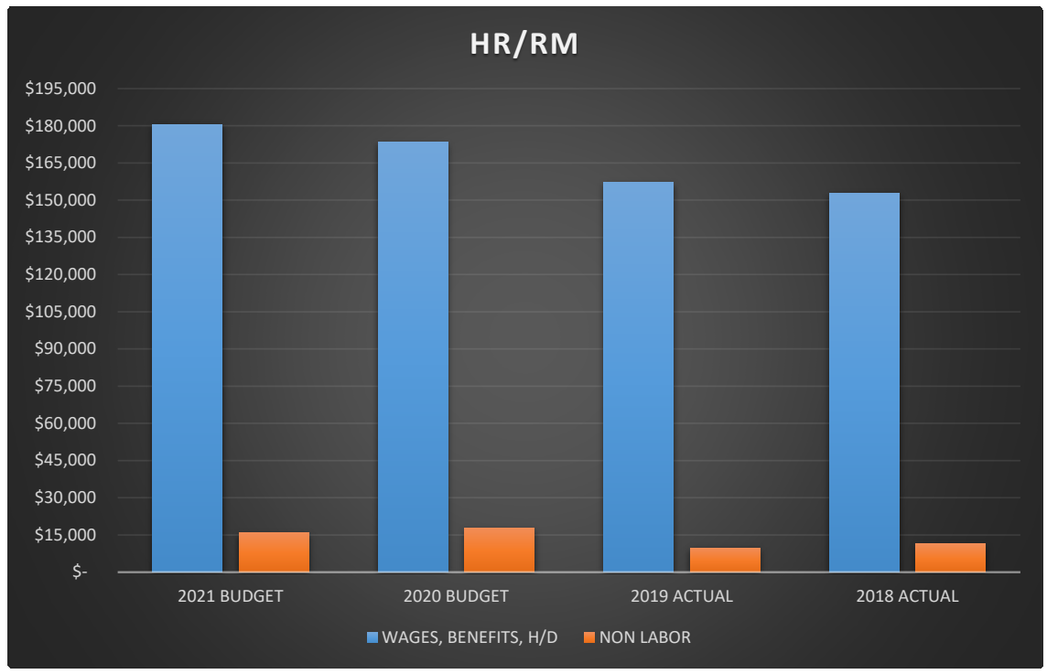
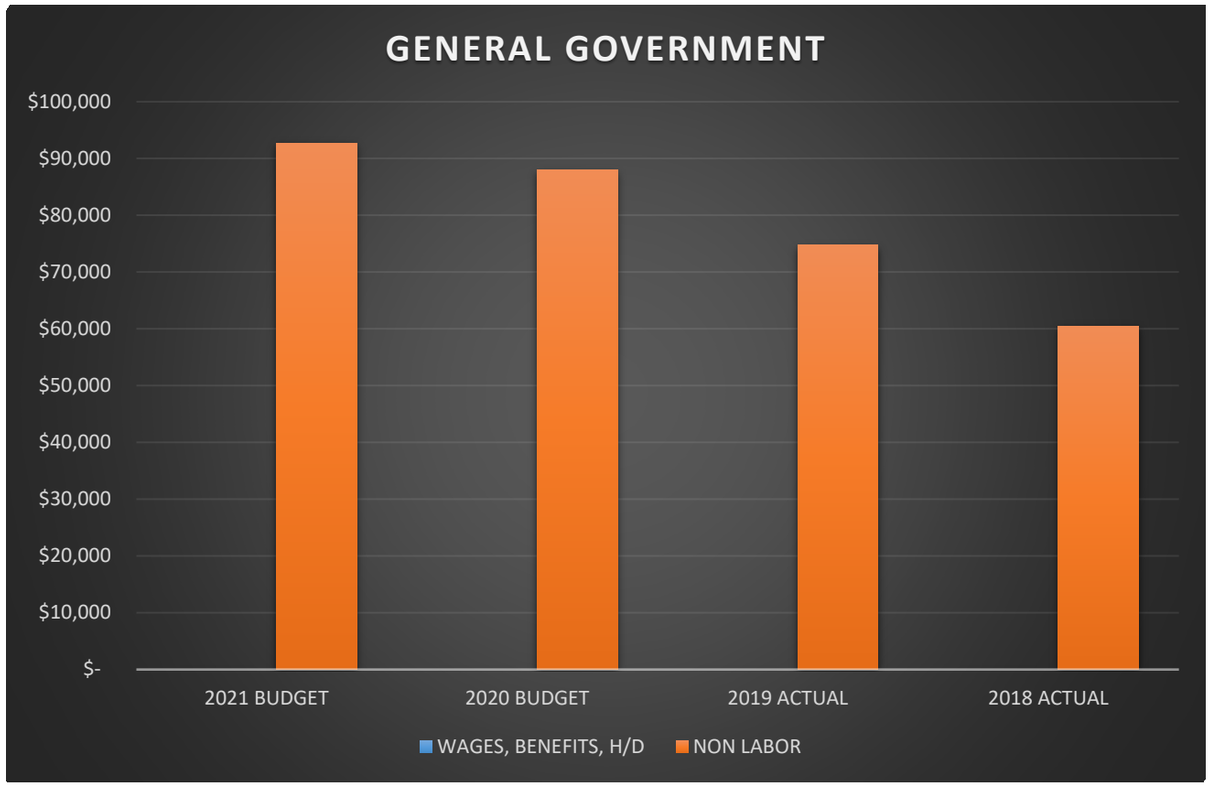
51550 - HUMAN RESOURCES/RISK MANAGEMENT

ACCOUNT	DESCRIPTION	2021 MAYOR BUDGET	2020 AMENDED BUDGET	2020 ACTIVITY THRU 08/31/20	2019 ACTIVITY	2018 ACTIVITY	2019 AMENDED BUDGET	2018 AMENDED BUDGET
50110	SALARIES	$ 95,177	$ 93,269	$ 58,279	$ 92,090	$ 88,684	$ 91,338	$ 88,634
50120	WAGES	$ 42,732	$ 38,948	$ 24,248	$ 38,428	$ 36,987	$ 37,942	$ 36,837
50151	EMPLOYEE BENEFITS	$ 20,300	$ 19,385	$ 11,803	$ 18,533	$ 18,498	$ 18,698	$ 18,005
50152	HEALTH INSURANCE	$ 22,426	$ 21,916	$ 14,725	$ 8,142	$ 8,743	$ 8,018	$ 8,587
50190	TRAINING	$ 3,000	$ 3,000	$ 181	$ 508	$ 438	$ 3,000	$ 1,500
50210	TELEPHONE	$ 600	$ 480	$ 599	$ 609	$ 565	$ 750	$ 1,800
50211	POSTAGE	$ 50			$ 21	$ 32	$ 100	$ 100
50212	TRAVEL/CONFERENCE		$ 2,000		$ 465	$ 944	$ 1,950	$ 1,950
50310	OFFICE SUPPLIES	$ 2,000	$ 2,000	$ 1,024	$ 3,559	$ 2,224	$ 2,000	$ 2,000
50315	ADS & PUBLICATIONS	$ 1,000	$ 1,000	$ 99	$ 864	$ 286	$ 10,000	$ 1,500
50340	OPERATING EXPENSES	$ 9,290	$ 9,290	$ 7,040	$ 3,781	$ 6,871	$ 13,790	$ 11,000
	TOTAL APPROPRIATIONS	**$ 196,575**	**$ 191,288**	**$ 117,998**	**$ 167,000**	**$ 164,272**	**$ 187,586**	**$ 171,913**



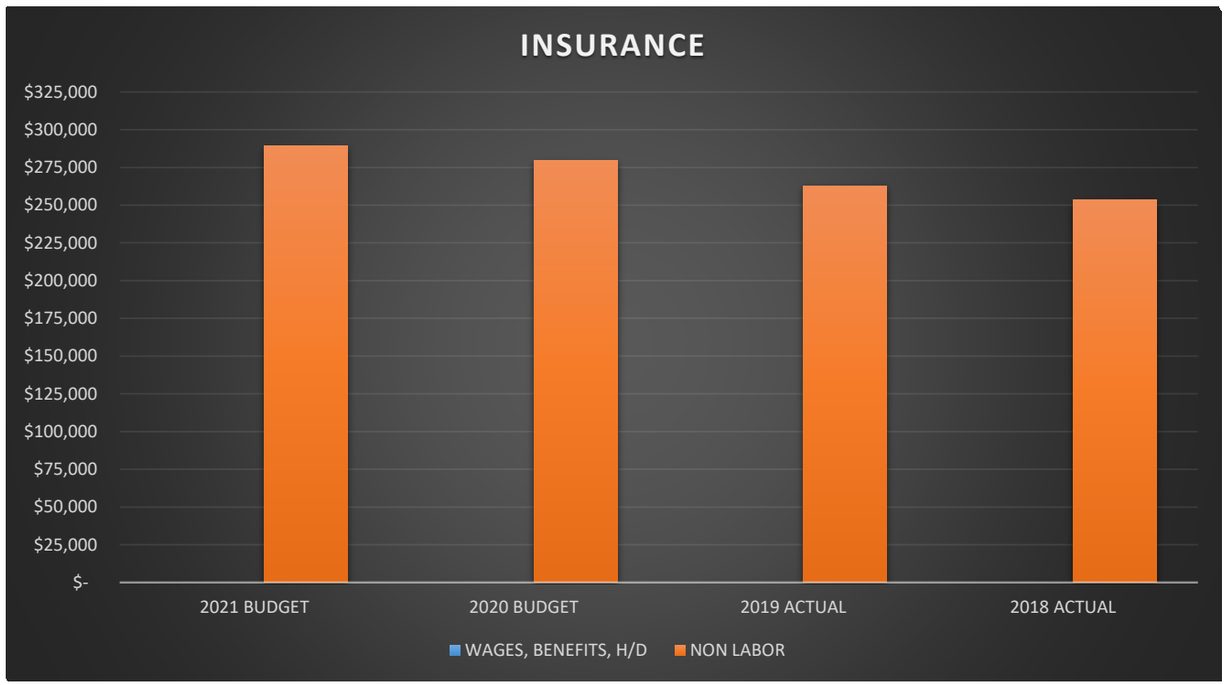
51900 - OTHER GENERAL GOVERNMENT

ACCOUNT	DESCRIPTION	2021 MAYOR BUDGET	2020 AMENDED BUDGET	2020 ACTIVITY THRU 08/31/20	2019 ACTIVITY	2018 ACTIVITY	2019 AMENDED BUDGET	2018 AMENDED BUDGET
50151	EMPLOYEE BENEFITS					$ (7,924)		$ 50,000
50153	SELF INSURED LOSSES	$ 35,000	$ 31,000		$ 20,216	$ 4,884	$ 70,000	$ 25,000
50300	MISC EXPENSES	$ 57,700	$ 57,000	$ 56,815	$ 54,502	$ 63,544	$ 53,000	$ 49,500
	TOTAL APPROPRIATIONS	**$ 92,700**	**$ 88,000**	**$ 56,815**	**$ 74,718**	**$ 60,504**	**$ 123,000**	**$ 124,500**



51930 - INSURANCE

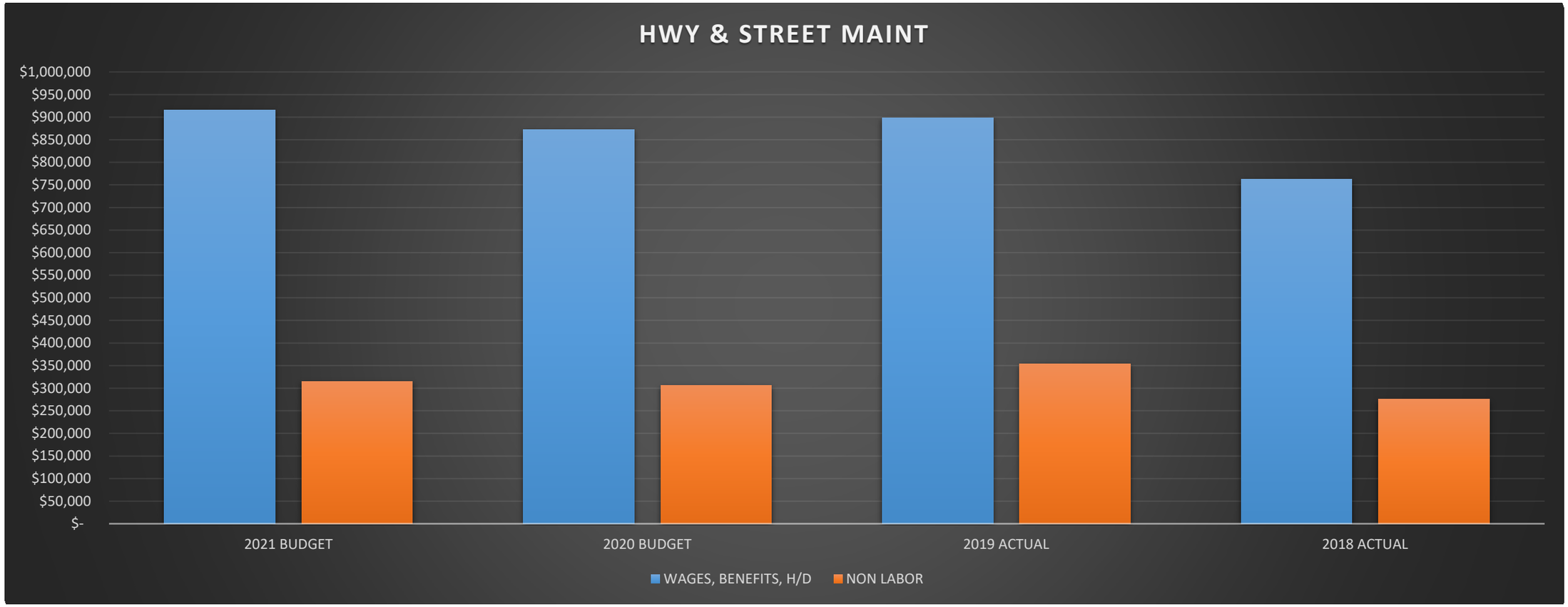
ACCOUNT	DESCRIPTION	2021 MAYOR BUDGET	2020 AMENDED BUDGET	2020 ACTIVITY THRU 08/31/20	2019 ACTIVITY	2018 ACTIVITY	2019 AMENDED BUDGET	2018 AMENDED BUDGET
50510	PROPERTY/LIABILITY INSURANCE	$ 28,716	$ 28,000	$ 28,153	$ 27,643	$ 27,413	$ 31,764	$ 30,839
50511	EXCESS LIABILITY INSURANCE	$ 2,506	$ 2,100	$ 2,088	$ 2,038	$ 1,280	$ 1,540	$ 1,400
50512	EMPLOYMENT PRACTICES LIABILITY	$ 6,110	$ 6,000	$ 5,313	$ 5,265	$ 5,454	$ 7,214	$ 7,214
50513	AUTO PHYSICAL DAMAGE INSURANCE	$ 46,304	$ 41,000	$ 42,403	$ 37,947	$ 33,487	$ 42,000	$ 34,186
50514	BOILER/MACHINERY INSURANCE	$ 2,085	$ 1,500	$ 1,891	$ 830	$ 1,022	$ 2,000	$ 1,097
50515	PROPERTY INSURANCE	$ 38,599	$ 28,000	$ 32,404	$ 26,428	$ 25,883	$ 27,152	$ 25,859
50516	CRIME INSURANCE	$ 773	$ 1,000	$ 703	$ 925	$ 773	$ 839	$ 839
50519	VOLUNTEER WORKERS COMP INSURANCE	$ 703	$ 500	$ 929	$ 348	$ 370	$ 600	$ 600
50520	WORKERS COMP. INSURANCE	$ 155,000	$ 165,000	$ 102,987	$ 155,467	$ 152,198	$ 164,655	$ 159,859
50523	UNEMPLOYMENT COMPENSATION	$ 8,500	$ 6,500	$ 8,882	$ 5,953	$ 5,716	$ 8,500	$ 11,000
	TOTAL APPROPRIATIONS	**$ 289,296**	**$ 279,600**	**$ 225,753**	**$ 262,844**	**$ 253,596**	**$ 286,264**	**$ 272,893**



5330 - HWY & STREET MAINT

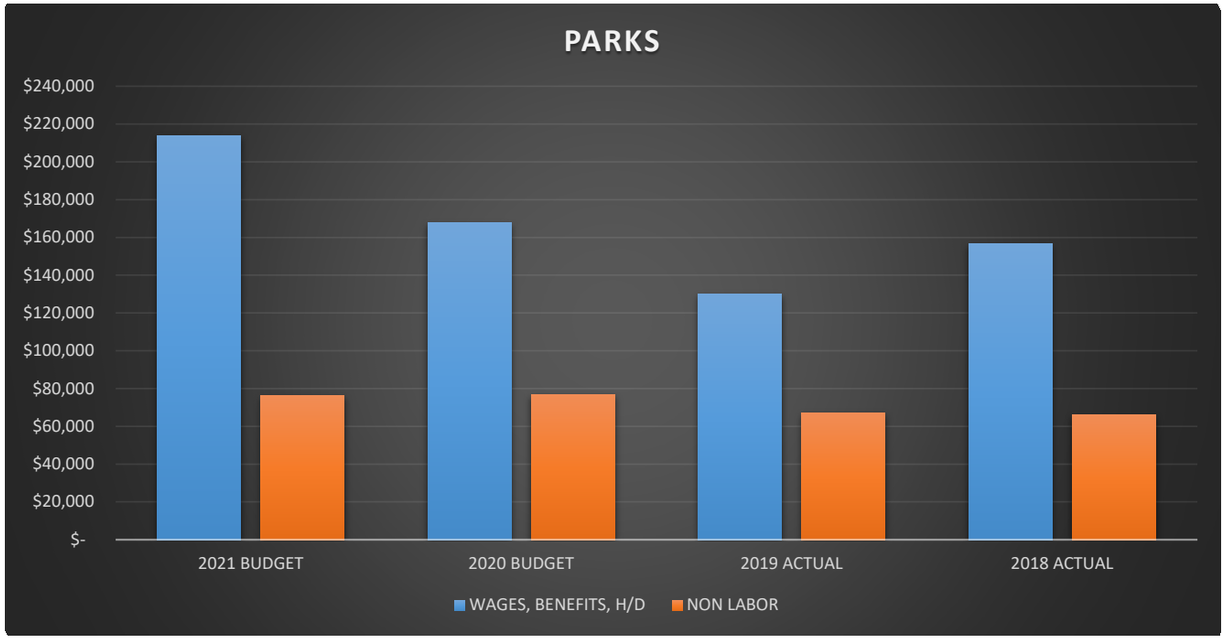
ACCOUNT	DESCRIPTION	2021 MAYOR BUDGET	2020 AMENDED BUDGET	2020 ACTIVITY THRU 08/31/20	2019 ACTIVITY	2018 ACTIVITY	2019 AMENDED BUDGET	2018 AMENDED BUDGET
50110	SALARIES	$ 60,078	$ 58,869	$ 36,643	$ 59,117	$ 62,676	$ 59,309	$ 56,316
50120	WAGES	$ 554,811	$ 534,189	$ 341,933	$ 549,297	$ 474,892	$ 526,113	$ 506,667
50126	OVERTIME	$ 20,500	$ 16,800	$ 13,571	$ 24,653	$ 18,428	$ 16,500	$ 16,500
50127	WAGES - PART TIME	$ 23,365	$ 22,085	$ 20,842	$ 28,730	$ 12,331	$ 21,442	$ 15,278
50151	EMPLOYEE BENEFITS	$ 94,395	$ 90,478	$ 57,477	$ 92,367	$ 80,748	$ 85,875	$ 84,041
50152	HEALTH INSURANCE	$ 162,639	$ 150,375	$ 105,342	$ 144,776	$ 113,179	$ 126,624	$ 144,515
50210	TELEPHONE	$ 3,000	$ 3,200	$ 1,885	$ 11,505	$ 3,136	$ 3,500	$ 3,085
50212	TRAVEL/CONFERENCE	$ 4,000	$ 4,000	$ 1,041	$ 4,451	$ 3,082	$ 4,000	$ 5,600
50215	CONTRACTED SERVICES/URBAN FORESTRY	$ 60,000	$ 55,000	$ 28,459	$ 68,670	$ 40,420	$ 56,000	$ 59,500
50220	UTILITIES	$ 50,000	$ 50,000	$ 26,130	$ 51,158	$ 30,302	$ 37,500	$ 35,000
50290	CONTRACTED SERVICES	$ 17,000	$ 16,000	$ 10,844	$ 13,913	$ 10,327	$ 13,000	$ 13,000
50300	MISC EXPENSES	$ 20,000	$ 20,000	$ 15,310	$ 11,783	$ 16,075	$ 20,000	$ 20,000
50302	PPE - PUBLIC WORKS	$ 3,000	$ 3,000	$ 2,227	$ 2,933	$ 2,325	$ 3,000	$ 3,000
50310	OFFICE SUPPLIES	$ 3,500	$ 3,500	$ 2,249	$ 4,566	$ 3,599	$ 3,500	$ 3,500
50335	VEHICLE FUEL	$ 38,500	$ 38,500	$ 23,686	$ 42,745	$ 37,907	$ 38,500	$ 40,000
50340	OPERATING EXPENSES	$ 73,000	$ 73,000	$ 47,527	$ 90,896	$ 82,875	$ 83,000	$ 86,000
50350	REPAIRS/MAINTENANCE	$ 4,000	$ 3,440	$ 4,773	$ 9,932	$ 1,400	$ 8,000	$ 3,000
50360	TREE PURCHASES - STREETS	$ 32,000	$ 30,000	$ 4,258	$ 34,861	$ 34,935	$ 30,000	$ 17,000
50390	UNIFORM ALLOWANCE	$ 6,100	$ 6,100	$ 3,422	$ 5,324	$ 8,184	$ 7,300	$ 7,300
50391	TOOL ALLOWANCE	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 944	$ 1,000	$ 1,000
50392	VIRGIN LAKE BOARDWALK				$ 260			
	TOTAL APPROPRIATIONS	**$ 1,230,888**	**$ 1,179,536**	**$ 748,619**	**$ 1,252,937**	**$ 1,037,765**	**$ 1,144,163**	**$ 1,120,302**

5330 - HWY & STREET MAINT



55200 - PARKS

ACCOUNT	DESCRIPTION	2021 MAYOR BUDGET	2020 AMENDED BUDGET	2020 ACTIVITY THRU 08/31/20	2019 ACTIVITY	2018 ACTIVITY	2019 AMENDED BUDGET	2018 AMENDED BUDGET
50110	SALARIES	$ 5,380	$ 5,272	$ 4,121	$ 6,372	$ 5,978	$ 5,157	$ 4,897
50120	WAGES	$ 85,565	$ 46,386	$ 28,829	$ 47,002	$ 61,454	$ 45,307	$ 44,001
50126	OVERTIME							
50128	SEASONAL/TEMPORARY	$ 74,074	$ 83,876	$ 30,516	$ 55,104	$ 65,771	$ 82,410	$ 70,350
50151	EMPLOYEE BENEFITS	$ 18,833	$ 13,884	$ 7,038	$ 11,815	$ 14,717	$ 13,519	$ 12,399
50152	HEALTH INSURANCE	$ 29,804	$ 18,362	$ 8,156	$ 9,651	$ 8,592	$ 9,403	$ 7,026
50245	UTILITIES	$ 24,000	$ 24,000	$ 10,876	$ 21,919	$ 24,453	$ 21,000	$ 16,000
50290	RENTING/LEASING EQMT - PARKS	$ 4,000	$ 4,000	$ 4,000		$ 3,763	$ 4,000	$ 4,000
50310	OFFICE SUPPLIES				$ 27	$ 66		
50335	VEHICLE FUEL	$ 4,200	$ 4,200	$ 2,281	$ 3,829	$ 3,707	$ 5,000	$ 5,000
50340	OPERATING EXPENSES	$ 36,000	$ 35,500	$ 27,247	$ 34,668	$ 26,129	$ 35,500	$ 27,500
50350	EQUIPMENT REPAIRS	$ 8,000	$ 9,000	$ 5,338	$ 6,819	$ 8,020	$ 9,000	$ 9,000
	TOTAL APPROPRIATIONS	**$ 289,856**	**$ 244,480**	**$ 128,402**	**$ 197,206**	**$ 222,650**	**$ 230,296**	**$ 200,173**



53310 - SNOW REMOVAL

DESCRIPTION	2021 MAYOR BUDGET	2020 AMENDED BUDGET	2020 ACTIVITY THRU 08/31/20	2019 ACTIVITY	2018 ACTIVITY	2019 AMENDED BUDGET	2018 AMENDED BUDGET
OPERATING EXPENSES-SALT	$ 68,000	$ 68,000	$ 55,609	$ 59,527	$ 66,393	$ 68,000	$ 70,000
TOTAL APPROPRIATIONS	**$ 68,000**	**$ 68,000**	**$ 55,609**	**$ 59,527**	**$ 66,393**	**$ 68,000**	**$ 70,000**

53400 - SIGNS AND MARKINGS

ACCOUNT	DESCRIPTION	2021 MAYOR BUDGET	2020 AMENDED BUDGET	2020 ACTIVITY THRU 08/31/20	2019 ACTIVITY	2018 ACTIVITY	2019 AMENDED BUDGET	2018 AMENDED BUDGET
50340	**OPERATING EXPENSES**	$ 18,000	$ 18,000	$ 15,419	$ 14,442	$ 20,662	$ 18,000	$ 18,000
	TOTAL APPROPRIATIONS	**$ 18,000**	**$ 18,000**	**$ 15,419**	**$ 14,442**	**$ 20,662**	**$ 18,000**	**$ 18,000**

53420 - STREET LIGHTING

ACCOUNT	DESCRIPTION	2021 MAYOR BUDGET	2020 AMENDED BUDGET	2020 ACTIVITY THRU 08/31/20	2019 ACTIVITY	2018 ACTIVITY	2019 AMENDED BUDGET	2018 AMENDED BUDGET
50340	STREET LIGHTING - ELECTRIC	$ 118,000	$ 120,000	$ 53,616	$ 109,217	$ 127,519	$ 128,000	$ 130,000
	TOTAL APPROPRIATIONS	**$ 118,000**	**$ 120,000**	**$ 53,616**	**$ 109,217**	**$ 127,519**	**$ 128,000**	**$ 130,000**

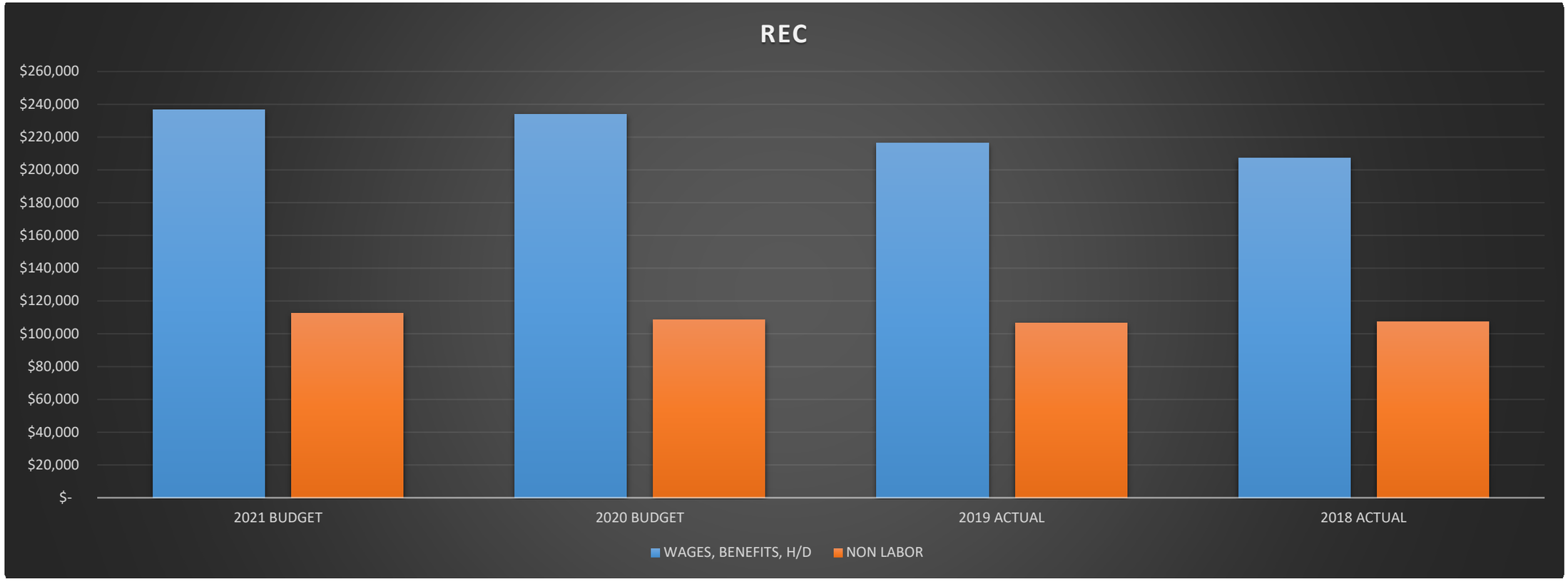
54910 - CEMETERY

ACCOUNT	DESCRIPTION	2021 MAYOR BUDGET	2020 AMENDED BUDGET	2020 ACTIVITY THRU 08/31/20	2019 ACTIVITY	2018 ACTIVITY	2019 AMENDED BUDGET	2018 AMENDED BUDGET
50240	**EQUIPMENT MAINTENANCE**	$ 20,000	$ 20,000	$ 11,875	$ 19,000	$ 19,000	$ 19,000	$ 19,000
50300	**MISC EXPENSES**	$ 16,000	$ 16,000	$ 7,787	$ 18,421	$ 21,147	$ 16,000	$ 16,000
	TOTAL APPROPRIATIONS	**$ 36,000**	**$ 36,000**	**$ 19,662**	**$ 37,421**	**$ 40,147**	**$ 35,000**	**$ 35,000**

