

COMMON COUNCIL AGENDA  
August 12, 2019  
REEDSBURG CITY HALL COUNCIL CHAMBERS  
7:00 PM

CALL TO ORDER:

ROLL CALL:

PLEDGE OF ALLEGIANCE:

**THE COUNCIL WILL RECEIVE INFORMATION ON NON-AGENDA TOPICS BROUGHT BEFORE THE COUNCIL BY MEMBERS OF THE PUBLIC. THE COUNCIL WILL NOT DISCUSS THESE TOPICS, AND WILL NOT TAKE ACTION ON ANY OF THEM AT THIS MEETING.**

**I. CONSENT AGENDA (ONE MOTION APPROVES ALL ITEMS)::**

1. Approve minutes for the Council meeting held on July 22, 2019.
2. Temporary Class B/Class B Retailer's License: Reedsburg Wrestling Association, 2019 Sportsman's Night, Reedsburg JayCees Building, 1403 Viking Drive on September 28, 2019.
3. Approve July 2019 Paid Bills.
4. Monthly Building Permit Report - July 2019.

**II. MAYOR PROCLAMATIONS, PRESENTATIONS, APPOINTMENTS:**

1. Approve/Deny: Appointment: Beth Voigt to the Reedsburg Arts Committee.
2. Presentation: Baker-Tilly on the 2018 Financial Audit of the City of Reedsburg.

**III. GENERAL BUSINESS:**

1. No Report

**IV. RECOMMENDATIONS FROM BOARDS, COMMITTEES AND COMMISSIONS:**

1. Ordinance Committee: Approve/Deny: 2nd Reading and Public Hearing on Ordinance 1887-19 Amending City Code Chapter 2.07(3) regarding Arts in Public Places annual funding amount.
2. Ordinance Committee: Approve/Deny: Resolution 4379-19 Relating to the adoption of the City of Reedsburg - Code of General Ordinances.
3. Ordinance Committee: Approve/Deny: 1st Reading and set Public Hearing for August 26, 2019 on Ordinance 1888-19 Relating to the revision, consolidation, amending, supplementation, and codification of the General Code of Ordinances of the City of Reedsburg.
4. Finance Committee: Approve/Deny: Resolution 4378-19 Relating to un-designated fund balance.



The City of Reedsburg does not discriminate on the basis of disability in the admissions or access to, or treatment of or employment in, its programs or activities. Disability-related aids or services, including printed information in alternate formats, to enable persons with disabilities to participate in public meetings and programs are available by calling (608) 524-6404. To be able to meet the needs of a request for a different format contact the City Clerk-Treasurer at 134 S. Locust Street, Reedsburg, WI at least 48 hours prior to the commencement of the meeting so that any necessary arrangements can be made to accommodate each request.

5. Finance Committee: Approve/Deny: Webb Fund application: Reedsburg Area Ambulance District for a pediatric training mannequin, \$8,840.22.
6. Finance Committee: Approve/Deny: Notice of Claim from Schneider Enterprises, LLC for damage to door by officers of the Reedsburg Police Department.
7. Arts Committee: Approve/Deny: Public Art grant application Reedsburg Area Historical Society, Clare Briggs Exhibit, \$2,600.

**V. CITY ADMINISTRATOR REPORTS:**

1. Agenda Software

**VI. COMMISSION, COMMITTEE, BOARD AND STAFF REPORTS:**

1. 1st Meeting Committees: Finance Committee, Reedsburg Area Development, Airport Commission, Personnel Committee, Plan Commission, Library Board (any other committees or commissions with report).

**VII. OFFICE OF THE MAYOR:**

**VIII. CLOSED SESSION:**

1. Per section 19.85(1)(e) of the Wisconsin statutes, the Common Council will consider entering closed session for the purpose of deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session, specifically financial projects update.

**IX. ADJOURN:**



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## City of Reedsburg Meeting of the Common Council July 22, 2019

Present: Mayor Dave Estes, Aldermen Craig Braunschweig, Dave Moon, Jason Schulte, Mike Gargano, Calvin Craker, Phil Peterson, Dave Knudsen, Tom Seamonson, and Brandt Werner.

Absent: None.

Others Present: Jacob Crosetto, Tim Becker, Pat Cummings, Brian Duvalle, Derek Horkan, Steve Zibell, Matt Scott, Citizens, Press.

Mayor Estes called the regular session of the Common Council to order at 7:00 p.m. in the Common Council Chambers.

**Approve Consent Agenda:** consisting the minutes from the Common Council meeting held on July 8; Temporary Class B/Class B Retailer's License: Distinctly Downtown Reedsburg, Wine Walk on August 2, 2019, participating businesses attached; and Temporary Class B/Class B Retailer's License: MissFit Dolls Roller Derby at the RACA Building, 1411 Viking Drive on August 10, 2019.

**Motion: Knudsen, Second: Seamonson to approve the consent agenda. Motion carried 8-0.**

Alderman Craker arrived at 7:06 P.M.

### RECOMMENDATIONS FOR BOARDS, COMMITTEES, AND COMMISSIONS

- A. Public Works Committee: Approve/Deny: Bid for site work for new DPW Building and S. Wengel Drive extension.
  - a. **Motion: Craker, Second: Gargano to approve the bid as presented. Motion carried 9-0.**
- B. Ordinance Committee: Approve/Deny: 1st Reading and set Public Hearing for August 12, 2019 on Ordinance 1887-19 Amending City Code Chapter 2.07(3) regarding the Arts in Public Places Funding annual amount
  - a. **Motion: Moon, Second: Peterson to set the public hearing on Ordinance 1887-19 for August 12, 2019. Motion carried 9-0.**

**Motion: Seamonson, Second: Craker to adjourn. Meeting adjourned at 7:24 p.m.**

Respectfully submitted,

Jacob Crosetto  
City Clerk-Treasurer/Finance Director

## Application for Temporary Class "B" / "Class B" Retailer's License

See Additional Information on reverse side. Contact the municipal clerk if you have questions.

FEE \$ 10.00

Application Date: 7-23-2019

☐ Town ☐ Village ☒ City of REEDSBURG

County of SAUK

The named organization applies for: (check appropriate box(es).)

☒ A Temporary Class "B" license to sell fermented malt beverages at picnics or similar gatherings under s. 125.26(6), Wis. Stats.

☐ A Temporary "Class B" license to sell wine at picnics or similar gatherings under s. 125.51(10), Wis. Stats.

at the premises described below during a special event beginning 9/28 @ 5:00 PM and ending 9/28 @ 11:00 PM and agrees to comply with all laws, resolutions, ordinances and regulations (state, federal or local) affecting the sale of fermented malt beverages and/or wine if the license is granted.

1. Organization (check appropriate box) → ☒ Bona fide Club ☐ Church ☐ Lodge/Society

☐ Chamber of Commerce or similar Civic or Trade Organization

☐ Veteran's Organization ☐ Fair Association

(a) Name Reedsburg Wrestling Association

(b) Address 5511 Hwy S Reedsburg, WI  
(Street) ☐ Town ☐ Village ☐ City

(c) Date organized \_\_\_\_\_

(d) If corporation, give date of incorporation \_\_\_\_\_

(e) If the named organization is not required to hold a Wisconsin seller's permit pursuant to s. 77.54 (7m), Wis. Stats., check this box: ☐

(f) Names and addresses of all officers:

President Matthew S. Fry 5511 Hwy S Reedsburg WI 53959

Vice President Ted Caplan

Secretary Jessica Machovic 5785 E Redstone Dr Lavallo WI 53941

Treasurer Melody Schenker 5605 Rock Elm Rd Rock Springs, WI 53961

(g) Name and address of manager or person in charge of affair: Matthew S. Fry

2. Location of Premises Where Beer and/or Wine Will Be Sold, Served, Consumed, or Stored, and Areas Where Alcohol Beverage Records Will be Stored:

(a) Street number JC Building

(b) Lot \_\_\_\_\_ Block \_\_\_\_\_

(c) Do premises occupy all or part of building? 1/2

(d) If part of building, describe fully all premises covered under this application, which floor or floors, or room or rooms, license is to cover: \_\_\_\_\_

3. Name of Event

(a) List name of the event 2019 Sportsmans Night

(b) Dates of event Sept 28, 2019

### DECLARATION

The Officer(s) of the organization, individually and together, declare under penalties of law that the information provided in this application is true and correct to the best of their knowledge and belief.

Officer Matthew S. Fry 7-18-19  
(Signature/date)

Officer \_\_\_\_\_  
(Signature/date)

Date Filed with Clerk 7-23-2019

Date Granted by Council \_\_\_\_\_

Reedsburg Wrestling Association  
(Name of Organization)

Officer Melanie Schenker 7/19/19  
(Signature/date)

Officer James Mahan 7/19/19  
(Signature/date)

Date Reported to Council or Board \_\_\_\_\_

License No. WA 2215



| Vendor No                                       | Vendor Name                | Invoice Number | Description                               | Invoice Date | Net Invoice Amount | Amount Paid | Date Paid  |
|-------------------------------------------------|----------------------------|----------------|-------------------------------------------|--------------|--------------------|-------------|------------|
| <b>10-131630 A/R UTILITY (VISION PREMIUMS)</b>  |                            |                |                                           |              |                    |             |            |
| 262196                                          | AMERITAS LIFE INSURANCE C  | 010-40272-000  | VISION PREMIUMS                           | 07/12/2019   | 244.24             | 244.24      | 07/18/2019 |
| Total 10-131630 A/R UTILITY (VISION PREMIUMS):  |                            |                |                                           |              | 244.24             | 244.24      |            |
| <b>10-131650 A/R UTILITY (DENTAL PREMIUMS)</b>  |                            |                |                                           |              |                    |             |            |
| 262196                                          | AMERITAS LIFE INSURANCE C  | 010-40272-000  | DENTAL PREMIUMS                           | 07/12/2019   | 2,133.72           | 2,133.72    | 07/18/2019 |
| Total 10-131650 A/R UTILITY (DENTAL PREMIUMS):  |                            |                |                                           |              | 2,133.72           | 2,133.72    |            |
| <b>10-131660 A/R UTILITY (METLIFE PREMIUMS)</b> |                            |                |                                           |              |                    |             |            |
| 130852                                          | METLIFE SBC                | KM05735175-0   | LIFE INS - JULY RUC                       | 06/16/2019   | 117.30             | 117.30      | 07/04/2019 |
| Total 10-131660 A/R UTILITY (METLIFE PREMIUMS): |                            |                |                                           |              | 117.30             | 117.30      |            |
| <b>10-213430 LIFE INSURANCE DEDUCTIONS</b>      |                            |                |                                           |              |                    |             |            |
| 130875                                          | SECURIAN FINANCIAL GROUP I | 002832L-0819   | LIFE INS - AUGUST                         | 07/12/2019   | 1,537.92           | 1,537.92    | 07/18/2019 |
| Total 10-213430 LIFE INSURANCE DEDUCTIONS:      |                            |                |                                           |              | 1,537.92           | 1,537.92    |            |
| <b>10-213610 UNION DUES DEDUCTIONS</b>          |                            |                |                                           |              |                    |             |            |
| 231168                                          | WPPA                       | WPPA-0719      | POLICE OFFICERS UNION DUES                | 07/01/2019   | 630.00             | 630.00      | 07/18/2019 |
| Total 10-213610 UNION DUES DEDUCTIONS:          |                            |                |                                           |              | 630.00             | 630.00      |            |
| <b>10-213810 DEFERRED COMPENSATION</b>          |                            |                |                                           |              |                    |             |            |
| 263283                                          | NORTH SHORE BANK FSB       | DEFERREDCO     | DEFERRED COMP                             | 06/26/2019   | 50.00              | 50.00       | 07/04/2019 |
| 263283                                          | NORTH SHORE BANK FSB       | DEFERREDCO     | DEFERRED COMP                             | 07/10/2019   | 50.00              | 50.00       | 07/18/2019 |
| Total 10-213810 DEFERRED COMPENSATION:          |                            |                |                                           |              | 100.00             | 100.00      |            |
| <b>10-213915 VISION PREMIUMS</b>                |                            |                |                                           |              |                    |             |            |
| 262196                                          | AMERITAS LIFE INSURANCE C  | 010-40272-000  | VISION PREMIUMS                           | 07/12/2019   | 356.48             | 356.48      | 07/18/2019 |
| Total 10-213915 VISION PREMIUMS:                |                            |                |                                           |              | 356.48             | 356.48      |            |
| <b>10-213925 DENTAL PREMIUMS</b>                |                            |                |                                           |              |                    |             |            |
| 262196                                          | AMERITAS LIFE INSURANCE C  | 010-40272-000  | DENTAL PREMIUMS                           | 07/12/2019   | 3,220.84           | 3,220.84    | 07/18/2019 |
| Total 10-213925 DENTAL PREMIUMS:                |                            |                |                                           |              | 3,220.84           | 3,220.84    |            |
| <b>10-213935 METLIFE PREMIUMS</b>               |                            |                |                                           |              |                    |             |            |
| 130652                                          | METLIFE SBC                | KM05735175-0   | LIFE INS - JULY                           | 06/16/2019   | 290.91             | 290.91      | 07/04/2019 |
| Total 10-213935 METLIFE PREMIUMS:               |                            |                |                                           |              | 290.91             | 290.91      |            |
| <b>10-213945 AFLAC PREMIUMS</b>                 |                            |                |                                           |              |                    |             |            |
| 263208                                          | AFLAC                      | 335155         | AFLAC                                     | 06/27/2019   | 207.27             | 207.27      | 07/04/2019 |
| Total 10-213945 AFLAC PREMIUMS:                 |                            |                |                                           |              | 207.27             | 207.27      |            |
| <b>10-217620 MOBILE HOME TAXES-SCHOOL</b>       |                            |                |                                           |              |                    |             |            |
| 190962                                          | SCHOOL DIST OF REEDSBURG   | MHT#0219A      | MOBILE HOME TAX - FEBRUARY 2019 WAS SHORT | 06/26/2019   | 97.85              | 97.85       | 07/04/2019 |
| 190962                                          | SCHOOL DIST OF REEDSBURG   | MHT#0619       | MOBILE HOME TAX - JUNE 2019               | 07/17/2019   | 3,653.66           | 3,653.66    | 07/24/2019 |

