (17,636)	-1.97%	
	2011	$ 881,409	$ 3,993	0.46%	
	2012	$ 853,923	$ (27,486)	-3.12%	
	2013	$ 852,874	$ (1,049)	-0.12%	
	2014	$ 920,411	$ 67,537	7.92%	
	2015	$ 1,014,589	$ 94,178	10.23%	
	2016	$ 991,343	$ (23,246)	-2.29%	
	2017	$ 982,982	$ (8,361)	-0.84%	
	2018	$ 929,926	$ (53,056)	-5.40%	
FORECASTED	2019	$ 985,690	$ 55,764	6.00%	*$21,000 Permit*
	2020	$ 1,163,239	$ 177,549	18.01%	*$40KFacilities Study; Share of Blacktop Grind and Overlay; $75K WW Plant Grind and Overlay; $30K System Study*
	2021	$ 1,064,990	$ (98,249)	-8.45%	
	2022	$ 1,044,300	$ (20,690)	-1.94%	
	2023	$ 1,069,450	$ 25,150	2.41%	
	2024	$ 1,075,920	$ 6,470	0.60%	

Annual % inflation from 2014 to 2018	1.81%
Annual % inflation from 2009 to 2018	1.06%
Estimate annual inflation from 2019 to 2024	2.62%

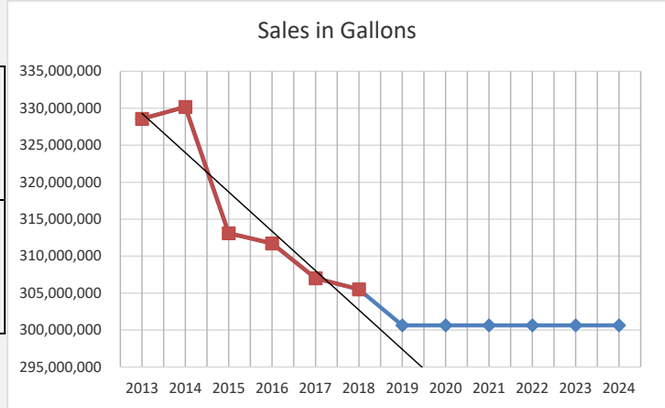


		Capital Expenditures
ACTUAL	2013	$ 1,053,700
	2014	$ 3,201,974
	2015	$ 827,288
	2016	$ 467,678
	2017	$ 463,630
	2018	$ 498,397
FORECASTED	2019	$ 1,604,951
	2020	$ 753,227
	2021	$ 1,824,021
	2022	$ 1,094,076
	2023	$ 1,418,800
	2024	$ 1,487,600

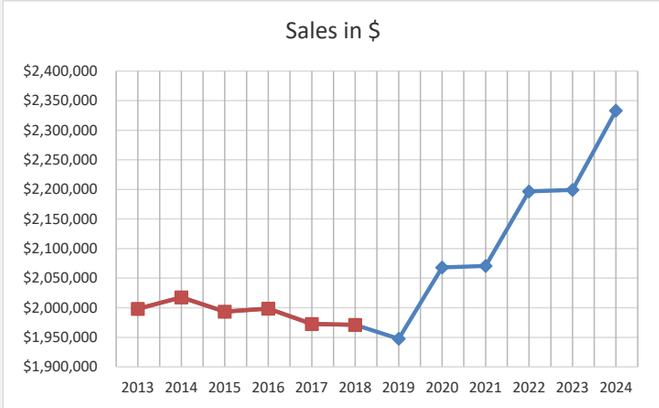


		Sales in Gallons
ACTUAL	2013	328,564,000
	2014	330,183,000
	2015	313,093,000
	2016	311,726,000
	2017	307,018,000
	2018	305,530,000
FORECASTED	2019	300,641,520
	2020	300,641,520
	2021	300,641,520
	2022	300,641,520
	2023	300,641,520
	2024	300,641,520

Through August 2019 -1.60%



		Sales in $
ACTUAL	2013	$ 1,997,981
	2014	$ 2,017,666
	2015	$ 1,993,392
	2016	$ 1,998,543
	2017	$ 1,972,408
	2018	$ 1,971,095
FORECASTED	2019	$ 1,947,543
	2020	$ 2,068,172
	2021	$ 2,070,653
	2022	$ 2,196,647
	2023	$ 2,199,302
	2024	$ 2,333,151