55300 - RECREATION

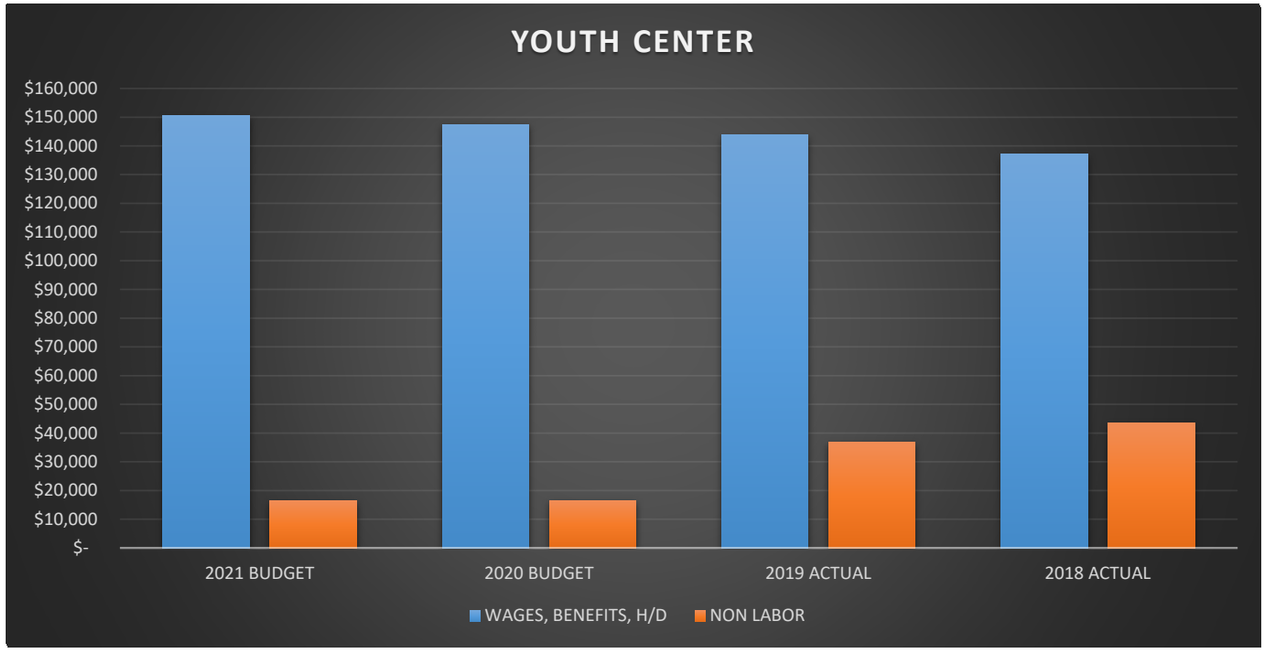
ACCOUNT	DESCRIPTION	2021 MAYOR BUDGET	2020 AMENDED BUDGET	2020 ACTIVITY THRU 08/31/20	2019 ACTIVITY	2018 ACTIVITY	2019 AMENDED BUDGET	2018 AMENDED BUDGET
50110	SALARIES	$ 61,496	$ 60,605	$ 37,778	$ 52,592	$ 58,765	$ 59,399	$ 64,965
50120	WAGES	$ 57,221	$ 56,095	$ 35,241	$ 62,196	$ 62,698	$ 53,167	$ 52,700
50127	WAGES - PART TIME	$ 12,193	$ 12,000	$ 5,493	$ 5,253	$ 4,317	$ 6,000	$ 6,000
50128	SEASONAL/TEMPORARY	$ 59,430	$ 60,279	$ 3,186	$ 57,343	$ 48,630	$ 53,928	$ 47,713
50151	EMPLOYEE BENEFITS	$ 22,594	$ 22,531	$ 10,979	$ 20,683	$ 21,303	$ 20,536	$ 20,994
50152	HEALTH INSURANCE	$ 23,647	$ 22,514	$ 15,418	$ 18,317	$ 11,496	$ 12,873	$ 22,493
50210	TELEPHONE	$ 2,000	$ 2,200	$ 1,093	$ 2,711	$ 2,350	$ 2,000	$ 1,000
50212	TRAVEL/CONFERENCE	$ 2,424	$ 2,424	$ 375	$ 1,789	$ 769	$ 2,424	$ 300
50213	SALES TAX	$ 7,000	$ 7,000	$ 861	$ 6,625	$ 6,321	$ 7,000	$ 7,000
50215	OUTSIDE SERVICES/CONTRACTS	$ 38,281	$ 35,540	$ 12,870	$ 33,121	$ 36,753	$ 44,028	$ 48,694
50240	EQUIPMENT MAINTENANCE-TROLL	$ 8,000	$ 8,000	$ 167	$ 8,137	$ 5,066	$ 7,360	$ 7,360
50300	MISC EXPENSES	$ 2,500	$ 2,500	$ 2,028	$ 1,633	$ 1,286	$ 1,000	$ 1,000
50315	ADS & PUBLICATIONS	$ 1,500	$ 1,500	$ 572	$ 1,459	$ 1,951	$ 1,500	$ 1,500
50340	OPERATING EXPENSES	$ 30,663	$ 29,223	$ 15,687	$ 30,948	$ 35,273	$ 29,577	$ 30,931
50342	OPERATING EXPENSES-SPECIALIZED-2					$ 139		
50343	OPERATING EXPENSES-SCHOOL RENT	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ 8,000
50344	OPERATING EXPENSES-ACTIVE NET	$ 8,000	$ 8,000	$ 2,528	$ 7,805	$ 6,825	$ 8,000	$ 8,500
50930	TRANSFER TO OTHER FUND	$ 4,000	$ 4,000		$ 4,425	$ 2,434	$ 4,000	$ 4,000
	TOTAL APPROPRIATIONS	**$ 348,950**	**$ 342,411**	**$ 152,276**	**$ 323,037**	**$ 314,376**	**$ 320,792**	**$ 333,150**

55300 - RECREATION



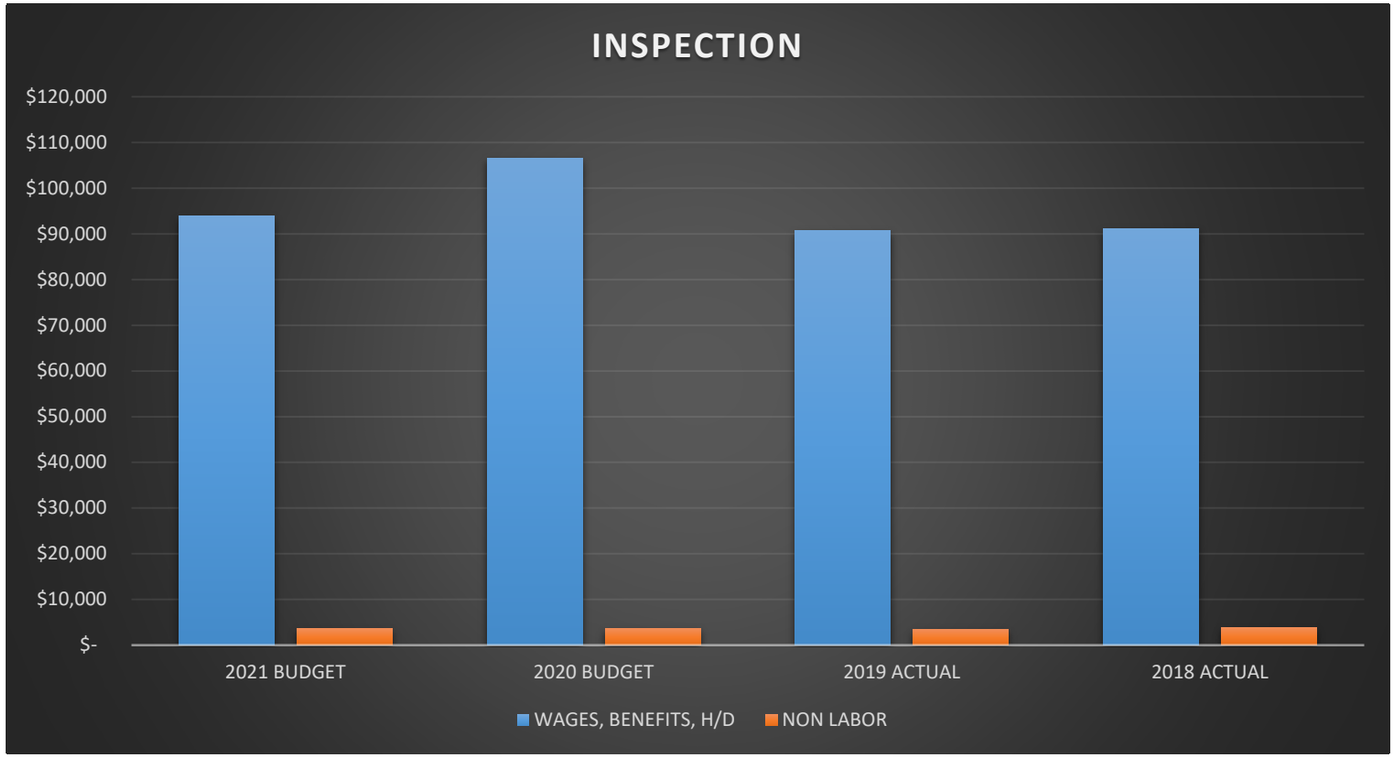
55400 - YOUTH CENTER

ACCOUNT	DESCRIPTION	2021 MAYOR BUDGET	2020 AMENDED BUDGET	2020 ACTIVITY THRU 08/31/20	2019 ACTIVITY	2018 ACTIVITY	2019 AMENDED BUDGET	2018 AMENDED BUDGET
50110	SALARIES	$ 11,280	$ 10,699	$ 6,584	$ 10,452	$ 10,145	$ 10,673	$ 14,261
50120	WAGES	$ 82,019	$ 80,377	$ 50,152	$ 79,347	$ 76,325	$ 78,455	$ 76,165
50127	WAGES - PART TIME	$ 19,400	$ 19,400	$ 6,165	$ 17,104	$ 17,965	$ 19,000	$ 18,619
50151	EMPLOYEE BENEFITS	$ 15,010	$ 14,684	$ 8,690	$ 14,128	$ 13,886	$ 14,197	$ 14,400
50152	HEALTH INSURANCE	$ 22,874	$ 22,234	$ 14,895	$ 22,790	$ 18,802	$ 23,158	$ 21,646
50210	TELEPHONE				$ 1,355	$ 1,566	$ 2,112	$ 3,000
50215	OUTSIDE SERVICES/CONTRACTS				$ 21,000	$ 21,000	$ 21,000	$ 21,000
50220	UTILITIES	$ 8,500	$ 8,500	$ 3,937	$ 7,174	$ 8,439	$ 8,500	$ 8,500
50240	BUILDING MAINTENANCE	$ 4,000	$ 4,000	$ 1,659	$ 3,172	$ 8,170	$ 4,000	$ 12,950
50316	RENT EXPENSE	$ 4,000	$ 4,000		$ 3,903	$ 4,027	$ 4,300	$ 4,300
50340	OPERATING EXPENSES			$ 216	$ 256	$ 216		
	TOTAL APPROPRIATIONS	**$ 167,084**	**$ 163,894**	**$ 92,298**	**$ 180,681**	**$ 180,541**	**$ 185,395**	**$ 194,841**



52400 - INSPECTION

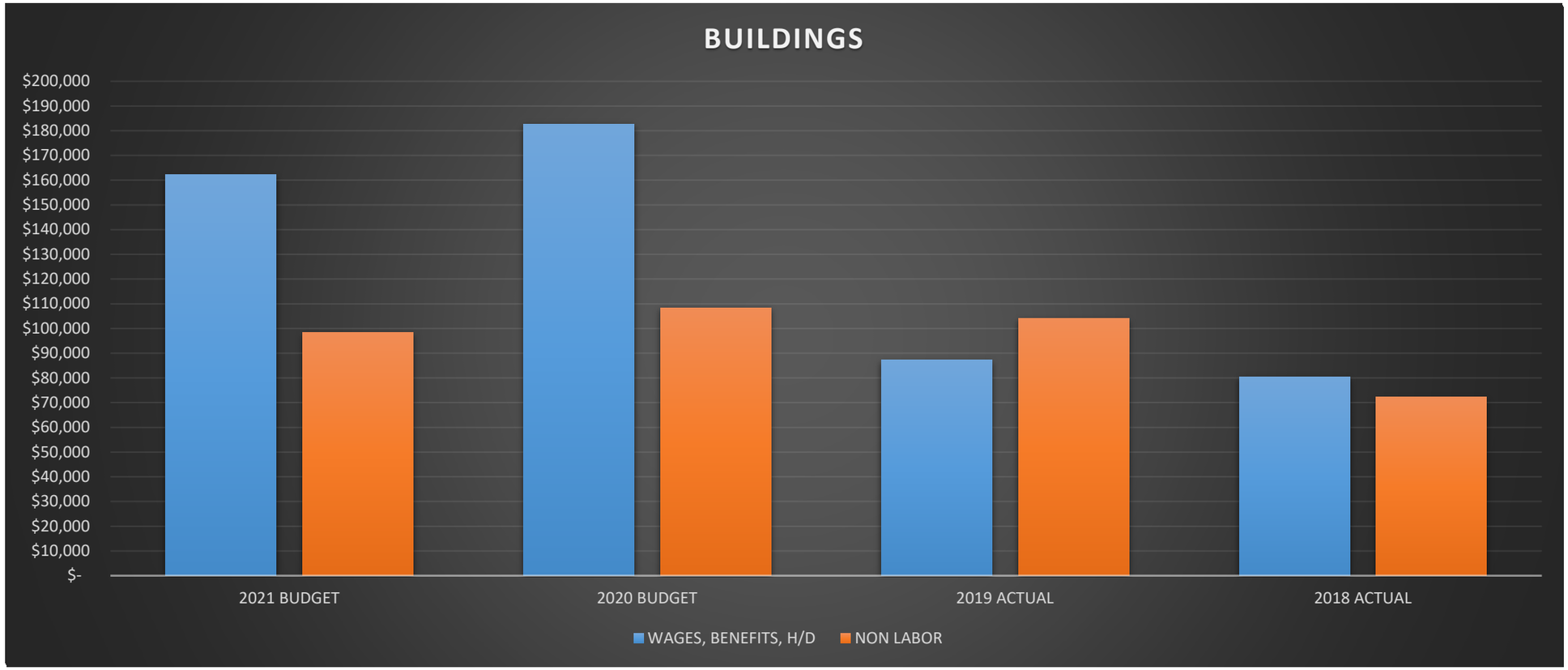
ACCOUNT	DESCRIPTION	2021 MAYOR BUDGET	2020 AMENDED BUDGET	2020 ACTIVITY THRU 08/31/20	2019 ACTIVITY	2018 ACTIVITY	2019 AMENDED BUDGET	2018 AMENDED BUDGET
50110	SALARIES							$ 7,495
50120	WAGES	$ 68,364	$ 80,476	$ 41,118	$ 66,147	$ 63,743	$ 72,696	$ 69,276
50151	EMPLOYEE BENEFITS	$ 10,276	$ 11,152	$ 6,097	$ 9,704	$ 9,493	$ 9,850	$ 10,085
50152	HEALTH INSURANCE	$ 15,282	$ 14,937	$ 9,959	$ 14,884	$ 17,801	$ 14,495	$ 17,094
50215	WEIGHTS & MEASURES	$ 3,600	$ 3,600	$ 3,600	$ 3,200	$ 3,200	$ 4,000	$ 3,200
50216	INSPECTION-MOW/SNOW CHARGES			$ 475	$ 200	$ 655		
	TOTAL APPROPRIATIONS	**$ 97,522**	**$ 110,165**	**$ 61,249**	**$ 94,135**	**$ 94,892**	**$ 101,041**	**$ 107,150**



53200 - CITY BUILDINGS

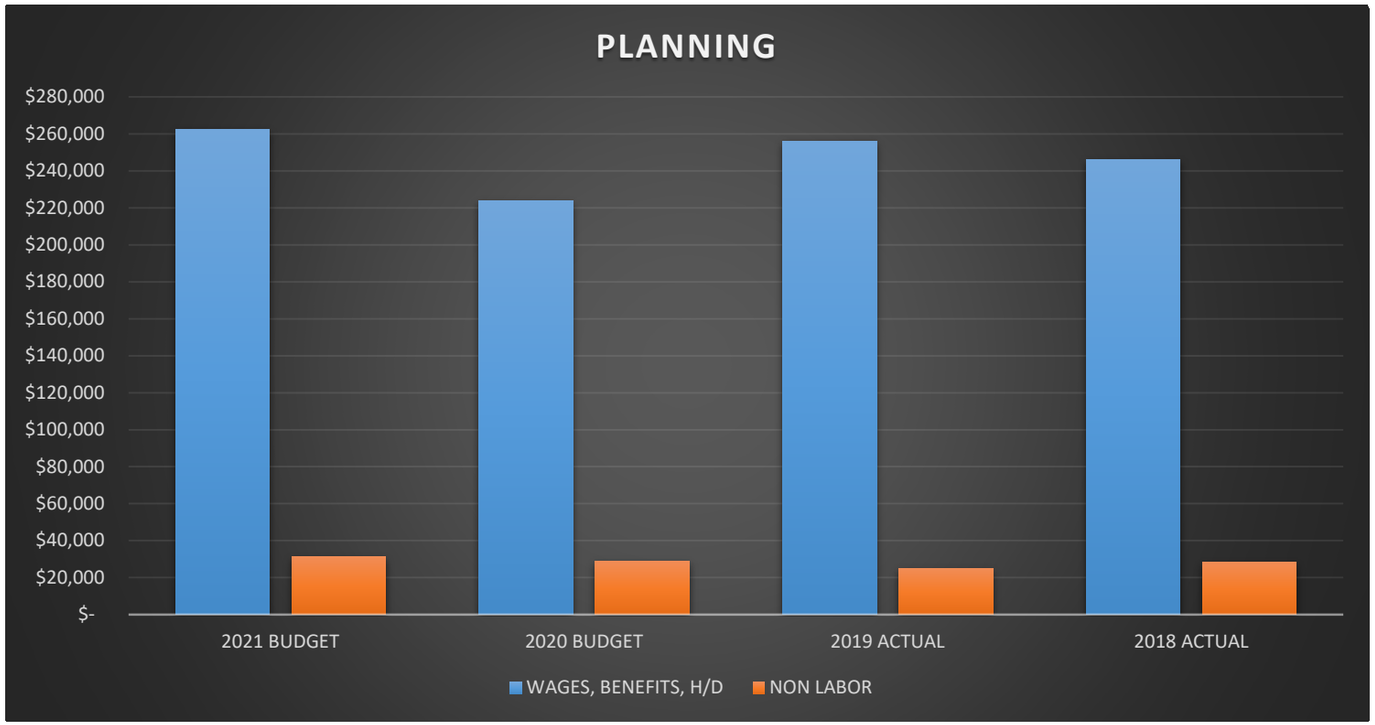
ACCOUNT	DESCRIPTION	2021 MAYOR BUDGET	2020 AMENDED BUDGET	2020 ACTIVITY THRU 08/31/20	2019 ACTIVITY	2018 ACTIVITY	2019 AMENDED BUDGET	2018 AMENDED BUDGET
50110	SALARIES		$ 11,096				$ 10,879	$ 10,707
50120	WAGES	$ 116,177	$ 109,418	$ 35,890	$ 56,761	$ 54,647	$ 71,187	$ 71,263
50151	EMPLOYEE BENEFITS	$ 16,135	$ 16,683	$ 5,319	$ 8,307	$ 8,093	$ 11,438	$ 11,530
50152	HEALTH INSURANCE	$ 29,844	$ 45,542	$ 14,783	$ 22,121	$ 17,801	$ 25,954	$ 23,801
50200	MISC OUTSIDE SERVICES			$ 175	$ 308	$ 307		
50215	OUTSIDE SERVICES/CONTRACTS-CITY HALL	$ 6,000	$ 7,708	$ 6,650	$ 13,053	$ 17,359	$ 15,000	$ 15,000
50220	UTILITIES - CITY HALL	$ 30,000	$ 30,000	$ 15,942	$ 30,002	$ 32,982	$ 30,000	$ 30,000
50221	UTILITIES-SENIOR CENTER ANNEX	$ 500	$ 500	$ 259	$ 484	$ 524	$ 1,000	$ 1,000
50222	UTILITIES & MAINTENANCE - DEPOT	$ 6,000	$ 6,000	$ 2,547	$ 3,974	$ 4,208	$ 6,000	$ 6,000
50223	UTILITIES & MAINTENANCE - FOOD PANTRY	$ 2,000	$ 1,900	$ 4,287	$ 5,991	$ 2,719	$ 2,750	$ 2,750
50224	UTILITIES - MSB PROPERTY	$ 22,000	$ 30,000	$ 9,638	$ 21,080			
50340	OPERATING EXPENSES	$ 13,000	$ 13,000	$ 5,477	$ 12,455	$ 8,853	$ 10,000	$ 10,000
50341	OPERATING EXPENSES-MSB PROPERTY	$ 7,000	$ 7,280	$ 4,093	$ 5,086			
50350	REPAIRS/MAINTENANCE	$ 7,000	$ 7,000	$ 7,046	$ 10,114	$ 5,330	$ 7,000	$ 11,000
50351	REPAIRS/MAINTENANCE - MSB PROPERTY	$ 5,000	$ 5,000	$ 4,563	$ 1,556			
	TOTAL APPROPRIATIONS	**$ 260,656**	**$ 291,127**	**$ 116,669**	**$ 191,292**	**$ 152,823**	**$ 191,208**	**$ 193,051**

53200 - CITY BUILDINGS



56300 - PLANNING

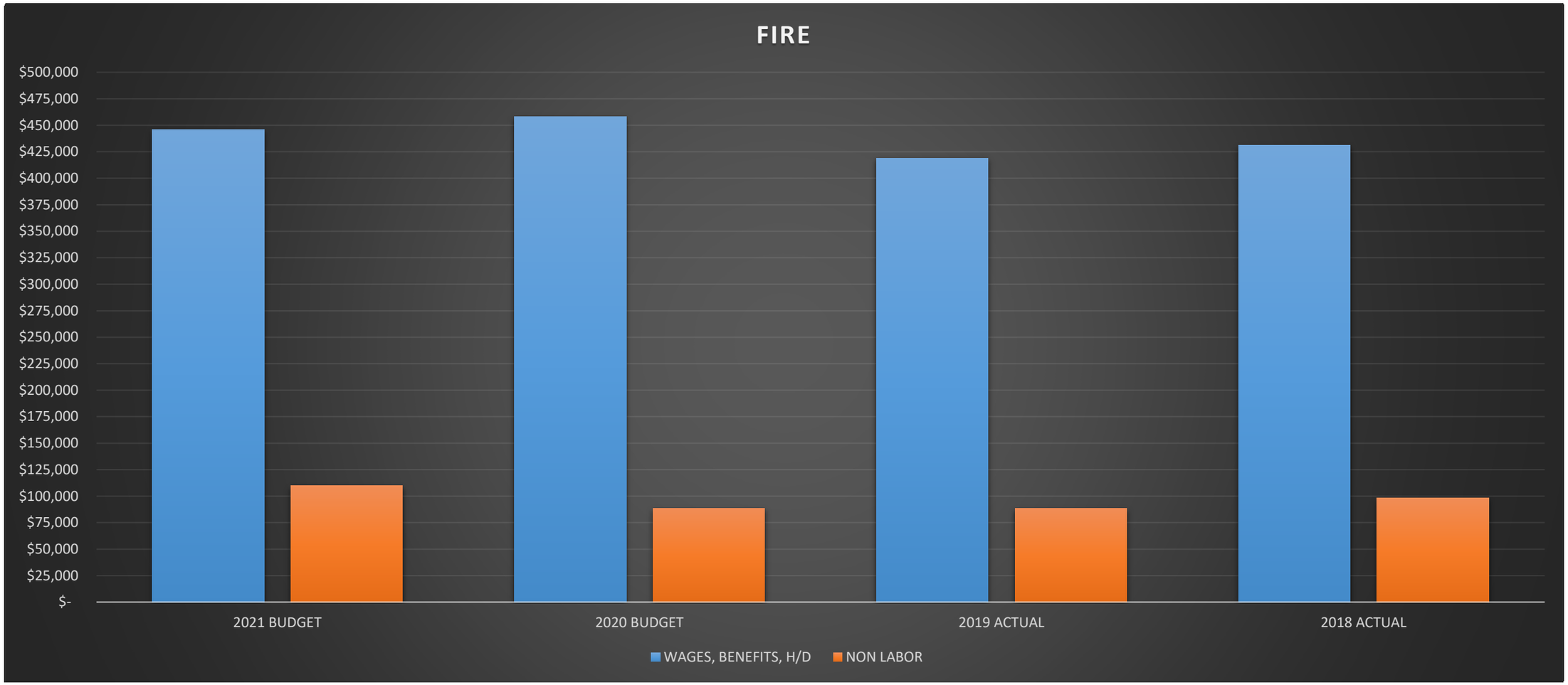
ACCOUNT	DESCRIPTION	2021 MAYOR BUDGET	2020 AMENDED BUDGET	2020 ACTIVITY THRU 08/31/20	2019 ACTIVITY	2018 ACTIVITY	2019 AMENDED BUDGET	2018 AMENDED BUDGET
50110	SALARIES	$ 103,314	$ 90,143	$ 63,450	$ 99,855	$ 98,117	$ 88,433	$ 78,162
50120	WAGES	$ 95,512	$ 77,379	$ 57,683	$ 92,336	$ 87,885	$ 68,929	$ 66,252
50151	EMPLOYEE BENEFITS	$ 27,999	$ 24,213	$ 16,805	$ 26,728	$ 26,157	$ 22,488	$ 20,724
50152	HEALTH INSURANCE	$ 35,713	$ 31,930	$ 23,173	$ 37,177	$ 33,805	$ 38,117	$ 30,646
50212	TRAVEL/CONFERENCE	$ 3,000	$ 3,000	$ 1,297	$ 2,377	$ 1,962	$ 3,000	$ 3,000
50330	VEHICLE EXPENSE	$ 1,500	$ 1,000	$ 444	$ 562	$ 1,076	$ 1,000	$ 1,000
50335	VEHICLE FUEL	$ 3,000	$ 2,000	$ 2,041	$ 2,342	$ 2,334	$ 2,000	$ 2,000
50340	OPERATING EXPENSES - PLANNING DEPARTMENT	$ 24,000	$ 22,750	$ 18,824	$ 19,784	$ 23,198	$ 22,250	$ 17,000
	TOTAL APPROPRIATIONS	**$ 294,038**	**$ 252,415**	**$ 183,717**	**$ 281,161**	**$ 274,534**	**$ 246,217**	**$ 218,784**



52200 - FIRE PROTECTION

ACCOUNT	DESCRIPTION	2021 MAYOR BUDGET	2020 AMENDED BUDGET	2020 ACTIVITY THRU 08/31/20	2019 ACTIVITY	2018 ACTIVITY	2019 AMENDED BUDGET	2018 AMENDED BUDGET
50110	SALARIES	$ 87,672	$ 89,165	$ 60,665	$ 86,346	$ 83,452	$ 87,353	$ 84,850
50120	WAGES	$ 107,618	$ 109,663	$ 68,666	$ 105,560	$ 102,651	$ 103,105	$ 99,912
50124	WAGES - VOLUNTEERS	$ 110,000	$ 110,000	$ 17,393	$ 85,686	$ 93,260	$ 117,000	$ 107,857
50127	WAGES - PART TIME			$ 880	$ 2,220	$ 3,655		
50129	LONGEVITY - VOLUNTEERS	$ 7,800	$ 7,500		$ 7,025	$ 7,255	$ 9,000	$ 8,850
50130	FIRE PENSION BENEFIT	$ 42,000	$ 42,000	$ 6,500	$ 38,467	$ 45,282	$ 40,000	$ 40,000
50151	EMPLOYEE BENEFITS	$ 45,442	$ 46,153	$ 23,562	$ 41,884	$ 42,052	$ 42,712	$ 32,449
50152	HEALTH INSURANCE	$ 45,126	$ 53,818	$ 29,442	$ 51,887	$ 53,402	$ 51,868	$ 50,342
50190	TRAINING	$ 7,720	$ 2,500	$ 385	$ 2,167	$ 1,752	$ 3,100	$ 3,100
50210	TELEPHONE	$ 2,500	$ 3,000	$ 1,137	$ 4,371	$ 1,977	$ 2,400	$ 3,200
50212	TRAVEL/CONFERENCE	$ 2,500	$ 1,600	$ 35	$ 911	$ 279	$ 1,425	$ 1,425
50216	OUTSIDE SERVICES/CONTRACTS-2					$ 214		
50217	OUTSIDE SERVICES - CLEANING	$ 500		$ 3,134	$ 4,304	$ 4,224	$ 5,000	$ 5,000
50220	UTILITIES	$ 23,000	$ 23,000	$ 12,087	$ 23,470	$ 23,530	$ 23,000	$ 23,000
50240	EQUIPMENT MAINTENANCE	$ 19,875	$ 16,000	$ 31,124	$ 14,577	$ 18,336	$ 15,000	$ 10,000
50241	DANE CAD	$ 5,974	$ 2,500	$ 1,116	$ 2,966	$ 3,118	$ 3,300	$ 2,900
50245	BUILDING & GROUNDS	$ 10,000	$ 10,000	$ 9,994	$ 13,087	$ 8,243	$ 14,000	$ 13,725
50300	MISC EXPENSES	$ 300	$ 300	$ 1,767	$ 34	$ 78	$ 300	$ 300
50310	OFFICE SUPPLIES	$ 1,550	$ 1,550	$ 976	$ 49	$ 1,105	$ 350	$ 350
50320	SUBSCRIPTIONS/DUES	$ 9,700	$ 6,150	$ 5,383	$ 3,470	$ 3,270	$ 2,850	$ 2,825
50335	VEHICLE FUEL	$ 8,950	$ 8,350	$ 3,288	$ 6,955	$ 9,303	$ 6,000	$ 6,700
50340	OPERATING EXPENSES	$ 10,800	$ 10,800	$ 6,194	$ 10,474	$ 19,967	$ 10,800	$ 10,000
50342	OPERATING EXPENSES-SPECIALIZED-2	$ 1,000	$ 1,000	$ 331	$ 1,262	$ 1,110	$ 1,000	
50390	UNIFORM ALLOWANCE	$ 5,500	$ 2,000	$ 580	$ 94	$ 1,527	$ 2,000	$ 1,800
	TOTAL APPROPRIATIONS	**$ 555,527**	**$ 547,049**	**$ 284,639**	**$ 507,266**	**$ 529,042**	**$ 541,563**	**$ 508,585**