| Vendor No                                          | Vendor Name               | Invoice Number | Description                                           | Invoice Date | Net Invoice Amount | Amount Paid | Date Paid  |
|----------------------------------------------------|---------------------------|----------------|-------------------------------------------------------|--------------|--------------------|-------------|------------|
| Total 10-217620 MOBILE HOME TAXES-SCHOOL:          |                           |                |                                                       |              | 3,751.51           | 3,751.51    |            |
| <b>10-272910 NISHAN PARK DEPOSITS</b>              |                           |                |                                                       |              |                    |             |            |
| 263441                                             | TRACY HAMEAN              | TH062419       | RACA REFUND                                           | 06/24/2019   | 100.00             | 100.00      | 07/04/2019 |
| Total 10-272910 NISHAN PARK DEPOSITS:              |                           |                |                                                       |              | 100.00             | 100.00      |            |
| <b>10-446235 SWIMMING LESSONS</b>                  |                           |                |                                                       |              |                    |             |            |
| 263451                                             | EMILY SMELCER             | ES070819       | SWIM LESSON REFUND DUE TO INJURY                      | 07/08/2019   | 40.00              | 40.00       | 07/18/2019 |
| Total 10-446235 SWIMMING LESSONS:                  |                           |                |                                                       |              | 40.00              | 40.00       |            |
| <b>10-446410 PARK FEE REVENUES</b>                 |                           |                |                                                       |              |                    |             |            |
| 263446                                             | NOE NICOLAS LOPEZ         | NNL0719        | RACA REFUND                                           | 07/01/2019   | 200.00             | 200.00      | 07/04/2019 |
| Total 10-446410 PARK FEE REVENUES:                 |                           |                |                                                       |              | 200.00             | 200.00      |            |
| <b>10-513500-03 ADMINISTRATOR - OPERATING</b>      |                           |                |                                                       |              |                    |             |            |
| 261322                                             | CIVIC SYSTEMS LLC         | BECKER2019     | CIVIC SYSTEM SYMPOSIUM - BECKER                       | 07/10/2019   | 225.00             | 225.00      | 07/18/2019 |
| 40400                                              | DWD-UNEMPLOYMENT INSURA   | 000009624806   | UNEMPLOYMENT                                          | 06/30/2019   | 1,110.00           | 1,110.00    | 07/18/2019 |
| Total 10-513500-03 ADMINISTRATOR - OPERATING:      |                           |                |                                                       |              | 1,335.00           | 1,335.00    |            |
| <b>10-514110-03 LEGISLATIVE SUPPORT-OPERATING</b>  |                           |                |                                                       |              |                    |             |            |
| 262839                                             | JACOB CROSETTO            | JC070119       | MILEAGE REIMBURSEMENT FOR WEC MEETING                 | 07/01/2019   | 80.62              | 80.62       | 07/04/2019 |
| 140729                                             | NEWS PUBLISHING INC       | 99105839-061   | NOTICES / ADS / LEGALS                                | 06/30/2019   | 213.93             | 213.93      | 07/18/2019 |
| Total 10-514110-03 LEGISLATIVE SUPPORT-OPERATING:  |                           |                |                                                       |              | 294.55             | 294.55      |            |
| <b>10-514240-03 TRAINING</b>                       |                           |                |                                                       |              |                    |             |            |
| 261322                                             | CIVIC SYSTEMS LLC         | CROSETTO20     | CIVIC SYSTEMS SYMPOSIUM - CROSETTO                    | 07/03/2019   | 225.00             | 225.00      | 07/18/2019 |
| 261322                                             | CIVIC SYSTEMS LLC         | SCHULZ2019     | CIVIC SYSTEMS SYMPOSIUM TRAINING - SCHULZ             | 07/03/2019   | 225.00             | 225.00      | 07/18/2019 |
| 261322                                             | CIVIC SYSTEMS LLC         | YOUNG2019      | CIVIC SYMPOSIUM TRAINING - YOUNG                      | 07/03/2019   | 225.00             | 225.00      | 07/18/2019 |
| 262820                                             | GFOA                      | CROSETTO20     | MEMBERSHIP RENEWAL - CROSETTO                         | 06/04/2019   | 170.00             | 170.00      | 07/04/2019 |
| 262839                                             | JACOB CROSETTO            | JC070119       | MILEAGE REIMBURSEMENT UWGB CONFERENCE 2019            | 07/01/2019   | 190.24             | 190.24      | 07/04/2019 |
| Total 10-514240-03 TRAINING:                       |                           |                |                                                       |              | 1,035.24           | 1,035.24    |            |
| <b>10-515110-03 GENERAL MANAGEMENT - OPERATING</b> |                           |                |                                                       |              |                    |             |            |
| 262630                                             | BMO HARRIS BANK CREDIT CA | 5848-0619      | FUNERAL FLOWERS                                       | 06/28/2019   | 97.20              | 97.20       | 07/23/2019 |
| 262630                                             | BMO HARRIS BANK CREDIT CA | 5848-0619      | OFFICE SUPPLIES                                       | 06/28/2019   | 52.86              | 52.86       | 07/23/2019 |
| 60322                                              | FEDEX                     | 6-608-72709    | SHIPPING                                              | 07/10/2019   | 25.68              | 25.68       | 07/18/2019 |
| 110551                                             | KRUEGER OFFICE SUPPLIES   | 83699          | FILE FOLDERS, STICKIE NOTE PADS, SUPPLIES - CITY HALL | 06/09/2019   | 53.88              | 53.88       | 07/18/2019 |
| 110551                                             | KRUEGER OFFICE SUPPLIES   | 83766          | MINI CORRECTION TAPE                                  | 06/14/2019   | 18.39              | 18.39       | 07/18/2019 |
| 110551                                             | KRUEGER OFFICE SUPPLIES   | 83769          | CORRECTION TAPE - CITY HALL                           | 06/16/2019   | 18.39              | 18.39       | 07/18/2019 |
| 190945                                             | SAUK COUNTY REGISTER OF   | WENGEL0719     | CHANGING NAME OF WENGEL DR TO NORTH & SOUTH WENGEL    | 07/12/2019   | 30.00              | 30.00       | 07/12/2019 |
| 262142                                             | TIM BECKER                | TB071119       | MILEAGE REIMBURSEMENT SECT 5 ADMIN WCMA               | 07/11/2019   | 60.90              | 60.90       | 07/18/2019 |
| 221075                                             | VIKING VILLAGE INC        | 152300-0519    | FLOWERS FRONT OF CITY HALL                            | 05/31/2019   | 24.25              | 24.25       | 07/04/2019 |

| Vendor No                                          | Vendor Name                | Invoice Number | Description                                      | Invoice Date | Net Invoice Amount | Amount Paid | Date Paid  |
|----------------------------------------------------|----------------------------|----------------|--------------------------------------------------|--------------|--------------------|-------------|------------|
| Total 10-515110-03 GENERAL MANAGEMENT - OPERATING: |                            |                |                                                  |              | 381.55             | 381.55      |            |
| <b>10-515200-03 ASSESSMENT OF PROPERTY</b>         |                            |                |                                                  |              |                    |             |            |
| 10046                                              | ASSOCIATED APPRAISAL INC.  | 143174         | ASSESSOR SERVICES                                | 07/01/2019   | 3,620.91           | 3,620.91    | 07/04/2019 |
| 221075                                             | VIKING VILLAGE INC         | 152300-0519    | COOKIES FOR BOARD OF REVIEW                      | 05/31/2019   | 7.98               | 7.98        | 07/04/2019 |
| Total 10-515200-03 ASSESSMENT OF PROPERTY:         |                            |                |                                                  |              | 3,628.89           | 3,628.89    |            |
| <b>10-515700-03 INDEPENDENT AUDITING</b>           |                            |                |                                                  |              |                    |             |            |
| 20072                                              | BAKER TILLY                | BT1434043      | AUDITING SERVICES                                | 05/30/2019   | 8,276.00           | 8,276.00    | 07/04/2019 |
| 20072                                              | BAKER TILLY                | BT1448041      | AUDITING SERVICES                                | 06/30/2019   | 2,993.00           | 2,993.00    | 07/18/2019 |
| Total 10-515700-03 INDEPENDENT AUDITING:           |                            |                |                                                  |              | 11,269.00          | 11,269.00   |            |
| <b>10-516110-03 COUNSEL</b>                        |                            |                |                                                  |              |                    |             |            |
| 120585                                             | LAROWE GERLACH TAGGERT     | 5200.000-328   | GENERAL BUSINESS                                 | 06/30/2019   | 1,699.65           | 1,699.65    | 07/18/2019 |
| Total 10-516110-03 COUNSEL:                        |                            |                |                                                  |              | 1,699.65           | 1,699.65    |            |
| <b>10-517110-03 HALL-UTILITIES</b>                 |                            |                |                                                  |              |                    |             |            |
| 10024                                              | ALLIANT ENERGY/WP&L        | 5379440000-0   | GAS - POLICE                                     | 06/19/2019   | 25.32              | 25.32       | 07/04/2019 |
| 10024                                              | ALLIANT ENERGY/WP&L        | 6030200000-0   | GAS - CITY HALL                                  | 06/19/2019   | 16.29              | 16.29       | 07/04/2019 |
| 10024                                              | ALLIANT ENERGY/WP&L        | 7755430000-0   | GAS - POLICE                                     | 06/19/2019   | 16.29              | 16.29       | 07/04/2019 |
| 10024                                              | ALLIANT ENERGY/WP&L        | 8543840000-0   | GAS - FIRE                                       | 06/19/2019   | 82.51              | 82.51       | 07/04/2019 |
| 180906                                             | REEDSBURG UTILITY          | 23095-0619     | TELEPHONE/INTERNET- CITY HALL                    | 06/20/2019   | 964.47             | 964.47      | 07/04/2019 |
| 180906                                             | REEDSBURG UTILITY          | 78-0619        | TELEPHONE/INTERNET- FIRE                         | 06/20/2019   | 202.94             | 202.94      | 07/04/2019 |
| 180905                                             | REEDSBURG UTILITY          | RUC 0619       | HALL - UTILITIES                                 | 06/24/2019   | 4,125.64           | 4,125.64    | 07/18/2019 |
| Total 10-517110-03 HALL-UTILITIES:                 |                            |                |                                                  |              | 5,433.46           | 5,433.46    |            |
| <b>10-521100-03 PD ADMINISTRATION - OPERATING</b>  |                            |                |                                                  |              |                    |             |            |
| 262630                                             | BMO HARRIS BANK CREDIT CA  | 3651-0619      | PEPPER SPRAY - PD                                | 06/28/2019   | 102.50             | 102.50      | 07/23/2019 |
| 30172                                              | CARQUEST OF REEDSBURG      | 5150-0619      | INT MTP34 & CREDIT- PD                           | 06/30/2019   | 126.95             | 126.95      | 07/18/2019 |
| 262483                                             | JOHN DEERE FINANCIAL       | 11113-06024-0  | GAS - POLICE                                     | 06/14/2019   | 2,454.50           | 2,454.50    | 07/04/2019 |
| 110554                                             | KOENECKE FORD-MERCURY I    | 104770         | MOULDING - PD                                    | 06/21/2019   | 118.27             | 118.27      | 07/18/2019 |
| 110554                                             | KOENECKE FORD-MERCURY I    | 40910          | FUEL FILLER WARNING LEAK & PARTS - PD            | 06/27/2019   | 337.31             | 337.31      | 07/18/2019 |
| 261374                                             | LK DESIGN STUDIO LLC       | 7874           | PROFESSIONAL HEADSHOT SESSION - PD               | 06/25/2019   | 25.00              | 25.00       | 07/04/2019 |
| 263302                                             | PAPER ROLL PRODUCTS        | 88360          | 8 1/2 X 100 STANDARD ROLLS - PD                  | 06/20/2019   | 116.50             | 116.50      | 07/04/2019 |
| 261303                                             | PATRICK B CUMMINGS         | PC061919       | EQUIPMENT REIMBURSEMENT - PD                     | 06/19/2019   | 18.02              | 18.02       | 07/04/2019 |
| 180795                                             | REEDSBURG AREA AMBULANC    | RAAS062719     | THREE CASES GLOVES - PD                          | 06/27/2019   | 203.10             | 203.10      | 07/04/2019 |
| 180795                                             | REEDSBURG AREA AMBULANC    | RAAS0719       | BLOOD DRAWS - JUNE 2019                          | 07/01/2019   | 210.00             | 210.00      | 07/04/2019 |
| 190937                                             | SAUK COUNTY SHERIFF'S OFFI | SCSO071119A    | PRISON TRANSPORT - JUNE 2019                     | 07/11/2019   | 1,047.70           | 1,047.70    | 07/18/2019 |
| 263454                                             | SSM HEALTH AT HOME         | 01381308       | OXYGEN TANK/CYLINDER - PD                        | 04/23/2019   | 42.00              | 42.00       | 07/18/2019 |
| 191008                                             | STANDARD INSURANCE CO      | 630950 0001-0  | DIABILITY INS                                    | 06/17/2019   | 887.99             | 887.99      | 07/04/2019 |
| 262553                                             | THE POLICE AND SHERIFFS PR | 121900         | ID CARDS - PD                                    | 06/25/2019   | 32.55              | 32.55       | 07/18/2019 |
| 262614                                             | VERIZON WIRELESS           | 9831925968     | AIR CARDS - PD                                   | 06/10/2019   | 320.08             | 320.08      | 07/04/2019 |
| 221075                                             | VIKING VILLAGE INC         | 153105-0619    | WATER, DONUTS, MUFFINS, ICE - PD                 | 06/30/2019   | 60.03              | 60.03       | 07/18/2019 |
| 263104                                             | WHEEL CITY MOTORS INC      | 000884         | EXPLORER, TIRE LOW - REPAIRED SCREW DAMAGED - PD | 06/26/2019   | 25.00              | 25.00       | 07/04/2019 |
| Total 10-521100-03 PD ADMINISTRATION - OPERATING:  |                            |                |                                                  |              | 6,127.50           | 6,127.50    |            |