WASTEWATER

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
OPERATING REVENUES										
Treatment charges	$ 1,993,392	$ 1,998,543	$ 1,972,408	$ 1,971,095	$ 1,947,543	$ 2,068,172	$ 2,070,653	$ 2,196,647	$ 2,199,302	$ 2,333,151
Other	44,443	37,459	78,905	84,781	110,000	111,100	112,200	113,300	114,400	115,500
Total Operating Revenues	$ 2,037,835	$ 2,036,002	$ 2,051,313	$ 2,055,876	$ 2,057,543	$ 2,179,272	$ 2,182,853	$ 2,309,947	$ 2,313,702	$ 2,448,651
					-1.19%	6.19%	0.12%	6.08%	0.12%	6.09%
OPERATING EXPENSES										
Operation and maintenance	$ 1,014,589	$ 991,343	$ 982,982	$ 929,926	$ 985,690	$ 1,163,239	$ 1,064,990	$ 1,044,300	$ 1,069,450	$ 1,075,920
Taxes	27,572	28,955	29,675	29,473	30,062	30,664	31,277	31,903	32,541	33,191
Depreciation	777,150	796,285	811,239	820,778	872,356	889,260	907,984	934,744	960,796	980,908
Total Operating Expenses	$ 1,819,311	$ 1,816,583	$ 1,823,896	$ 1,780,177	$ 1,888,108	$ 2,083,162	$ 2,004,251	$ 2,010,947	$ 2,062,787	$ 2,090,020
		-2.29%	-0.84%	-5.40%	0.28%	18.01%	-8.45%	-1.94%	2.41%	0.60%
OPERATING INCOME	**$ 218,524**	**$ 219,419**	**$ 227,417**	**$ 275,699**	**$ 169,435**	**$ 96,109**	**$ 178,602**	**$ 299,000**	**$ 250,915**	**$ 358,631**

OPERATING CASH FLOWS	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**
Treatment charges	$ 2,012,243	$ 1,990,440	$ 1,962,194	$ 1,972,206	$ 1,947,543	$ 2,068,172	$ 2,070,653	$ 2,196,647	$ 2,199,302	$ 2,333,151
Routine operating expenditures	(995,286)	(931,714)	(989,095)	(960,633)	(985,690)	(1,163,239)	(1,064,990)	(1,044,300)	(1,069,450)	(1,075,920)
Taxes	(27,572)	(28,955)	(29,675)	(29,473)	(30,062)	(30,664)	(31,277)	(31,903)	(32,541)	(33,191)
Miscellaneous income	44,443	37,459	78,905	84,781	110,000	111,100	112,200	113,300	114,400	115,500
Total Operating Cash Flows	$ 1,033,828	$ 1,067,230	$ 1,022,329	$ 1,066,881	$ 1,041,791	$ 985,369	$ 1,086,586	$ 1,233,744	$ 1,211,711	$ 1,339,539
CAPITAL AND FINANCING CASH FLOWS										
Acquisition of capital assets	$ (827,288)	$ (467,678)	$ (463,430)	$ (498,397)	$ (1,604,951)	$ (678,227)	$ (1,824,021)	$ (1,094,076)	$ (1,418,800)	$ (1,487,600)
Principal paid	(391,680)	(434,390)	(447,396)	(458,702)	(470,322)	(439,676)	(374,971)	(456,156)	(467,459)	(423,520)
Interest paid	(149,710)	(150,466)	(137,032)	(124,889)	(112,430)	(100,296)	(117,957)	(135,432)	(145,441)	(155,824)
Debt proceeds	606,140	-	-	-	-	-	1,850,000	-	1,450,000	-
Special assessments	-	-	44,666	162,362	26,275	25,479	24,682	23,886	23,090	22,294
	$ (762,538)	$ (1,052,534)	$ (1,003,192)	$ (919,626)	$ (2,161,428)	$ (1,192,720)	$ (442,267)	$ (1,661,778)	$ (558,610)	$ (2,044,650)
INVESTING ACTIVITIES CASH FLOWS										
Investment income	$ 35,624	$ (336,570)	$ 52,538	$ 52,657	$ 30,720	$ 26,118	$ 19,768	$ 22,182	$ 23,473	$ 24,827
Net Change in Cash	$ 306,914	$ (321,874)	$ 71,675	$ 199,912	$ (1,088,917)	$ (181,233)	$ 664,087	$ (405,852)	$ 676,574	$ (680,284)
ENDING CASH BALANCE	**$ 2,943,324**	**$ 2,949,885**	**$ 2,987,712**	**$ 3,156,294**	**$ 2,067,377**	**$ 1,886,144**	**$ 2,550,231**	**$ 2,144,379**	**$ 2,820,954**	**$ 2,140,670**
UNRESTRICTED CASH BALANCE	**$ 1,377,187**	**$ 1,333,682**	**$ 1,361,952**	**$ 1,569,653**	**$ 466,077**	**$ 320,516**	**$ 699,848**	**$ 293,596**	**$ 805,454**	**$ 137,611**
UNRESTRICTED MONTHS ON HAND (Target is 5 Months)	**8.29**	**8.01**	**8.29**	**9.56**	**2.87**	**1.86**	**4.06**	**1.60**	**4.39**	**0.71**
RATE INCREASE NEEDED					**0.00%**	**6.00%**	**0.00%**	**6.00%**	**0.00%**	**6.00%**
DEBT ISSUE NEEDED					**$ -**	**$ -**	**$ 1,887,000**	**$ -**	**$ 1,479,000**	**$ -**