52200 - FIRE PROTECTION



FUND 215 - LIBRARY FUND

DESCRIPTION	2021 MAYOR BUDGET	2020 AMENDED BUDGET	2020 ACTIVITY THRU 08/31/20	2019 ACTIVITY	2018 ACTIVITY	2019 AMENDED BUDGET	2018 AMENDED BUDGET
ESTIMATED REVENUES							
DANE COUNTY SERVICE FEES	$ 249,249	$ 229,696	$ 230,780	$ 220,255	$ 213,167	$ 220,254	$ 213,167
OTHER COUNTIES SERVICE FEES	$ 15,848	$ 10,090	$ 10,088	$ 8,052	$ 9,107	$ 8,041	$ 9,107
MISC. REVENUE					$ 1,153		
FINES	$ 7,000	$ 21,000	$ 4,932	$ 21,521	$ 23,360	$ 22,000	$ 24,000
COPY MACHINE	$ 3,700	$ 4,700	$ 1,016	$ 5,152	$ 4,704	$ 4,700	$ 4,500
INTEREST	$ 100		$ 97	$ 1,957			
TRANSFER IN - GENERAL FUND	$ 632,350	$ 623,000	$ 623,000	$ 421,813	$ 450,788	$ 421,813	$ 423,077
TRANFER IN FROM UTILITIES				$ 172,000	$ 148,500	$ 172,000	$ 148,500
SURPLUS						$ 10,000	$ 775
TOTAL ESTIMATED REVENUES	$ 908,247	$ 888,486	$ 869,913	$ 850,750	$ 850,779	$ 858,808	$ 823,126

FUND 215 - LIBRARY FUND

DESCRIPTION	2021 MAYOR BUDGET	2020 AMENDED BUDGET	2020 ACTIVITY THRU 08/31/20	2019 ACTIVITY	2018 ACTIVITY	2019 AMENDED BUDGET	2018 AMENDED BUDGET
APPROPRIATIONS							
SALARIES	$ 80,133	$ 78,563	$ 49,253	$ 86,228	$ 86,316	$ 74,888	$ 81,968
WAGES	$ 398,651	$ 396,057	$ 228,322	$ 366,094	$ 371,022	$ 386,935	$ 366,502
WAGES - PART TIME	$ 70,701	$ 70,006	$ 44,301	$ 67,473	$ 60,860	$ 65,824	$ 47,481
SUNDAY HOURS	$ 8,500	$ 8,500	$ 2,818	$ 8,278	$ 8,067	$ 8,500	$ 9,589
EMPLOYEE BENEFITS	$ 72,684	$ 71,359	$ 41,784	$ 67,427	$ 70,229	$ 72,012	$ 66,447
HEALTH INSURANCE	$ 94,783	$ 84,183	$ 61,887	$ 80,149	$ 72,403	$ 66,801	$ 74,359
TELEPHONE				$ 438	$ 692	$ 1,000	$ 1,000
POSTAGE	$ 500	$ 500	$ 82	$ 434	$ 400	$ 400	$ 400
TRAVEL/CONFERENCE	$ 1,600	$ 1,600	$ 219	$ 1,081	$ 1,780	$ 1,600	$ 1,600
OUTSIDE SERVICES/CONTRACTS-2	$ 500	$ 500	$ 292	$ 3,705	$ 3,867	$ 500	$ 500
OUTSIDE SERVICES/CONTRACTS-3	$ 300	$ 300	$ 180	$ 201		$ 300	$ 300
UTILITIES	$ 19,600	$ 19,000	$ 8,450	$ 16,841	$ 18,165	$ 19,000	$ 19,000
UTILITIES-BUILDING 2	$ 5,500	$ 5,500	$ 2,009	$ 4,101	$ 4,582	$ 6,500	$ 6,500
EQUIPMENT MAINTENANCE	$ 1,900	$ 1,900	$ 1,409	$ 1,845	$ 1,728	$ 1,500	$ 1,000
REPAIR & MAINTENANCE	$ 9,000	$ 9,000	$ 6,504	$ 7,011	$ 7,207	$ 9,000	$ 9,000
TECHNOLOGY COSTS	$ 50,500	$ 49,550	$ 48,516	$ 48,987	$ 48,497	$ 48,850	$ 48,900
MISC EXPENSES	$ 500	$ 500	$ 96	$ 795	$ 303	$ 500	$ 500
PROGRAMS/PUBLICITY	$ 4,000	$ 4,000	$ 2,764	$ 3,841	$ 3,272	$ 4,000	$ 3,500
SUBSCRIPTIONS/DUES	$ 600	$ 600	$ 613	$ 94	$ 435	$ 400	$ 400
PERIODICALS	$ 4,800	$ 5,400	$ 3,656	$ 3,884	$ 5,306	$ 5,600	$ 5,800
E-RESOURCES	$ 9,000	$ 8,500	$ 8,270	$ 8,265	$ 7,584	$ 8,198	$ 7,600
AUDIO VISUAL	$ 15,000	$ 11,300	$ 5,824	$ 10,841	$ 11,624	$ 11,000	$ 10,700
BOOKS	$ 50,000	$ 45,700	$ 26,155	$ 44,659	$ 48,443	$ 44,600	$ 44,300
OPERATING EXPENSES	$ 4,500	$ 4,500	$ 2,750	$ 4,433	$ 5,589	$ 3,800	$ 3,600
OPERATING EXPENSES-SPECIALIZED-1	$ 200	$ 200	$ 149	$ 82	$ 206	$ 200	$ 200
OPERATING EXPENSES-SPECIALIZED-2	$ 4,800	$ 4,800	$ 2,346	$ 5,114	$ 4,800	$ 4,800	$ 4,600
CAPITAL-EQUIPMENT		$ 1,000	$ -	$ 7,065	$ 2,783	$ 7,100	$ 2,380
CAPITAL-INFRASTRUCTURE	$ -	$ 6,000	$ 3,191	$ 4,864	$ 4,718	$ 5,000	$ 5,000
APPROPRIATIONS	$ 908,252	$ 889,018	$ 551,840	$ 854,230	$ 850,878	$ 858,808	$ 823,126
NET OF REVENUES/APPROPRIATIONS - FUND 215	**$ (5)**	**$ (532)**	**$ 318,073**	**$ (3,480)**	**$ (99)**	**$ -**	**$ -**

FUND 603 - EMS FUND

DESCRIPTION	2021 MAYOR BUDGET	2020 AMENDED BUDGET	2020 ACTIVITY THRU 08/31/20	2019 ACTIVITY	2018 ACTIVITY	2019 AMENDED BUDGET	2018 AMENDED BUDGET
ESTIMATED REVENUES							
STATE MEDICARE SUPPLEMENT	$ 15,000	$ 17,500		$ 16,386	$ 17,533	$ 20,500	$ 22,500
FEDERAL ASSISTANCE FUNDING - COVID			$ 16,438				
BAB REBATE		$ 2,025	$ 1,420	$ 3,035	$ 4,865	$ 4,500	$ 4,865
EMS DEPT FEES	$ 45,800	$ 44,664	$ 45,332	$ 44,637	$ 38,056	$ 44,650	$ 42,511
AMBULANCE FEES	$ 650,000	$ 640,000	$ 473,005	$ 551,341	$ 509,808	$ 610,000	$ 610,000
STATE DEPT COLLECTION (SDC)				$ 6,195	$ 20,562	$ 25,000	
INTEREST	$ 250		$ 369	$ 2,088			
TRANSFER IN - GENERAL FUND	$ -	$ 25,000	$ 25,000	$ 80,000	$ 80,000	$ 80,000	$ 80,000
TOTAL ESTIMATED REVENUES	$ 711,050	$ 729,189	$ 561,564	$ 703,682	$ 670,824	$ 784,650	$ 759,876

FUND 603 - EMS FUND

DESCRIPTION	2021 MAYOR BUDGET	2020 AMENDED BUDGET	2020 ACTIVITY THRU 08/31/20	2019 ACTIVITY	2018 ACTIVITY	2019 AMENDED BUDGET	2018 AMENDED BUDGET
APPROPRIATIONS							
SALARIES	$ 85,076	$ 83,371	$ 51,861	$ 82,781	$ 79,480	$ 81,790	$ 79,284
WAGES	$ 44,713	$ 43,793	$ 22,670	$ 35,073	$ 34,119	$ 42,634	$ 41,538
WAGES - PART TIME	$ 146,000	$ 135,000	$ 85,957	$ 129,735	$ 125,182	$ 141,000	$ 132,925
SEASONAL/TEMPORARY/VOLUNTEER			$ 300				
LONGEVITY - VOLUNTEERS	$ 5,100	$ 5,100	$ 125	$ 4,893	$ 4,345	$ 5,300	$ 6,650
EMPLOYEE BENEFITS	$ 30,452	$ 29,107	$ 17,505	$ 36,642	$ 33,998	$ 28,602	$ 28,015
HEALTH INSURANCE	$ 22,426	$ 21,916	$ 14,610	$ 21,844	$ 24,618	$ 21,835	$ 26,210
WORKERS COMP INSURANCE	$ 6,500	$ 6,300		$ 6,270	$ 6,267	$ 12,000	$ 12,000
TELEPHONE	$ 2,700	$ 1,900	$ 1,410	$ 2,385	$ 3,546	$ 4,000	$ 3,000
TRAVEL/CONFERENCE	$ 10,000	$ 10,000	$ 2,578	$ 11,268	$ 6,480	$ 9,350	$ 9,350
EMT TRAINING BANK	$ 3,650	$ 3,650	$ 75	$ 1,663	$ 984	$ 3,560	$ 3,650
OUTSIDE SERVICES/MEDICAL DIRECTOR	$ 10,000	$ 10,000	$ 5,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000
OUTSIDE SERVICES/BILLING	$ 38,000	$ 36,000	$ 22,038	$ 34,966	$ 35,686	$ 40,000	$ 32,000
OUTSIDE SERVICES/LEGAL	$ 2,000	$ 2,000		$ 2,521		$ 2,000	$ 2,000
UTILITIES/JANITORIAL	$ 14,600	$ 16,900	$ 10,178	$ 14,691	$ 15,388	$ 17,800	$ 18,800
EQUIPMENT MAINTENANCE/BUILDING	$ 26,000	$ 14,000	$ 12,325	$ 9,271	$ 14,300	$ 13,500	$ 11,500
MISC EXPENSES	$ 3,700	$ 3,700	$ 1,553	$ 4,019	$ 3,815	$ 3,700	$ 3,700
OFFICE SUPPLIES	$ 4,000	$ 6,000	$ 1,876	$ 4,857	$ 5,207	$ 6,000	$ 3,500
RENT EXPENSE	$ 28,500	$ 30,000	$ 18,809	$ 27,759	$ 29,715	$ 39,643	$ 45,000
SUBSCRIPTIONS/DUES	$ 1,400	$ 1,300	$ 1,298	$ 1,295	$ 1,171	$ 1,200	$ 1,000
DEPRECIATION/SINKING FUND				$ 102,096	$ 85,990		
ADMINISTRATION EXPENSE	$ 18,000			$ 18,000	$ 18,000	$ 18,000	$ 18,000
VEHICLE EXPENSE	$ 12,000	$ 12,000	$ 6,639	$ 14,147	$ 3,482	$ 8,000	$ 8,000
VEHICLE FUEL	$ 7,700	$ 8,000	$ 3,691	$ 7,796	$ 7,824	$ 8,000	$ 6,800
OPERATING EXPENSES	$ 50,000	$ 42,000	$ 34,047	$ 43,722	$ 31,918	$ 42,000	$ 43,000
OPERATING EXPENSES-RECRUITMENT	$ 500	$ 500					$ 500
OPERATING EXPENSES-PUBLIC RELATIONS	$ 1,000	$ 1,000		$ 767	$ 768	$ 1,000	$ 1,000
REPAIRS/MAINTENANCE	$ 6,000	$ 6,400	$ 168	$ 6,054	$ (891)	$ 6,400	$ 6,400
UNIFORM ALLOWANCE	$ 5,000	$ 5,000	$ 2,296	$ 3,629	$ 3,120	$ 5,000	$ 5,000
AUTO PHYSICAL DAMAGE INSURANCE	$ 3,000	$ 3,000		$ 2,800	$ 2,798	$ 2,500	$ 2,500
BAD DEBT EXPENSE					$ 620		
INTEREST				$ 6,850	$ 12,172	$ 8,670	$ 34,035
TRANSFER TO DEBT SERVICE		$ 137,970	$ 137,970			$ 130,000	$ 100,000
TRANSFER TO EMS TRUCK FUND							$ 30,000
TRANSFER TO EQUIP REPLACEMENT	$ 100,000	$ 40,000	$ 40,000	$ 40,000	$ 25,000	$ 40,000	$ 25,000
APPROPRIATIONS	$ 688,017	$ 715,907	$ 494,979	$ 687,794	$ 625,102	$ 753,484	$ 750,357
NET OF REVENUES/APPROPRIATIONS - FUND 603	**$ 23,033**	**$ 13,282**	**$ 66,585**	**$ 15,888**	**$ 45,722**	**$ 31,166**	**$ 9,519**

ADOPTED Storm Water Budget and ERU Charge								
2020 Proposed Budget	2014	2015	2016	2017	2018	2019	2020	2021
Operation Budget	$ 329,177	$ 366,138	$ 381,057	$ 385,746	$ 347,462	$ 387,477	$ 386,654	$ 394,392
New Debt Service	$ 103,833	$ 110,774	$ 141,060	$ 164,364	$ 229,484	$ 207,862	$ 254,222	$ 263,749
Equipment Replacement	$ 21,300	$ 21,300	$ 21,300	$ 21,300	$ 21,300	$ 21,300	$ 21,300	$ 35,000
Other Revenues			$ 36,150	$ 24,080	$ 37,000	$ 37,000	$ 37,000	$ 37,000
Collecting System Replacement						$ 31,251	$ 61,178	$ 74,017
Total Costs	$ 454,310	$ 498,212	$ 507,267	$ 547,330	$ 561,246	$ 610,890	$ 686,353	$ 730,158
Proposed $$ to be recovered through SW Utility								
Operating Costs	**$ 454,310**	**$ 498,212**	**$ 507,267**	**$ 547,330**	**$ 561,246**	**$ 610,890**	**$ 686,353**	**$ 730,158**
Annual Cost Per ERU	$ 51.77	$ 51.55	$ 56.96	$ 60.86	$ 61.32	$ 65.56	$ 72.55	$ 77.18
Monthly Cost Per ERU	$ 4.31	$ 4.30	$ 4.75	$ 5.07	$ 5.11	$ 5.46	$ 6.05	$ 6.43

FUND 224 - STORM WATER FUND

DESCRIPTION	2021 MAYOR BUDGET	2020 AMENDED BUDGET	2020 ACTIVITY THRU 08/31/20	2019 ACTIVITY	2018 ACTIVITY	2019 AMENDED BUDGET	2018 AMENDED BUDGET
ESTIMATED REVENUES							
STATE GRANTS		$ 54,464			$ 27,179	$ 250,000	
STORMWATER USER FEES	$ 730,158	$ 686,353	$ 343,199	$ 618,307	$ 570,321	$ 611,349	$ 561,246
STORMWATER REVIEW FEES	$ 30,000	$ 30,000	$ 30,610	$ 29,374	$ 32,063	$ 30,000	$ 30,000
YARD WASTE SITE FEES	$ 7,000	$ 7,000		$ 7,000	$ 7,000	$ 7,000	$ 7,000
INTEREST	$ 500	$ 5,000	$ 1,365	$ 14,998	$ 11,116	$ 5,000	$ 3,300
PREMIUM ON DEBT ISSUE			$ 3,492				
NOTE PROCEEDS	$ 150,000	$ 363,000					
CAPITAL CONTRIBUTION				$ 271,663	$ 167,567		
CONTRIBUTIONS FROM CITY (TIF)				$ 910,198	$ 465,644		
TOTAL ESTIMATED REVENUES	$ 917,658	$ 1,145,817	$ 378,666	$ 1,851,540	$ 1,280,890	$ 903,349	$ 601,546
APPROPRIATIONS							
SALARIES	$ 33,897	$ 33,218	$ 19,293	$ 32,341	$ 23,722	$ 32,367	$ 35,801
WAGES	$ 109,210	$ 105,134	$ 59,589	$ 101,334	$ 147,352	$ 107,095	$ 95,690
OVERTIME				$ 716	$ 954		
WAGES - PART TIME	$ 12,235	$ 10,571	$ 200	$ 2,352	$ 4,557	$ 7,538	$ 8,483
SEASONAL/TEMPORARY				$ 320	$ 179		
EMPLOYEE BENEFITS	$ 21,827	$ 20,971	$ 11,690	$ 19,443	$ 25,342	$ 20,474	$ 19,802
HEALTH INSURANCE	$ 40,923	$ 38,659	$ 20,612	$ 34,364	$ 38,301	$ 31,343	$ 33,856
TELEPHONE	$ 600	$ 600	$ 266	$ 613	$ 532	$ 480	$ 1,100
TRAVEL/CONFERENCE	$ 1,000	$ 800	$ 351	$ 538	$ 335	$ 800	$ 800
OUTSIDE SERVICES/CONTRACTS	$ 30,000	$ 30,000	$ 15,274	$ 45,175	$ 39,072	$ 43,500	$ 28,000
OUTSIDE SERVICES/CONTRACTS-3	$ 45,200	$ 45,200	$ 20,327	$ 43,093	$ 40,762	$ 45,200	$ 31,200
UTILITIES	$ 1,500	$ 1,500	$ 705	$ 1,503	$ 1,502	$ 1,200	
MISC EXPENSES	$ 18,000	$ 18,000	$ 12,618	$ 14,930	$ 16,175	$ 18,000	$ 18,000
OFFICE SUPPLIES	$ 500	$ 500	$ 428	$ 500	$ 754	$ 500	$ 750
PERMITS/FEES	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000
ADS & PUBLICATIONS	$ 500	$ 500				$ 500	$ 500
VEHICLE FUEL	$ 15,000	$ 15,000	$ 5,431	$ 13,049	$ 18,602	$ 12,600	$ 12,600
EQUIP MAINTENANCE- STORMWATER	$ 18,000	$ 18,000	$ 7,043	$ 20,526	$ 18,745	$ 16,000	$ 16,000
POND MAINTENANCE- STORMWATER	$ 18,000	$ 20,000	$ 2,014	$ 13,292	$ 18,519	$ 20,000	$ 15,000
OPERATING EXPENSES	$ 22,000	$ 22,000	$ 2,449	$ 29,308	$ 25,151	$ 22,000	$ 22,000
YARDWASTE SITE - MISC EXPENSE	$ 2,500	$ 2,500	$ 819	$ (2,362)	$ 610	$ 4,080	$ 4,080
UNIFORM ALLOWANCE	$ 1,500	$ 1,500	$ 1,500	$ 277	$ 761	$ 1,800	$ 1,800
PROPERTY INSURANCE			$ 2,000				
DEPRECIATION EXPENSE	$ 158,397	$ 180,000		$ 134,524	$ 112,200	$ 128,826	
INTEREST				$ 32,376	$ 28,699		
DEBT ISSUANCE FEES	$ 5,000	$ 9,000	$ 11,505				
CAPITAL INFRASTRUCTURE	$ 172,750	$ 526,955	$ 674,359		$ 14,453	$ 783,465	
ENGINEERING		$ 30,154	$ 20,076			$ 82,973	
TRANSFER TO OTHER FUND	$ 35,000	$ 21,300				$ 21,300	$ 21,300
TRANSFER TO DEBT SERVICE	$ 263,749	$ 254,222	$ 254,222			$ 207,862	$ 229,484
APPROPRIATIONS	$ 1,029,288	$ 1,408,284	$ 1,144,771	$ 540,212	$ 579,279	$ 1,611,903	$ 598,246
NET OF REVENUES/APPROPRIATIONS - FUND 224	**$ (111,630)**	**$ (262,467)**	**$ (766,105)**	**$ 1,311,328**	**$ 701,611**	**$ (708,554)**	**$ 3,300**

INCOME STATEMENT

	2021	2020	2019	2018	2017
Operating Revenues					
Charges for services	$ 767,158	$ 723,353	$ 654,681	$ 609,384	$ 602,208
Operating Expenses					
Operation and maintenance	$ 394,392	$ 386,653	$ 373,315	$ 438,376	$ 360,123
Depreciation	$ 158,397	$ 180,000	$ 134,524	$ 112,200	$ 77,868
Total Operating Expenses	$ 552,789	$ 566,653	$ 507,839	$ 550,576	$ 437,991
Nonoperating Revenues (Expenses)					
Investment income	$ 500	$ 2,500	$ 14,998	$ 11,116	$ 5,411
Interest expense	$ (27,833)	$ (37,660)	$ (32,376)	$ (28,699)	$ (28,310)
Grants - Street Sweeper	$ -	$ 54,464	$ -	$ 27,179	$ 8,706
Grants - Industrial Park South Bioswale	$ -	$ 235,000	$ -	$ -	$ -
Total Nonoperating Revenues (Expenses)	$ (27,333)	$ 254,304	$ (17,378)	$ 9,596	$ (14,193)
Net Income Before Contributions/Transfers	$ 187,036	$ 411,004	$ 129,465	$ 68,404	$ 150,024

STATEMENT OF CASH FLOWS

	2021	2020	2019	2018	2017
Operating Activities					
Received for services	$ 803,041	$ 775,901	$ 690,565	$ 565,522	$ 644,233
Paid to suppliers	$ (176,300)	$ (178,100)	$ (182,444)	$ (176,729)	$ (169,852)
Paid to employees	$ (218,092)	$ (212,564)	$ (189,115)	$ (240,407)	$ (193,483)
Net Operating Activities	$ 408,649	$ 385,237	$ 319,006	$ 148,386	$ 280,898
Investing Activities					
Investment income	$ 500	$ 2,500	$ 14,998	$ 11,116	$ 5,411
Capital and Related Financing Activities					
Debt issued	$ 145,000	$ 398,495	$ 450,000	$ -	$ 575,000
Debt retired	$ (235,916)	$ (216,562)	$ (182,290)	$ (170,970)	$ (119,676)
Interest paid	$ (27,833)	$ (37,660)	$ (25,573)	$ (33,217)	$ (22,682)
Capital assets - Budgeted	$ (172,750)	$ (557,109)	$ (331,982)	$ (405,947)	$ (175,125)
Capital assets - Carryover	$ -	$ (521,476)	$ -	$ -	$ -
Grants	$ -	$ 289,464	$ -	$ 27,179	$ 8,706
Net Capital and Financing Activities	$ (291,499)	$ (644,848)	$ (89,845)	$ (582,955)	$ 266,223
Net Change in Cash Flows	$ 117,650	$ (257,111)	$ 244,160	$ (423,453)	$ 552,532
Cash Beginning of Year	$ 210,292	$ 467,403	$ 223,243	$ 646,696	$ 94,164
Cash End of Year	$ 327,943	$ 210,292	$ 467,403	$ 223,243	$ 646,696
Restricted - Equipment Replacement	$ 184,080	$ 149,080	$ 127,780	$ 106,480	$ 85,180
Unrestricted	$ 143,863	$ 61,212	$ 339,623	$ 116,763	$ 561,516

Business:

1. Wastewater 2019 Compliance Maintenance Annual Report (CMAR)
2. Naming the Stoughton Utilities Director and/or the Stoughton Director of Finance/Comptroller as Authorized Representatives to File Applications for Financial Assistance from the State of Wisconsin Environmental Improvement Fund

Discussion followed.

Stoughton Utilities Proposed 2021 Budget and Five Year (2021 – 2025) Capital Improvement Projects (CIP) Plan: Stoughton Utilities and City staff presented and discussed the proposed 2021 Stoughton Utilities budget. Discussion followed. Stoughton Utilities and City staff presented and discussed the proposed 2021 five-year (2021-2025) Capital Improvement Projects (CIP) Plan. Discussion followed.

Motion by Hirsch, the motion seconded by Jenson, to approve the Stoughton Utilities 2021 budget and the Stoughton Utilities 2021 five-year (2021-2025) Capital Improvement Projects (CIP) Plan and recommend approval to the Stoughton Common Council. The motion carried unanimously 7 to 0.

Ordinance to Amend Sections 74-15(a) and 74-15(b) and Create Sections 74-15 (c) through (e) of the City of Stoughton Code of Ordinances, Relating to the Placement of Water Metering Facilities and the Replacement of Inaccessible Metering Facilities: Stoughton Utilities staff presented and discussed a draft ordinance that would require the standardization of existing water metering plumbing arrangements that would not meet current plumbing codes. This ordinance is being proposed in preparation for our upcoming lead service line replacement program. Inaccessible metering locations not only pose accessibility concerns when servicing the meter, but can also pose potential dangers to servicing technicians. Discussion followed.

Motion by Heili, the motion seconded by Jenson, to approve amending Sections 74-15(a) and 74-15(b) and creating Sections 74-15 (c) through (e) of the City of Stoughton Code of Ordinances, relating to the placement of water metering facilities and the replacement of inaccessible metering facilities, and recommend approval of the adopting ordinance to the Stoughton Common Council. The motion carried unanimously 7 to 0.

Ordinance to Amend Sections 74-2(a) and 74-2(b) and Create Sections 74-2 (g) through (h) of the City of Stoughton Code of Ordinances, Relating to the Replacement of Indirect Service Lateral Connections: Stoughton Utilities staff presented and discussed a draft ordinance that would require privately-owned service connection lines be connected directly to the public system, and where any indirect service connections are discovered, provides a method to require such indirect connections be relocated to directly connect to the public system. This ordinance is intended to address scenarios where a home or building on one parcel has a water or sanitary sewer service line that connects to service line that provides service to a home or building on a neighboring parcel. Utilities staff is aware of several locations where such connections exist, and examples of the issues that can arise from such indirect connections were given. Discussion followed.

Motion by Heili, the motion seconded by Jenson, to approve amending Sections 74-2(a) and 74-2(b) and Create Sections 74-2 (g) through (h) of the City of Stoughton Code of Ordinances, relating to the replacement of indirect service lateral connections, and recommend approval of the adopting ordinance to the Stoughton Common Council. The motion carried unanimously 7 to 0.