| Vendor No                                             | Vendor Name                | Invoice Number | Description                                                     | Invoice Date | Net Invoice Amount | Amount Paid | Date Paid  |
|-------------------------------------------------------|----------------------------|----------------|-----------------------------------------------------------------|--------------|--------------------|-------------|------------|
| <b>10-521900-03 POLICE UNIFORM ALLOWANCE</b>          |                            |                |                                                                 |              |                    |             |            |
| 70345                                                 | GALLS INC                  | 012929406      | COTTON SHIRT - INITIAL ISSUE FOR LT - PD                        | 06/10/2019   | 56.98              | 56.98       | 07/04/2019 |
| 70345                                                 | GALLS INC                  | 013030110      | LAWPRO STAR INSIGNIA - CUMMINGS - PD                            | 06/21/2019   | 17.99              | 17.99       | 07/18/2019 |
| 262006                                                | JONATHAN SCHAEFER          | JS070819       | CLOTHING ALLOWANCE - SCHAEFER - PD                              | 07/08/2019   | 52.73              | 52.73       | 07/18/2019 |
| 263004                                                | TOP PACK DEFENSE LLC       | 2450           | CLOTHING ALLOWANCE - WILLIAMS- PD PISTOL, HANDCUFF SNAP CLOSURE | 06/19/2019   | 182.92             | 182.92      | 07/04/2019 |
| Total 10-521900-03 POLICE UNIFORM ALLOWANCE:          |                            |                |                                                                 |              | 310.62             | 310.62      |            |
| <b>10-523100-03 FIRE ADMINISTRATION-OPERATING</b>     |                            |                |                                                                 |              |                    |             |            |
| 20120                                                 | BEST SERVICE               | 161854         | CLEAN MATS & TOWELS - FIRE                                      | 07/09/2019   | 49.02              | 49.02       | 07/18/2019 |
| 262630                                                | BMO HARRIS BANK CREDIT CA  | 4733-0719      | PROTECTIVE GEAR & EQUIP - FIRE                                  | 06/28/2019   | 1,832.26           | 1,832.26    | 07/23/2019 |
| 110551                                                | KRUEGER OFFICE SUPPLIES    | 83796          | INK CATRIDGE, MOISTENER - FIRE                                  | 06/19/2019   | 282.68             | 282.68      | 07/04/2019 |
| 261507                                                | NORTH STAR EMERGENCY VE    | 2083           | AERIAL #8 REPAIRS & LABOR, AIR PRESSURE SWITCH - FIRE           | 06/08/2019   | 353.60             | 353.60      | 07/04/2019 |
| 211075                                                | UNITED COOPERATIVE         | 0711865-0619   | ROADMASTER - FIRE                                               | 06/30/2019   | 280.20             | 280.20      | 07/18/2019 |
| Total 10-523100-03 FIRE ADMINISTRATION-OPERATING:     |                            |                |                                                                 |              | 2,597.76           | 2,597.76    |            |
| <b>10-524100-03 BUILDING INSPECTION-OPERATING</b>     |                            |                |                                                                 |              |                    |             |            |
| 262255                                                | ARTHUR J. BIESEK           | AB062119       | COMMERCIAL INSPECTIONS JAN - JUNE 12, 2019                      | 06/12/2019   | 455.00             | 455.00      | 07/04/2019 |
| 262630                                                | BMO HARRIS BANK CREDIT CA  | 8268-0619      | BUILDING INSPECTOR LICENSE                                      | 06/28/2019   | 81.60              | 81.60       | 07/23/2019 |
| 261657                                                | JAMES O. SANDBERG SR       | JS062119       | INSPECTION 6/21/19 NEW ELEMENTARY SCHOOL                        | 06/21/2019   | 35.00              | 35.00       | 07/04/2019 |
| 261657                                                | JAMES O. SANDBERG SR       | JS062619       | INSPECTION 6/26/19 NEW ELEMENTARY SCHOOL                        | 06/26/2019   | 35.00              | 35.00       | 07/04/2019 |
| 261657                                                | JAMES O. SANDBERG SR       | JS062919       | INSPECTION 6/28/19                                              | 06/29/2019   | 35.00              | 35.00       | 07/04/2019 |
| 261657                                                | JAMES O. SANDBERG SR       | JS071019       | INSPECTION 7/10/19 NEW ELEMENTARY SCHOOL                        | 07/10/2019   | 35.00              | 35.00       | 07/18/2019 |
| 60300                                                 | JOHN DEER FINANCIAL        | 75331-82742-0  | GAS USAGE - BUILDING INSPECTION                                 | 07/14/2019   | 48.60              | 48.60       | 07/18/2019 |
| Total 10-524100-03 BUILDING INSPECTION-OPERATING:     |                            |                |                                                                 |              | 725.20             | 725.20      |            |
| <b>10-525100-03 EMERGENCY GOVERNMENT</b>              |                            |                |                                                                 |              |                    |             |            |
| 180905                                                | REEDSBURG UTILITY          | RUC 0619       | EMERGENCY GOVERNMENT                                            | 06/24/2019   | 75.28              | 75.28       | 07/18/2019 |
| Total 10-525100-03 EMERGENCY GOVERNMENT:              |                            |                |                                                                 |              | 75.28              | 75.28       |            |
| <b>10-525600-03 COMMUNICATIONS - OPERATING</b>        |                            |                |                                                                 |              |                    |             |            |
| 262118                                                | DIANE FRY                  | DF062519       | CPR CERTIFICATION FOR DISPATCHER 2019                           | 06/25/2019   | 25.00              | 25.00       | 07/04/2019 |
| 60398                                                 | FRONTIER                   | 2094-012403-5  | BASIC SERVICE - PD                                              | 07/07/2019   | 58.00              | 58.00       | 07/24/2019 |
| 60398                                                 | FRONTIER                   | 8846-092602-5  | BASIC SERVICE - PD                                              | 07/10/2019   | 58.00              | 58.00       | 07/24/2019 |
| 262164                                                | LANGUAGE LINE SERVICE      | 4585931        | OVER THE PHONE INTERPRETATION                                   | 06/30/2019   | 17.48              | 17.48       | 07/18/2019 |
| 160760                                                | PITNEY BOWES INC           | 3309188029     | POSTAGE MACHINE - PD                                            | 06/30/2019   | 138.15             | 138.15      | 07/18/2019 |
| 180906                                                | REEDSBURG UTILITY          | 20369-0619     | TELEPHONE/INTERNET-PD                                           | 06/20/2019   | 1,212.10           | 1,212.10    | 07/04/2019 |
| 190937                                                | SAUK COUNTY SHERIFF'S OFFI | SCSO071119     | 72 HOUR NO CONTACT FORMS - PD                                   | 07/11/2019   | 10.00              | 10.00       | 07/18/2019 |
| Total 10-525600-03 COMMUNICATIONS - OPERATING:        |                            |                |                                                                 |              | 1,518.73           | 1,518.73    |            |
| <b>10-531300-03 REGULATION &amp; INSP - OPERATING</b> |                            |                |                                                                 |              |                    |             |            |
| 263037                                                | WM INSPECTIONS LLC         | WMI0619        | 2018-2019 WEIGHTS & MEASURES INSPECTIONS                        | 06/25/2019   | 3,900.00           | 3,900.00    | 07/04/2019 |

| Vendor No                                          | Vendor Name               | Invoice Number | Description                                      | Invoice Date | Net Invoice Amount | Amount Paid | Date Paid  |
|----------------------------------------------------|---------------------------|----------------|--------------------------------------------------|--------------|--------------------|-------------|------------|
| Total 10-531300-03 REGULATION & INSP - OPERATING:  |                           |                |                                                  |              | 3,900.00           | 3,900.00    |            |
| <b>10-541100-03 MACH &amp; EQUIP - OPERATING</b>   |                           |                |                                                  |              |                    |             |            |
| 10011                                              | AIRGAS                    | 9926667943     | CARBON DIOXIDE/OXYGEN                            | 06/30/2019   | 26.36              | 26.36       | 07/18/2019 |
| 261230                                             | ALERE TOXICOLOGY SERVICE  | L212739        | LAB WORK - SHOP                                  | 06/30/2019   | 62.75              | 62.75       | 07/18/2019 |
| 10024                                              | ALLIANT ENERGY/WP&L       | 4320840000-0   | GAS- GARAGE                                      | 06/19/2019   | 61.67              | 61.67       | 07/04/2019 |
| 20165                                              | AUTO-WARES GROUP          | 635-245629     | HEX NUTS, SCREWS TRUCK 29 - SHOP                 | 06/10/2019   | 2.76               | 2.76        | 07/18/2019 |
| 20066                                              | BADGER WELDING SUPPLIES   | 3538389        | OCYGEN / ACETYLENE                               | 06/30/2019   | 6.00               | 6.00        | 07/18/2019 |
| 262630                                             | BMO HARRIS BANK CREDIT CA | 8250-0619      | REFLECTIVE SHIRTS - SHOP                         | 06/28/2019   | 253.05             | 253.05      | 07/23/2019 |
| 30172                                              | CARQUEST OF REEDSBURG     | 1600-0619      | PARTS & SUPPLIES                                 | 06/30/2019   | 154.68             | 154.68      | 07/18/2019 |
| 262278                                             | CINTAS CORP               | 8404207437     | EMERGENCY KIT SUPPLIES - SHOP                    | 06/30/2019   | 102.18             | 102.18      | 07/18/2019 |
| 261270                                             | DETROIT INDUSTRIAL TOOL   | 989076         | DIAMOND BLADES - SHOP                            | 06/27/2019   | 1,278.51           | 1,278.51    | 07/18/2019 |
| 262066                                             | GRAINGER                  | 9203691705     | SLING SHACKLE SCREW PINS - SHOP                  | 06/12/2019   | 138.57             | 138.57      | 07/04/2019 |
| 262066                                             | GRAINGER                  | 9205059083     | SLING SHACKLE SCREW PIN                          | 06/13/2019   | 269.07             | 269.07      | 07/04/2019 |
| 80458                                              | HARTJE LUMBER INC         | MN269123       | LUMBER & POLY - SHOP                             | 06/28/2019   | 69.94              | 69.94       | 07/18/2019 |
| 261454                                             | HAYES INSTRUMENT CO INC.  | 759926         | PINK PAINT - SHOP                                | 06/18/2019   | 152.70             | 152.70      | 07/04/2019 |
| 60300                                              | JOHN DEER FINANCIAL       | 75331-82742-0  | GAS USAGE - PW                                   | 07/14/2019   | 1,187.86           | 1,187.86    | 07/18/2019 |
| 261316                                             | KIMBALL MIDWEST           | 7259126        | CASE OF GLOVES                                   | 07/11/2019   | 242.40             | 242.40      | 07/18/2019 |
| 120400                                             | LA FARGE TRUCK CENTER     | T205202        | CREDIT                                           | 06/11/2019   | 54.00-             | 54.00-      | 07/04/2019 |
| 120400                                             | LA FARGE TRUCK CENTER     | T205259        | FILTER, FUEL FILTER, AIR DRYER - SHOP            | 06/17/2019   | 172.02             | 172.02      | 07/04/2019 |
| 130630                                             | MADISON TRUCK EQUIP INC   | 7-88625        | AIR CYLINDER TRUCK #16 - SHOP                    | 07/09/2019   | 113.54             | 113.54      | 07/18/2019 |
| 130655                                             | MEYER OIL COMPANY         | 691432         | DIESEL FUEL                                      | 06/28/2019   | 2,623.89           | 2,623.89    | 07/18/2019 |
| 130655                                             | MEYER OIL COMPANY         | 92525A         | MOBIL GEARLUBE - SHOP                            | 07/09/2019   | 825.15             | 825.15      | 07/18/2019 |
| 180844                                             | QUILLIN'S INC             | 01112570       | CUPS - SHOP                                      | 06/26/2019   | 6.15               | 6.15        | 07/18/2019 |
| 180890                                             | REEDSBURG TRUE VALUE      | 800027-0619    | SUPPLIES                                         | 06/25/2019   | 276.21             | 276.21      | 07/18/2019 |
| 180906                                             | REEDSBURG UTILITY         | 20228-0619     | TELEPHONE/INTERNET- SHOP                         | 06/20/2019   | 125.37             | 125.37      | 07/04/2019 |
| 180905                                             | REEDSBURG UTILITY         | RUC 0619       | GARAGE                                           | 06/24/2019   | 468.33             | 468.33      | 07/18/2019 |
| 190985                                             | SHARE CORPORATION         | 97611          | ANTI-FOG SUPPLIES                                | 07/10/2019   | 178.02             | 178.02      | 07/18/2019 |
| 262528                                             | SKINNER SHOP              | WI000775       | OIL FEED LINE                                    | 06/25/2019   | 42.08              | 42.08       | 07/04/2019 |
| 221074                                             | VIKING EXPRESS MART       | 61050-0619     | GAS - SHOP                                       | 06/30/2019   | 80.29              | 80.29       | 07/18/2019 |
| Total 10-541100-03 MACH & EQUIP - OPERATING:       |                           |                |                                                  |              | 8,865.55           | 8,865.55    |            |
| <b>10-543100-03 STREET MAINTENANCE - OPERATING</b> |                           |                |                                                  |              |                    |             |            |
| 80470                                              | HILLS WIRING INC          | 73963          | REPLACE RED LIGHT MAIN & DEWEY                   | 06/25/2019   | 395.91             | 395.91      | 07/04/2019 |
| 80470                                              | HILLS WIRING INC          | 73964          | NEW POLE - VETERANS & MAIN                       | 06/25/2019   | 2,074.27           | 2,074.27    | 07/04/2019 |
| 180905                                             | REEDSBURG UTILITY         | RUC 0619       | TRAFFIC CONTROL                                  | 06/24/2019   | 162.61             | 162.61      | 07/18/2019 |
| Total 10-543100-03 STREET MAINTENANCE - OPERATING: |                           |                |                                                  |              | 2,632.79           | 2,632.79    |            |
| <b>10-544100-03 TRAFFIC CONTROL - OPERATING</b>    |                           |                |                                                  |              |                    |             |            |
| 30190                                              | CHECKERED FLAG LLC        | 17227          | SAFETY GREEN T-SHIRTS - SHOP                     | 07/08/2019   | 405.00             | 405.00      | 07/18/2019 |
| 263455                                             | NATE RUNDE                | NR071019       | COMMERICAL LEARNER'S PERMIT REIMBURSEMENT - SHOP | 07/10/2019   | 32.64              | 32.64       | 07/18/2019 |
| 191007                                             | STEVES AUTO SERVICE INC   | 110010         | 2007 CHEVY TRANSMISSION TOW BUTTON BROKE         | 08/18/2019   | 240.00             | 240.00      | 07/18/2019 |
| Total 10-544100-03 TRAFFIC CONTROL - OPERATING:    |                           |                |                                                  |              | 677.64             | 677.64      |            |
| <b>10-544200-03 STREET LIGHTING</b>                |                           |                |                                                  |              |                    |             |            |
| 180905                                             | REEDSBURG UTILITY         | RUC 0619       | STREET LIGHTS                                    | 06/24/2019   | 13,820.06          | 13,820.06   | 07/18/2019 |