Stoughton Utilities Proposed 2021 Budget & 5-Year CIP

Stoughton Utilities Budget

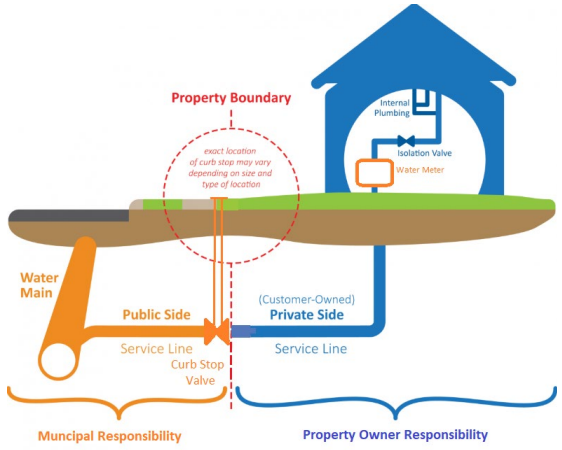
- Funding Source: SU ratepayers and recipients of utility services (electric, water and wastewater)
- Budget uniquely different from city process – not a line-item budget, but instead trend-based
- Critical to maintain rates of returns & cash on hand
- Rates and service fees are highly regulated by the Public Service Commission

Stoughton Utilities Divisions

- Electric System Division
- Technical Operations Division
- Wastewater System Division
- Water System Division

2021 CIP – Division Key Items

- **Electric**
  - Bi-annual Tree Trimming
  - Maintenance / Rebuilds
  - Dark Fiber Communications
- **Water**
  - Lead Service Line Replacement / DNR Grant Opportunity
- **Wastewater**
  - Sewer Main Televising Camera System
  - Collection System Maintenance – Manhole Rehab and Pipe Lining
- **Technical Operations**
  - Gate Security Upgrades
  - Parking Lot of Administration Building



Stoughton Utilities

Stoughton Utilities 5-Year CIP Beyond 2021

- **Electric System Division:** Distribution system maintenance & fleet management
- **Technical Operations Division:** Security upgrades & outage management system efforts
  - Improve system automation, system health monitoring, and customer engagement
- **Wastewater & Water System Divisions:** 2021 is a "Planning Year"
  - CIP / utility reconstruction projects are aligned with city reconstruction projects. Current project schedule is not financially sustainable
  - Working with city staff to develop long-term plan for sustainable infrastructure improvements
  - 2022 – 2025 fund allocation is consistent with forecasting provided by City Finance Director. Specific project locations yet to be determined

Strategic Alignment Plan
Vison

- Responsible Resource Use
- Leverage Technological Opportunities
- Enhance Customer Satisfaction / Customer Engagement
- Create Competitive Edge
- Economic Responsibility
- Build & Retain Strong Committed Team
- Efficiency

Stoughton Utilities

Strategic Alignment Plan

- People

- Processes
- Technology

Stoughton Utilities

Strategic Alignment Plan

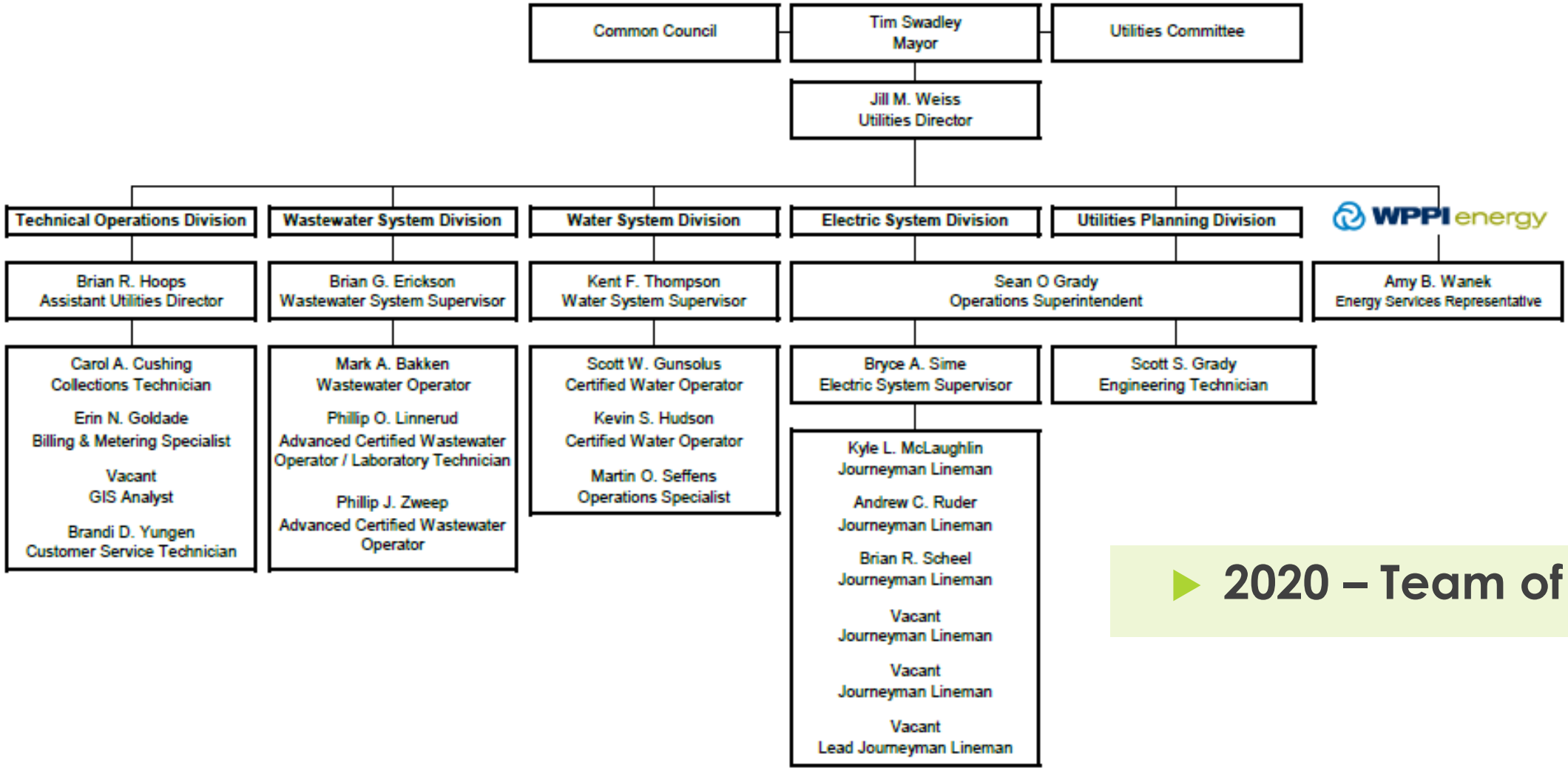
Stoughton Utilities

People / Processes / Technology

- Vision
- Skill Sets / Job Descriptions
- Succession Planning / Mentorship
- Recruitment & Retention

Monday, September 21, 2020

Stoughton Utilities



- **2020 – Team of 24**

WATER DEPARTMENT	METER DEPARTMENT	ACCOUNTING DEPARTMENT	CONSUMER SERVICE DEPARTMENT	PLANNING & MAT. MGT. DEPT.	ELECTRIC SYSTEM	WASTEWATER DEPARTMENT
Roger D. Johnson II (Operator)	Gregory D. Kopke (Meter Technician)	Jay R. Smithback (Accountant)	Katherine S. Christenson (Customer Service Specialist)	Scott S. Grady (Engineering Technician/ Saftey Coord.)	Norman C. Brekken (System Technician)	Terry A. Gander (Operator 3)
David G. Swenson (Operator)	Rodney J. Scheel (Meter Technician)		Karla A. Gander (Customer Service Specialist)	Sean O. Grady (Supervisor)	Donald L. Hanson (System Technician)	Phillip O. Linnerud (Laboratory Technicia Operator 3)
Roger M. Thorson (Supervisor)	Michael P. Stacey (Meter Technician)		Eric E. Landsverk (Human Resources/ Conservation Coord.)		Ralph C. Kenyon (App. System Technician)	Jon A. Onsrud (Operator 4)
	Earl H. Monson II (Supervisor)		L. Nadine Miller (Consumer Service Specialist)		Herbert W. Lehman II (Supervisor 2)	Charles C. Vike II (Operator 4)
					Craig A. Wood (System Technician)	John R. Lynch (Supervisor)
					David W. Zweep (System Technician)	
					Daniel O. Danks (Supervisor 1)	

John O. Rindahl
(Office Manager/Consumer Service Supervisor)

Robert P. Kardasz
(Director of Public Works/City Engineer/Superintendent of Utilities)

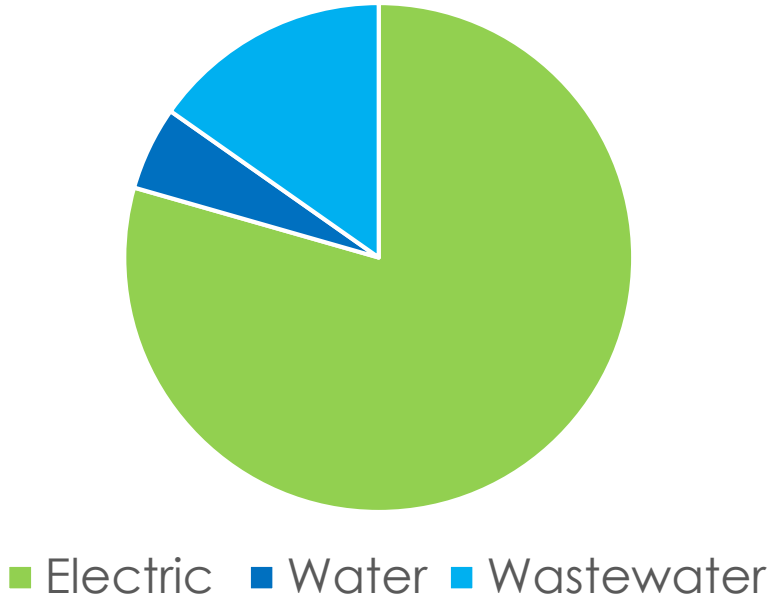
- 1991 – Team of 28
- 1991 population 8,849
- City population has increased 32% while our staffing has <u>decreased</u> by 14%

2021 Funding
Strategic Alignment Plan

- Skill Sets / Job Descriptions
- Succession Planning & Mentorship
- Recruitment & Retention

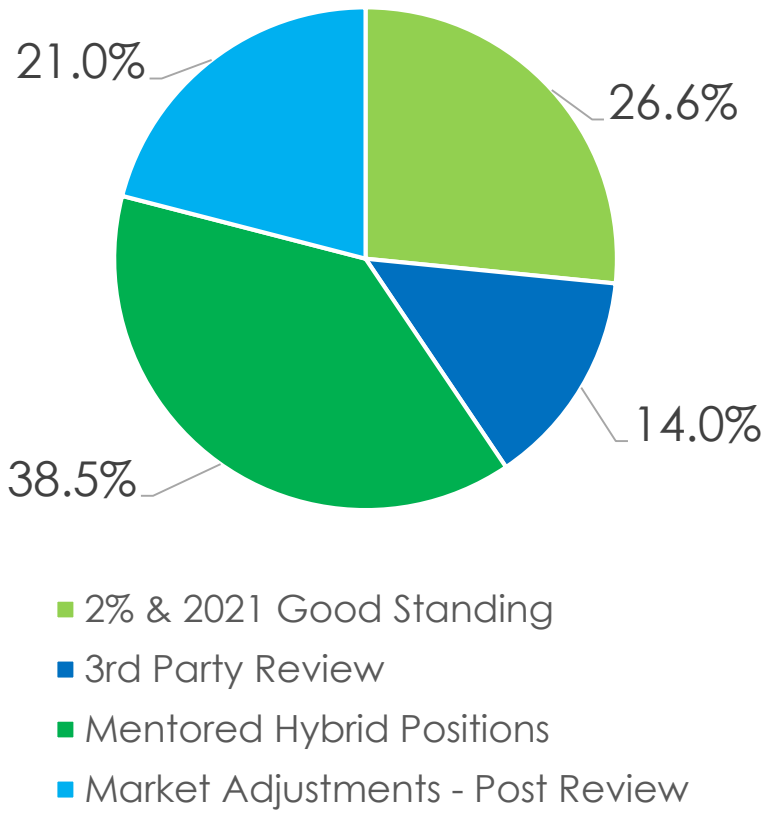
- Further committee and council approval must still occur before any funds are spent
- Final Phase of Strategic Alignment Plan Results in 22-24 member team

Allocations by Division



2021 Funding Strategic Alignment Plan

- 2% Cost of Living Wage Adjustment
- Good Standing Adjustment
- 3rd Party Consultant Review (Working directly with HR) – Positions & Wages
- Succession Planning & Mentoring
- Market Adjustments - Recruitment & Retention



2021 Process & Timing Strategic Alignment Plan

- **Approved Through 2021 Budget Approval Process**
  - 2% Wage Adjustment on January 1, 2021
  - Good Standing Adjustment on January 1, 2021

- *All future plan items require additional approvals*

2021 Process & Timing Strategic Alignment Plan

- Review of current position descriptions
  - *Director of Human Resources Review*
  - *Utilities Committee Review*
  - *Personnel Committee Review*
- Selection of 3rd party consultant
  - *Lead by Director of Human Resources*
  - *Personnel Committee Review*
- 3rd Party Position & Wage Review
  - *Utilities Committee Review*
  - *Personnel Committee Review*
  - *Finance Committee Review*
- Recruitment
  - *Lead by Director of Human Resources*

Stoughton Utilities

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

Serving Electric, Water & Wastewater Since 1886

Date: October 13, 2020

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 2021 Budget and Five Year (2021 – 2025) 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 significant increases to the Utilities wages in anticipation of implementing a staffing and realignment strategy in 2021.
- The following inflationary amounts were used where appropriate:
  - Electric O&M – 2.50%
  - Electric PILOT – (0.25%)
  - Water O&M – 1.50%
  - Water PILOT – (0.25%)
  - Wastewater O&M – 1.25%
- The proposed 2021 budget reflects a proposed 3% increase in water rates with an estimated implementation date of April 1, 2021.
  - 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 2021 budget does not reflect any increases in wastewater rates.
- The proposed 2021 budget does not reflect any increase in electric rates.
- The Water Utility is anticipating the replacement of 700+ lead water services in 2021 at a potential cost to rate payers of $3.1 million. The scope of this project is still being determined and is considered fluid at this point in time.

The Stoughton Utilities Proposed 2021 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 22, 2020 Common Council workshop, and is scheduled for Common Council adoption on November 10, 2020.

Encl.

STOUGHTON UTILITIES

Proposed Annual Budget for the Year
2021

FOR THE FISCAL YEAR
JANUARY 1, 2021 THROUGH
DECEMBER 31, 2021
Jamin Friedl, CPA

Stoughton Utilities
2021 Proposed Budget Summary

accounting shared/budget/

	Electric	Water	Wastewater	Total
OPERATING REVENUES	$ 15,010,489	$ 2,387,987	$ 2,211,053	$ 19,609,529
OPERATING EXPENSES				
Operation & Maintenance Expense	$ 13,096,048	$ 1,091,845	$ 1,130,546	$ 15,318,439
Taxes (PILOT)	$ 476,318	$ 459,813	$ -	$ 936,131
Depreciation	$ 1,114,995	$ 415,216	$ 899,166	$ 2,429,377
Total Operating Expenses	$ 14,687,361	$ 1,966,874	$ 2,029,712	$ 18,683,947
OPERATING INCOME	**$ 323,128**	**$ 421,113**	**$ 181,341**	**$ 925,582**
RATE OF RETURN (ROR)	**2.00%**	**3.27%**		

STOUGHTON ELECTRIC UTILITY 10/20/2020 16:03

OPERATING REVENUES AND EXPENSES

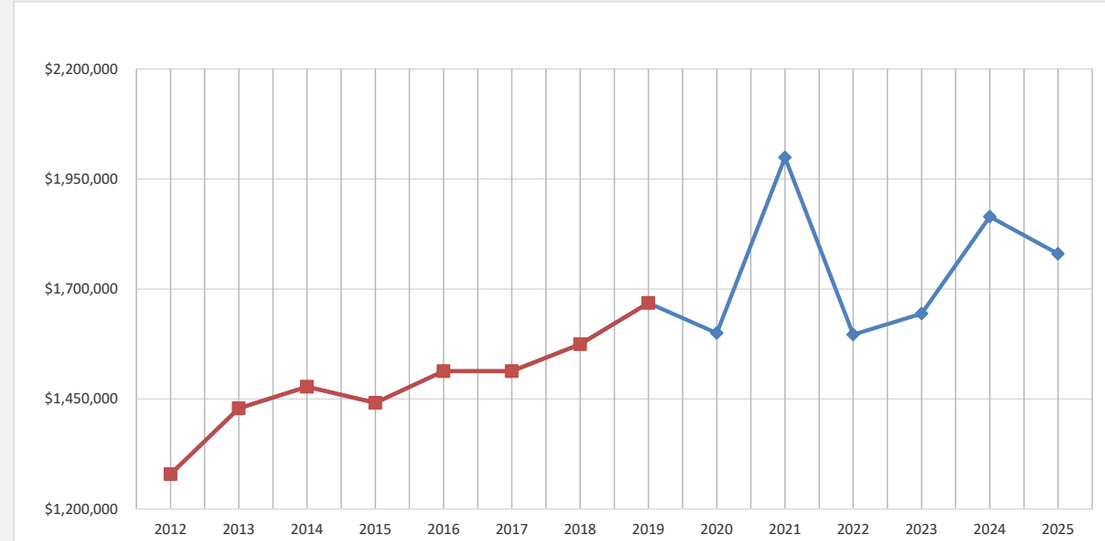
FORECASTED FOR THE YEAR 2021

OPERATING REVENUES **Sales**	Proposed 2021	% Change 2021/2020	Estimated 2020	Actual 2019	Actual 2018	Actual 2017
Residential	$ 7,438,154	2.6%	$ 7,246,853	$ 7,292,072	$ 7,661,302	$ 7,579,894
General Service	$ 1,893,699	3.1%	$ 1,835,947	$ 1,857,094	$ 1,836,320	$ 1,881,879
Small Power CP1 Customers	$ 1,624,747	3.5%	$ 1,569,705	$ 1,581,750	$ 1,650,121	$ 1,628,053
Large Power CP2 Customers	$ 1,006,092	3.5%	$ 972,102	$ 963,312	$ 1,072,894	$ 1,122,227
Industrial Power CP3 Customers	$ 2,771,486	3.9%	$ 2,666,579	$ 2,668,331	$ 2,661,544	$ 2,770,652
Street Lighting	$ 131,311	10.8%	$ 118,521	$ 106,614	$ 113,848	$ 123,881
Total Sales	$ 14,865,489	3.2%	$ 14,409,707	$ 14,469,173	$ 14,996,029	$ 15,106,586
Other Operating Revenues						
Forfeited Discounts (Penalties, NSF, Reconnect)	$ 31,481	3.2%	$ 30,516	$ 30,642	$ 32,444	$ 32,924
Other (Permits, ATC Common Facilities, etc.)	$ 113,519	-0.8%	$ 114,484	$ 124,757	$ 107,557	$ 110,113
Total Other Operating Revenues	$ 145,000		$ 145,000	$ 155,399	$ 140,001	$ 143,037
Total Operating Revenues	$ 15,010,489		$ 14,554,707	$ 14,624,572	$ 15,136,030	$ 15,249,623
OPERATING EXPENSES						
Power Production Expenses (WPPI-Wholesale Power)	$ 10,918,595	2.6%	$ 10,640,043	$ 10,832,755	$ 11,288,599	$ 11,501,767
Transmission/Distribution (Substations, Poles, Lines, etc.)	$ 764,110	14.6%	$ 666,480	$ 720,214	$ 614,409	$ 637,495
Customer Accounting and Collection	$ 304,380	3.0%	$ 295,500	$ 284,840	$ 274,725	$ 259,425
Administrative and General (Salaries, Benefits, Insurance)	$ 909,689	11.9%	$ 813,087	$ 834,880	$ 861,890	$ 789,731
2021 Add'l Pay Adjustments/Strategic Planning	$ 199,274					
Depreciation	$ 1,114,995	4.0%	$ 1,072,558	$ 1,044,044	$ 964,067	$ 881,530
PILOT	$ 476,318	3.9%	$ 458,258	$ 452,940	$ 432,589	$ 394,626
Total Operating Expenses	$ 14,687,361		$ 13,945,926	$ 14,169,673	$ 14,436,279	$ 14,464,574
REGULATORY OPERATING INCOME (LOSS)	$ 323,128		$ 608,781	$ 454,899	$ 699,751	$ 785,049
ROR	2.00%		3.81%	2.87%	4.99%	6.46%

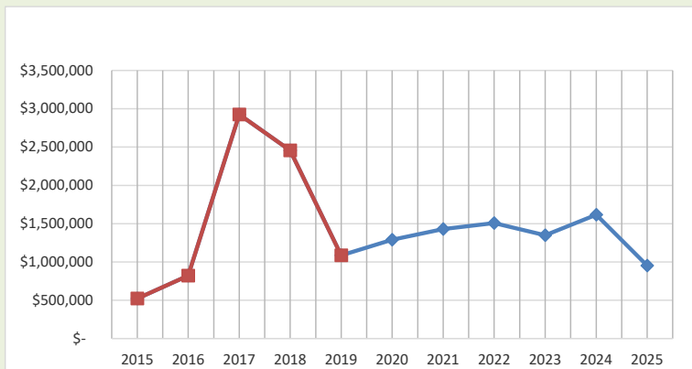
ELECTRIC

		O&M	$ Change from Prior Year	% Change from Prior Year	
ACTUAL	2008	$ 1,340,925			
	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%	
	2019	$ 1,668,241	$ 93,586	5.94%	
FORECASTED	2020	$ 1,599,940	$ (68,301)	-4.09%	*Decrease due to $104,000 in 2019 tree trimming*
	2021	$ 1,998,824	$ 398,884	24.93%	*$175K Tree Trimming; Admin Building Blacktop; $199K in add'l wage increases/strategic planning*
	2022	$ 1,596,508	$ (402,316)	-20.13%	
	2023	$ 1,644,218	$ 47,710	2.99%	
	2024	$ 1,864,708	$ 220,490	13.41%	*$175K Tree Trimming*
	2025	$ 1,779,951	$ (84,757)	-4.55%	*$29,900 Substation Maint.; $24,600 System Study*

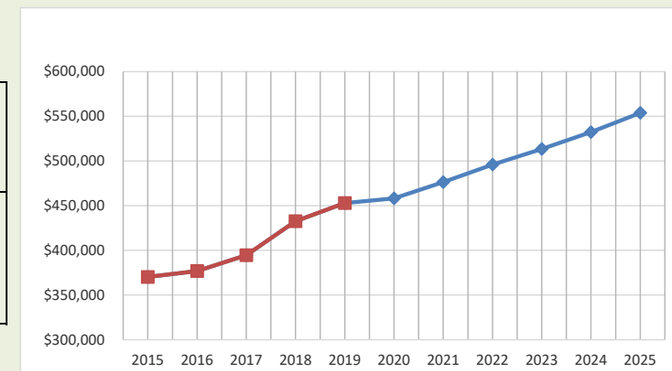
Annual inflation over last five years	1.17%	*Not including 2019 tree trimming costs*
Annual inflation over last ten years	1.49%	*Not including 2019 tree trimming costs*
Estimated annual inflation from 2019 to 2024	2.15%	*Not including 2019 tree trimming costs*



		Capital Expenditures
ACTUAL	2015	$ 521,946
	2016	$ 822,127
	2017	$ 2,924,828
	2018	$ 2,455,183
	2019	$ 1,086,868
FORECASTED	2020	$ 1,290,241
	2021	$ 1,430,876
	2022	$ 1,506,386
	2023	$ 1,348,654
	2024	$ 1,617,018
	2025	$ 951,289

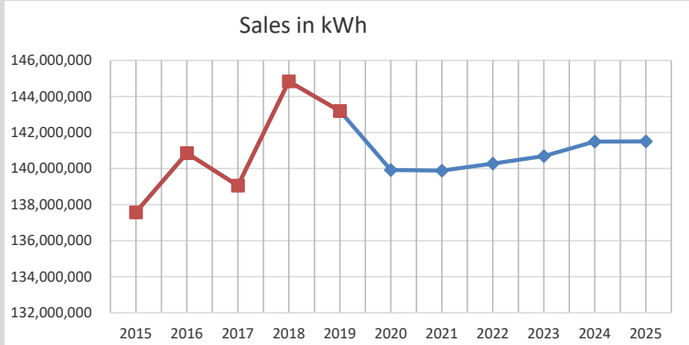


		PILOT
ACTUAL	2015	$ 370,260
	2016	$ 376,785
	2017	$ 394,626
	2018	$ 432,589
	2019	$ 452,940
FORECASTED	2020	$ 458,258
	2021	$ 476,318
	2022	$ 496,021
	2023	$ 513,417
	2024	$ 532,370
	2025	$ 553,750

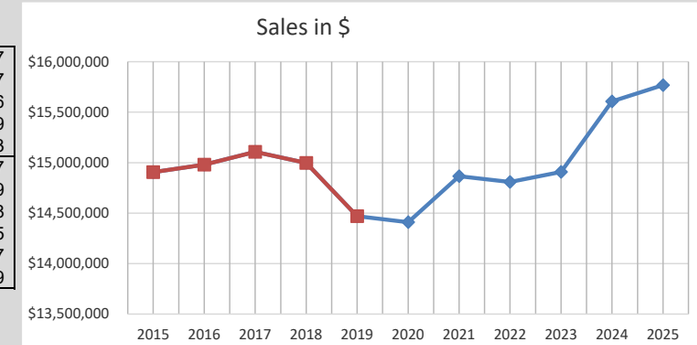


		Sales in kWh
ACTUAL	2015	137,577,981
	2016	140,856,210
	2017	139,053,623
	2018	144,838,065
	2019	143,198,603
FORECASTED	2020	139,924,041
	2021	139,881,136
	2022	140,273,761
	2023	140,689,039
	2024	141,495,051
	2025	141,507,321

Through 9/30/20 -3.11%



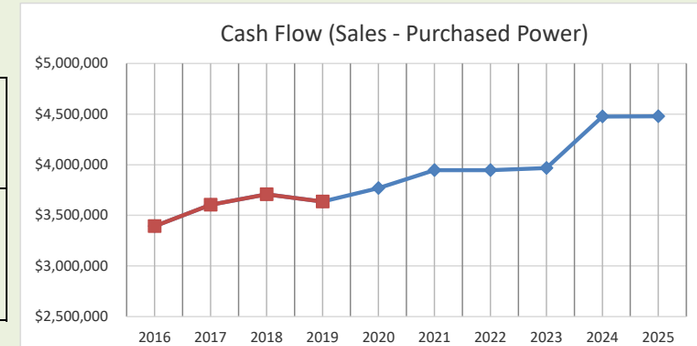
		Sales in $
ACTUAL	2015	$ 14,906,357
	2016	$ 14,980,937
	2017	$ 15,106,586
	2018	$ 14,996,029
	2019	$ 14,469,173
FORECASTED	2020	$ 14,409,707
	2021	$ 14,865,489
	2022	$ 14,809,298
	2023	$ 14,908,725
	2024	$ 15,607,347
	2025	$ 15,768,179



UTILITY FINANCED PLANT

	Avg Plant Bal.	Dep Exp.	Composite Dep. Rate
2015	$ 24,018,074	$ 848,328	3.53%
2016	$ 24,611,779	$ 869,843	3.53%
2017	$ 25,356,009	$ 881,531	3.48%
2018	$ 27,556,378	$ 963,967	3.50%
2019	$ 29,652,774	$ 1,044,044	3.52%
2020	$ 30,536,364	$ 1,072,558	3.51%
2021	$ 31,744,573	$ 1,114,995	3.51%
2022	$ 32,958,632	$ 1,157,637	3.51%
2023	$ 34,157,265	$ 1,199,738	3.51%
2024	$ 35,425,086	$ 1,244,269	3.51%
2025	$ 36,438,434	$ 1,279,862	3.51%

		Cash Flow (Sales - PP)
ACTUAL	2015	$ 3,249,685
	2016	$ 3,392,798
	2017	$ 3,604,819
	2018	$ 3,707,430
	2019	$ 3,636,418
FORECASTED	2020	$ 3,769,663
	2021	$ 3,946,894
	2022	$ 3,946,751
	2023	$ 3,968,354
	2024	$ 4,475,320
	2025	$ 4,478,508



ELECTRIC

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
OPERATING REVENUES										
Sales of electricity	$ 14,980,937	$ 15,106,586	$ 14,996,029	$ 14,469,173	$ 14,409,707	$ 14,865,489	$ 14,809,298	$ 14,908,725	$ 15,607,347	$ 15,768,179
Other	135,267	143,037	140,001	155,399	145,000	145,000	145,000	145,000	145,000	145,000
Total Operating Revenues	$ 15,116,204	$ 15,249,623	$ 15,136,030	$ 14,624,572	$ 14,554,707	$ 15,010,489	$ 14,954,298	$ 15,053,725	$ 15,752,347	$ 15,913,179
					-0.41%	3.16%	-0.38%	0.67%	4.69%	1.03%
OPERATING EXPENSES										
Purchased power	$ 11,588,139	$ 11,501,767	$ 11,288,599	$ 10,832,755	$ 10,640,043	$ 10,918,595	$ 10,862,547	$ 10,940,371	$ 11,132,027	$ 11,289,671
Operation and maintenance	1,513,462	1,513,433	1,574,655	1,668,241	1,599,940	1,998,824	1,596,508	1,644,218	1,864,708	1,779,951
Taxes	170,684	173,217	176,369	171,693	175,127	178,629	182,202	185,846	189,563	193,354
Depreciation (Utility Financed)	869,843	881,531	964,067	1,044,044	1,072,558	1,114,995	1,157,637	1,199,738	1,244,269	1,279,862
PILOT	376,785	394,626	432,589	452,940	458,258	476,318	496,021	513,417	532,370	553,750
Total Operating Expenses	$ 14,518,913	$ 14,464,574	$ 14,436,279	$ 14,169,673	$ 13,945,926	$ 14,687,361	$ 14,294,914	$ 14,483,590	$ 14,962,937	$ 15,096,588
			-1.17%	-3.95%	-4.85%	5.33%	-3.35%	1.01%	3.28%	0.56%
SALES TO PURCHASED POWER MARGIN - W/ INCREASE	**29.28%**	**31.34%**	**32.84%**	**33.57%**	**35.43%**	**36.15%**	**36.33%**	**36.27%**	**40.20%**	**39.67%**
REGULATORY OPERATING INCOME	**$ 597,291**	**$ 785,049**	**$ 699,751**	**$ 454,899**	**$ 608,781**	**$ 323,128**	**$ 659,384**	**$ 570,135**	**$ 789,410**	**$ 816,591**
AVERAGE NET RATE BASE	$ 12,074,572	$ 12,158,175	$ 14,014,445	$ 15,854,822	$ 15,963,429	$ 16,160,032	$ 16,422,167	$ 16,600,447	$ 16,778,881	$ 16,612,376
RATE OF RETURN (Allowed - 4.90%)	**4.95%**	**6.46%**	**4.99%**	**2.87%**	**3.81%**	**2.00%**	**4.02%**	**3.43%**	**4.70%**	**4.92%**

OPERATING CASH FLOWS	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Sales of Electricity	$ 15,102,332	$ 15,265,754	$ 15,222,634	$ 14,697,605	$ 14,409,707	$ 14,865,489	$ 14,809,298	$ 14,908,725	$ 15,607,347	$ 15,768,179
Routine operating expenditures	(13,076,112)	(13,114,417)	(12,961,804)	(12,496,691)	(12,239,983)	(12,917,419)	(12,459,055)	(12,584,589)	(12,996,735)	(13,069,622)
Taxes (Including PILOT)	(540,944)	(550,002)	(570,995)	(604,282)	(628,067)	(636,887)	(658,520)	(681,867)	(702,980)	(725,724)
Miscellaneous income	(21,213)	(12,698)	(27,975)	(27,902)	145,000	145,000	145,000	145,000	145,000	145,000
Total Operating Cash Flows	$ 1,464,063	$ 1,588,637	$ 1,661,860	$ 1,568,730	$ 1,686,656	$ 1,456,183	$ 1,836,723	$ 1,787,269	$ 2,052,632	$ 2,117,832
CAPITAL AND FINANCING CASH FLOWS										
Acquisition of capital assets	$ (822,127)	$ (2,924,828)	$ (2,455,183)	$ (1,086,868)	$ (1,290,241)	$ (1,430,876)	$ (1,506,386)	$ (1,348,654)	$ (1,617,018)	$ (951,289)
Principal paid	(2,231,474)	(610,000)	(610,000)	(620,000)	(660,000)	(670,000)	(685,000)	(690,000)	(110,000)	(115,000)
Interest paid	(112,620)	(166,122)	(122,707)	(110,153)	(96,513)	(82,813)	(68,438)	(53,856)	(45,450)	(43,200)
Debt proceeds	4,005,000	-	-	-	-	-	-	-	-	-
Advance to municipality	49,500	50,490	51,499	52,529	53,580	54,652	55,745	56,860	48,988	6,109
	$ 888,279	$ (3,650,460)	$ (3,136,391)	$ (1,764,492)	$ (1,993,174)	$ (2,129,037)	$ (2,204,079)	$ (2,035,650)	$ (1,723,480)	$ (1,103,380)
INVESTING ACTIVITIES CASH FLOWS										
Investment income	$ 30,632	$ 339,760	$ 255,199	$ 962,166	$ 17,684	$ 16,762	$ 15,686	$ 14,842	$ 14,917	$ 16,611
Net Change in Cash	$ 2,382,974	$ (1,722,063)	$ (1,219,332)	$ 766,404	$ (288,834)	$ (656,092)	$ (351,670)	$ (233,539)	$ 344,069	$ 1,031,063
ENDING CASH BALANCE	**$ 10,633,116**	**$ 8,651,335**	**$ 7,248,376**	**$ 7,211,414**	**$ 6,922,580**	**$ 6,266,488**	**$ 5,914,819**	**$ 5,681,280**	**$ 6,025,349**	**$ 7,056,412**
UNRESTRICTED CASH BALANCE	**$ 7,460,355**	**$ 7,297,390**	**$ 6,131,838**	**$ 6,057,312**	**$ 5,911,881**	**$ 5,248,089**	**$ 4,896,306**	**$ 5,401,667**	**$ 5,742,536**	**$ 6,774,174**
UNRESTRICTED MONTHS ON HAND	**5.98**	**5.80**	**4.91**	**5.02**	**4.92**	**4.24**	**3.97**	**4.35**	**4.42**	**5.16**
RATE INCREASE NEEDED					**0.00%**	**0.00%**	**0.00%**	**0.00%**	**3.25%**	**0.00%**
DEBT ISSUE NEEDED					**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