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|------------------------------------------------------|---------------------------|----------------|------------------------------------------------|--------------|--------------------|-------------|------------|
| Total 10-544200-03 STREET LIGHTING:                  |                           |                |                                                |              | 13,820.06          | 13,820.06   |            |
| <b>10-545200-03 PARKING LOTS</b>                     |                           |                |                                                |              |                    |             |            |
| 180905                                               | REEDSBURG UTILITY         | RUC 0619       | PARKING LOTS                                   | 06/24/2019   | 153.08             | 153.08      | 07/18/2019 |
| Total 10-545200-03 PARKING LOTS:                     |                           |                |                                                |              | 153.08             | 153.08      |            |
| <b>10-552300-03 SWIMMING POOL - OPERATING</b>        |                           |                |                                                |              |                    |             |            |
| 10024                                                | ALLIANT ENERGY/WP&L       | 2613740000-0   | GAS - POOL                                     | 06/27/2019   | 1,002.97           | 1,002.97    | 07/18/2019 |
| 20062                                                | BADGER SWIMPOOLS          | 47426          | MERMADE O-RINGS - POOL                         | 06/13/2019   | 38.68              | 38.68       | 07/18/2019 |
| 262630                                               | BMO HARRIS BANK CREDIT CA | 0439-0619      | MISCELLANEOUS POOL                             | 06/28/2019   | 1,664.01           | 1,664.01    | 07/23/2019 |
| 263444                                               | DYLAN KLANG               | DK062719       | REIMBURSEMENT FOR WSI CLASS - POOL             | 06/27/2019   | 234.00             | 234.00      | 07/04/2019 |
| 80480                                                | HOLIDAY WHOLESALE INC     | 9054057        | TISSUES & DISPENSERS - POOL                    | 06/28/2019   | 107.60             | 107.60      | 07/04/2019 |
| 80495                                                | HUB CHEMICAL COMPANY INC  | 4990           | CHLORINE / MURATIC ACID - POOL                 | 06/19/2019   | 297.50             | 297.50      | 07/04/2019 |
| 80495                                                | HUB CHEMICAL COMPANY INC  | 5059           | CHLORINE / MURATIC ACID - POOL                 | 07/03/2019   | 508.25             | 508.25      | 07/18/2019 |
| 180890                                               | REEDSBURG TRUE VALUE      | 800027-0619    | SUPPLIES                                       | 06/25/2019   | 129.49             | 129.49      | 07/18/2019 |
| 180905                                               | REEDSBURG UTILITY         | RUC 0619       | POOL                                           | 06/24/2019   | 3,902.70           | 3,902.70    | 07/18/2019 |
| Total 10-552300-03 SWIMMING POOL - OPERATING:        |                           |                |                                                |              | 7,885.20           | 7,885.20    |            |
| <b>10-552500-03 OTHER SUMMER REC - OPERATING</b>     |                           |                |                                                |              |                    |             |            |
| 262630                                               | BMO HARRIS BANK CREDIT CA | 0439-0619      | TOT LOT CRAFT KIT                              | 06/28/2019   | 25.49              | 25.49       | 07/23/2019 |
| 30190                                                | CHECKERED FLAG LLC        | 17227          | SAFETY GREEN T-SHIRTS - PARK                   | 07/08/2019   | 113.50             | 113.50      | 07/18/2019 |
| 263442                                               | CONNIE ANDERSON           | CA062519       | CAKE DECORATING CLASS INSTRUCTURE              | 06/25/2019   | 200.00             | 200.00      | 07/04/2019 |
| 221075                                               | VIKING VILLAGE INC        | 152300-0619    | PLATES, LUNCH BAGS, TREATS, FOOD - TOT LOT     | 06/30/2019   | 68.90              | 68.90       | 07/18/2019 |
| Total 10-552500-03 OTHER SUMMER REC - OPERATING:     |                           |                |                                                |              | 407.89             | 407.89      |            |
| <b>10-552800-03 ADULT SOFTBALL</b>                   |                           |                |                                                |              |                    |             |            |
| 180930                                               | KEVIN RUNDE               | KR0719         | CO-ED SOFTBALL UMPIRE 21 GAMES @ \$21 PER GAME | 07/09/2019   | 441.00             | 441.00      | 07/09/2019 |
| Total 10-552800-03 ADULT SOFTBALL:                   |                           |                |                                                |              | 441.00             | 441.00      |            |
| <b>10-552900-03 YOUTH SOCCER PROGRAM</b>             |                           |                |                                                |              |                    |             |            |
| 262630                                               | BMO HARRIS BANK CREDIT CA | 0439-0619      | MESH BAG SET                                   | 06/28/2019   | 80.99              | 80.99       | 07/23/2019 |
| 263052                                               | FABIAN LUNA OLIVARES      | FLO062119      | SOCCER CLINIC SUPERVISOR                       | 06/21/2019   | 300.00             | 300.00      | 07/04/2019 |
| 263445                                               | ISMAEL OLIVARES           | IO062119       | SOCCER CLINIC ASSISTANT COACH                  | 06/21/2019   | 200.00             | 200.00      | 07/04/2019 |
| Total 10-552900-03 YOUTH SOCCER PROGRAM:             |                           |                |                                                |              | 580.99             | 580.99      |            |
| <b>10-553400-03 CELEBRATIONS &amp; ENTERTAINMENT</b> |                           |                |                                                |              |                    |             |            |
| 180905                                               | REEDSBURG UTILITY         | RUC 0619       | CELEBRATIONS/ENTERTAINMENT                     | 06/24/2019   | 30.76              | 30.76       | 07/18/2019 |
| Total 10-553400-03 CELEBRATIONS & ENTERTAINMENT:     |                           |                |                                                |              | 30.76              | 30.76       |            |
| <b>10-554100-03 PARKS - OPERATING</b>                |                           |                |                                                |              |                    |             |            |
| 30172                                                | CARQUEST OF REEDSBURG     | 1600-0619      | PARTS & SUPPLIES                               | 06/30/2019   | 138.95             | 138.95      | 07/18/2019 |
| 80458                                                | HARTJE LUMBER INC         | MN269228       | BARN LIME - PARKS                              | 06/29/2019   | 77.20              | 77.20       | 07/18/2019 |
| 80480                                                | HOLIDAY WHOLESALE INC     | 9054057        | TISSUE & DISPENSERS - PARKS                    | 06/28/2019   | 322.80             | 322.80      | 07/04/2019 |
| 60300                                                | JOHN DEER FINANCIAL       | 75331-82742-0  | FERTILIZER, CHAIN SAW, SUPPLIES                | 07/14/2019   | 374.61             | 374.61      | 07/18/2019 |

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|----------------------------------------------------|--------------------------|----------------|-------------------------------------------------------------|--------------|--------------------|-------------|------------|
| 60300                                              | JOHN DEER FINANCIAL      | 75331-82742-0  | GAS USAGE - PARKS                                           | 07/14/2019   | 708.84             | 708.84      | 07/18/2019 |
| 180820                                             | REEDSBURG FARMERS CO     | 318728         | BARN LIME                                                   | 06/11/2019   | 200.00             | 200.00      | 07/18/2019 |
| 180820                                             | REEDSBURG FARMERS CO     | 318871         | BARN LIME                                                   | 06/20/2019   | 100.00             | 100.00      | 07/18/2019 |
| 180820                                             | REEDSBURG FARMERS CO     | 318990         | BARN LIME                                                   | 06/28/2019   | 78.00              | 78.00       | 07/18/2019 |
| 180820                                             | REEDSBURG FARMERS CO     | 318994         | BARN LIME                                                   | 06/28/2019   | 100.00             | 100.00      | 07/18/2019 |
| 180820                                             | REEDSBURG FARMERS CO     | 42104          | TIRES, DISPOSAL - PARKS                                     | 06/13/2019   | 148.00             | 148.00      | 07/18/2019 |
| 180820                                             | REEDSBURG FARMERS CO     | 42148          | TUBE, LABOR - PARKS                                         | 06/28/2019   | 40.00              | 40.00       | 07/18/2019 |
| 180820                                             | REEDSBURG FARMERS CO     | S3236          | COIL WIRE, CAP, ROTOR,<br>LABOR 1999 CHEVY TRUCK -<br>PARKS | 07/03/2019   | 206.00             | 206.00      | 07/18/2019 |
| 180820                                             | REEDSBURG FARMERS CO     | S3247          | OIL CHANGE, WASHER<br>SOLVENT, AC CHARGE -<br>PARKS         | 07/11/2019   | 162.00             | 162.00      | 07/18/2019 |
| 180825                                             | REEDSBURG FIRE DEPT      | 7528           | CHECK EXTINGUISHERS                                         | 06/29/2019   | 8.25               | 8.25        | 07/18/2019 |
| 180890                                             | REEDSBURG TRUE VALUE     | 800027-0619    | SUPPLIES                                                    | 06/25/2019   | 268.31             | 268.31      | 07/18/2019 |
| 180906                                             | REEDSBURG UTILITY        | 23677-0619     | TELEPHONE- PARKS                                            | 06/20/2019   | 95.11              | 95.11       | 07/04/2019 |
| 180905                                             | REEDSBURG UTILITY        | RUC 0619       | PARKS                                                       | 06/24/2019   | 2,521.91           | 2,521.91    | 07/18/2019 |
| Total 10-554100-03 PARKS - OPERATING:              |                          |                |                                                             |              | 5,549.98           | 5,549.98    |            |
| <b>10-554500-03 REEDS AREA COMM ARENA (RACA)</b>   |                          |                |                                                             |              |                    |             |            |
| 10024                                              | ALLIANT ENERGY/WP&L      | 6077650000-0   | GAS- RACA                                                   | 07/01/2019   | 56.56              | 56.56       | 07/18/2019 |
| 80480                                              | HOLIDAY WHOLESALE INC    | 9054057        | TISSUE & DISPENSERS - RACA                                  | 06/28/2019   | 107.60             | 107.60      | 07/04/2019 |
| 180906                                             | REEDSBURG UTILITY        | 20275-0619     | TELEPHONE- RACA                                             | 06/20/2019   | 31.65              | 31.65       | 07/04/2019 |
| 180905                                             | REEDSBURG UTILITY        | RUC 0619       | RACA                                                        | 06/24/2019   | 1,014.37           | 1,014.37    | 07/18/2019 |
| Total 10-554500-03 REEDS AREA COMM ARENA (RACA):   |                          |                |                                                             |              | 1,210.18           | 1,210.18    |            |
| <b>10-561100-03 TREE PLANTING</b>                  |                          |                |                                                             |              |                    |             |            |
| 263040                                             | TRUGREEN PROCESSING CEN  | 7004202778     | TREE & SHRUB SERVICE                                        | 07/12/2019   | 2,935.35           | 2,935.35    | 07/18/2019 |
| Total 10-561100-03 TREE PLANTING:                  |                          |                |                                                             |              | 2,935.35           | 2,935.35    |            |
| <b>10-561300-03 WEED CONTROL - OPERATING</b>       |                          |                |                                                             |              |                    |             |            |
| 180770                                             | PRESTIGE LANDSCAPING LLC | 18682          | LAWNMOWING AT VARIOUS<br>LOCATIONS - JUNE 2019              | 07/01/2019   | 425.00             | 425.00      | 07/04/2019 |
| Total 10-561300-03 WEED CONTROL - OPERATING:       |                          |                |                                                             |              | 425.00             | 425.00      |            |
| <b>10-564300-03 HISTORIC PRESERVATION</b>          |                          |                |                                                             |              |                    |             |            |
| 262862                                             | ARTISTIC BRONZE INC      | 24844          | CAST ALUMINUM PLAQUE -<br>FRANK PETTIS                      | 07/16/2019   | 335.00             | 335.00      | 07/18/2019 |
| 120605                                             | LORRAINES INC            | 10368794       | HALLMARK CARDS - HISTORIC<br>PRES                           | 06/11/2019   | 9.97               | 9.97        | 07/18/2019 |
| 263212                                             | VARC INC                 | VARC062119     | HISTORY TOUR VAN HPC 2019                                   | 06/21/2019   | 200.00             | 200.00      | 07/04/2019 |
| Total 10-564300-03 HISTORIC PRESERVATION:          |                          |                |                                                             |              | 544.97             | 544.97      |            |
| <b>10-564400-03 INDUSTRIAL DEVELOPMENT</b>         |                          |                |                                                             |              |                    |             |            |
| 120595                                             | DON LICHTER              | DL-0719        | CHAIRPERSON EXPENSES                                        | 07/01/2019   | 40.00              | 40.00       | 07/04/2019 |
| 180905                                             | REEDSBURG UTILITY        | RUC 0619       | INDUSTRIAL DEVELOPMENT                                      | 06/24/2019   | 14.09              | 14.09       | 07/18/2019 |
| Total 10-564400-03 INDUSTRIAL DEVELOPMENT:         |                          |                |                                                             |              | 54.09              | 54.09       |            |
| <b>10-564900-03 COMMUNITY DEVELOPMENT AUTHORIT</b> |                          |                |                                                             |              |                    |             |            |
| 261416                                             | MERVIN JAECH             | NGSLLC-0619    | INCUBATOR MONTHLY<br>PAYMENT - JUNE 2019                    | 06/01/2019   | 250.00             | 250.00      | 07/18/2019 |
| 261416                                             | MERVIN JAECH             | NGSLLC-0719    | INCUBATOR MONTHLY<br>PAYMENT - JULY 2019                    | 07/01/2019   | 250.00             | 250.00      | 07/04/2019 |
| 180906                                             | REEDSBURG UTILITY        | 23786-0619     | TELEPHONE- FOOD PANTRY                                      | 06/20/2019   | 31.81              | 31.81       | 07/04/2019 |
| 180905                                             | REEDSBURG UTILITY        | RUC 0619       | CDA                                                         | 06/24/2019   | 16.02              | 16.02       | 07/18/2019 |
| 263408                                             | TRAEDER RENTAL           | LMM-0719       | INCUBATOR MONTHLY                                           |              |                    |             |            |

| Vendor No                                          | Vendor Name             | Invoice Number | Description                                                | Invoice Date | Net Invoice Amount | Amount Paid | Date Paid  |
|----------------------------------------------------|-------------------------|----------------|------------------------------------------------------------|--------------|--------------------|-------------|------------|
| PAYMENT - JULY 2019                                |                         |                |                                                            | 07/01/2019   | 1,000.00           | 1,000.00    | 07/04/2019 |
| Total 10-564900-03 COMMUNITY DEVELOPMENT AUTHORIT: |                         |                |                                                            |              | 1,547.83           | 1,547.83    |            |
| <b>10-564950-03 PERSONNEL - EDUCATION ASSIST.</b>  |                         |                |                                                            |              |                    |             |            |
| 263450                                             | DAVID ESTES SR          | DE070919       | FOOD FOR PROMOTIONAL INTERVIEWS MEETING - PD               | 07/09/2019   | 30.77              | 30.77       | 07/18/2019 |
| 261614                                             | JESSE SPEARS            | JS070819       | EDUCATION ASSISTANCE PROGRAM REIMBURSEMENT                 | 07/08/2019   | 2,500.00           | 2,500.00    | 07/18/2019 |
| Total 10-564950-03 PERSONNEL - EDUCATION ASSIST.:  |                         |                |                                                            |              | 2,530.77           | 2,530.77    |            |
| <b>10-594000-03 MISCELLANEOUS EXPENSES</b>         |                         |                |                                                            |              |                    |             |            |
| 261605                                             | COUNTRY CHARM           | 17348          | FLOWERS FOR BLOOD                                          | 07/10/2019   | 40.00              | 40.00       | 07/18/2019 |
| Total 10-594000-03 MISCELLANEOUS EXPENSES:         |                         |                |                                                            |              | 40.00              | 40.00       |            |
| <b>11-517110-03 300 VINE ST. UTILITIES</b>         |                         |                |                                                            |              |                    |             |            |
| 10024                                              | ALLIANT ENERGY/WP&L     | 4175177410-0   | GAS- VINE                                                  | 06/19/2019   | 45.79              | 45.79       | 07/04/2019 |
| 10024                                              | ALLIANT ENERGY/WP&L     | 625075162-06   | GAS - EAGLE ST                                             | 06/26/2019   | 12.16              | 12.16       | 07/04/2019 |
| 180905                                             | REEDSBURG UTILITY       | RUC 0619       | TIF 6 HARDWARE STORE                                       | 06/24/2019   | 606.41             | 606.41      | 07/18/2019 |
| Total 11-517110-03 300 VINE ST. UTILITIES:         |                         |                |                                                            |              | 664.36             | 664.36      |            |
| <b>15-515120-03 MUNICIPAL COURT - OPERATING</b>    |                         |                |                                                            |              |                    |             |            |
| 262218                                             | ALEJANDRA KLARIC        | AK062819       | INTERPRETER COURT 6-28-19                                  | 06/28/2019   | 229.06             | 229.06      | 07/04/2019 |
| 263453                                             | HAIRMANIA               | NSF063019      | NSF BURCH                                                  | 06/30/2019   | 131.21             | 131.21      | 07/18/2019 |
| 201100                                             | TOWNSHIP OF LAVALLE     | CTFEES-0619    | COURT FEES - JUNE                                          | 06/30/2019   | 1,063.22           | 1,063.22    | 07/18/2019 |
| Total 15-515120-03 MUNICIPAL COURT - OPERATING:    |                         |                |                                                            |              | 1,423.49           | 1,423.49    |            |
| <b>15-515121-03 STATE FEES - COURT</b>             |                         |                |                                                            |              |                    |             |            |
| 231139                                             | STATE OF WISCONSIN      | 56-15663-0619  | COURT FEES - JUNE                                          | 06/30/2019   | 7,793.68           | 7,793.68    | 07/18/2019 |
| Total 15-515121-03 STATE FEES - COURT:             |                         |                |                                                            |              | 7,793.68           | 7,793.68    |            |
| <b>15-515122-03 COUNTY FEES - COURT</b>            |                         |                |                                                            |              |                    |             |            |
| 190940                                             | SAUK COUNTY TREASURER   | CTFEES-0619    | COURT FEES - JUNE                                          | 06/30/2019   | 2,422.57           | 2,422.57    | 07/18/2019 |
| Total 15-515122-03 COUNTY FEES - COURT:            |                         |                |                                                            |              | 2,422.57           | 2,422.57    |            |
| <b>15-515123-03 RESTITUTION FEES - COURT</b>       |                         |                |                                                            |              |                    |             |            |
| 263392                                             | JAMES EBERT             | RESTITUTION    | RESTITUTION                                                | 06/30/2019   | 30.62              | 30.62       | 07/18/2019 |
| 263452                                             | JEFF SCHLUTER           | RESTITUTION    | RESTITUTION                                                | 06/30/2019   | 366.87             | 366.87      | 07/18/2019 |
| 180160                                             | PAMIDA - SHOPKO         | NSF063019      | NSF - LUDKE                                                | 06/30/2019   | 258.15             | 258.15      | 07/18/2019 |
| 180855                                             | REEDSBURG AREA MEDICAL  | RESTITUTION    | RESTITUTION - WARREN                                       | 05/31/2019   | 100.00             | 100.00      | 07/04/2019 |
| 180855                                             | REEDSBURG AREA MEDICAL  | RESTITUTION    | RESTITUTION - WARREN & STODDARD                            | 06/30/2019   | 209.00             | 209.00      | 07/18/2019 |
| 261202                                             | REEDSBURG TRAVEL PLAZA  | NSF063019      | NSF CHECK                                                  | 06/30/2019   | 45.46              | 45.46       | 07/18/2019 |
| 191007                                             | STEVES AUTO SERVICE INC | NSF063019      | NSF - DONALD                                               | 06/30/2019   | 150.00             | 150.00      | 07/18/2019 |
| 263374                                             | TEDS & FRED'S           | NSF063019      | NSF CHECKS                                                 | 06/30/2019   | 593.67             | 593.67      | 07/18/2019 |
| 221076                                             | VIKING VILLAGE          | NSF/RESTITU    | RESTITUTION                                                | 06/30/2019   | 308.43             | 308.43      | 07/18/2019 |
| Total 15-515123-03 RESTITUTION FEES - COURT:       |                         |                |                                                            |              | 2,062.20           | 2,062.20    |            |
| <b>15-516120-03 PROSECUTION - LA VALLE</b>         |                         |                |                                                            |              |                    |             |            |
| 120585                                             | LAROWE GERLACH TAGGERT  | 5200.005-269   | PROSECUTIONS/CODE ENFORCEMENTS/PRPRTY MNTN - EXPENSES - PD | 06/30/2019   | 2,689.25           | 2,689.25    | 07/18/2019 |
| 120585                                             | LAROWE GERLACH TAGGERT  | 5200.005-269   | PROSECUTIONS/CODE ENFORCEMENTS/PRPRTY                      |              |                    |             |            |



| Vendor No                                   | Vendor Name                | Invoice Number | Description                                                      | Invoice Date             | Net Invoice Amount | Amount Paid    | Date Paid                |
|---------------------------------------------|----------------------------|----------------|------------------------------------------------------------------|--------------------------|--------------------|----------------|--------------------------|
| 120585                                      | LAROWE GERLACH TAGGERT     | 5200.018-12    | MNTN - MATERIALS PD<br>TOWN OF LAVALLE<br>PROSECUTION - SERVICES | 06/30/2019<br>06/30/2019 | 28.80<br>31.00     | 28.80<br>31.00 | 07/18/2019<br>07/18/2019 |
| Total 15-516120-03 PROSECUTION - LA VALLE:  |                            |                |                                                                  |                          | 2,749.05           | 2,749.05       |                          |
| <b>20-511000-03 LABORATORY</b>              |                            |                |                                                                  |                          |                    |                |                          |
| 261946                                      | TOTAL WATER OF BARABOO L   | 0298573        | DEMINEALIZED H2O - WWTP                                          | 06/24/2019               | 101.90             | 101.90         | 07/18/2019               |
| Total 20-511000-03 LABORATORY:              |                            |                |                                                                  |                          | 101.90             | 101.90         |                          |
| <b>20-512000-03 OUTSIDE TESTING</b>         |                            |                |                                                                  |                          |                    |                |                          |
| 30160                                       | CT LABORATORIES            | 146313         | SUB MERCURY LL/ULL                                               | 06/24/2019               | 445.00             | 445.00         | 07/04/2019               |
| 30160                                       | CT LABORATORIES            | 146314         | PCB - SLUDGE - WWTP                                              | 06/24/2019               | 132.00             | 132.00         | 07/04/2019               |
| Total 20-512000-03 OUTSIDE TESTING:         |                            |                |                                                                  |                          | 577.00             | 577.00         |                          |
| <b>20-513000-04 COLLECTION SYSTEM (CIP)</b> |                            |                |                                                                  |                          |                    |                |                          |
| 201064                                      | TOWN & COUNTRY             | 20350          | I/I STUDY                                                        | 06/21/2019               | 2,119.25           | 2,119.25       | 07/04/2019               |
| Total 20-513000-04 COLLECTION SYSTEM (CIP): |                            |                |                                                                  |                          | 2,119.25           | 2,119.25       |                          |
| <b>20-521000-03 BIO-SOLIDS OPERATIONS</b>   |                            |                |                                                                  |                          |                    |                |                          |
| 261448                                      | B & M TECHNICAL SERVICES I | 7164           | O2 SENSOR - WWTP                                                 | 06/11/2019               | 849.70             | 849.70         | 07/18/2019               |
| 262278                                      | CINTAS CORP                | 8404207435     | EMERGENCY KIT SUPPLIES - WWTP                                    | 06/30/2019               | 58.07              | 58.07          | 07/18/2019               |
| 40269                                       | DELUXE DISTRIBUTORS        | 5127           | 2 CASES GLOVES - WWTP                                            | 06/19/2019               | 428.38             | 428.38         | 07/04/2019               |
| 110555                                      | KOENECKE EQUIPMENT INC     | 23756          | BLADE - WWTP                                                     | 06/20/2019               | 250.33             | 250.33         | 07/04/2019               |
| 10020                                       | L W ALLEN LLC              | 108158         | SERVICE, LABOR FOR PROGRAMMING - WWTP                            | 06/26/2019               | 150.00             | 150.00         | 07/04/2019               |
| 262779                                      | PICKETT'S SEPTIC SERVICE   | PSS0619        | CLEAN TANK AT WWTP                                               | 06/19/2019               | 300.00             | 300.00         | 07/04/2019               |
| 190980                                      | SERVICE ELECTRIC           | 19524          | REPAIR TO CENTRIFUGE DRIVE PANEL, REPLACED BURNT WIRING - WWTP   | 06/26/2019               | 166.02             | 166.02         | 07/04/2019               |
| 190980                                      | SERVICE ELECTRIC           | 19526          | PARTS & LABOR RUNNING CIRCUITRY TO COMPRESSOR - WWTP             | 06/26/2019               | 789.80             | 789.80         | 07/04/2019               |
| 190980                                      | SERVICE ELECTRIC           | 19546          | RELOCATING/REPOSITIONING PVC CONDUIT - WWTP                      | 07/03/2019               | 550.00             | 550.00         | 07/18/2019               |
| 201064                                      | TOWN & COUNTRY             | 20347          | WWTP CONSTRUCTION SERVICES                                       | 06/21/2019               | 1,000.00           | 1,000.00       | 07/04/2019               |
| 201064                                      | TOWN & COUNTRY             | 20348          | SLUDGE STORAGE EVALUATION                                        | 06/21/2019               | 273.75             | 273.75         | 07/04/2019               |
| 201064                                      | TOWN & COUNTRY             | 20349          | PHOSPHORUS/MDV IMPLEMENTATION                                    | 06/21/2019               | 687.50             | 687.50         | 07/04/2019               |
| 261207                                      | ZORN COMPRESSOR & EQUIP    | 291606-00      | PARTS, MILEAGE, LABOR - WWTP                                     | 06/21/2019               | 1,546.84           | 1,546.84       | 07/04/2019               |
| Total 20-521000-03 BIO-SOLIDS OPERATIONS:   |                            |                |                                                                  |                          | 7,050.39           | 7,050.39       |                          |
| <b>20-522000-03 LIME</b>                    |                            |                |                                                                  |                          |                    |                |                          |
| 150255                                      | OMNI MATERIALS INC         | 340496         | 70/30 FINES - WWTP                                               | 06/09/2019               | 3,415.91           | 3,415.91       | 07/04/2019               |
| 150255                                      | OMNI MATERIALS INC         | 340598         | 70/30 FINES - WWTP                                               | 06/16/2019               | 6,744.13           | 6,744.13       | 07/18/2019               |
| Total 20-522000-03 LIME:                    |                            |                |                                                                  |                          | 10,160.04          | 10,160.04      |                          |
| <b>20-526000-03 UTILITIES - BIO-SOLIDS</b>  |                            |                |                                                                  |                          |                    |                |                          |
| 10024                                       | ALLIANT ENERGY/WP&L        | 6808940000-0   | GAS - WWTP                                                       | 06/19/2019               | 35.18              | 35.18          | 07/04/2019               |
| 180905                                      | REEDSBURG UTILITY          | 000616113-06   | UTILITIES - TREATMENT PLANT #70                                  | 06/28/2019               | 8,792.65           | 8,792.65       | 07/18/2019               |
| 180905                                      | REEDSBURG UTILITY          | RUC 0619       | UTILITIES - TREATMENT PLANT #70                                  | 06/24/2019               | 4,360.24           | 4,360.24       | 07/18/2019               |

| Vendor No                                          | Vendor Name             | Invoice Number | Description                               | Invoice Date | Net Invoice Amount | Amount Paid | Date Paid  |
|----------------------------------------------------|-------------------------|----------------|-------------------------------------------|--------------|--------------------|-------------|------------|
| Total 20-526000-03 UTILITIES - BIO-SOLIDS:         |                         |                |                                           |              | 13,188.07          | 13,188.07   |            |
| <b>20-531000-03 COLLECTION SYSTEM</b>              |                         |                |                                           |              |                    |             |            |
| 30262                                              | CROELL INC.             | 358943         | 4000 PSI                                  | 06/30/2019   | 1,040.00           | 1,040.00    | 07/18/2019 |
| 30262                                              | CROELL INC.             | 359004         | 4000 PSI                                  | 06/30/2019   | 130.00             | 130.00      | 07/18/2019 |
| 30262                                              | CROELL INC.             | 361860         | 4000 PSI                                  | 07/12/2019   | 1,140.00           | 1,140.00    | 07/18/2019 |
| 40276                                              | DIGGERS HOTLINE INC     | 190 6 99501    | NOTICES - JUNE                            | 06/30/2019   | 220.89             | 220.89      | 07/18/2019 |
| 262274                                             | DUKES ROOT CONTROL INC  | 15645          | 8" PIPE SEWER ROOT CONTROL                | 06/17/2019   | 2,083.77           | 2,083.77    | 07/04/2019 |
| 261190                                             | RAY ZOBEL & SONS INC    | 48082          | SEWER/FORCE MAIN REPAIR MITTLESTADT DR    | 07/01/2019   | 825.00             | 825.00      | 07/18/2019 |
| 261310                                             | TOP TIER LLC            | 6946           | LOCATED SEWER TIE - IN, MAIN LINE CAMERA  | 06/18/2019   | 220.00             | 220.00      | 07/04/2019 |
| 261310                                             | TOP TIER LLC            | 6951           | CAMERA LATERAL 2ND ST, MAIN LINE CAMERA   | 06/18/2019   | 185.00             | 185.00      | 07/04/2019 |
| 261310                                             | TOP TIER LLC            | 7006           | MAIN LINE CAMERA/CAMERA DRAIN TILE - WWTP | 07/02/2019   | 220.00             | 220.00      | 07/18/2019 |
| Total 20-531000-03 COLLECTION SYSTEM:              |                         |                |                                           |              | 6,064.66           | 6,064.66    |            |
| <b>20-531000-04 REPLACEMENT FUND (INTERNAL)</b>    |                         |                |                                           |              |                    |             |            |
| 231140                                             | WI DEPT OF TRANS BBS    | 395-00001363   | SOUTH DEWEY AVE PROJECT #39557990065      | 07/05/2019   | 57,119.77          | 57,119.77   | 07/18/2019 |
| Total 20-531000-04 REPLACEMENT FUND (INTERNAL):    |                         |                |                                           |              | 57,119.77          | 57,119.77   |            |
| <b>20-533000-03 UTILITIES - COLLECTION SYSTEM</b>  |                         |                |                                           |              |                    |             |            |
| 10024                                              | ALLIANT ENERGY/WP&L     | 5239740000-0   | GAS - WWTP                                | 06/18/2019   | 25.36              | 25.36       | 07/04/2019 |
| 180905                                             | REEDSBURG UTILITY       | RUC 0619       | UTILITIES - LIFT STATION                  | 06/24/2019   | 925.30             | 925.30      | 07/18/2019 |
| Total 20-533000-03 UTILITIES - COLLECTION SYSTEM:  |                         |                |                                           |              | 950.66             | 950.66      |            |
| <b>20-551000-03 BLDGS/GROUNDS MAINTENANCE</b>      |                         |                |                                           |              |                    |             |            |
| 30172                                              | CARQUEST OF REEDSBURG   | 1600-0619      | PARTS & SUPPLIES                          | 06/30/2019   | 103.58             | 103.58      | 07/18/2019 |
| 10020                                              | L W ALLEN LLC           | 108116         | PARTS FOR HEATER -- WWTP                  | 06/18/2019   | 513.71             | 513.71      | 07/04/2019 |
| 262419                                             | MUCHOW & SOUTH CENTRAL  | 9952           | REPLACED CONTROL BOARDS AND PARTS - WWTP  | 06/13/2019   | 540.00             | 540.00      | 07/04/2019 |
| 180890                                             | REEDSBURG TRUE VALUE    | 800027-0619    | SUPPLIES                                  | 06/25/2019   | 229.27             | 229.27      | 07/18/2019 |
| Total 20-551000-03 BLDGS/GROUNDS MAINTENANCE:      |                         |                |                                           |              | 1,386.56           | 1,386.56    |            |
| <b>20-562000-03 UTILITIES - BLDGS/GROUNDS MAIN</b> |                         |                |                                           |              |                    |             |            |
| 10024                                              | ALLIANT ENERGY/WP&L     | 7723830000-0   | GAS - WWTP                                | 06/19/2019   | 59.69              | 59.69       | 07/04/2019 |
| 180905                                             | REEDSBURG UTILITY       | 000616113-06   | UTILITIES - TREATMENT PLANT               | 06/28/2019   | 5,861.77           | 5,861.77    | 07/18/2019 |
| 180906                                             | REEDSBURG UTILITY       | 20524-0619     | TELEPHONE/INTERNET- WWTP                  | 06/20/2019   | 696.51             | 696.51      | 07/04/2019 |
| 180905                                             | REEDSBURG UTILITY       | RUC 0619       | UTILITIES - TREATMENT PLANT               | 06/24/2019   | 3,892.01           | 3,892.01    | 07/18/2019 |
| Total 20-562000-03 UTILITIES - BLDGS/GROUNDS MAIN: |                         |                |                                           |              | 10,509.98          | 10,509.98   |            |
| <b>21-435580 GARBAGE/RECYCLING REVENUE</b>         |                         |                |                                           |              |                    |             |            |
| 263440                                             | BECKY BOHL              | BB062019       | REFUND GARBAGE STICKERS                   | 06/20/2019   | 120.00             | 120.00      | 07/04/2019 |
| 263443                                             | KIM JOHNSON             | KJ061919       | REFUND GRILL STICKER                      | 06/06/2019   | 45.00              | 45.00       | 07/04/2019 |
| Total 21-435580 GARBAGE/RECYCLING REVENUE:         |                         |                |                                           |              | 165.00             | 165.00      |            |
| <b>21-546100-03 CONTRACT SERVICES</b>              |                         |                |                                           |              |                    |             |            |
| 160650                                             | PETERSON SANITATION INC | 1072-0719      | CONTRACT SERVICES                         | 07/01/2019   | 30,744.87          | 30,744.87   | 07/18/2019 |
| Total 21-546100-03 CONTRACT SERVICES:              |                         |                |                                           |              | 30,744.87          | 30,744.87   |            |