ELECTRIC

DEBT COVERAGE	2020	2021	2022	2023	2024	2025
Operating revenues	$ 14,554,707	$ 15,010,489	$ 14,954,298	$ 15,053,725	$ 15,752,347	$ 15,913,179
PILOT	(458,258)	(476,318)	(496,021)	(513,417)	(532,370)	(553,750)
O & M expenses	(12,415,110)	(13,096,048)	(12,641,257)	(12,770,435)	(13,186,298)	(13,262,976)
Net defined earnings	$ 1,681,338	$ 1,438,122	$ 1,817,021	$ 1,769,873	$ 2,033,679	$ 2,096,452
Highest annual debt service	$ 753,438	$ 753,438	$ 743,856	$ 160,475	$ 160,475	$ 160,475
Coverage factor	1.30	1.30	1.30	1.30	1.30	1.30
Minimum required earnings	$ 979,469	$ 979,469	$ 967,013	$ 208,618	$ 208,618	$ 208,618
ACTUAL DEBT COVERAGE	**2.23**	**1.91**	**2.44**	**11.03**	**12.67**	**13.06**

STOUGHTON WATER UTILITY
OPERATING REVENUES AND EXPENSES
FORECASTED FOR THE YEAR 2021

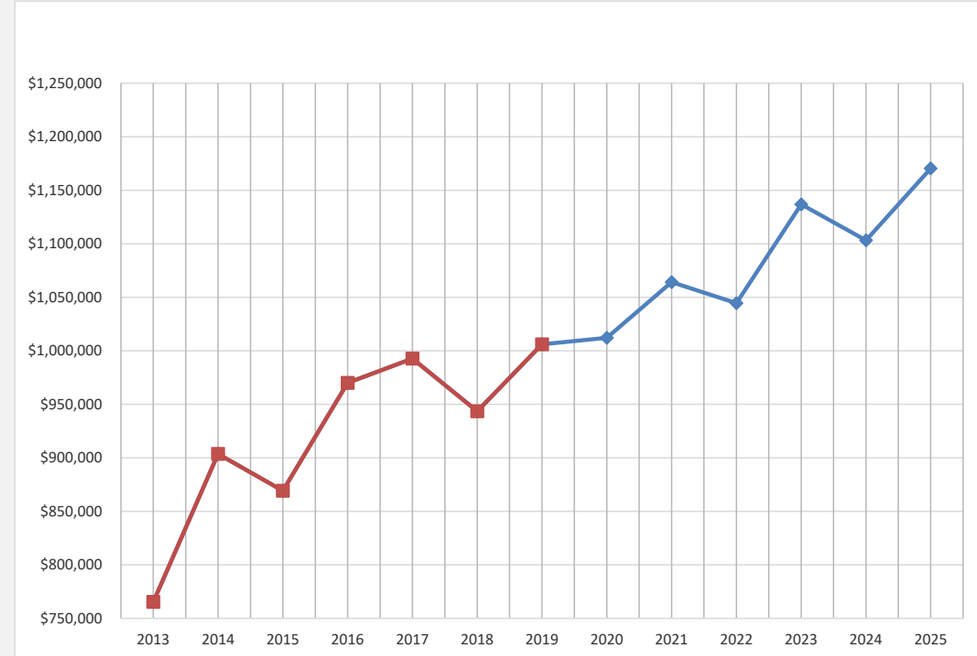
10/20/2020 16:03

OPERATING REVENUES	Proposed	% Change	Estimated	Actual	Actual	Actual
Sales	2021	2021/2020	2020	2019	2018	2017
Residential	$ 1,077,146	3.0%	$ 1,045,462	$ 1,048,932	$ 932,753	$ 899,423
Multi-family Residential	$ 113,894	3.1%	$ 110,448	$ 111,132	$ 83,239	$ 74,247
Commercial	$ 170,012	3.1%	$ 164,907	$ 165,042	$ 176,296	$ 170,380
Industrial	$ 326,601	3.0%	$ 316,965	$ 318,340	$ 283,369	$ 301,957
Public Authority (City Buildings)	$ 24,728	3.0%	$ 24,002	$ 25,510	$ 21,093	$ 19,310
Private Fire Protection	$ 57,264	3.0%	$ 55,596	$ 55,087	$ 46,711	$ 43,901
Public Fire Protection	$ 573,342	3.2%	$ 555,434	$ 551,749	$ 530,529	$ 520,495
Total Sales	$ 2,342,987		$ 2,272,814	$ 2,275,792	$ 2,073,990	$ 2,029,713
Other Operating Revenues						
Forfeited Discounts (Penalties, NSF, Reconnect)	$ 7,126	3.1%	$ 6,913	$ 6,922	$ 6,597	$ 6,420
Other (Joint Metering Allocation, Permits)	$ 37,874	-0.6%	$ 38,087	$ 33,803	$ 40,514	$ 35,096
Total Other Operating Revenues	$ 45,000		$ 45,000	$ 40,725	$ 47,111	$ 41,516
Total Operating Revenues	$ 2,387,987		$ 2,317,814	$ 2,316,517	$ 2,121,101	$ 2,071,229
OPERATING EXPENSES						
Source of Supply (Maintenance of Wells)	$ 142	1.4%	$ 140	$ 133	$ 138	$ 138
Pumping (Well Pumps and Fuel)	$ 160,143	14.7%	$ 139,580	$ 154,056	$ 171,522	$ 196,642
Water Treatment (Chemicals)	$ 86,164	1.5%	$ 84,890	$ 88,293	$ 90,237	$ 73,359
Transmission/Distribution (Mains,Towers,Services,Hydrants)	$ 300,391	5.0%	$ 286,099	$ 271,429	$ 238,718	$ 270,140
Customer Accounting and Collection	$ 105,986	1.5%	$ 104,420	$ 105,765	$ 104,041	$ 108,268
Administrative and General (Salaries, Benefits, Insurance)	$ 425,669	0.3%	$ 424,222	$ 413,163	$ 361,165	$ 366,310
2021 Add'l Pay Adjustments/Strategic Planning	$ 13,350					
Depreciation	$ 415,216	11.3%	$ 373,142	$ 351,993	$ 330,652	$ 315,908
PILOT	$ 459,813	3.2%	$ 445,620	$ 431,034	$ 423,351	$ 420,305
Total Operating Expenses	$ 1,966,874		$ 1,858,113	$ 1,815,866	$ 1,719,824	$ 1,751,070
REGULATORY OPERATING INCOME (LOSS)	$ 421,113		$ 459,701	$ 500,651	$ 401,277	$ 320,159
ROR	3.27%		4.06%	4.65%	3.91%	3.23%

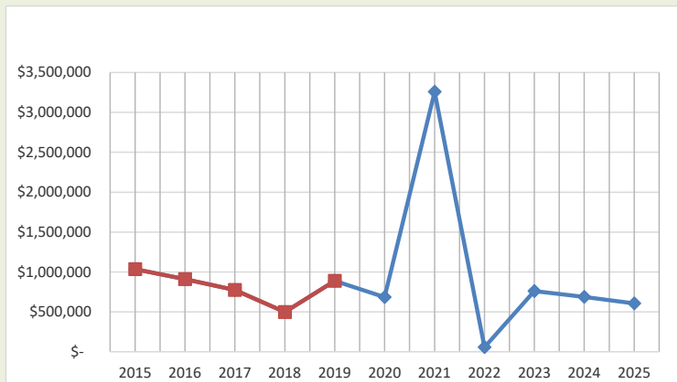
WATER

		O&M	$ Change from Prior Year	% Change from Prior Year	
ACTUAL	2008	$ 737,856			
	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%	
	2019	$ 1,006,142	$ 62,553	6.63%	
FORECASTED	2020	$ 1,012,070	$ 5,928	0.59%	
	2021	$ 1,064,080	$ 52,010	5.14%	*$10,000 Resorvoir Drain and Inspection; $9,000 Succession Planning; Admin Building Blacktop; $13K in add'l wage increases/strategic planning*
	2022	$ 1,044,447	$ (19,633)	-1.85%	
	2023	$ 1,136,742	$ 92,295	8.84%	*$50,000 Well 4 and 6 Rehab; $15,000 Water System Model Update*
	2024	$ 1,103,289	$ (33,453)	-2.94%	*$25,000 Well 5 Rehab; $6,000 Large Meter Testing*
	2025	$ 1,170,333	$ 67,044	6.08%	*$25,000 Well 7 Rehab; $25,000 Service Area Plan; $31,500 Water System Model*

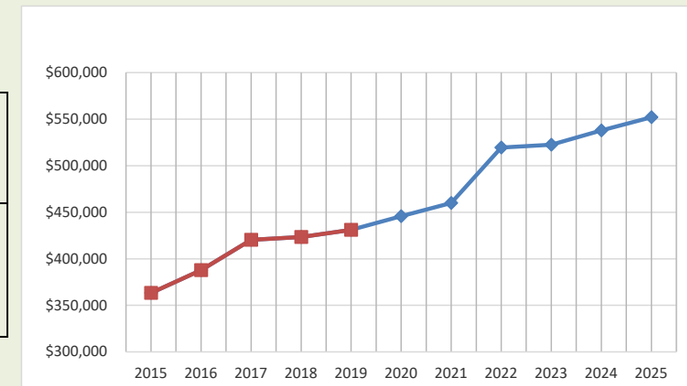
Annual % inflation from 2015 to 2019	1.17%
Annual % inflation from 2010 to 2019	2.48%
Estimated annual inflation from 2020 to 2025	1.36%



		Capital Expenditures
ACTUAL	2015	$ 1,035,382
	2016	$ 911,032
	2017	$ 774,325
	2018	$ 498,588
	2019	$ 889,708
FORECASTED	2020	$ 683,600
	2021	$ 3,258,070
	2022	$ 56,700
	2023	$ 761,928
	2024	$ 687,700
	2025	$ 605,280

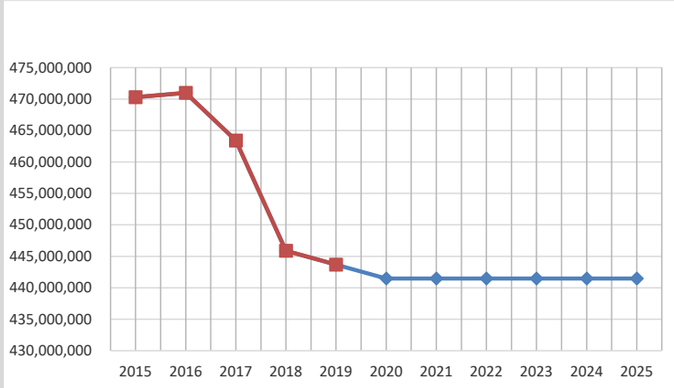


		PILOT
ACTUAL	2015	$ 363,249
	2016	$ 387,855
	2017	$ 420,305
	2018	$ 423,351
	2019	$ 431,034
FORECASTED	2020	$ 445,620
	2021	$ 459,813
	2022	$ 519,387
	2023	$ 522,413
	2024	$ 537,890
	2025	$ 551,982

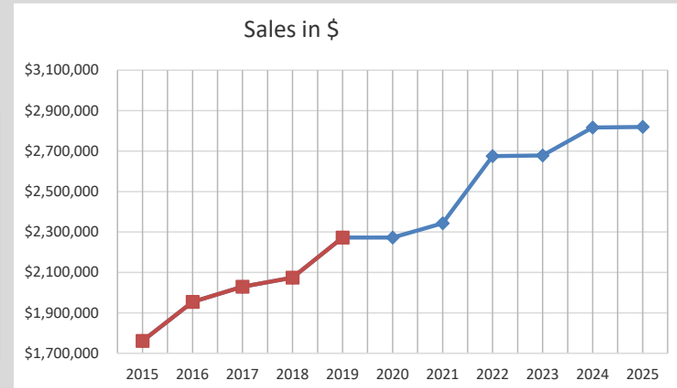


		Sales in Gallons
ACTUAL	2015	470,300,000
	2016	470,982,000
	2017	463,406,000
	2018	445,868,000
	2019	443,695,000
FORECASTED	2020	441,473,000
	2021	441,473,000
	2022	441,473,000
	2023	441,473,000
	2024	441,473,000
	2025	441,473,000

Through 9/30/20 -0.90%

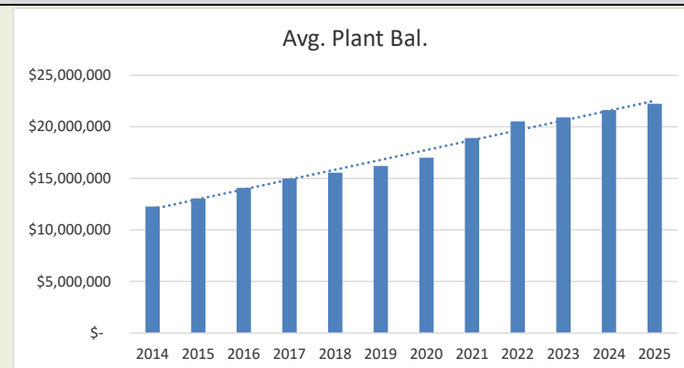


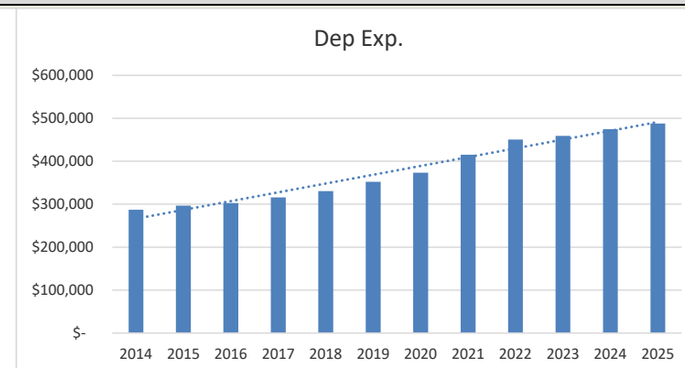
		Sales in $
ACTUAL	2015	$ 1,761,033
	2016	$ 1,953,826
	2017	$ 2,029,711
	2018	$ 2,073,990
	2019	$ 2,272,390
FORECASTED	2020	$ 2,272,814
	2021	$ 2,342,987
	2022	$ 2,675,168
	2023	$ 2,677,976
	2024	$ 2,816,343
	2025	$ 2,819,292



UTILITY FINANCED PLANT

	Avg. Plant Bal.	Dep Exp.	Composite Dep. Rate
2014	$ 12,270,420	$ 286,929	2.3%
2015	$ 13,054,336	$ 296,895	2.3%
2016	$ 14,076,870	$ 302,956	2.2%
2017	$ 14,982,697	$ 315,908	2.1%
2018	$ 15,556,237	$ 330,652	2.1%
2019	$ 16,209,867	$ 351,993	2.2%
2020	$ 16,998,853	$ 373,142	2.2%
2021	$ 18,915,566	$ 415,216	2.2%
2022	$ 20,525,751	$ 450,561	2.2%
2023	$ 20,915,692	$ 459,120	2.2%
2024	$ 21,617,759	$ 474,531	2.2%
2025	$ 22,230,571	$ 487,983	2.2%





WATER - 2021 LSL REPLACEMENT

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
OPERATING REVENUES										
Sales of water	$ 1,416,545	$ 1,465,315	$ 1,496,750	$ 1,665,554	$ 1,661,784	$ 1,712,381	$ 1,954,765	$ 1,956,287	$ 2,057,006	$ 2,058,604
Public Fire Protection	498,439	520,495	530,529	551,749	555,434	573,342	655,121	656,407	690,787	692,138
Private Fire Protection	38,842	43,901	46,711	55,087	55,596	57,264	65,282	65,282	68,550	68,550
Other	47,298	41,518	47,111	44,127	45,000	45,000	45,000	45,000	45,000	45,000
Total Operating Revenues	$ 2,001,124	$ 2,071,229	$ 2,121,101	$ 2,316,517	$ 2,317,814	$ 2,387,987	$ 2,720,168	$ 2,722,976	$ 2,861,343	$ 2,864,292
					0.02%	3.09%	14.18%	0.10%	5.17%	0.10%
OPERATING EXPENSES										
Operation and maintenance	$ 969,933	$ 992,653	$ 943,589	$ 1,006,142	$ 1,012,070	$ 1,064,080	$ 1,044,447	$ 1,136,742	$ 1,103,289	$ 1,170,333
Taxes	22,271	22,204	22,232	26,697	27,282	27,766	28,272	28,798	29,500	30,223
Depreciation (Utility Financed)	302,978	315,908	330,652	351,993	373,142	415,216	450,561	459,120	474,531	487,983
PILOT	387,855	420,305	423,351	431,034	445,620	459,813	519,387	522,413	537,890	551,982
Total Operating Expenses	$ 1,683,037	$ 1,751,070	$ 1,719,824	$ 1,815,866	$ 1,858,114	$ 1,966,874	$ 2,042,666	$ 2,147,073	$ 2,145,211	$ 2,240,521
		2.34%	-4.94%	6.63%	7.26%	5.14%	-1.85%	8.84%	-2.94%	6.08%
REGULATORY OPERATING INCOME	**$ 318,087**	**$ 320,159**	**$ 401,277**	**$ 500,651**	**$ 459,701**	**$ 421,113**	**$ 677,502**	**$ 575,904**	**$ 716,132**	**$ 623,771**
AVERAGE NET RATE BASE	$ 9,201,577	$ 9,904,869	$ 10,271,417	$ 10,772,825	$ 11,320,440	$ 12,892,350	$ 14,113,407	$ 14,063,313	$ 14,316,104	$ 14,458,396
RATE OF RETURN (Allowed - 5.00%)	**3.46%**	**3.23%**	**3.91%**	**4.65%**	**4.06%**	**3.27%**	**4.80%**	**4.10%**	**5.00%**	**4.31%**

OPERATING CASH FLOWS	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**
Sales of water	$ 1,953,428	$ 2,036,464	$ 2,083,445	$ 2,293,667	$ 2,272,814	$ 2,342,987	$ 2,675,168	$ 2,677,976	$ 2,816,343	$ 2,819,292
Routine operating expenditures	(980,187)	(1,031,439)	(1,030,058)	(990,609)	(1,012,070)	(1,064,080)	(1,044,447)	(1,136,742)	(1,103,289)	(1,170,333)
Transfers and taxes	(359,016)	(391,598)	(426,565)	(423,351)	(458,317)	(473,386)	(488,085)	(548,184)	(551,913)	(568,113)
Miscellaneous income	47,298	41,518	47,111	44,127	45,000	45,000	45,000	45,000	45,000	45,000
Total Operating Cash Flows	$ 661,523	$ 654,945	$ 673,933	$ 923,834	$ 847,428	$ 850,521	$ 1,187,637	$ 1,038,050	$ 1,206,141	$ 1,125,847
CAPITAL AND FINANCING CASH FLOWS										
Acquisition of capital assets	$ (911,032)	$ (774,325)	$ (498,588)	$ (844,708)	$ (683,600)	$ (3,258,070)	$ (56,700)	$ (761,928)	$ (687,700)	$ (605,280)
Principal paid	(1,399,957)	(373,677)	(369,415)	(365,174)	(490,952)	(486,751)	(571,116)	(598,770)	(426,481)	(437,253)
Interest paid	(88,323)	(56,726)	(52,040)	(47,010)	(86,524)	(101,213)	(112,926)	(101,151)	(90,164)	(79,740)
Debt proceeds	2,520,000	-	-	1,818,218	-	2,200,000	-	-	-	-
Special assessments	-	65,134	236,757	38,314	37,153	35,992	34,831	33,670	32,509	31,348
	$ 120,688	$ (1,139,594)	$ (683,286)	$ 599,640	$ (1,223,923)	$ (1,610,042)	$ (705,910)	$ (1,428,178)	$ (1,171,836)	$ (1,090,925)
INVESTING ACTIVITIES CASH FLOWS										
Investment income	$ 37,294	$ 38,866	$ 29,319	$ 38,880	$ 6,400	$ 5,040	$ 4,691	$ 4,706	$ 4,159	$ 4,151
Net Change in Cash	$ 819,505	$ (445,783)	$ 19,966	$ 1,562,354	$ (370,095)	$ (754,481)	$ 486,417	$ (385,422)	$ 38,465	$ 39,072
PRELIMINARY ENDING CASH BALANCE	$ 1,588,175	$ 1,110,284	$ 1,110,651	$ 2,664,194	$ 2,371,290	$ 1,616,809	$ 2,103,226	$ 1,717,804	$ 1,756,269	$ 1,795,341
ENDING ACCOUNTS RECEIVABLE/PAYABLE				$ 122,191	$ -	$ -	$ -	$ -	$ -	$ -
REMAINING CONSTRUCTION CONTRACT				$ (45,000)	$ -	$ -	$ -	$ -	$ -	$ -
RECOMMENDED REDUCTION					**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ENDING CASH BALANCE	**$ 1,588,175**	**$ 1,110,284**	**$ 1,110,651**	**$ 2,741,385**	**$ 2,371,290**	**$ 1,616,809**	**$ 2,103,226**	**$ 1,717,804**	**$ 1,756,269**	**$ 1,795,341**
RESTRICTED CASH BALANCE	**$ 846,941**	**$ 631,311**	**$ 572,417**	**$ 1,472,684**	**$ 782,734**	**$ 823,028**	**$ 842,026**	**$ 387,581**	**$ 733,717**	**$ 743,030**
UNRESTRICTED CASH BALANCE	**$ 741,234**	**$ 478,973**	**$ 538,234**	**$ 1,268,701**	**$ 1,588,556**	**$ 793,781**	**$ 1,261,201**	**$ 1,330,223**	**$ 1,022,551**	**$ 1,052,311**
UNRESTRICTED MONTHS ON HAND	**4.55**	**2.83**	**3.11**	**6.70**	**8.39**	**4.07**	**5.66**	**5.96**	**4.36**	**4.48**
RATE INCREASE NEEDED					**0.00%**	**3.00%**	**14.00%**	**0.00%**	**5.00%**	**0.00%**
DEBT ISSUE NEEDED					**$ -**	**$ 2,200,000**	**$ -**	**$ -**	**$ -**	**$ -**

WATER - 2021 LSL REPLACEMENT

DEBT COVERAGE	2020	2021	2022	2023	2024	2025
Operating revenues	$ 2,317,814	$ 2,387,987	$ 2,720,168	$ 2,722,976	$ 2,861,343	$ 2,864,292
O & M expenses	(1,039,352.15)	(1,091,846)	(1,072,719)	(1,165,540)	(1,132,789)	(1,200,556)
Net defined earnings	$ 1,278,462	$ 1,296,141	$ 1,647,450	$ 1,557,437	$ 1,728,554	$ 1,663,736
Annual debt service	$ 509,864	$ 642,950	$ 642,950	$ 462,027	$ 462,027	$ 462,027
Coverage factor	1.30	1.30	1.30	1.30	1.30	1.30
Minimum required earnings	$ 662,823	$ 835,835	$ 835,835	$ 600,635	$ 600,635	$ 600,635
ACTUAL DEBT COVERAGE	**2.51**	**2.02**	**2.56**	**3.37**	**3.74**	**3.60**

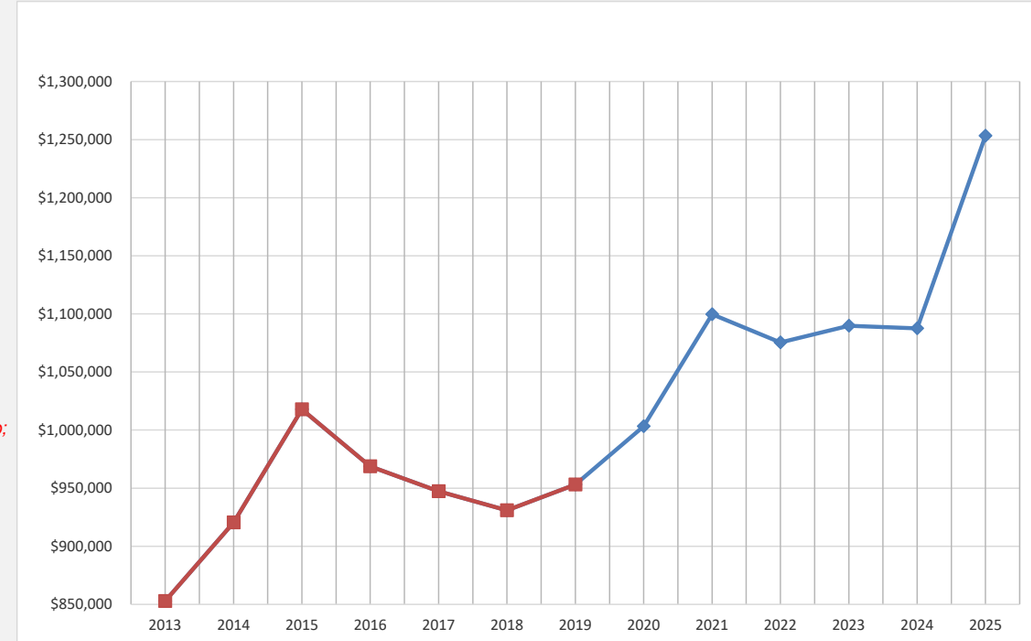
STOUGHTON WASTEWATER UTILITY
OPERATING REVENUES AND EXPENSES 10/20/2020 16:03
FORECASTED FOR THE YEAR 2021

OPERATING REVENUES	Proposed	% Change	Estimated	Actual	Actual	Actual
Sales	2020	2020/2019	2020	2019	2018	2017
Residential	$ 1,485,093	2.41%	$ 1,450,143	$ 1,365,623	$ 1,374,695	$ 1,386,580
Commercial	$ 467,913	2.41%	$ 456,901	$ 430,271	$ 452,154	$ 440,709
Industrial	$ 183,363	2.41%	$ 179,048	$ 168,612	$ 116,712	$ 121,253
Public Authority (City Buildings)	$ 29,184	2.41%	$ 28,497	$ 26,836	$ 27,534	$ 23,866
Total Sales	$ 2,165,553		$ 2,114,589	$ 1,991,342	$ 1,971,095	$ 1,972,408
Other Operating Revenues						
Forfeited Discounts (Penalties, NSF, Reconnect)	$ 4,359	2.41%	$ 4,256	$ 4,008	$ 4,375	$ 4,499
Other (BOD/Suspended Solids Surcharge)	$ 41,141	0.98%	$ 40,744	$ 133,075	$ 80,406	$ 74,406
Total Operating Revenues	$ 2,211,053		$ 2,159,589	$ 2,128,425	$ 2,055,876	$ 2,051,313
OPERATING EXPENSES						
Plant (General WWTP Plant Maintenance)	$ 476,470	5.0%	$ 453,800	$ 399,285	$ 424,317	$ 421,365
Customer Accounting and Collection	$ 146,640	1.2%	$ 144,830	$ 143,046	$ 136,056	$ 146,128
Administrative and General (Salaries, Benefits, Insurance)	$ 469,186	7.9%	$ 434,773	$ 440,425	$ 400,081	$ 409,499
2021 Add'l Pay Adjustments/Strategic Planning	$ 38,250					
Depreciation	$ 899,166	2.1%	$ 880,522	$ 856,914	$ 820,778	$ 811,239
Total Operating Expenses	$ 2,029,712		$ 1,913,925	$ 1,839,670	$ 1,781,232	$ 1,788,231
OPERATING INCOME	$ 181,341		$ 245,664	$ 288,755	$ 274,644	$ 263,082

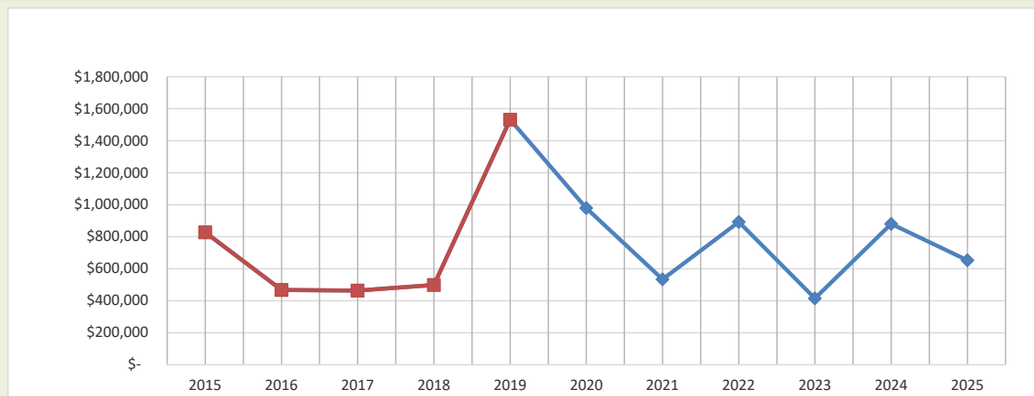
WASTEWATER

		O&M	$ Change from Prior Year	% Change from Prior Year	
ACTUAL	2007	$ 876,213			
	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	$ 1,017,847	$ 97,436	10.59%	
	2016	$ 968,836	$ (49,011)	-4.82%	
	2017	$ 947,317	$ (21,519)	-2.22%	
	2018	$ 930,981	$ (16,336)	-1.72%	
	2019	$ 953,146	$ 22,165	2.38%	
FORECASTED	2020	$ 1,003,200	$ 50,054	5.25%	*$10,000 Increase in Sludge Disposal Costs; 2020 Wage Right Sizing*
	2021	$ 1,099,740	$ 96,540	9.62%	*$12,000 Plant Digester Cleaning/Inspection; $5,000 Sludge Transfer Pump Rebuild; Admin Building Blacktop; $38K in add'l wage increases and strategic planning*
	2022	$ 1,075,420	$ (24,320)	-2.21%	
	2023	$ 1,089,780	$ 14,360	1.34%	*$15,000 Digester Cover Painting*
	2024	$ 1,087,575	$ (2,205)	-0.20%	
	2025	$ 1,253,355	$ 165,780	15.24%	*$35,000 System Study; $45,000 Facilities Study; $75,000 WWTP Parking Lot*

Annual % inflation from 2015 to 2019	0.94%
Annual % inflation from 2010 to 2019	0.28%
Estimated annual inflation from 2020 to 2025	2.59%