| Vendor No                                           | Vendor Name               | Invoice Number | Description                        | Invoice Date | Net Invoice Amount | Amount Paid | Date Paid  |
|-----------------------------------------------------|---------------------------|----------------|------------------------------------|--------------|--------------------|-------------|------------|
| <b>21-546300-03 OPERATING EXPENSES</b>              |                           |                |                                    |              |                    |             |            |
| 262215                                              | RHYME BUSINESS PRODUCTS   | AR313445       | TONER - CITY HALL                  | 07/02/2019   | 186.99             | 186.99      | 07/18/2019 |
| 190987                                              | SHRED-IT USA LLC          | 8127328409     | SHREDDING - CITY HALL              | 05/22/2019   | 180.32             | 180.32      | 07/04/2019 |
| 190987                                              | SHRED-IT USA LLC          | 8127328815     | SHREDDING - LIBRARY                | 05/22/2019   | 145.34             | 145.34      | 07/04/2019 |
| 190987                                              | SHRED-IT USA LLC          | 8127328816     | RECYCLE/SHREDDING - PD             | 05/22/2019   | 74.12              | 74.12       | 07/04/2019 |
| 190987                                              | SHRED-IT USA LLC          | 8127549057     | SHREDDING - CITY HALL              | 06/22/2019   | 74.45              | 74.45       | 07/04/2019 |
| 190987                                              | SHRED-IT USA LLC          | 8127549452     | SHREDDING - LIBRARY                | 06/22/2019   | 73.16              | 73.16       | 07/04/2019 |
| 190987                                              | SHRED-IT USA LLC          | 8127549453     | SHREDDING - PD                     | 06/22/2019   | 74.45              | 74.45       | 07/04/2019 |
| Total 21-546300-03 OPERATING EXPENSES:              |                           |                |                                    |              | 808.83             | 808.83      |            |
| <b>21-547100-03 GARBAGE &amp; REFUSE (STICKERS)</b> |                           |                |                                    |              |                    |             |            |
| 160650                                              | PETERSON SANITATION INC   | 1072-0719      | GARBAGE & REFUSE - STICKERS        | 07/01/2019   | 1,175.00           | 1,175.00    | 07/18/2019 |
| Total 21-547100-03 GARBAGE & REFUSE (STICKERS):     |                           |                |                                    |              | 1,175.00           | 1,175.00    |            |
| <b>23-541100-03 EQUIPMENT REPLACEMENT</b>           |                           |                |                                    |              |                    |             |            |
| 262066                                              | GRAINGER                  | 9205661334     | PIPE CARRIER, LIFTING SLING - SHOP | 06/14/2019   | 1,143.97           | 1,143.97    | 07/04/2019 |
| Total 23-541100-03 EQUIPMENT REPLACEMENT:           |                           |                |                                    |              | 1,143.97           | 1,143.97    |            |
| <b>23-543300-03 CURB &amp; GUTTER</b>               |                           |                |                                    |              |                    |             |            |
| 261227                                              | DRM INDUSTRIES CORP       | 38548          | PARTS FOR LEAF COLLECTOR - SHOP    | 06/25/2019   | 1,675.00           | 1,675.00    | 07/04/2019 |
| Total 23-543300-03 CURB & GUTTER:                   |                           |                |                                    |              | 1,675.00           | 1,675.00    |            |
| <b>23-544500-03 STORM SEWER REPAIRS</b>             |                           |                |                                    |              |                    |             |            |
| 60300                                               | JOHN DEER FINANCIAL       | 75331-82742-0  | GAS USAGE - PW                     | 07/14/2019   | 395.95             | 395.95      | 07/18/2019 |
| 130655                                              | MEYER OIL COMPANY         | 691432         | DIESEL FUEL                        | 06/28/2019   | 874.63             | 874.63      | 07/18/2019 |
| Total 23-544500-03 STORM SEWER REPAIRS:             |                           |                |                                    |              | 1,270.58           | 1,270.58    |            |
| <b>40-515120-03 CDBG OPERATING</b>                  |                           |                |                                    |              |                    |             |            |
| 20072                                               | BAKER TILLY               | BT1448041      | AUDITING SERVICES                  | 06/30/2019   | 1,050.00           | 1,050.00    | 07/18/2019 |
| 180906                                              | REEDSBURG UTILITY         | 1107           | HOME REPAIR LOAN INSERT            | 06/25/2019   | 406.04             | 406.04      | 07/04/2019 |
| 221070                                              | VIERBICHER ASSOCIATES INC | 180242-00007   | CDBG CLOSE ADMINISTRATION          | 07/03/2019   | 932.00             | 932.00      | 07/18/2019 |
| Total 40-515120-03 CDBG OPERATING:                  |                           |                |                                    |              | 2,388.04           | 2,388.04    |            |
| <b>41-542650-03 TRANSIT PLANNING</b>                |                           |                |                                    |              |                    |             |            |
| 261225                                              | F.D.S ENTERPRISES         | 5000244        | CAB SERVICE MONTHLY PAYMENT - JULY | 07/01/2019   | 10,695.49          | 10,695.49   | 07/18/2019 |
| Total 41-542650-03 TRANSIT PLANNING:                |                           |                |                                    |              | 10,695.49          | 10,695.49   |            |
| <b>42-516110-03 ATTORNEY FEES</b>                   |                           |                |                                    |              |                    |             |            |
| 120585                                              | LAROWE GERLACH TAGGERT    | 5200.000-328   | AIRPORT                            | 06/30/2019   | 77.50              | 77.50       | 07/18/2019 |
| Total 42-516110-03 ATTORNEY FEES:                   |                           |                |                                    |              | 77.50              | 77.50       |            |
| <b>42-517110-03 AIRPORT UTILITIES, CELL PHONES</b>  |                           |                |                                    |              |                    |             |            |
| 10024                                               | ALLIANT ENERGY/WP&L       | 1266040000-0   | GAS-AIRPORT                        | 07/12/2019   | 14.22              | 14.22       | 07/18/2019 |
| 10024                                               | ALLIANT ENERGY/WP&L       | 4079372914-0   | GAS-AIRPORT                        | 06/26/2019   | 14.43              | 14.43       | 07/04/2019 |
| 10024                                               | ALLIANT ENERGY/WP&L       | 5765710000-0   | GAS-AIRPORT                        | 06/24/2019   | 18.09              | 18.09       | 07/04/2019 |
| 180906                                              | REEDSBURG UTILITY         | 28015-0619     | TELEPHONE- AWOS STATION - AIRPORT  | 06/20/2019   | 32.25              | 32.25       | 07/04/2019 |
| 180906                                              | REEDSBURG UTILITY         | 52183-0619     | INTERNET- DOT GPS STAT -           |              |                    |             |            |

| Vendor No                                          | Vendor Name               | Invoice Number | Description                                                      | Invoice Date             | Net Invoice Amount | Amount Paid     | Date Paid                |
|----------------------------------------------------|---------------------------|----------------|------------------------------------------------------------------|--------------------------|--------------------|-----------------|--------------------------|
| 180906                                             | REEDSBURG UTILITY         | 9678-0619      | AIRPORT<br>TELEPHONE/INTERNET-<br>AIRPORT                        | 06/20/2019<br>06/20/2019 | 74.95<br>113.79    | 74.95<br>113.79 | 07/04/2019<br>07/04/2019 |
| Total 42-517110-03 AIRPORT UTILITIES, CELL PHONES: |                           |                |                                                                  |                          | 267.73             | 267.73          |                          |
| <b>42-545300-03 AIRPORT OPERATING (FBO)</b>        |                           |                |                                                                  |                          |                    |                 |                          |
| 262918                                             | REEDSBURG AVIATION        | RA-0719        | AIRPORT MANAGEMENT                                               | 07/01/2019               | 3,400.00           | 3,400.00        | 07/04/2019               |
| 180905                                             | REEDSBURG UTILITY         | RUC 0619       | AIRPORT                                                          | 06/24/2019               | 833.26             | 833.26          | 07/18/2019               |
| Total 42-545300-03 AIRPORT OPERATING (FBO):        |                           |                |                                                                  |                          | 4,233.26           | 4,233.26        |                          |
| <b>43-554400-03 PARK IMPROVEMENTS</b>              |                           |                |                                                                  |                          |                    |                 |                          |
| 120585                                             | LAROWE GERLACH TAGGERT    | 5200.000-328   | IMPROVEMENT PARKS                                                | 06/30/2019               | 93.00              | 93.00           | 07/18/2019               |
| 262229                                             | WISCONSIN RIVER TITLE CON | LINDLOFF072    | PURCHASE OF PARK LAND<br>FROM ADAM LINDLOFF                      | 07/24/2019               | 50,172.36          | 50,172.36       | 07/24/2019               |
| Total 43-554400-03 PARK IMPROVEMENTS:              |                           |                |                                                                  |                          | 50,265.36          | 50,265.36       |                          |
| <b>45-521400-03 K-9 EXPENSES</b>                   |                           |                |                                                                  |                          |                    |                 |                          |
| 110552                                             | KRUEGER PRINTING INC      | 23054          | POSTCARDS - HEATSTROKE -<br>PD                                   | 07/03/2019               | 207.50             | 207.50          | 07/18/2019               |
| Total 45-521400-03 K-9 EXPENSES:                   |                           |                |                                                                  |                          | 207.50             | 207.50          |                          |
| <b>48-554100-03 TRIATHLON OPERATING EXPENSES</b>   |                           |                |                                                                  |                          |                    |                 |                          |
| 262609                                             | ROBIN MEISTER             | RM0719         | REIMBURSEMENT FOR 2019<br>TRIATHLON                              | 07/01/2019               | 75.34              | 75.34           | 07/04/2019               |
| Total 48-554100-03 TRIATHLON OPERATING EXPENSES:   |                           |                |                                                                  |                          | 75.34              | 75.34           |                          |
| <b>52-553400-03 FIREWORKS EXPENSE</b>              |                           |                |                                                                  |                          |                    |                 |                          |
| 262630                                             | BMO HARRIS BANK CREDIT CA | 5848-0619      | CANOPY TENT - FREEDOM<br>FEST                                    | 06/28/2019               | 169.99             | 169.99          | 07/23/2019               |
| 263448                                             | DAVE SCHNEIDER            | DS0619         | BLUE STEEL BAND & SOUND<br>SYSTEM FREEDOM FEST 2019              | 06/30/2019               | 1,140.00           | 1,140.00        | 07/04/2019               |
| 263449                                             | DON SLOTTY                | SLOTTY0619     | BAGS TOURNAMENT<br>FREEDOM FEST 2019                             | 06/30/2019               | 100.00             | 100.00          | 07/04/2019               |
| 40295                                              | DOROWS SEPTIC TANK SERVI  | 287529         | PORTABLE TOILET RENTAL -<br>FREEDOM FEST 2019                    | 07/10/2019               | 445.00             | 445.00          | 07/18/2019               |
| 263447                                             | JENNIFER TUGGLE           | JT0619         | VADA'S ROCKHOUSE BAND -<br>FREEDOM FEST 2019                     | 06/30/2019               | 850.00             | 850.00          | 07/04/2019               |
| 262636                                             | THUNDER SHOWERS LLC       | TS0619         | STAGE FOR FREEDOM FEST<br>2019                                   | 06/30/2019               | 863.50             | 863.50          | 07/04/2019               |
| Total 52-553400-03 FIREWORKS EXPENSE:              |                           |                |                                                                  |                          | 3,568.49           | 3,568.49        |                          |
| <b>56-551300-02 LIBRARY FRINGES</b>                |                           |                |                                                                  |                          |                    |                 |                          |
| 80480                                              | HOLIDAY WHOLESALE INC     | 9047554        | CR SUPPLIES, PLATES,<br>NAPKINS, BOWLS, FOL<br>COFFEE, FOL FUNDS | 06/25/2019               | 99.89              | 99.89           | 07/04/2019               |
| Total 56-551300-02 LIBRARY FRINGES:                |                           |                |                                                                  |                          | 99.89              | 99.89           |                          |
| <b>56-551300-03 LIBRARY OPERATING</b>              |                           |                |                                                                  |                          |                    |                 |                          |
| 10024                                              | ALLIANT ENERGY/WP&L       | 4066940000-0   | GAS- LIBRARY                                                     | 06/20/2019               | 121.85             | 121.85          | 07/04/2019               |
| 20070                                              | BAKER & TAYLOR            | 2034605881     | Books                                                            | 06/12/2019               | 600.41             | 600.41          | 07/04/2019               |
| 20070                                              | BAKER & TAYLOR            | 2034631083     | Books                                                            | 06/24/2019               | 173.78             | 173.78          | 07/04/2019               |
| 20070                                              | BAKER & TAYLOR            | 2034654105     | Books                                                            | 07/05/2019               | 83.17              | 83.17           | 07/18/2019               |
| 262630                                             | BMO HARRIS BANK CREDIT CA | 8318-0619      | BOOKS & SUPPLIES                                                 | 06/28/2019               | 426.01             | 426.01          | 07/23/2019               |
| 263415                                             | CHRIS COMPANY             | 19031          | REFIT/FINISH OAK SHELVES                                         | 06/15/2019               | 500.00             | 500.00          | 07/04/2019               |
| 40270                                              | DEMCO INC                 | 6633840        | PROCESSING SUPPLIES                                              | 06/18/2019               | 424.40             | 424.40          | 07/04/2019               |
| 40270                                              | DEMCO INC                 | 6636172        | SLP INCENTIVES - STAFF T-<br>SHIRTS                              | 06/24/2019               | 61.60              | 61.60           | 07/04/2019               |