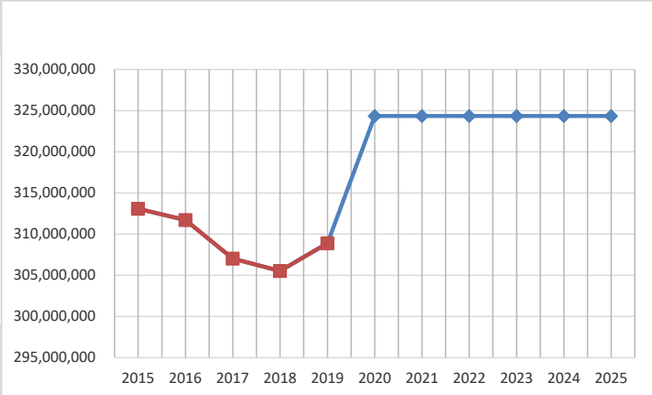


		Capital Expenditures
ACTUAL	2015	$ 827,288
	2016	$ 467,678
	2017	$ 463,630
	2018	$ 498,397
	2019	$ 1,531,517
FORECASTED	2020	$ 979,055
	2021	$ 534,463
	2022	$ 893,000
	2023	$ 414,850
	2024	$ 880,500
	2025	$ 652,975

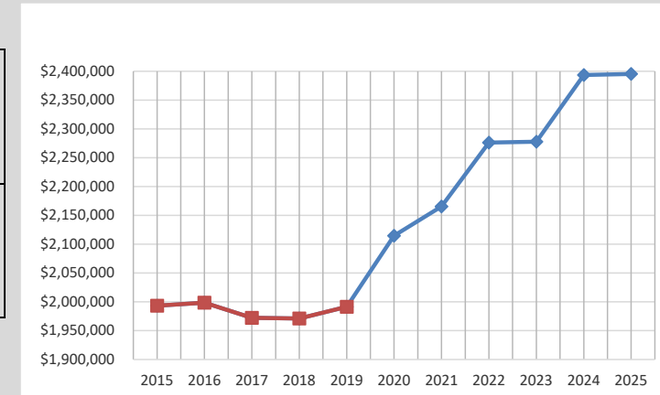


		Sales in Gallons
ACTUAL	2015	313,093,000
	2016	311,726,000
	2017	307,018,000
	2018	305,530,000
	2019	308,908,000
FORECASTED	2020	324,353,400
	2021	324,353,400
	2022	324,353,400
	2023	324,353,400
	2024	324,353,400
	2025	324,353,400

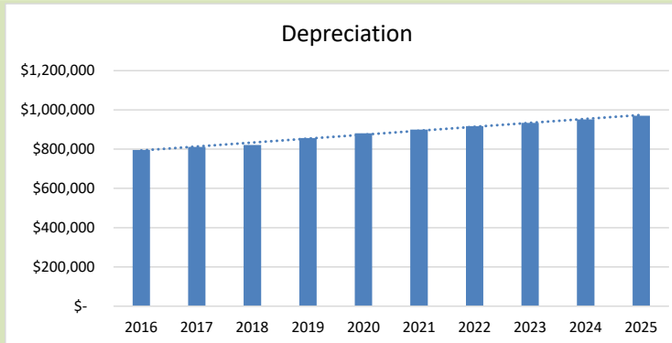
Through 9/30/20 6.58%

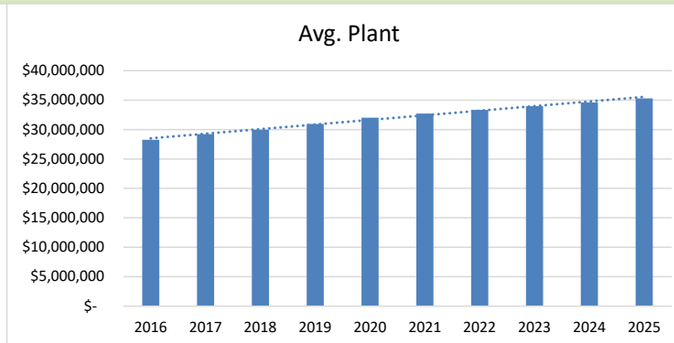


		Sales in $
ACTUAL	2015	$ 1,993,392
	2016	$ 1,998,543
	2017	$ 1,972,408
	2018	$ 1,971,095
	2019	$ 1,991,343
FORECASTED	2020	$ 2,114,589
	2021	$ 2,165,553
	2022	$ 2,276,243
	2023	$ 2,277,734
	2024	$ 2,393,778
	2025	$ 2,395,351



	Composite Dep. Rate
2014	2.87%
2015	2.86%
2016	2.82%
2017	2.78%
2018	2.74%
2019	2.77%
2020	2.75%
2021	2.75%
2022	2.75%
2023	2.75%
2024	2.75%
2025	2.75%





WASTEWATER

OPERATING CASH FLOWS	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Treatment charges	$ 1,990,440	$ 1,962,194	$ 1,972,206	$ 1,978,732	$ 2,114,589	$ 2,165,553	$ 2,276,243	$ 2,277,734	$ 2,393,778	$ 2,395,351
Routine operating expenditures	(931,714)	(989,095)	(960,633)	(1,005,804)	(1,003,200)	(1,099,740)	(1,075,420)	(1,089,780)	(1,087,575)	(1,253,355)
Taxes	(28,955)	(29,675)	(29,473)	(29,610)	(30,202)	(30,806)	(31,422)	(32,051)	(32,692)	(33,346)
Miscellaneous income	37,459	78,905	84,781	137,083	45,000	45,500	46,000	46,500	47,000	47,500
Total Operating Cash Flows	$ 1,067,230	$ 1,022,329	$ 1,066,881	$ 1,080,401	$ 1,126,187	$ 1,080,507	$ 1,215,401	$ 1,202,403	$ 1,320,511	$ 1,156,150
CAPITAL AND FINANCING CASH FLOWS										
Acquisition of capital assets	$ (467,678)	$ (463,430)	$ (498,397)	$ (1,231,517)	$ (979,055)	$ (534,463)	$ (893,000)	$ (414,850)	$ (880,500)	$ (652,975)
Principal paid	(434,390)	(447,396)	(458,702)	(470,323)	(439,676)	(374,971)	(385,930)	(395,126)	(293,975)	(302,602)
Interest paid	(150,466)	(137,032)	(124,889)	(112,429)	(100,296)	(89,652)	(79,875)	(69,838)	(61,064)	(53,542)
Debt proceeds	-	-	-	-	-	-	-	-	-	-
Special assessments	-	44,666	162,362	26,275	25,479	24,682	23,886	23,090	22,294	21,498
	$ (1,052,534)	$ (1,003,192)	$ (919,626)	$ (1,787,994)	$ (1,493,548)	$ (974,404)	$ (1,334,919)	$ (856,724)	$ (1,213,245)	$ (987,621)
INVESTING ACTIVITIES CASH FLOWS										
Investment income	$ (336,570)	$ 52,538	$ 52,657	$ 55,868	$ 5,603	$ 5,349	$ 5,684	$ 5,820	$ 5,985	$ 6,223
Net Change in Cash	$ (321,874)	$ 71,675	$ 199,912	$ (651,725)	$ (361,758)	$ 111,451	$ (113,834)	$ 351,499	$ 113,251	$ 174,752
ENDING CASH BALANCE	**$ 2,949,885**	**$ 2,987,712**	**$ 3,156,294**	**$ 2,429,332**	**$ 2,067,574**	**$ 2,179,026**	**$ 2,065,191**	**$ 2,416,690**	**$ 2,529,941**	**$ 2,704,693**
RESTRICTED CASH BALANCE	**$ 1,616,203**	**$ 1,625,760**	**$ 1,586,641**	**$ 1,587,782**	**$ 1,564,225**	**$ 1,585,897**	**$ 1,599,838**	**$ 1,547,426**	**$ 1,564,188**	**$ 1,585,089**
UNRESTRICTED CASH BALANCE	**$ 1,333,682**	**$ 1,361,952**	**$ 1,569,653**	**$ 845,452**	**$ 503,349**	**$ 593,128**	**$ 465,353**	**$ 869,264**	**$ 965,753**	**$ 1,119,604**
UNRESTRICTED MONTHS ON HAND	**8.01**	**8.29**	**9.56**	**5.09**	**2.86**	**3.29**	**2.45**	**4.58**	**4.84**	**5.61**
RATE INCREASE NEEDED					**4.78%**	**0.00%**	**5.00%**	**0.00%**	**5.00%**	**0.00%**
DEBT ISSUE NEEDED					**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

DEBT COVERAGE	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Operating revenues	$ 2,036,002	$ 2,051,313	$ 2,055,876	$ 2,128,425	$ 2,159,589	$ 2,211,053	$ 2,322,243	$ 2,324,234	$ 2,440,778	$ 2,442,851
Investment income	2,485	33,367	29,344	61,695	5,603	5,349	5,684	5,820	5,985	6,223
O & M expenses	(1,020,298)	(1,012,657)	(959,399)	(1,025,314)	(1,033,402)	(1,130,546)	(1,106,842)	(1,121,831)	(1,120,267)	(1,286,701)
Net defined earnings	$ 1,018,189	$ 1,072,023	$ 1,125,821	$ 1,164,806	$ 1,131,790	$ 1,085,855	$ 1,221,085	$ 1,208,223	$ 1,326,496	$ 1,162,373
Highest annual debt service	$ 544,307	$ 544,152	$ 543,992	$ 582,752	$ 465,805	$ 465,805	$ 464,964	$ 356,143	$ 356,143	$ 317,628
Coverage factor	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10
Minimum required earnings	$ 598,738	$ 598,567	$ 598,391	$ 641,027	$ 512,386	$ 512,386	$ 511,460	$ 391,757	$ 391,757	$ 349,391
ACTUAL DEBT COVERAGE	**1.87**	**1.97**	**2.07**	**2.00**	**2.43**	**2.33**	**2.63**	**3.39**	**3.72**	**3.66**

Stoughton Utilities – Program Summary

Capital Operations Program – 2021-2025

October 13, 2020

Division	2021	2022	2023	2024	2025	Grand Total
Electric Division	$1,419,658.00	$1,192,986.00	$1,312,036.00	$1,793,618.00	$987,544.00	**$6,705,842.00**
Water Division	$3,277,500.00	$98,700.00	$845,200.00	$748,400.00	$723,900.00	**$5,693,700.00**
Wastewater Division	$533,000.00	$947,500.00	$464,800.00	$911,000.00	$843,000.00	**$3,699,300.00**
Technical Operations Division	$440,695.00	$381,811.00	$150,686.00	$103,345.00	$120,811.00	**$1,197,348.00**
Annual Total:	**$5,670,853.00**	**$2,620,997.00**	**$2,772,722.00**	**$3,556,363.00**	**$2,675,255.00**	**$17,296,190.00**

Stoughton Utilities – Electric Division

Capital Operations Program – 2021-2025

October 13, 2020

Projects:	Funding:	2021	2022	2023	2024	2025	Total:
2021 East Sub: SCADA Programming and Panel Updates (#4)	Utility Reserve	$64,700.00	$ -	$ -	$ -	$ -	**$64,700.00**
2021 TDS Dark Fiber	Utility Reserve	$180,000.00	$ -	$ -	$ -	$ -	**$180,000.00**
2022 North Sub: East Bay New Regulators (#5)	Utility Reserve	$ -	$84,100.00	$ -	$ -	$ -	**$84,100.00**
2023 Distribution: Add west tie circuit (#9)	Utility Reserve	$ -	$ -	$583,600.00	$ -	$ -	**$583,600.00**
2024 Distribution: Rebuild CTH B: Williams to CTH N (#11)	Utility Reserve	$ -	$ -	$ -	$242,600.00	$ -	**$242,600.00**
2024 Distribution: Rebuild CTH N: USH 51 to CTH B (#12)	Utility Reserve	$251,200.00	$ -	$ -	$299,000.00	$ -	**$550,200.00**
2024 New Feeder N1 to loop thru North Business Park to N2 (#10)	Utility Reserve	$ -	$ -	$ -	$394,000.00	$ -	**$394,000.00**
AMR Enhancements	Utility Reserve	$ -	$40,000.00	$ -	$ -	$ -	**$40,000.00**
Distribution Capacity/Reconstruction Projects	Utility Reserve	$500,000.00	$500,000.00	$500,000.00	$500,000.00	$500,000.00	**$2,500,000.00**
Electric Meter Test Board (CO)	Utility Reserve	$35,000.00	$ -	$ -	$ -	$ -	**$35,000.00**
SCADA: Upgrades for Substation Projects	Utility Reserve	$10,600.00	$ -	$22,500.00	$23,900.00	$27,500.00	**$84,500.00**
Transformers	Utility Reserve	$88,558.00	$92,986.00	$97,636.00	$102,518.00	$107,644.00	**$489,342.00**
	Projects Section Total:	**$1,130,058.00**	**$717,086.00**	**$1,203,736.00**	**$1,562,018.00**	**$635,144.00**	**$5,248,042.00**

Maintenance:	Funding:	2021	2022	2023	2024	2025	Total:
General Tools: New & Replacement	Utility Reserve	$20,000.00	$20,000.00	$20,000.00	$20,000.00	$20,000.00	**$100,000.00**
Meters: New & Replacement	Utility Reserve	$15,000.00	$15,000.00	$15,000.00	$15,000.00	$17,000.00	**$77,000.00**
SCADA: OSI Software & Security Upgrades	Utility Reserve	$ -	$ -	$ -	$ -	$15,000.00	**$15,000.00**
Study: Distribution System	Utility Reserve	$ -	$ -	$ -	$ -	$24,600.00	**$24,600.00**
Substations: Scheduled Maintenance and Repairs	Utility Reserve	$ -	$ -	$ -	$ -	$29,900.00	**$29,900.00**
Substations: Seal Coat Drives	Utility Reserve	$ -	$ -	$ -	$ -	$4,000.00	**$4,000.00**
Substations: Unscheduled Repairs	Utility Reserve	$10,600.00	$10,900.00	$11,300.00	$11,600.00	$11,900.00	**$56,300.00**
Tree Trimming Maintenance	Utility Reserve	$175,000.00	$ -	$ -	$175,000.00	$ -	**$350,000.00**
	Maintenance Section Total:	**$220,600.00**	**$45,900.00**	**$46,300.00**	**$221,600.00**	**$122,400.00**	**$656,800.00**

Vehicles:	Funding:	2021	2022	2023	2024	2025	Total:
Line Bucket Truck #12 (2011)	Utility Reserve	$ -	$ -	$ -	$ -	$230,000.00	**$230,000.00**
Line Bucket Truck #16 (2010)	Utility Reserve	$ -	$230,000.00	$ -	$ -	$ -	**$230,000.00**
Line Bucket Truck/Backyard Machine (add)	Utility Reserve	$ -	$200,000.00	$ -	$ -	$ -	**$200,000.00**
Line Chipper (2007)	Utility Reserve	$ -	$ -	$37,000.00	$ -	$ -	**$37,000.00**
Line Wire Reel Trailers (2003)	Utility Reserve	$ -	$ -	$25,000.00	$ -	$ -	**$25,000.00**
Pole Trailer (1995)	Utility Reserve	$ -	$ -	$ -	$10,000.00	$ -	**$10,000.00**
	Vehicles Section Total:	**$ -**	**$430,000.00**	**$62,000.00**	**$10,000.00**	**$230,000.00**	**$732,000.00**

Developer:	Funding:	2021	2022	2023	2024	2025	Total:
2021 Fused 200A Feed to North Business Park (#1)	Developer Financed	$69,000.00	$ -	$ -	$ -	$ -	**$69,000.00**
	Developer Section Total:	**$69,000.00**	**$ -**	**$ -**	**$ -**	**$ -**	**$69,000.00**

	Grand Total:	**$1,419,658.00**	**$1,192,986.00**	**$1,312,036.00**	**$1,793,618.00**	**$987,544.00**	**$6,705,842.00**

Stoughton Utilities – Water Division

Capital Operations Program – 2021-2025

October 13, 2020

Projects:	Funding:	2021	2022	2023	2024	2025	Total:
*2023-2025 Main Replacement & Engineering	Utility Reserve	$ -	$ -	$685,000.00	$635,000.00	$530,000.00	**$1,850,000.00**
*Water Valve Adjustments for Street Projects	Utility Reserve	$ -	$ -	$12,500.00	$12,700.00	$ -	**$25,200.00**
Lead Service Replacements	Revenue Bonds	$3,175,000.00	$ -	$ -	$ -	$ -	**$3,175,000.00**
Meters - Large: Replacements	Revenue Bonds	$25,000.00	$25,000.00	$ -	$ -	$ -	**$50,000.00**
Meters - Standard: New and Replacements	Revenue Bonds	$26,500.00	$26,500.00	$26,500.00	$26,500.00	$26,500.00	**$132,500.00**
	Projects Section Total:	**$3,226,500.00**	**$51,500.00**	**$724,000.00**	**$674,200.00**	**$556,500.00**	**$5,232,700.00**

Maintenance:	Funding:	2021	2022	2023	2024	2025	Total:
Chemicals	Utility Reserve	$23,000.00	$23,000.00	$23,000.00	$25,000.00	$25,000.00	**$119,000.00**
Driveways: Sealcoating	Utility Reserve	$ -	$ -	$ -	$ -	$2,500.00	**$2,500.00**
Generator Testing: Wells 5 & 7, Tower II	Utility Reserve	$3,000.00	$3,200.00	$3,200.00	$3,200.00	$3,400.00	**$16,000.00**
Meters - Large: Testing	Utility Reserve	$ -	$6,000.00	$ -	$6,000.00	$ -	**$12,000.00**
Sampling: WDNR Regulatory	Utility Reserve	$15,000.00	$15,000.00	$30,000.00	$15,000.00	$15,000.00	**$90,000.00**
Study: Water Distribution System	Utility Reserve	$ -	$ -	$ -	$ -	$31,500.00	**$31,500.00**
Study: Water Supply Service Area - NR 854	Utility Reserve	$ -	$ -	$ -	$ -	$25,000.00	**$25,000.00**
Study: Water System Model Update	Utility Reserve	$ -	$ -	$15,000.00	$ -	$ -	**$15,000.00**
Well No. 4: Rehab (2015)	Utility Reserve	$ -	$ -	$25,000.00	$ -	$ -	**$25,000.00**
Well No. 5: Rehab (2016)	Utility Reserve	$ -	$ -	$ -	$25,000.00	$ -	**$25,000.00**
Well No. 5: Reservoir: Drain & Inspection (2016)	Utility Reserve	$10,000.00	$ -	$ -	$ -	$ -	**$10,000.00**
Well No. 6: Rehab (2014)	Utility Reserve	$ -	$ -	$25,000.00	$ -	$ -	**$25,000.00**
Well No. 7: Rehab (2016)	Utility Reserve	$ -	$ -	$ -	$ -	$25,000.00	**$25,000.00**
	Maintenance Section Total:	**$51,000.00**	**$47,200.00**	**$121,200.00**	**$74,200.00**	**$127,400.00**	**$421,000.00**

Vehicles:	Funding:	2021	2022	2023	2024	2025	Total:
Water Service Truck # 3 (2015)	Utility Reserve	$ -	$ -	$ -	$ -	$40,000.00	**$40,000.00**
	Vehicles Section Total:	**$ -**	**$ -**	**$ -**	**$ -**	**$40,000.00**	**$40,000.00**

Grand Total:	**$3,277,500.00**	**$98,700.00**	**$845,200.00**	**$748,400.00**	**$723,900.00**	**$5,693,700.00**

Stoughton Utilities – Wastewater Division

Capital Operations Program – 2021-2025

October 13, 2020

Projects:	Funding:	2021	2022	2023	2024	2025	Total:
*2021-2022 Main Replacement - Engineering Only	Utility Reserve	$15,000.00	$213,000.00	$ -	$ -	$ -	**$228,000.00**
*2023-2025 Main Replacement & Engineering	Utility Reserve	$ -	$ -	$200,000.00	$706,300.00	$312,000.00	**$1,218,300.00**
2022 Academy: East to Moline	Utility Reserve	$ -	$249,000.00	$ -	$ -	$ -	**$249,000.00**
2022 Academy: Moline to E South	Revenue Bonds	$ -	$309,000.00	$ -	$ -	$ -	**$309,000.00**
Lift station: Stone Crest (2002)	Utility Reserve	$ -	$ -	$ -	$40,000.00	$ -	**$40,000.00**
Lift station: Vennevoll - Gas Generator	Utility Reserve	$25,000.00	$ -	$ -	$ -	$ -	**$25,000.00**
MMSD Full Scale Adaptive Management	Utility Reserve	$2,000.00	$2,000.00	$2,000.00	$2,000.00	$2,000.00	**$10,000.00**
Permit Reissuance	Utility Reserve	$ -	$5,000.00	$ -	$ -	$ -	**$5,000.00**
Plant: Asphalt - Pulverize and pave parking lot	Utility Reserve	$ -	$ -	$ -	$ -	$75,000.00	**$75,000.00**
Plant: UV disinfection upgrade	Utility Reserve	$ -	$ -	$ -	$ -	$180,000.00	**$180,000.00**
Sanitary Sewer Rehab: Main Lining	Utility Reserve	$110,000.00	$ -	$ -	$ -	$ -	**$110,000.00**
Sanitary Sewer Rehab: Replace manholes and mains	Utility Reserve	$90,000.00	$40,500.00	$45,800.00	$45,700.00	$45,000.00	**$267,000.00**
Televising Equipment (2015)	Utility Reserve	$100,000.00	$ -	$ -	$ -	$ -	**$100,000.00**
	Projects Section Total:	**$342,000.00**	**$818,500.00**	**$247,800.00**	**$794,000.00**	**$614,000.00**	**$2,816,300.00**

Maintenance:	Funding:	2021	2022	2023	2024	2025	Total:
Annual sludge disposal	Utility Reserve	$35,000.00	$38,000.00	$38,000.00	$38,000.00	$40,000.00	**$189,000.00**
Generator Maintenace: Plant and lifts	Utility Reserve	$4,000.00	$4,000.00	$4,000.00	$4,000.00	$4,000.00	**$20,000.00**
Plant Equipment Replacement (see schedule)	Utility Reserve	$75,000.00	$75,000.00	$75,000.00	$75,000.00	$75,000.00	**$375,000.00**
Plant: Clarifier Final 1 & 2: Baffles/Weirs	Utility Reserve	$50,000.00	$ -	$ -	$ -	$ -	**$50,000.00**
Plant: Clarifier Primary 1 & 2: Chains and wear stripes	Utility Reserve	$ -	$ -	$85,000.00	$ -	$ -	**$85,000.00**
Plant: Digester cleaning/inspection - North	Utility Reserve	$12,000.00	$ -	$ -	$ -	$ -	**$12,000.00**
Plant: Digester cleaning/inspection - South	Utility Reserve	$ -	$12,000.00	$ -	$ -	$ -	**$12,000.00**
Plant: Digester cover painting - South	Utility Reserve	$ -	$ -	$15,000.00	$ -	$ -	**$15,000.00**
Plant: GBT Rollers & Brackets Replacement	Utility Reserve	$10,000.00	$ -	$ -	$ -	$ -	**$10,000.00**
Plant: Sludge Transfer Pump - Monyo Rebuild	Utility Reserve	$5,000.00	$ -	$ -	$ -	$ -	**$5,000.00**
Study: Plant Facilities	Utility Reserve	$ -	$ -	$ -	$ -	$45,000.00	**$45,000.00**
Study: Sanitary Sewer Collection System (CO)	Utility Reserve	$ -	$ -	$ -	$ -	$35,000.00	**$35,000.00**
	Maintenance Section Total:	**$191,000.00**	**$129,000.00**	**$217,000.00**	**$117,000.00**	**$199,000.00**	**$853,000.00**

Vehicles:	Funding:	2021	2022	2023	2024	2025	Total:
Wastewater Service Truck #9 (2012)	Utility Reserve	$ -	$ -	$ -	$ -	$30,000.00	**$30,000.00**
	Vehicles Section Total:	**$ -**	**$ -**	**$ -**	**$ -**	**$30,000.00**	**$30,000.00**

Grand Total:	**$533,000.00**	**$947,500.00**	**$464,800.00**	**$911,000.00**	**$843,000.00**	**$3,699,300.00**

Stoughton Utilities – Technical Operations Division

Capital Operations Program – 2021-2025

October 13, 2020

Projects:	Funding:	2021	2022	2023	2024	2025	Total:
Outage Management System	Utility Reserve	$100,000.00	$300,000.00	$ -	$ -	$ -	**$400,000.00**
Physical Security: Gate Access - Admin Office	Utility Reserve	$20,000.00	$ -	$ -	$ -	$ -	**$20,000.00**
Physical Security: Gate Access - WWTP	Utility Reserve	$20,000.00	$ -	$ -	$ -	$ -	**$20,000.00**
Physical Security: Video - EL Substations	Utility Reserve	$ -	$ -	$21,408.00	$ -	$ -	**$21,408.00**
Physical Security: Video - WT Towers	Utility Reserve	$ -	$ -	$6,804.00	$ -	$ -	**$6,804.00**
Physical Security: Video - WT Wells	Utility Reserve	$ -	$ -	$29,484.00	$ -	$ -	**$29,484.00**
Physical Security: Video - WWTP	Utility Reserve	$ -	$ -	$7,000.00	$ -	$ -	**$7,000.00**
Position Analysis: Recruitment/Succession/Reorg	Utility Reserve	$40,000.00	$ -	$ -	$ -	$ -	**$40,000.00**
	Projects Section Total:	**$180,000.00**	**$300,000.00**	**$64,696.00**	**$ -**	**$ -**	**$544,696.00**

Maintenance:	Funding:	2021	2022	2023	2024	2025	Total:
Administration Building Generator Annual Testing	Utility Reserve	$500.00	$500.00	$500.00	$500.00	$500.00	**$2,500.00**
Bill stuffing machine	Utility Reserve	$ -	$ -	$8,200.00	$ -	$ -	**$8,200.00**
Blacktop Grind and Overlay - Admin Building	Utility Reserve	$75,000.00	$ -	$ -	$ -	$3,500.00	**$78,500.00**
Building Awnings - Administation Bldg - Replace	Utility Reserve	$ -	$ -	$ -	$5,000.00	$ -	**$5,000.00**
Communications: EL SCADA Radio System	Utility Reserve	$ -	$ -	$12,000.00	$ -	$ -	**$12,000.00**
Communications: WT/WW SCADA Radio System	Utility Reserve	$ -	$ -	$ -	$27,000.00	$ -	**$27,000.00**
Furniture: Lobby (2009)	Utility Reserve	$ -	$ -	$ -	$5,000.00	$ -	**$5,000.00**
Furniture: Office Chairs	Utility Reserve	$ -	$ -	$7,000.00	$ -	$ -	**$7,000.00**
Generator Maintenance	Utility Reserve	$1,000.00	$1,000.00	$1,000.00	$1,000.00	$1,000.00	**$5,000.00**
Physical security: Access Control System	Utility Reserve	$5,000.00	$ -	$ -	$ -	$11,000.00	**$16,000.00**
Postage meter upgrade	Utility Reserve	$ -	$ -	$7,000.00	$ -	$ -	**$7,000.00**
Technology: Computing	Utility Reserve	$14,845.00	$13,011.00	$4,220.00	$14,745.00	$14,511.00	**$61,332.00**
Technology: Conference Room AV	Utility Reserve	$6,000.00	$ -	$ -	$ -	$ -	**$6,000.00**
Technology: Networking	Utility Reserve	$71,750.00	$5,000.00	$6,750.00	$ -	$6,100.00	**$89,600.00**
Technology: Printing	Utility Reserve	$27,600.00	$ -	$ -	$2,500.00	$ -	**$30,100.00**
Technology: Servers, Data Storage	Utility Reserve	$27,500.00	$26,000.00	$ -	$3,100.00	$32,900.00	**$89,500.00**
Technology: Software/Licensing	Utility Reserve	$31,500.00	$36,300.00	$39,320.00	$44,500.00	$51,300.00	**$202,920.00**
	Maintenance Section Total:	**$260,695.00**	**$81,811.00**	**$85,990.00**	**$103,345.00**	**$120,811.00**	**$652,652.00**

Grand Total:	**$440,695.00**	**$381,811.00**	**$150,686.00**	**$103,345.00**	**$120,811.00**	**$1,197,348.00**

City of Stoughton, 207 South Forrest Street, Stoughton WI 53589

RESOLUTION FROM THE UTILTIES COMMITTEE TO THE STOUGHTON COMMON COUNCIL			
Authorizing and directing the proper City official(s) to approve the Stoughton Utilities 2021 budget and five-year (2021-2025) Capital Improvement Plan (CIP).			
Committee Action:	Utilities Committee recommended Committee of the Whole and Common Council approval 7-0 Committee of the Whole recommended Common Council approval _-0		
Fiscal Impact:	Revenue Neutral		
File Number:	R-xxx-2020	**Date Introduced:**	November 10, 2020

WHEREAS, in early 2020, City of Stoughton and Stoughton Utilities staff, along with their engineering and financial consultants, initiated the development of the proposed 2021 Stoughton Utilities Budget and five-year (2021-2025) Capital Improvement Program, and

WHEREAS, the Stoughton Utilities Committee approved and recommended the approval of the proposed 2021 Stoughton Utilities Budget and five-year (2021-2025) Capital Improvement Plan to the Common Council on October 19, 2020, and

WHEREAS, the Stoughton Committee of the Whole reviewed the proposed 2021 Stoughton Utilities Budget and five-year (2021-2025) Capital Improvement Plan during their budget workshop on October 22, 2020, and

WHEREAS, the Stoughton Committee of the Whole approved, and recommended the approval of the proposed 2021 Stoughton Utilities Budget and five-year (2021-2025) Capital Improvement Plan to the Common Council on October 29, 2020, now therefore

BE IT RESOLVED by the Common Council of the City of Stoughton that the proper city official(s) approve and adopt the 2021 Stoughton Utilities Budget and five-year (2021-2025) Capital Improvement Plan.

Council Action: ☐ **Adopted** ☐ **Failed** **Vote:** _____

Mayoral Action: ☐ **Accept** ☐ **Veto**

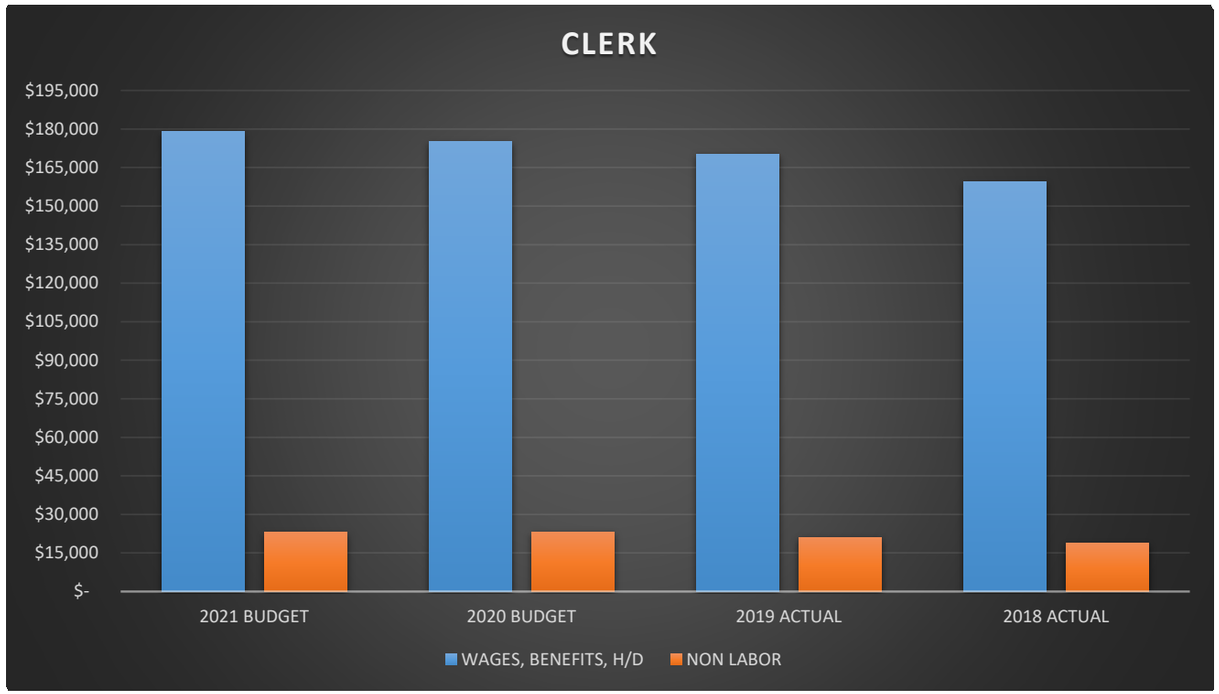
_____ _____

Mayor Timothy Swadley Date

Council Action: _____ ☐ **Override** **Vote:** _____

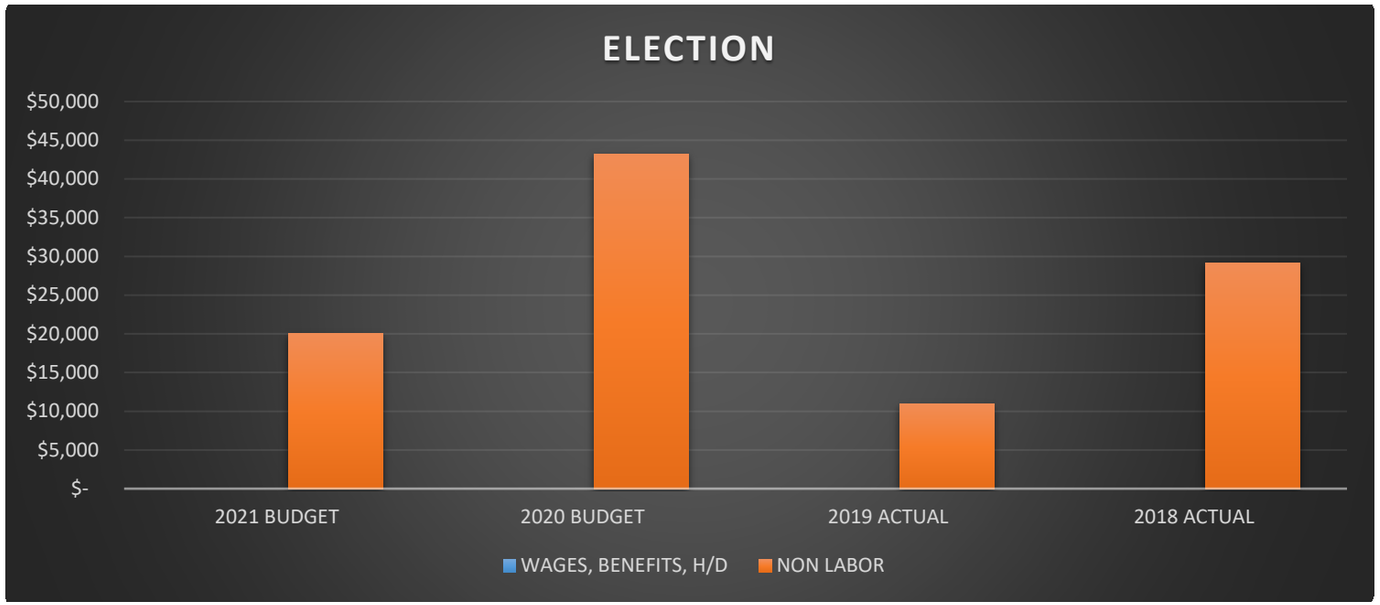
51420 - CLERK

ACCOUNT	DESCRIPTION	2021 MAYOR BUDGET	2020 AMENDED BUDGET	2020 ACTIVITY THRU 08/31/20	2019 ACTIVITY	2018 ACTIVITY	2019 AMENDED BUDGET	2018 AMENDED BUDGET
50110	SALARIES	$ 71,182	$ 69,639	$ 43,658	$ 67,112	$ 36,943	$ 66,671	
50120	WAGES	$ 70,887	$ 69,276	$ 43,662	$ 68,194	$ 83,014	$ 66,744	$ 115,520
50151	EMPLOYEE BENEFITS	$ 17,997	$ 17,605	$ 10,760	$ 16,440	$ 14,830	$ 16,635	$ 14,246
50152	HEALTH INSURANCE	$ 18,934	$ 18,502	$ 12,335	$ 18,454	$ 24,826	$ 37,512	$ 33,556
50210	TELEPHONE	$ 3,000	$ 3,000	$ 1,866	$ 3,131	$ 3,750	$ 4,500	$ 4,600
50212	TRAVEL/CONFERENCE	$ 2,600	$ 2,800	$ 236	$ 880	$ 1,194	$ 2,800	$ 3,550
50215	OUTSIDE SERVICES/CONTRACTS							
50315	ADS & PUBLICATIONS	$ 7,950	$ 8,050	$ 3,759	$ 7,693	$ 6,449	$ 10,650	$ 11,400
50340	OPERATING EXPENSES	$ 2,900	$ 2,900	$ 1,453	$ 2,613	$ 1,942	$ 3,500	$ 3,500
50341	OPERATING EXPENSES-MUNICIPAL CODE	$ 6,500	$ 6,500	$ 1,196	$ 6,808	$ 5,498	$ 4,000	$ 6,000
	TOTAL APPROPRIATIONS	**$ 201,950**	**$ 198,272**	**$ 118,925**	**$ 191,325**	**$ 178,446**	**$ 213,012**	**$ 192,372**



51440 - ELECTION

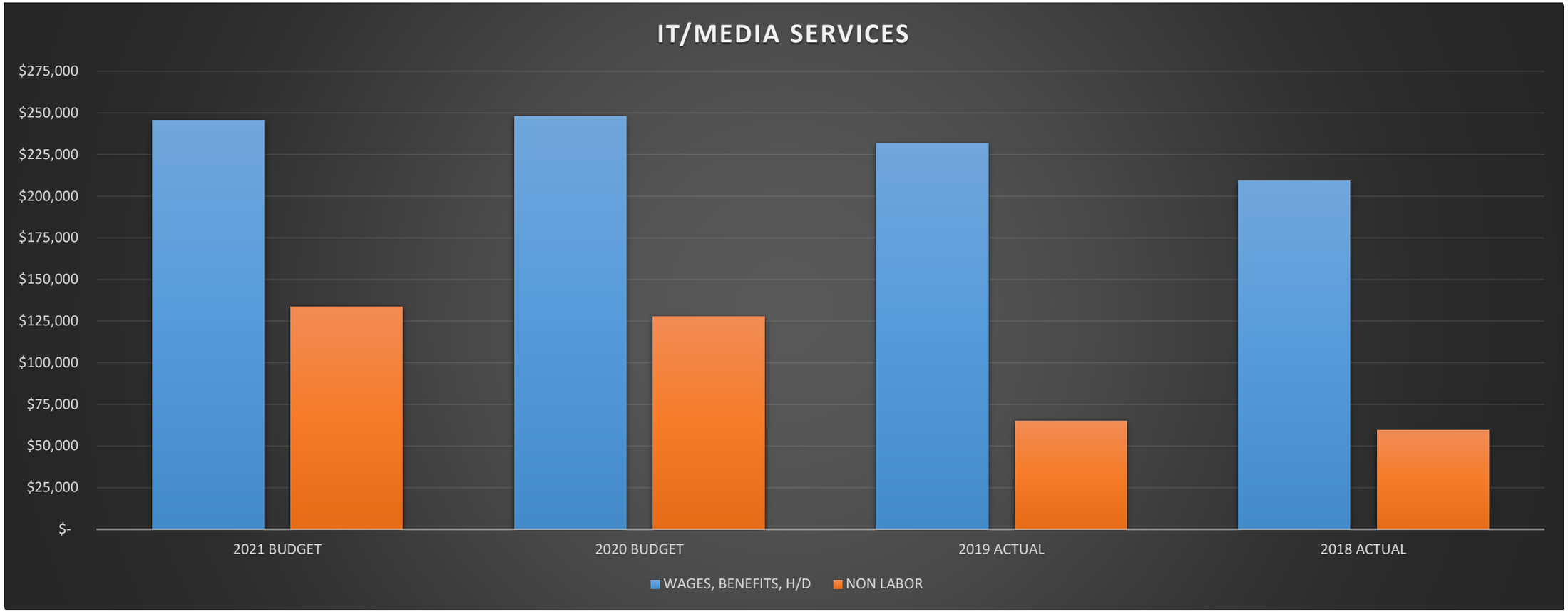
ACCOUNT	DESCRIPTION	2021 MAYOR BUDGET	2020 AMENDED BUDGET	2020 ACTIVITY THRU 08/31/20	2019 ACTIVITY	2018 ACTIVITY	2019 AMENDED BUDGET	2018 AMENDED BUDGET
50215	OUTSIDE SERVICES/CONTRACTS	$ 10,500	$ 26,000	$ 10,425	$ 3,846	$ 20,553	$ 10,500	$ 20,500
50315	ADS & PUBLICATIONS	$ 2,500	$ 3,000	$ 2,869	$ 1,761	$ 1,161	$ 2,500	$ 4,000
50340	OPERATING EXPENSES	$ 7,000	$ 14,225	$ 24,055	$ 5,293	$ 7,456	$ 3,750	$ 7,000
	TOTAL APPROPRIATIONS	**$ 20,000**	**$ 43,225**	**$ 37,349**	**$ 10,900**	**$ 29,170**	**$ 16,750**	**$ 31,500**



55500 - IT/MEDIA SERVICES

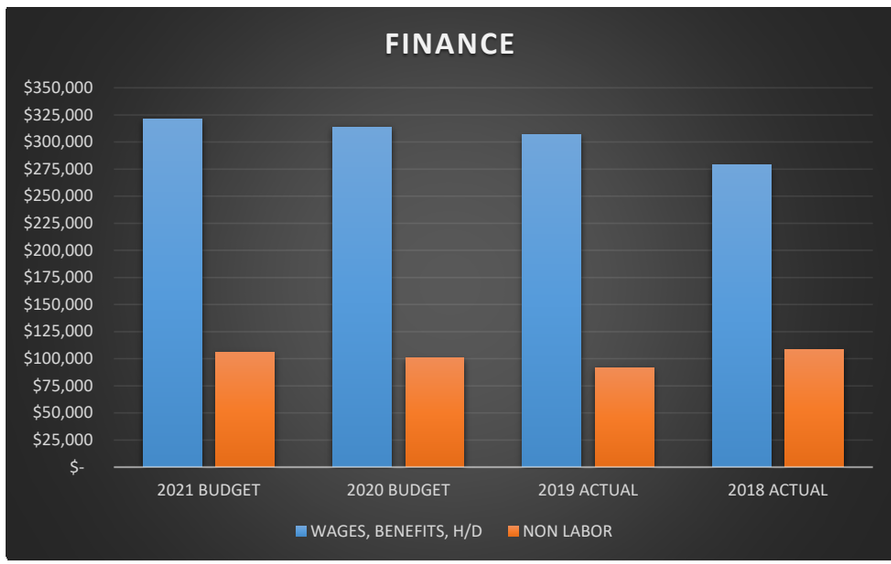
ACCOUNT	DESCRIPTION	2021 MAYOR BUDGET	2020 AMENDED BUDGET	2020 ACTIVITY THRU 08/31/20	2019 ACTIVITY	2018 ACTIVITY	2019 AMENDED BUDGET	2018 AMENDED BUDGET
50110	SALARIES	$ 102,037	$ 99,990	$ 62,592	$ 87,231	$ 76,623	$ 82,912	$ 80,497
50120	WAGES	$ 62,484	$ 61,229	$ 37,936	$ 60,438	$ 57,972	$ 59,843	$ 58,116
50127	WAGES - PART TIME	$ 17,500	$ 17,391	$ 6,151	$ 17,490	$ 17,249	$ 17,000	$ 16,000
50128	SEASONAL/TEMPORARY							
50151	EMPLOYEE BENEFITS	$ 25,605	$ 25,142	$ 15,006	$ 22,630	$ 21,682	$ 22,114	$ 21,116
50152	HEALTH INSURANCE	$ 37,983	$ 44,348	$ 25,949	$ 44,241	$ 35,603	$ 44,228	$ 36,134
50190	TRAINING	$ 2,000	$ 2,500		$ 1,973	$ 72	$ 2,500	$ 3,500
50210	TELEPHONE	$ 44,480	$ 44,480	$ 20,607	$ 2,566	$ 2,468	$ 1,900	$ 2,800
50211	POSTAGE	$ 140	$ 140	$ 27	$ 60		$ 210	$ 120
50212	TRAVEL/CONFERENCE	$ 1,950	$ 2,750		$ 503	$ 675	$ 1,750	$ 1,597
50215	OUTSIDE SERVICES/CONTRACTS - WEBSITE	$ 6,000	$ 6,000	$ 5,180	$ 9,660	$ 11,077	$ 9,000	$ 20,000
50216	OUTSIDE SERVICES/CONTRACTS-2	$ 60,570	$ 42,000	$ 38,903	$ 21,541	$ 6,761	$ 37,950	$ 6,000
50240	EQUIPMENT MAINTENANCE	$ 11,000	$ 12,000	$ 5,164	$ 9,716	$ 22,692	$ 10,000	$ 33,400
50300	MISC EXPENSES	$ 1,000	$ 8,120	$ 677	$ 14,616	$ 14,555	$ 21,000	$ 20,000
50310	OFFICE SUPPLIES	$ 3,000	$ 1,860	$ 108	$ 1,365		$ 1,860	
50320	SUBSCRIPTIONS/DUES	$ 500	$ 4,145	$ 510	$ 684	$ 875	$ 975	$ 575
50330	VEHICLE EXPENSE		$ 575	$ 70	$ 92	$ 23	$ 575	
50340	OPERATING EXPENSES	$ 3,000	$ 3,000	$ 314	$ 2,393	$ 343	$ 5,160	$ 500
	TOTAL APPROPRIATIONS	**$ 379,249**	**$ 375,670**	**$ 219,194**	**$ 297,199**	**$ 268,670**	**$ 318,977**	**$ 300,355**

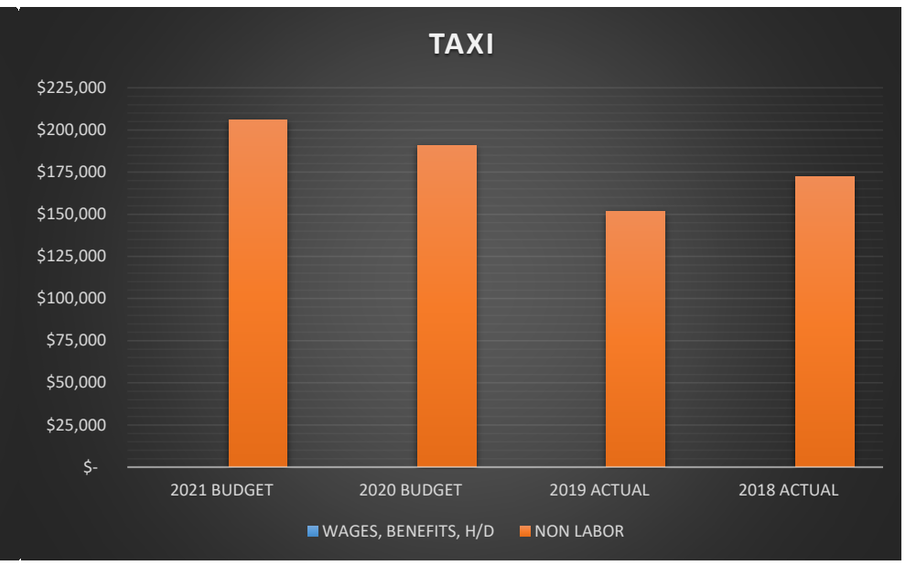
55500 - IT/MEDIA SERVICES



51510 - FINANCE

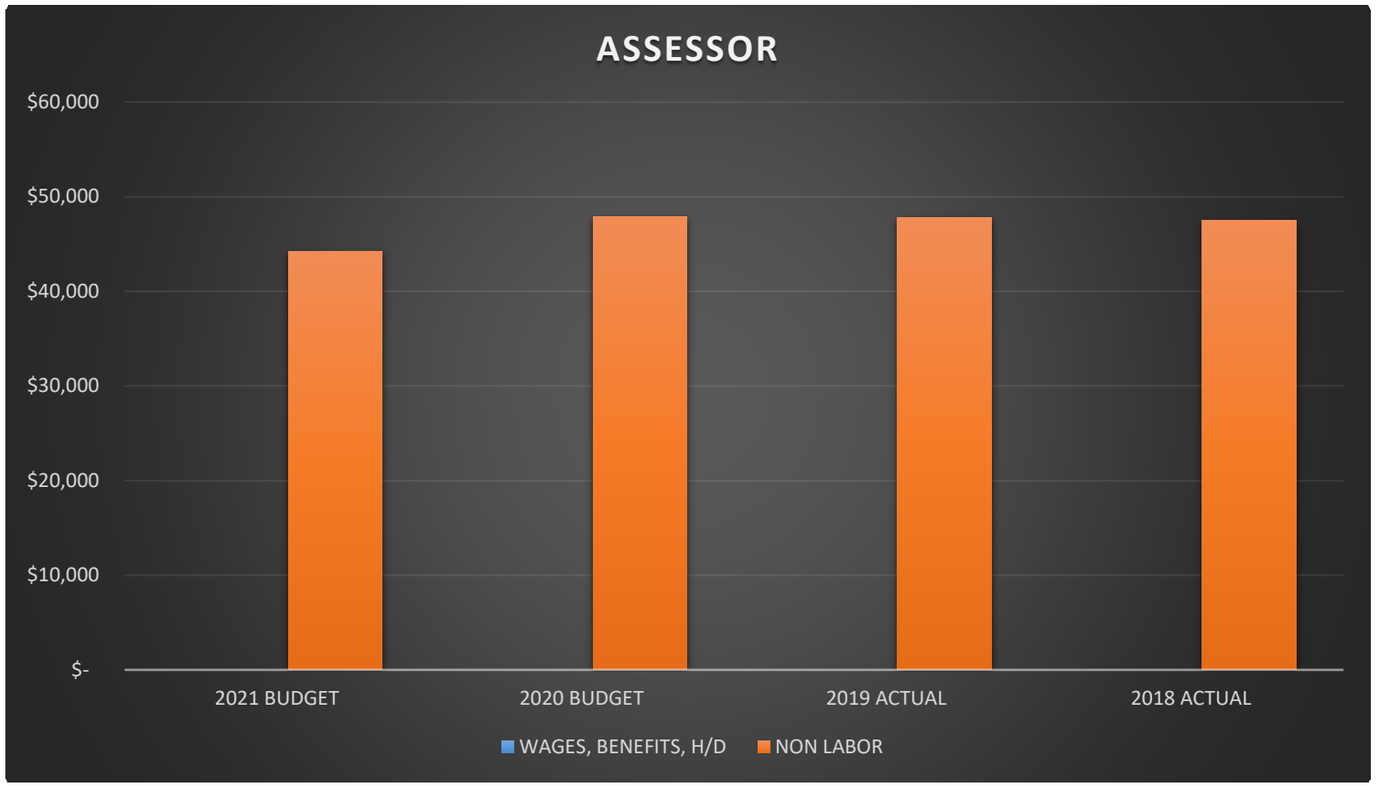
ACCOUNT	DESCRIPTION	2021 MAYOR BUDGET	2020 AMENDED BUDGET	2020 ACTIVITY THRU 08/31/20	2019 ACTIVITY	2018 ACTIVITY	2019 AMENDED BUDGET	2018 AMENDED BUDGET
50110	SALARIES	$ 107,115	$ 104,820	$ 70,468	$ 105,629	$ 102,531	$ 104,069	$ 89,097
50120	WAGES	$ 113,525	$ 111,212	$ 69,131	$ 105,445	$ 98,922	$ 100,478	$ 95,361
50126	OVERTIME			$ 41	$ 96	$ 38		
50151	EMPLOYEE BENEFITS	$ 32,223	$ 31,410	$ 20,036	$ 29,939	$ 26,181	$ 29,244	$ 27,233
50152	HEALTH INSURANCE	$ 68,101	$ 66,522	$ 46,470	$ 65,588	$ 51,343	$ 66,343	$ 43,774
50200	MISC OUTSIDE SERVICES	$ 3,100		$ 2,029	$ 5,320			
50211	POSTAGE	$ 1,000	$ 2,000	$ 746	$ 875	$ 1,505	$ 3,000	$ 8,500
50212	TRAVEL/CONFERENCE	$ 2,000	$ 3,000	$ 786	$ 1,235	$ 1,273	$ 3,000	$ 4,000
50215	OUTSIDE SERVICES/CONTRACTS	$ 72,000	$ 72,000	$ 63,387	$ 62,281	$ 74,538	$ 60,900	$ 53,000
50216	OUTSIDE SERVICES/BANK FEES	$ 1,500	$ 2,500	$ 1,036	$ 1,498	$ 1,954	$ 3,000	$ 5,000
50217	OUTSIDE SERVICES/CONTRACTS-3							
50219	TAXI GRANT	$ 206,000	$ 191,000	$ 89,155	$ 151,453	$ 172,111	$ 209,000	$ 200,000
50310	OFFICE SUPPLIES	$ 24,000	$ 19,000	$ 11,474	$ 19,433	$ 24,058	$ 24,200	$ 24,691
50340	OPERATING EXPENSES	$ 2,000	$ 2,000	$ 375	$ 1,326	$ 5,250	$ 3,000	$ 1,000
	TOTAL APPROPRIATIONS	**$ 632,565**	**$ 605,464**	**$ 375,134**	**$ 550,118**	**$ 559,704**	**$ 606,234**	**$ 551,656**
	TOTAL APPROPRIATIONS LESS TAXI GRANT	**$ 426,565**	**$ 414,464**	**$ 285,979**	**$ 398,665**	**$ 387,593**	**$ 397,234**	**$ 351,656**





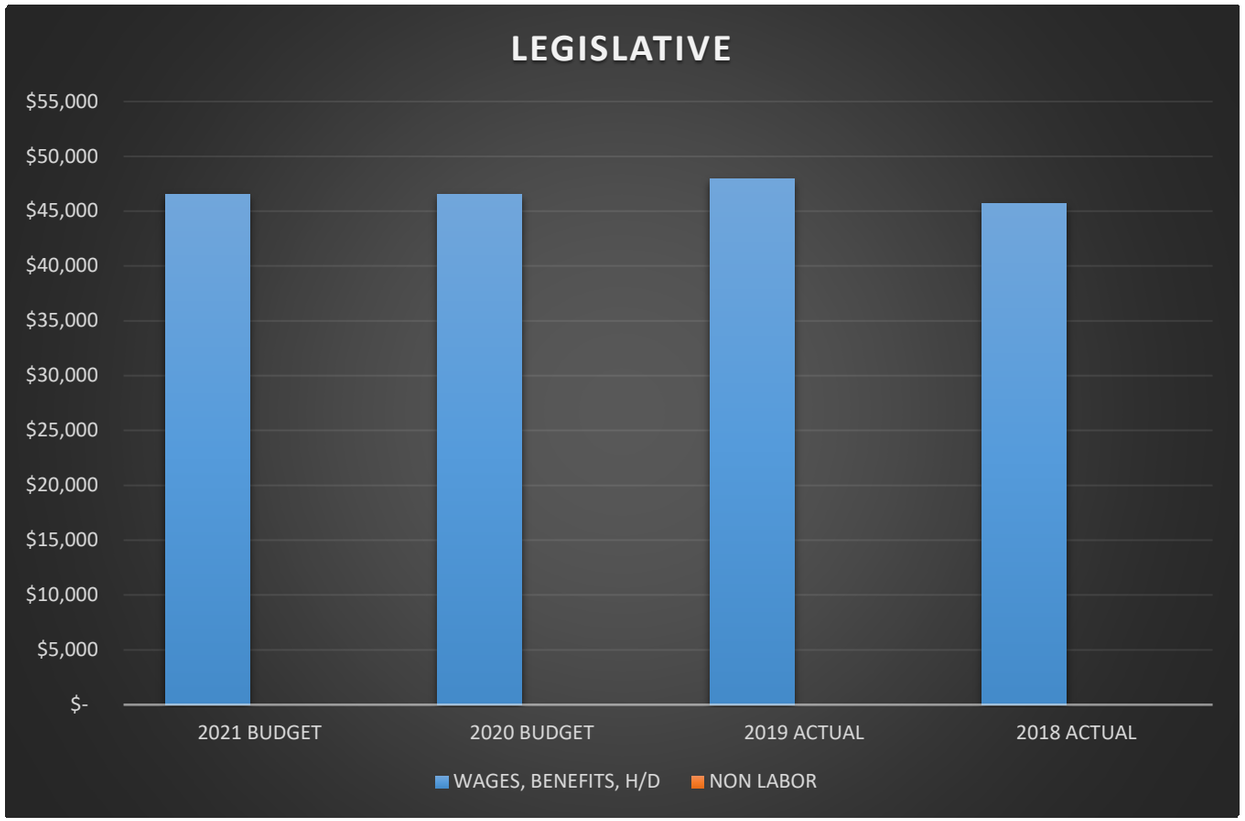
51530 - ASSESSOR

ACCOUNT	DESCRIPTION	2021 MAYOR BUDGET	2020 AMENDED BUDGET	2020 ACTIVITY THRU 08/31/20	2019 ACTIVITY	2018 ACTIVITY	2019 AMENDED BUDGET	2018 AMENDED BUDGET
50215	OUTSIDE SERVICES/CONTRACTS	$ 40,000	$ 44,000	$ 44,000	$ 44,000	$ 44,000	$ 44,000	$ 44,000
50216	OUTSIDE SERVICES/CONTRACTS-2	$ 4,200	$ 3,900		$ 3,809	$ 3,475	$ 3,500	$ 3,500
	TOTAL APPROPRIATIONS	**$ 44,200**	**$ 47,900**	**$ 44,000**	**$ 47,809**	**$ 47,475**	**$ 47,500**	**$ 47,500**



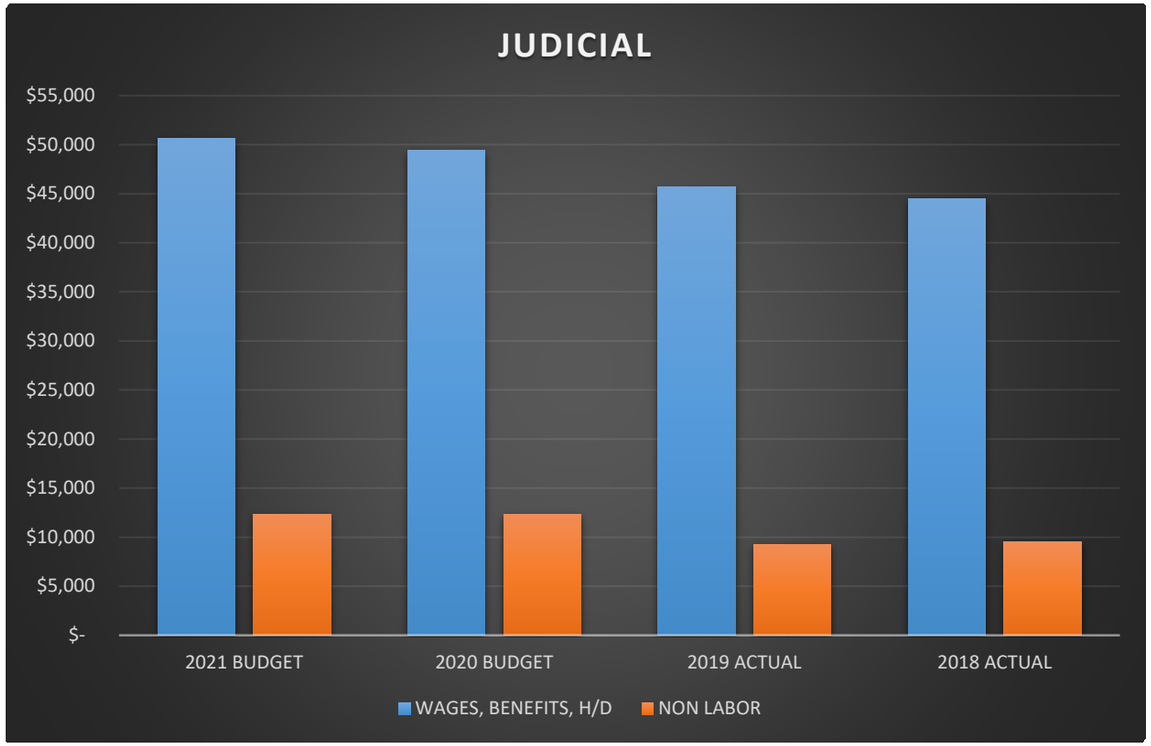
51100 - LEGISLATIVE

ACCOUNT	DESCRIPTION	2021 MAYOR BUDGET	2020 AMENDED BUDGET	2020 ACTIVITY THRU 08/31/20	2019 ACTIVITY	2018 ACTIVITY	2019 AMENDED BUDGET	2018 AMENDED BUDGET
50110	SALARIES	$ 43,200	$ 43,200	$ 26,580	$ 44,520	$ 42,450	$ 43,200	$ 43,200
50151	EMPLOYEE BENEFITS	$ 3,305	$ 3,300	$ 2,033	$ 3,406	$ 3,247	$ 3,305	$ 3,305
50212	TRAVEL/CONFERENCE			$ 100			$ 500	$ 500
	TOTAL APPROPRIATIONS	**$ 46,505**	**$ 46,500**	**$ 28,713**	**$ 47,926**	**$ 45,697**	**$ 47,005**	**$ 47,005**