| Vendor No                                | Vendor Name              | Invoice Number | Description                                                            | Invoice Date | Net Invoice Amount | Amount Paid | Date Paid  |
|------------------------------------------|--------------------------|----------------|------------------------------------------------------------------------|--------------|--------------------|-------------|------------|
| 70300                                    | GALE                     | 67216631       | LARGE PRINT BOOKS - JUNE<br>CHRISTIAN ROMANCE 2                        | 06/06/2019   | 47.23              | 47.23       | 07/04/2019 |
| 70300                                    | GALE                     | 67268686       | LARGE PRINT BOOKS - JUNE<br>SILHOUETTE 3                               | 06/14/2019   | 65.22              | 65.22       | 07/04/2019 |
| 70300                                    | GALE                     | 67290501       | LARGE PRINT BOOKS - JUNE<br>CLEAN READS 3                              | 06/18/2019   | 69.72              | 69.72       | 07/04/2019 |
| 70300                                    | GALE                     | 67299796       | LARGE PRINT BOOKS - JUNE<br>WHEELER WESTERN 2                          | 06/19/2019   | 39.73              | 39.73       | 07/04/2019 |
| 60335                                    | GORDON FLESCH CO INC     | 12652176       | COPY MACHINE SERVICE<br>7/7/19-8/6/19; COPIES 6/3/19-<br>7/3/19        | 07/07/2019   | 361.62             | 361.62      | 07/18/2019 |
| 90510                                    | INGRAM                   | 40494193       | BOOKS                                                                  | 06/10/2019   | 164.99             | 164.99      | 07/18/2019 |
| 90510                                    | INGRAM                   | 40531417       | BOOKS                                                                  | 06/12/2019   | 861.89             | 861.89      | 07/18/2019 |
| 90510                                    | INGRAM                   | 40760733       | BOOKS                                                                  | 07/01/2019   | 153.98             | 153.98      | 07/18/2019 |
| 120585                                   | LAROWE GERLACH TAGGERT   | 5200.000-328   | LIBRARY - GENERAL<br>BUSINESS                                          | 06/30/2019   | 54.25              | 54.25       | 07/18/2019 |
| 261433                                   | MARY TOOLEY              | RPL201907TO    | PROGRAM - OUT OF THIS<br>WORLD WORKSHOP 7/18/19 -<br>LOGANVILLE        | 05/30/2019   | 220.00             | 220.00      | 07/04/2019 |
| 170500                                   | QUILL CORPORATION        | 8523277        | Supplies - TONER, TAPE                                                 | 07/05/2019   | 325.73             | 325.73      | 07/18/2019 |
| 180844                                   | QUILLIN'S INC            | 01108621       | MOMS BK GROUP                                                          | 06/13/2019   | 13.76              | 13.76       | 07/04/2019 |
| 180844                                   | QUILLIN'S INC            | 01112195       | MORNINGS BK DISC                                                       | 06/25/2019   | 8.66               | 8.66        | 07/04/2019 |
| 180791                                   | RECORDED BOOKS INC       | 76241160       | BOOKS ON CD                                                            | 06/17/2019   | 82.20              | 82.20       | 07/04/2019 |
| 180791                                   | RECORDED BOOKS INC       | 76447072       | AUDIO BOOKS ON CD                                                      | 07/03/2019   | 99.00              | 99.00       | 07/18/2019 |
| 180890                                   | REEDSBURG TRUE VALUE     | 800027-0619    | SUPPLIES                                                               | 06/25/2019   | 225.09             | 225.09      | 07/18/2019 |
| 180906                                   | REEDSBURG UTILITY        | 20304-0619     | INTERNET- LIBRARY                                                      | 06/20/2019   | 334.95             | 334.95      | 07/04/2019 |
| 180906                                   | REEDSBURG UTILITY        | 20304-0619     | TV- LIBRARY                                                            | 06/20/2019   | 27.19              | 27.19       | 07/04/2019 |
| 180906                                   | REEDSBURG UTILITY        | 20304-0619     | TELEPHONE- LIBRARY                                                     | 06/20/2019   | 364.04             | 364.04      | 07/04/2019 |
| 180905                                   | REEDSBURG UTILITY        | RUC 0619       | LIBRARY UTILITIES                                                      | 06/24/2019   | 1,278.74           | 1,278.74    | 07/18/2019 |
| 190947                                   | SAUK PRAIRIE STAR        | RPL20190702    | ANNUAL SUBSCRIPTION                                                    | 07/01/2019   | 44.00              | 44.00       | 07/04/2019 |
| 191005                                   | SOUTH CENTRAL LIBRARY SY | 19566          | STAR MICRONICS PRINTERS -<br>YS DESK, PORTABLE CIRC KIT-<br>WEBB FUNDS | 06/30/2019   | 434.90             | 434.90      | 07/18/2019 |
| 70374                                    | SYNCHRONY BANK/AMAZON    | 20190702AMA    | DVDS, BOOK TRUCKS,<br>JOURNALS FOR ADULT SLP<br>BASKETS                | 07/01/2019   | 689.76             | 689.76      | 07/04/2019 |
| 263033                                   | TURNER WATERCARE         | 8120-06        | WATER SERVICE - STAFF/CR                                               | 06/30/2019   | 30.00              | 30.00       | 07/18/2019 |
| Total 56-551300-03 LIBRARY OPERATING:    |                          |                |                                                                        |              | 8,387.87           | 8,387.87    |            |
| <b>63-515700-03 INDEPENDENT AUDITING</b> |                          |                |                                                                        |              |                    |             |            |
| 20072                                    | BAKER TILLY              | BT1434043      | AUDITING SERVICES - TIF                                                | 05/30/2019   | 590.92             | 590.92      | 07/04/2019 |
| 20072                                    | BAKER TILLY              | BT1448041      | AUDITING SERVICES - TIF                                                | 06/30/2019   | 237.14             | 237.14      | 07/18/2019 |
| Total 63-515700-03 INDEPENDENT AUDITING: |                          |                |                                                                        |              | 828.06             | 828.06      |            |
| <b>64-515700-03 INDEPENDENT AUDITING</b> |                          |                |                                                                        |              |                    |             |            |
| 20072                                    | BAKER TILLY              | BT1434043      | AUDITING SERVICES - TIF                                                | 05/30/2019   | 590.93             | 590.93      | 07/04/2019 |
| 20072                                    | BAKER TILLY              | BT1448041      | AUDITING SERVICES - TIF                                                | 06/30/2019   | 237.14             | 237.14      | 07/18/2019 |
| Total 64-515700-03 INDEPENDENT AUDITING: |                          |                |                                                                        |              | 828.07             | 828.07      |            |
| <b>65-515700-03 INDEPENDENT AUDITING</b> |                          |                |                                                                        |              |                    |             |            |
| 20072                                    | BAKER TILLY              | BT1434043      | AUDITING SERVICES - TIF                                                | 05/30/2019   | 171.43             | 171.43      | 07/04/2019 |
| 20072                                    | BAKER TILLY              | BT1448041      | AUDITING SERVICES - TIF                                                | 06/30/2019   | 237.14             | 237.14      | 07/18/2019 |
| Total 65-515700-03 INDEPENDENT AUDITING: |                          |                |                                                                        |              | 408.57             | 408.57      |            |
| <b>66-515700-03 INDEPENDENT AUDITING</b> |                          |                |                                                                        |              |                    |             |            |
| 20072                                    | BAKER TILLY              | BT1434043      | AUDITING SERVICES - TIF                                                | 05/30/2019   | 171.43             | 171.43      | 07/04/2019 |
| 20072                                    | BAKER TILLY              | BT1448041      | AUDITING SERVICES - TIF                                                | 06/30/2019   | 237.16             | 237.16      | 07/18/2019 |

| Vendor No                                          | Vendor Name               | Invoice Number | Description                                               | Invoice Date | Net Invoice Amount | Amount Paid | Date Paid  |
|----------------------------------------------------|---------------------------|----------------|-----------------------------------------------------------|--------------|--------------------|-------------|------------|
| Total 66-515700-03 INDEPENDENT AUDITING:           |                           |                |                                                           |              | 408.59             | 408.59      |            |
| <b>67-515700-03 INDEPENDENT AUDITING</b>           |                           |                |                                                           |              |                    |             |            |
| 20072                                              | BAKER TILLY               | BT1434043      | AUDITING SERVICES - TIF                                   | 05/30/2019   | 171.43             | 171.43      | 07/04/2019 |
| 20072                                              | BAKER TILLY               | BT1448041      | AUDITING SERVICES - TIF                                   | 06/30/2019   | 237.14             | 237.14      | 07/18/2019 |
| Total 67-515700-03 INDEPENDENT AUDITING:           |                           |                |                                                           |              | 408.57             | 408.57      |            |
| <b>68-515700-03 INDEPENDENT AUDITING</b>           |                           |                |                                                           |              |                    |             |            |
| 20072                                              | BAKER TILLY               | BT1434043      | AUDITING SERVICES - TIF                                   | 05/30/2019   | 171.43             | 171.43      | 07/04/2019 |
| 20072                                              | BAKER TILLY               | BT1448041      | AUDITING SERVICES - TIF                                   | 06/30/2019   | 237.14             | 237.14      | 07/18/2019 |
| Total 68-515700-03 INDEPENDENT AUDITING:           |                           |                |                                                           |              | 408.57             | 408.57      |            |
| <b>69-515700-03 AUDITING</b>                       |                           |                |                                                           |              |                    |             |            |
| 20072                                              | BAKER TILLY               | BT1434043      | AUDITING SERVICES - TIF                                   | 05/30/2019   | 171.43             | 171.43      | 07/04/2019 |
| 20072                                              | BAKER TILLY               | BT1448041      | AUDITING SERVICES - TIF                                   | 06/30/2019   | 237.14             | 237.14      | 07/18/2019 |
| Total 69-515700-03 AUDITING:                       |                           |                |                                                           |              | 408.57             | 408.57      |            |
| <b>69-516110-03 LEGAL FEES</b>                     |                           |                |                                                           |              |                    |             |            |
| 120585                                             | LAROWE GERLACH TAGGERT    | 5200.000-328   | TID 9                                                     | 06/30/2019   | 341.00             | 341.00      | 07/18/2019 |
| Total 69-516110-03 LEGAL FEES:                     |                           |                |                                                           |              | 341.00             | 341.00      |            |
| <b>69-565200-03 SITE DEVELOPMENT</b>               |                           |                |                                                           |              |                    |             |            |
| 221070                                             | VIERBICHER ASSOCIATES INC | 00012          | TID 9                                                     | 07/03/2019   | 4,222.00           | 4,222.00    | 07/18/2019 |
| Total 69-565200-03 SITE DEVELOPMENT:               |                           |                |                                                           |              | 4,222.00           | 4,222.00    |            |
| <b>70-517100-03 CITY HALL EQUIP.(ADMIN/COMDEV)</b> |                           |                |                                                           |              |                    |             |            |
| 262891                                             | GENERAL CODE              | GC00107368     | ECODE 360 ANNUAL MAINTENANCE                              | 06/01/2019   | 1,195.00           | 1,195.00    | 07/04/2019 |
| 262891                                             | GENERAL CODE              | PG000018536    | C REEDSBURG RECORD DRAFT                                  | 05/23/2019   | 2,000.00           | 2,000.00    | 07/04/2019 |
| Total 70-517100-03 CITY HALL EQUIP.(ADMIN/COMDEV): |                           |                |                                                           |              | 3,195.00           | 3,195.00    |            |
| <b>70-521100-03 POLICE EQUIPMENT</b>               |                           |                |                                                           |              |                    |             |            |
| 70375                                              | GAWRONSKI SIGNS & ADVERTI | 22208          | CUSTOM FABRICATED INTERIOR LIGHT BRACKET FOR SQUAD - PD   | 07/03/2019   | 250.00             | 250.00      | 07/18/2019 |
| Total 70-521100-03 POLICE EQUIPMENT:               |                           |                |                                                           |              | 250.00             | 250.00      |            |
| <b>75-517100-03 MUNICIPAL CAMPUS</b>               |                           |                |                                                           |              |                    |             |            |
| 20096                                              | BEAVER GLASS              | BGI070319      | REPLACED WOOD DOORS W ALUMINUM DOOR & FRAME CITY HALL     | 07/03/2019   | 3,990.00           | 3,990.00    | 07/18/2019 |
| Total 75-517100-03 MUNICIPAL CAMPUS:               |                           |                |                                                           |              | 3,990.00           | 3,990.00    |            |
| <b>75-531000-03 SANITARY SEWER</b>                 |                           |                |                                                           |              |                    |             |            |
| 261190                                             | RAY ZOBEL & SONS INC      | 48080          | 2ND STREET PROJECT                                        | 07/01/2019   | 16,935.00          | 16,935.00   | 07/18/2019 |
| 261190                                             | RAY ZOBEL & SONS INC      | 48112          | REMOVE, HAUL BLACKTOP, CULVERT, SET PIPE, STONE - N DEWEY | 07/01/2019   | 10,484.08          | 10,484.08   | 07/18/2019 |
| Total 75-531000-03 SANITARY SEWER:                 |                           |                |                                                           |              | 27,419.08          | 27,419.08   |            |