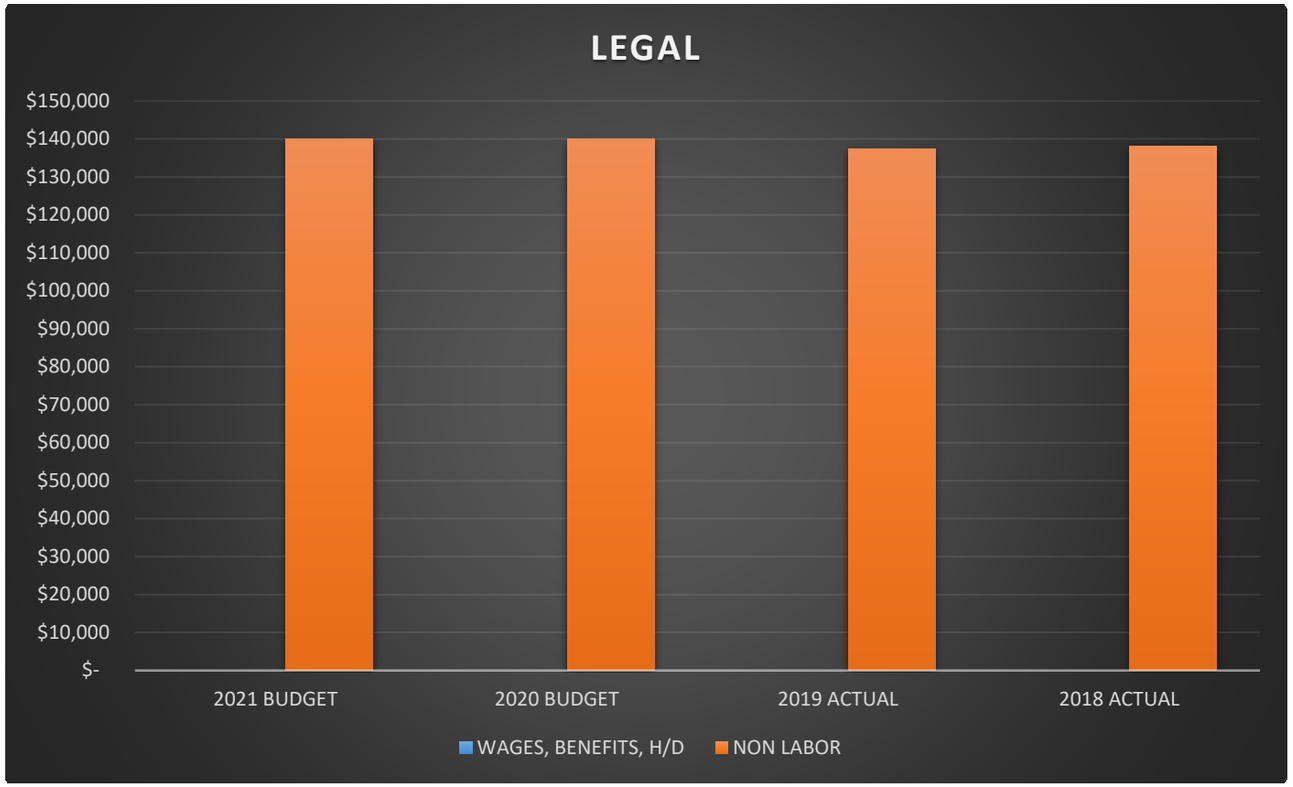
51200 - JUDICIAL

ACCOUNT	DESCRIPTION	2021 MAYOR BUDGET	2020 AMENDED BUDGET	2020 ACTIVITY THRU 08/31/20	2019 ACTIVITY	2018 ACTIVITY	2019 AMENDED BUDGET	2018 AMENDED BUDGET
50110	SALARIES	$ 13,000	$ 12,500	$ 8,318	$ 12,596	$ 12,500	$ 12,500	$ 12,501
50120	WAGES	$ 31,866	$ 31,308	$ 19,366	$ 27,992	$ 27,035	$ 28,655	$ 27,815
50151	EMPLOYEE BENEFITS	$ 5,758	$ 5,662	$ 3,514	$ 5,087	$ 4,973	$ 4,997	$ 4,948
50152	HEALTH INSURANCE							$ 317
50212	TRAVEL/CONFERENCE	$ 2,000	$ 2,000	$ 908	$ 1,511	$ 1,733	$ 1,600	$ 1,300
50320	SUBSCRIPTIONS/DUES	$ 500	$ 450	$ 145	$ 222	$ 97	$ 450	$ 500
50340	OPERATING EXPENSES	$ 9,800	$ 9,850	$ 7,233	$ 7,529	$ 7,711	$ 10,000	$ 10,000
	TOTAL APPROPRIATIONS	**$ 62,924**	**$ 61,770**	**$ 39,483**	**$ 54,937**	**$ 54,049**	**$ 58,202**	**$ 57,381**



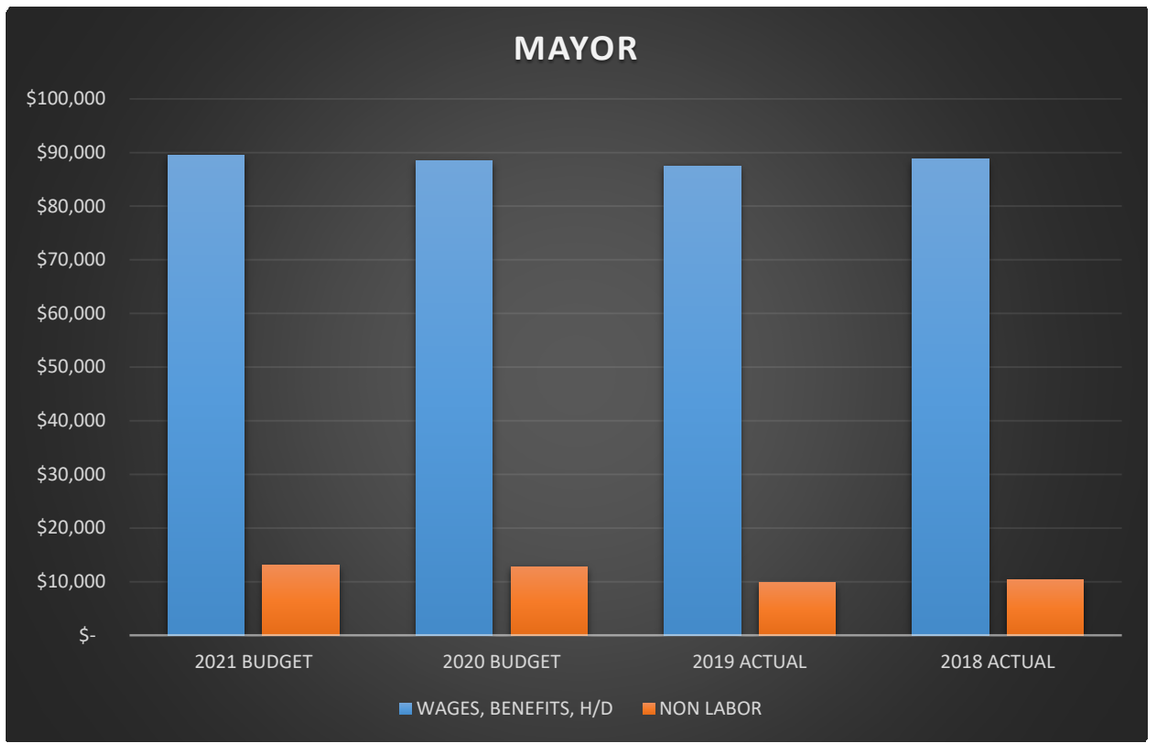
51300 - LEGAL

ACCOUNT	DESCRIPTION	2021 MAYOR BUDGET	2020 AMENDED BUDGET	2020 ACTIVITY THRU 08/31/20	2019 ACTIVITY	2018 ACTIVITY	2019 AMENDED BUDGET	2018 AMENDED BUDGET
50215	OUTSIDE SERVICES/CONTRACTS	$ 130,000	$ 130,000	$ 74,655	$ 133,126	$ 125,489	$ 120,000	$ 95,000
50216	OUTSIDE SERVICES/CONTRACTS-2	$ 10,000	$ 10,000	$ 3,177	$ 4,152	$ 10,668	$ 10,000	$ 15,000
50340	OPERATING EXPENSES					$ 1,906		$ 500
	TOTAL APPROPRIATIONS	**$ 140,000**	**$ 140,000**	**$ 77,832**	**$ 137,278**	**$ 138,063**	**$ 130,000**	**$ 110,500**



51400 - MAYOR

ACCOUNT	DESCRIPTION	2021 MAYOR BUDGET	2020 AMENDED BUDGET	2020 ACTIVITY THRU 08/31/20	2019 ACTIVITY	2018 ACTIVITY	2019 AMENDED BUDGET	2018 AMENDED BUDGET
50110	SALARIES	$ 64,626	$ 63,927	$ 40,061	$ 63,444	$ 61,810	$ 62,992	$ 61,818
50151	EMPLOYEE BENEFITS	$ 9,628	$ 9,574	$ 5,871	$ 9,196	$ 9,173	$ 9,304	$ 8,871
50152	HEALTH INSURANCE	$ 15,282	$ 14,937	$ 9,958	$ 14,884	$ 17,801	$ 14,877	$ 18,497
50210	TELEPHONE	$ 700	$ 700	$ 429	$ 633	$ 1,042	$ 650	
50212	TRAVEL/CONFERENCE	$ 1,700	$ 1,700	$ 276	$ 746	$ 359	$ 1,700	$ 2,000
50320	SUBSCRIPTIONS/DUES	$ 8,000	$ 7,700	$ 7,891	$ 7,437	$ 7,297	$ 7,500	$ 8,500
50340	OPERATING EXPENSES	$ 2,700	$ 2,700	$ 1,181	$ 1,062	$ 1,740	$ 2,700	$ 1,700
	TOTAL APPROPRIATIONS	**$ 102,636**	**$ 101,238**	**$ 65,667**	**$ 97,402**	**$ 99,222**	**$ 99,723**	**$ 101,386**



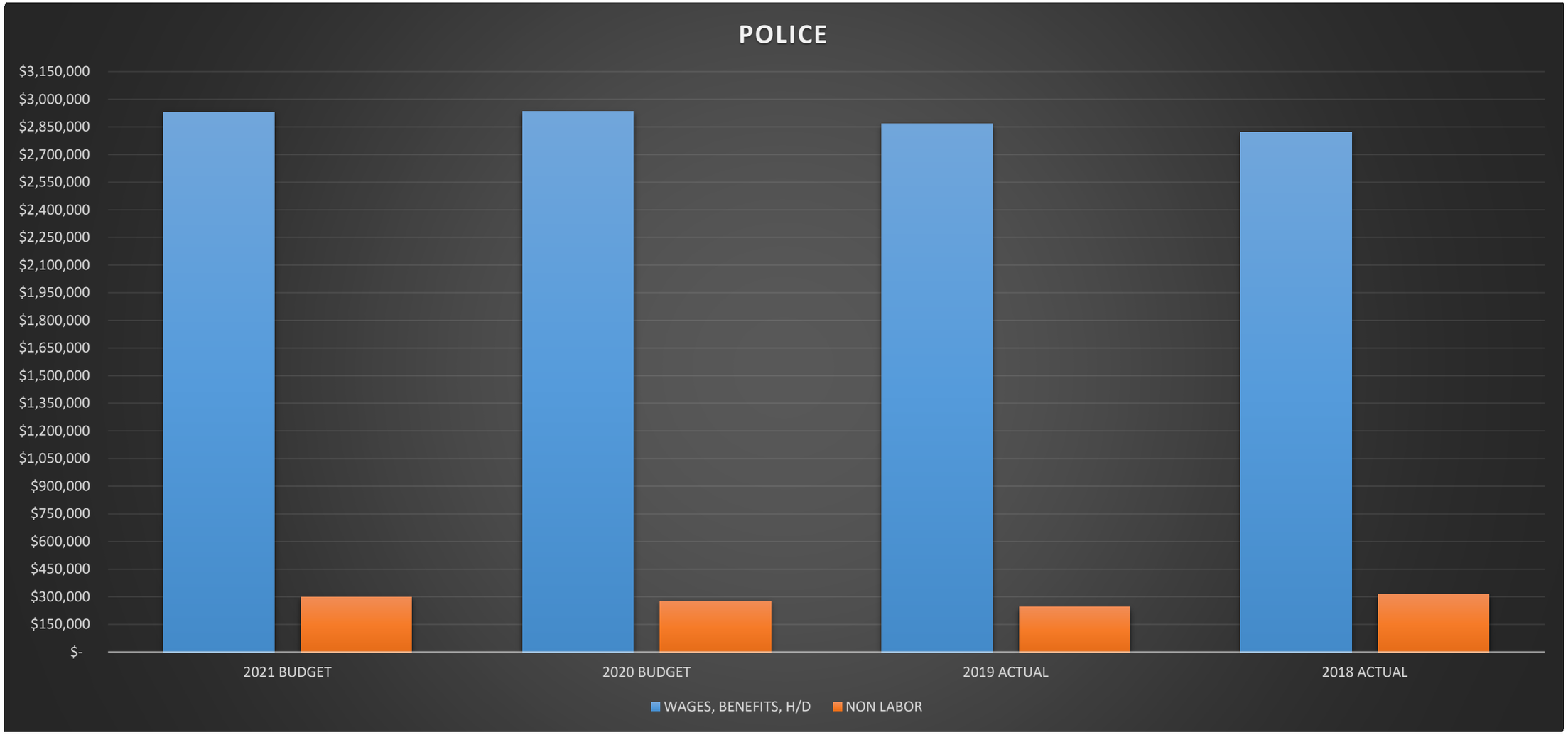
55100 - COMMUNITY COMMITMENT

DESCRIPTION	2021 MAYOR BUDGET	2020 AMENDED BUDGET	2020 ACTIVITY THRU 08/31/20	2019 ACTIVITY	2018 ACTIVITY	2019 AMENDED BUDGET	2018 AMENDED BUDGET
MUSEUM						$ 500	$ 500
HOLIDAY PROMOTION	$ 5,000	$ 5,000	$ 2,000	$ 888	$ 1,211	$ 1,500	$ 6,800
CITY BAND	$ -	$ 500		$ 500		$ 500	
ARTS COUNCIL					$ 75	$ 500	
AFFORDABLE TRANSPORTATION				$ 1,000		$ 1,000	
TOTAL APPROPRIATIONS	**$ 5,000**	**$ 5,500**	**$ 2,000**	**$ 2,388**	**$ 1,286**	**$ 4,000**	**$ 7,300**

52100 - LAW ENFORCEMENT

ACCOUNT	DESCRIPTION	2021 MAYOR BUDGET	2020 AMENDED BUDGET	2020 ACTIVITY THRU 08/31/20	2019 ACTIVITY	2018 ACTIVITY	2019 AMENDED BUDGET	2018 AMENDED BUDGET
50110	SALARIES	$ 95,824	$ 107,132	$ 66,839	$ 105,783	$ 101,912	$ 104,900	$ 101,903
50120	WAGES	$ 1,551,220	$ 1,528,318	$ 933,796	$ 1,489,425	$ 1,444,436	$ 1,483,607	$ 1,409,584
50122	WAGES - DISPATCH	$ 320,355	$ 321,320	$ 183,317	$ 325,923	$ 328,734	$ 313,757	$ 311,294
50123	WAGES - COMMUNITY SERVICE OFFICER	$ 22,362	$ 21,852	$ 12,428	$ 26,744	$ 12,684	$ 21,404	$ 11,980
50125	OVERTIME - DISPATCH	$ 11,500	$ 13,000	$ 5,842	$ 11,330	$ 9,778	$ 13,000	$ 13,000
50126	OVERTIME	$ 123,000	$ 123,000	$ 80,275	$ 116,350	$ 149,919	$ 123,000	$ 84,000
50127	WAGES - PART TIME-CROSSING GUARDS	$ 20,600	$ 20,600	$ 3,865	$ 15,261	$ 15,634	$ 20,600	$ 20,000
50151	EMPLOYEE BENEFITS	$ 385,811	$ 380,667	$ 230,113	$ 355,167	$ 353,096	$ 343,114	$ 327,438
50152	HEALTH INSURANCE	$ 400,437	$ 417,599	$ 256,951	$ 420,028	$ 405,290	$ 436,743	$ 432,839
50190	TRAINING	$ 34,760	$ 31,260	$ 14,932	$ 24,906	$ 30,372	$ 31,260	$ 30,000
50210	TELEPHONE	$ 16,500	$ 15,600	$ 11,147	$ 24,432	$ 22,500	$ 26,000	$ 24,000
50214	EQUIPMENT RENTAL	$ 2,000	$ 1,800	$ 1,752	$ 1,704	$ 1,752	$ 1,800	$ 1,700
50215	OUTSIDE SERVICES/CONTRACTS	$ 45,500	$ 43,500	$ 35,478	$ 15,484	$ 49,401	$ 44,000	$ 41,000
50217	OUTSIDE SERVICES/CONTRACTS-3	$ 2,000	$ 1,500	$ 85	$ 950	$ 590	$ 1,500	$ 1,000
50240	EQUIPMENT MAINTENANCE	$ 23,400	$ 23,400	$ 15,399	$ 18,321	$ 17,041	$ 23,400	$ 21,800
50241	DANE COM FEES	$ 26,000	$ 26,000	$ 17,500	$ 12,972	$ 28,645	$ 24,000	$ 24,000
50330	VEHICLE EXPENSE	$ 17,200	$ 17,200	$ 6,048	$ 15,365	$ 16,131	$ 17,000	$ 17,000
50335	VEHICLE FUEL	$ 30,000	$ 30,000	$ 15,611	$ 34,437	$ 36,452	$ 30,000	$ 30,000
50340	OPERATING EXPENSES	$ 50,500	$ 50,500	$ 37,969	$ 64,974	$ 67,824	$ 50,500	$ 49,900
50390	UNIFORM ALLOWANCE	$ 31,200	$ 31,200	$ 12,939	$ 27,412	$ 32,596	$ 34,200	$ 36,200
50393	HOOPS WITH HERO'S							
50394	BUDDY BENCHES			$ 625				
50395	POLICE SAFETY CAMP	$ 5,000	$ 5,000	$ 2,091		$ 2,295	$ 5,000	$ 5,000
50396	GRANT EXPENDITURES	$ 15,000			$ 1,700	$ 4,401		
50397	SHOP WITH A COP				$ 313	$ 280		
50398	PAUL KRABY MEMORIAL				$ 1,005	$ 924		
	TOTAL APPROPRIATIONS	**$ 3,230,170**	**$ 3,210,448**	**$ 1,945,002**	**$ 3,109,986**	**$ 3,132,687**	**$ 3,148,785**	**$ 2,993,638**

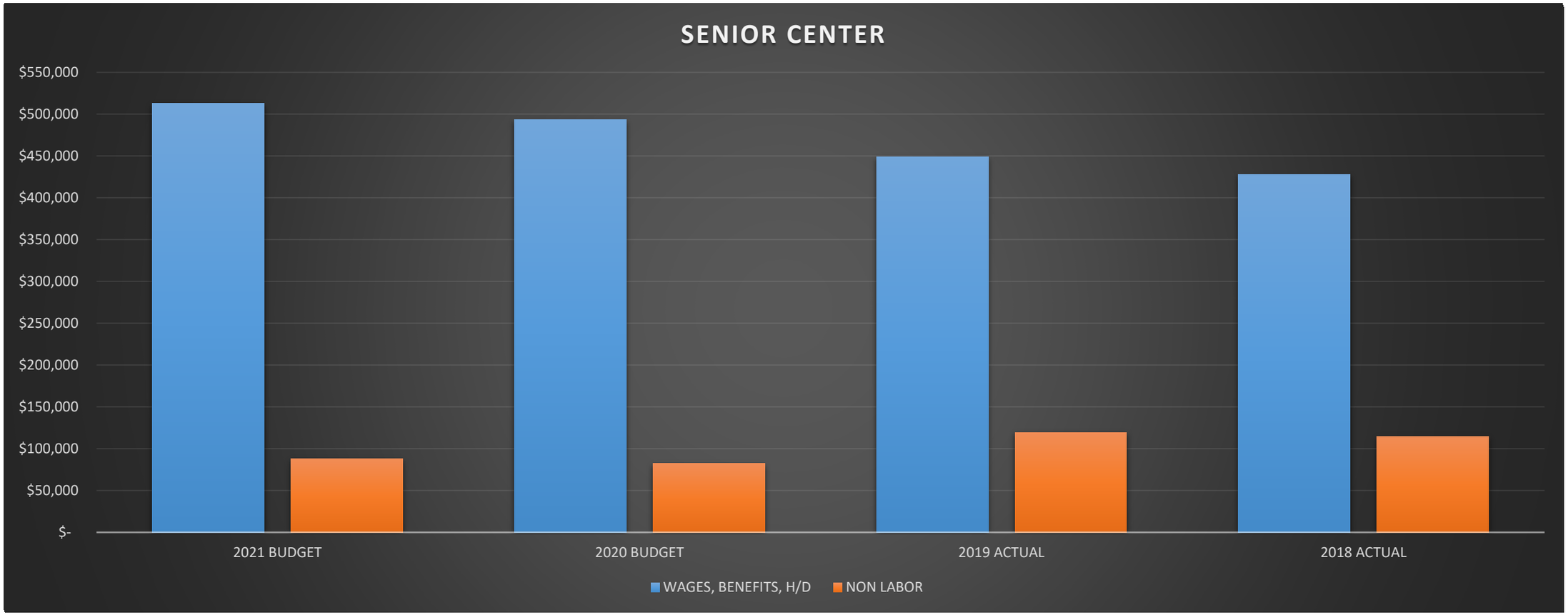
52100 - LAW ENFORCEMENT



54600 - SENIOR CENTER

ACCOUNT	DESCRIPTION	2021 MAYOR BUDGET	2020 AMENDED BUDGET	2020 ACTIVITY THRU 08/31/20	2019 ACTIVITY	2018 ACTIVITY	2019 AMENDED BUDGET	2018 AMENDED BUDGET
50110	SALARIES	$ 76,488	$ 74,970	$ 46,135	$ 74,011	$ 71,327	$ 73,277	$ 71,225
50120	WAGES	$ 156,667	$ 153,731	$ 109,262	$ 144,111	$ 139,743	$ 139,358	$ 136,035
50121	WAGES - SENIOR CASE MGMT.	$ 124,278	$ 121,621	$ 60,683	$ 98,514	$ 91,732	$ 119,250	$ 114,604
50151	EMPLOYEE BENEFITS	$ 50,596	$ 49,513	$ 29,883	$ 45,286	$ 44,647	$ 43,997	$ 43,560
50152	HEALTH INSURANCE	$ 104,832	$ 93,764	$ 63,118	$ 87,276	$ 80,104	$ 75,069	$ 62,535
50202	FOUNDATION GRANT	$ 19,000	$ 16,000	$ 10,959	$ 36,289	$ 35,172		
50204	KITCHEN FUND	$ 15,000	$ 13,000	$ 10,407	$ 16,061	$ 16,520	$ 8,000	$ 7,000
50210	TELEPHONE	$ 1,100	$ 700	$ 686	$ 2,293	$ 2,225	$ 2,500	$ 2,500
50212	TRAVEL/CONFERENCE	$ 3,000	$ 3,000	$ 574	$ 3,571	$ 1,803	$ 3,000	$ 3,000
50215	OUTSIDE SERVICES/NUTRITION							
50220	UTILITIES	$ 21,000	$ 21,000	$ 10,445	$ 20,777	$ 21,924	$ 21,000	$ 21,000
50240	BUILDING MAINTENANCE	$ 10,000	$ 10,550	$ 15,648	$ 22,331	$ 21,801	$ 19,000	$ 19,000
50313	PROGRAMS/PUBLICITY	$ 4,000	$ 4,000	$ 516	$ 3,477	$ 2,041	$ 4,000	$ 3,000
50315	ADS & PUBLICATIONS	$ 3,000	$ 3,000	$ 1,068	$ 2,445	$ 1,984	$ 3,000	$ 3,000
50325	ADMINISTRATION EXPENSE	$ 500	$ 500				$ 1,100	$ 1,100
50340	OPERATING EXPENSES	$ 11,000	$ 10,000	$ 4,077	$ 11,770	$ 10,873	$ 10,000	$ 10,000
50342	OPERATING EXPENSES-SALES TAX			$ 3	$ 84	$ 314		
50350	REPAIRS/MAINTENANCE	$ 400	$ 400		$ 400	$ 193	$ 400	$ 400
	TOTAL APPROPRIATIONS	**$ 600,860**	**$ 575,749**	**$ 363,464**	**$ 568,696**	**$ 542,403**	**$ 522,951**	**$ 497,959**

54600 - SENIOR CENTER



FUND 245 - OPERA HOUSE FUND

DESCRIPTION	2021 MAYOR BUDGET	2020 AMENDED BUDGET	2020 ACTIVITY THRU 08/31/20	2019 ACTIVITY	2018 ACTIVITY	2019 AMENDED BUDGET	2018 AMENDED BUDGET
ESTIMATED REVENUES							
TICKET SALES	$ 749,810	$ 627,787	$ 95,119	$ 634,454	$ 568,347	$ 599,241	$ 604,776
REVENUE-FEES	$ 68,964	$ 77,712	$ 560	$ 70,787	$ 46,072	$ 45,542	$ 45,963
OTHER TAXABLE SALES	$ 8,000		$ 140	$ 1,304			$ 200
MEMBERSHIPS	$ 85,000	$ 120,000	$ 40,301	$ 126,494	$ 110,479	$ 110,000	$ 110,000
ANNUAL PUBLICATION	$ 12,500	$ 16,000	$ 2,498	$ 13,482	$ 31,216	$ 15,000	$ 12,500
TAX EXEMPT SALES	$ 1,000	$ 1,000		$ 1,350	$ 675	$ 1,000	$ 1,000
INTEREST			$ 10	$ 472	$ 18		
DONATIONS	$ 5,000	$ 5,000	$ 4,198	$ 6,076	$ 5,836	$ 5,000	$ 5,000
TRANSFER IN - GENERAL FUND	$ 195,000	$ 182,000	$ 182,000	$ 165,000	$ 171,231	$ 165,000	$ 171,231
SURPLUS				12,996			
TOTAL ESTIMATED REVENUES	$ 1,125,274	$ 1,029,499	$ 324,826	$ 1,032,415	$ 933,874	$ 940,783	$ 950,670
APPROPRIATIONS							
SALARIES	$ 82,128	$ 80,487	$ 49,944	$ 79,462	$ 76,559	$ 78,833	$ 76,558
WAGES	$ 100,332	$ 98,209	$ 54,037	$ 97,323	$ 95,303	$ 97,251	$ 94,374
WAGES - PART TIME SEASONAL/TEMPORARY	$ 10,000	$ 10,000			$ 3,008	$ 10,000	$ 10,000
EMPLOYEE BENEFITS	$ 27,157	$ 26,762	$ 14,809	$ 24,879	$ 24,948	$ 25,879	$ 25,293
HEALTH INSURANCE	$ 45,126	$ 51,327	$ 30,429	$ 41,005	$ 15,884	$ 13,915	$ 31,934
TELEPHONE				$ 846	$ 207	$ 3,500	$ 3,500
OUTSIDE SERVICES/CONTRACTS-2	$ 47,760	$ 47,712	$ 9,337	$ 50,829	$ 43,281	$ 45,542	$ 45,963
EQUIPMENT MAINTENANCE	$ 5,000	$ 5,000	$ 11,076	$ 3,824	$ 13,719	$ 5,000	$ 5,000
SALES TAX			$ 8	$ 3,683			
ADS & PUBLICATIONS	$ 80,000	$ 110,000	$ 4,025	$ 109,838	$ 101,474	$ 90,000	$ 85,000
SUBSCRIPTIONS/DUES	$ 2,500	$ 2,900	$ 635	$ 3,235	$ 2,852	$ 2,500	$ 2,000
OPERATING EXPENSES	$ 25,000	$ 25,000	$ 10,125	$ 28,853	$ 20,008	$ 25,000	$ 20,000
OPERATING EXPENSES-ADVERTISING	$ 15,000	$ 17,000	$ 3,866	$ 17,569	$ 11,698	$ 17,000	$ 17,000
OPERATING EXPENSES-GUARANTEES	$ 579,500	$ 456,500	$ 70,792	$ 523,803	$ 448,548	$ 418,400	$ 435,850
OPERATING EXPENSES-HOSPITALITY	$ 52,600	$ 43,700	$ 10,056	$ 52,305	$ 57,020	$ 40,000	$ 58,948
OPERATING EXPENSES-MISC EVENT EXPENSES	$ 5,000	$ 5,000	$ 456	$ 4,816	$ 3,200	$ 5,000	$ 5,000
OPERATING EXPENSES-CONTRACT LABOR/RENTAL	$ 35,000	$ 30,000	$ 4,675	$ 28,139	$ 26,970	$ 30,000	$ 20,000
APPROPRIATIONS	$ 1,112,104	$ 1,009,597	$ 274,270	$ 1,070,409	$ 944,679	$ 907,820	$ 936,420
NET OF REVENUES/APPROPRIATIONS - FUND 245	**$ 13,170**	**$ 19,902**	**$ 50,556**	**$ (37,994)**	**$ (10,805)**	**$ 32,963**	**$ 14,250**