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|----------------------------------------------------|---------------------------|----------------|---------------------------------------------------------|--------------|--------------------|-------------|------------|
| 75-531020-03 WW BLOWER PROJECT                     |                           |                |                                                         |              |                    |             |            |
| 262048                                             | WAPASHA CONSTRUCTION CO   | PMT14-2019     | 2017 WASTEWATER IMPROVEMENTS - AERATION UPGRADES - WWTP | 06/15/2019   | 10,000.00          | 10,000.00   | 07/04/2019 |
| Total 75-531020-03 WW BLOWER PROJECT:              |                           |                |                                                         |              | 10,000.00          | 10,000.00   |            |
| 75-531023-03 STORMWATER REPLACEMENT PROJECT        |                           |                |                                                         |              |                    |             |            |
| 20157                                              | BROOKS TRACTOR INC.       | C57565         | WEEKLY RENTAL JD 724K LOADER                            | 06/24/2019   | 3,593.00           | 3,593.00    | 07/04/2019 |
| 20157                                              | BROOKS TRACTOR INC.       | C57668         | WEEKLY RENTAL JD 724K LOADER                            | 07/01/2019   | 3,000.00           | 3,000.00    | 07/18/2019 |
| 261365                                             | COUNTY MATERIALS CORPOR   | 3255277-00     | MATERIALS FOR N DEWEY & SECOND ST                       | 06/20/2019   | 4,415.60           | 4,415.60    | 07/04/2019 |
| 261365                                             | COUNTY MATERIALS CORPOR   | 3255279-00     | MATERIALS FOR N DEWEY & SECOND ST                       | 06/20/2019   | 4,415.60           | 4,415.60    | 07/04/2019 |
| 261365                                             | COUNTY MATERIALS CORPOR   | 3255281-00     | MATERIALS FOR N DEWEY & SECOND ST                       | 06/20/2019   | 4,415.60           | 4,415.60    | 07/04/2019 |
| 261365                                             | COUNTY MATERIALS CORPOR   | 3255283-00     | MATERIALS FOR N DEWEY & SECOND ST                       | 06/20/2019   | 4,415.60           | 4,415.60    | 07/04/2019 |
| 261365                                             | COUNTY MATERIALS CORPOR   | 3255284-00     | MATERIALS FOR N DEWEY & SECOND ST                       | 06/20/2019   | 4,415.60           | 4,415.60    | 07/04/2019 |
| 261365                                             | COUNTY MATERIALS CORPOR   | 3255291-00     | MATERIALS FOR N DEWEY & SECOND ST                       | 06/19/2019   | 4,415.60           | 4,415.60    | 07/04/2019 |
| 261365                                             | COUNTY MATERIALS CORPOR   | 3255293-00     | MATERIALS FOR N DEWEY & SECOND ST                       | 06/19/2019   | 4,415.60           | 4,415.60    | 07/04/2019 |
| 261365                                             | COUNTY MATERIALS CORPOR   | 3255295-00     | MATERIALS FOR N DEWEY & SECOND ST                       | 06/19/2019   | 4,415.60           | 4,415.60    | 07/04/2019 |
| 261365                                             | COUNTY MATERIALS CORPOR   | 3255296-00     | MATERIALS FOR N DEWEY & SECOND ST                       | 06/19/2019   | 4,415.60           | 4,415.60    | 07/04/2019 |
| 261365                                             | COUNTY MATERIALS CORPOR   | 3255297-00     | MATERIALS FOR N DEWEY & SECOND ST                       | 06/19/2019   | 4,415.60           | 4,415.60    | 07/04/2019 |
| 261365                                             | COUNTY MATERIALS CORPOR   | 3256056-00     | MATERIALS FOR N DEWEY & 2ND ST                          | 07/02/2019   | 3,844.80           | 3,844.80    | 07/18/2019 |
| 261365                                             | COUNTY MATERIALS CORPOR   | 3256058-00     | MATERIALS FOR N DEWEY & 2ND ST                          | 07/02/2019   | 3,844.80           | 3,844.80    | 07/18/2019 |
| 261365                                             | COUNTY MATERIALS CORPOR   | 3256061-00     | MATERIALS FOR N DEWEY & 2ND ST                          | 07/10/2019   | 1,531.04           | 1,531.04    | 07/18/2019 |
| 261365                                             | COUNTY MATERIALS CORPOR   | 3256063-00     | MATERIALS FOR N DEWEY & 2ND ST                          | 07/02/2019   | 3,844.80           | 3,844.80    | 07/18/2019 |
| 261365                                             | COUNTY MATERIALS CORPOR   | 3256067-00     | MATERIALS FOR N DEWEY & 2ND ST                          | 07/03/2019   | 3,844.80           | 3,844.80    | 07/18/2019 |
| 261365                                             | COUNTY MATERIALS CORPOR   | 3256069-00     | MATERIALS FOR N DEWEY & 2ND ST                          | 07/03/2019   | 3,844.80           | 3,844.80    | 07/18/2019 |
| 261365                                             | COUNTY MATERIALS CORPOR   | 3256071-00     | MATERIALS FOR N DEWEY & 2ND ST                          | 07/05/2019   | 3,844.80           | 3,844.80    | 07/18/2019 |
| 261365                                             | COUNTY MATERIALS CORPOR   | 3256075-00     | MATERIALS FOR N DEWEY & 2ND ST                          | 07/05/2019   | 3,844.80           | 3,844.80    | 07/18/2019 |
| 261365                                             | COUNTY MATERIALS CORPOR   | 3258937-00     | GASKETS, PARTS                                          | 06/27/2019   | 852.80             | 852.80      | 07/04/2019 |
| 261365                                             | COUNTY MATERIALS CORPOR   | 3265234-00     | MATERIALS FOR N DEWEY & 2ND ST                          | 07/02/2019   | 1,080.00           | 1,080.00    | 07/18/2019 |
| 221070                                             | VIERBICHER ASSOCIATES INC | 150337-00007   | REEDSBURG INDUSTRIAL PARK FLOODPLAIN MAP AMENDMENT      | 07/03/2019   | 95.00              | 95.00       | 07/18/2019 |
| 221070                                             | VIERBICHER ASSOCIATES INC | 170349-00018   | EIGHTH ST STORM SEWER INTERCEPTOR                       | 07/03/2019   | 5,620.00           | 5,620.00    | 07/18/2019 |
| Total 75-531023-03 STORMWATER REPLACEMENT PROJECT: |                           |                |                                                         |              | 86,841.44          | 86,841.44   |            |
| 75-543100-03 STREET RECONSTRUCTION                 |                           |                |                                                         |              |                    |             |            |
| 261190                                             | RAY ZOBEL & SONS INC      | 48081          | ROAD GRAVEL SHOP STOCKPILE                              | 07/01/2019   | 4,138.43           | 4,138.43    | 07/18/2019 |
| 261190                                             | RAY ZOBEL & SONS INC      | 48084          | DEMOLITION MATERIAL, SCREENED STONE                     | 07/01/2019   | 2,364.30           | 2,364.30    | 07/18/2019 |
| 261190                                             | RAY ZOBEL & SONS INC      | 48085          | BACKHOE/BLACKTOP BRICK REMOVAL S WALNUT                 | 07/01/2019   | 3,190.00           | 3,190.00    | 07/18/2019 |
| 261190                                             | RAY ZOBEL & SONS INC      | 48086          | CRUSHED GRANITE - HIGH ST                               | 07/01/2019   | 1,393.49           | 1,393.49    | 07/18/2019 |
| Total 75-543100-03 STREET RECONSTRUCTION:          |                           |                |                                                         |              | 11,086.22          | 11,086.22   |            |

| Vendor No                                              | Vendor Name                 | Invoice Number | Description                                                          | Invoice Date | Net Invoice Amount | Amount Paid | Date Paid  |
|--------------------------------------------------------|-----------------------------|----------------|----------------------------------------------------------------------|--------------|--------------------|-------------|------------|
| <b>75-543300-03 SCHOOL PROJECT 2018-2019</b>           |                             |                |                                                                      |              |                    |             |            |
| 263260                                                 | A-1 EXCAVATING INC          | AIE-5          | REQUEST NO. 5 - FINAL REEDSBURG NEW ELEMENTARY SCHOOL INFRASTRUCTURE | 06/24/2019   | 32,699.25          | 32,699.25   | 07/18/2019 |
| 201025                                                 | TAPCO                       | I642297        | ALUMINUM POLE, MONOTUBE POLE, MATERIALS                              | 07/10/2019   | 19,860.25          | 19,860.25   | 07/18/2019 |
| 221070                                                 | VIERBICHER ASSOCIATES INC   | 170373-00015   | NEW ELEMENTARY SCHOOL INFRASTRUCTURE                                 | 07/08/2019   | 576.75             | 576.75      | 07/18/2019 |
| 221070                                                 | VIERBICHER ASSOCIATES INC   | 180217-00000   | VIKING DR - 8TH STREET SIGNALS                                       | 07/03/2019   | 3,264.00           | 3,264.00    | 07/18/2019 |
| Total 75-543300-03 SCHOOL PROJECT 2018-2019:           |                             |                |                                                                      |              | 56,400.25          | 56,400.25   |            |
| <b>75-543600-03 PARKING LOTS</b>                       |                             |                |                                                                      |              |                    |             |            |
| 70360                                                  | D L GASSER CONSTRUCTION     | 5000020912     | 2019 STREET PATCHING                                                 | 06/29/2019   | 51,373.00          | 51,373.00   | 07/18/2019 |
| Total 75-543600-03 PARKING LOTS:                       |                             |                |                                                                      |              | 51,373.00          | 51,373.00   |            |
| <b>75-551200-03 ESS. BUILDINGS RESERVE FUNDING</b>     |                             |                |                                                                      |              |                    |             |            |
| 261190                                                 | RAY ZOBEL & SONS INC        | 48083          | BACKHOE TEST HOLES - ZINGA DRIVE                                     | 07/01/2019   | 560.00             | 560.00      | 07/18/2019 |
| 221070                                                 | VIERBICHER ASSOCIATES INC   | 180342-00004   | REEDSBURG PUBLIC WORKS GARAGE                                        | 07/03/2019   | 16,771.00          | 16,771.00   | 07/18/2019 |
| Total 75-551200-03 ESS. BUILDINGS RESERVE FUNDING:     |                             |                |                                                                      |              | 17,331.00          | 17,331.00   |            |
| <b>75-554800-03 PARKS IMPROVEMENTS</b>                 |                             |                |                                                                      |              |                    |             |            |
| 261363                                                 | BEACON ATHLETICS            | 0507957-IN     | MOUND BLOCKS - PARKS                                                 | 07/10/2019   | 842.00             | 842.00      | 07/18/2019 |
| Total 75-554800-03 PARKS IMPROVEMENTS:                 |                             |                |                                                                      |              | 842.00             | 842.00      |            |
| <b>80-514320-05 DUPLICATION - COPIERS - CHARGE</b>     |                             |                |                                                                      |              |                    |             |            |
| 262628                                                 | RHYME BUSINESS PRODUCTS     | 24988737       | COPIER MACHINES - CITY HALL                                          | 06/14/2019   | 821.61             | 821.61      | 07/04/2019 |
| Total 80-514320-05 DUPLICATION - COPIERS - CHARGE:     |                             |                |                                                                      |              | 821.61             | 821.61      |            |
| <b>80-515940-05 INS - BEST FLEX PLAN &amp; ICMA-RC</b> |                             |                |                                                                      |              |                    |             |            |
| 50315                                                  | EMPLOYEE BENEFITS           | 2600575        | BENNY FEE & ADMIN FEE                                                | 07/15/2019   | 168.75             | 168.75      | 07/18/2019 |
| Total 80-515940-05 INS - BEST FLEX PLAN & ICMA-RC:     |                             |                |                                                                      |              | 168.75             | 168.75      |            |
| <b>80-517100-05 MAINT OF BUILDINGS - CHARGES</b>       |                             |                |                                                                      |              |                    |             |            |
| 261278                                                 | PROTECTION TECHNOLOGIES     | 21118          | ANNUAL FIRE ALARM INSPECTION, TEST & MAINTENANCE - PD                | 06/18/2019   | 2,286.00           | 2,286.00    | 07/04/2019 |
| 180890                                                 | REEDSBURG TRUE VALUE        | 800027-0619    | SUPPLIES                                                             | 06/25/2019   | 62.58              | 62.58       | 07/18/2019 |
| 190957                                                 | SCHILLING PAPER COMPANY     | 723229-00      | AIR FRESHNERS                                                        | 06/20/2019   | 67.84              | 67.84       | 07/04/2019 |
| 191009                                                 | STAPLES BUSINESS CREDIT     | 175481904-0-1  | CLEANING SUPPLIES                                                    | 06/25/2019   | 504.09             | 504.09      | 07/04/2019 |
| 261310                                                 | TOP TIER LLC                | 6993           | CLEAN PUMPS & LINES AT FIRE STATION                                  | 06/26/2019   | 166.25             | 166.25      | 07/04/2019 |
| Total 80-517100-05 MAINT OF BUILDINGS - CHARGES:       |                             |                |                                                                      |              | 3,086.76           | 3,086.76    |            |
| <b>80-519500-05 INS - WORKERS COMP/EMP BONDS</b>       |                             |                |                                                                      |              |                    |             |            |
| 262165                                                 | CITIES & VILLAGES MUTUAL IN | 2018 WCA - R   | 2018 WORKERS COMPENSATION PAYROLL AUDIT                              | 05/15/2019   | 3,727.00           | 3,727.00    | 07/18/2019 |
| Total 80-519500-05 INS - WORKERS COMP/EMP BONDS:       |                             |                |                                                                      |              | 3,727.00           | 3,727.00    |            |



| Vendor No                                        | Vendor Name               | Invoice Number | Description                  | Invoice Date | Net Invoice Amount | Amount Paid | Date Paid  |
|--------------------------------------------------|---------------------------|----------------|------------------------------|--------------|--------------------|-------------|------------|
| 80-542600-05 INFO SYS - GEN GOVT - CHARGE        |                           |                |                              |              |                    |             |            |
| 262630                                           | BMO HARRIS BANK CREDIT CA | 8250-0619      | WINDOWS 10 PRO               | 06/28/2019   | 104.45             | 104.45      | 07/23/2019 |
| 261322                                           | CIVIC SYSTEMS LLC         | CVC18153       | SEMI-ANNUAL SOFTWARE SUPPORT | 06/26/2019   | 5,119.00           | 5,119.00    | 07/04/2019 |
| 30248                                            | COMPUTER CONNECTIONS OF   | 120814         | LAPTOP                       | 06/17/2019   | 552.15             | 552.15      | 07/04/2019 |
| Total 80-542600-05 INFO SYS - GEN GOVT - CHARGE: |                           |                |                              |              | 5,775.60           | 5,775.60    |            |
| 80-547100-05 GARBAGE & REFUSE - CHARGE           |                           |                |                              |              |                    |             |            |
| 160650                                           | PETERSON SANITATION INC   | 1072-0719      | HALL- UTILITIES              | 07/01/2019   | 192.00             | 192.00      | 07/18/2019 |
| 160650                                           | PETERSON SANITATION INC   | 1072-0719      | GARBAGE & REFUSE             | 07/01/2019   | 192.00             | 192.00      | 07/18/2019 |
| 160650                                           | PETERSON SANITATION INC   | 1072-0719      | SHOP                         | 07/01/2019   | 88.00              | 88.00       | 07/18/2019 |
| 160650                                           | PETERSON SANITATION INC   | 1072-0719      | RACA                         | 07/01/2019   | 104.00             | 104.00      | 07/18/2019 |
| 160650                                           | PETERSON SANITATION INC   | 1072-0719      | PARKS                        | 07/01/2019   | 112.00             | 112.00      | 07/18/2019 |
| 160650                                           | PETERSON SANITATION INC   | 1072-0719      | GARBAGE SERVICE              | 07/01/2019   | 111.02             | 111.02      | 07/18/2019 |
| Total 80-547100-05 GARBAGE & REFUSE - CHARGE:    |                           |                |                              |              | 799.02             | 799.02      |            |
| Grand Totals:                                    |                           |                |                              |              | 638,557.83         | 638,557.83  |            |

Dated: \_\_\_\_\_

City Administrator: \_\_\_\_\_

Dated: \_\_\_\_\_

City Clerk-Treasurer: \_\_\_\_\_

Dated: \_\_\_\_\_

Mayor: \_\_\_\_\_

## STAFF REPORT

AGENDA ITEM: \_\_\_\_\_

To: Mayor and Common Council  
From: Brian Duvalle, Planning and Building  
Date of Meeting: August 12, 2019

### Subject: Monthly Building Permit Report

#### BACKGROUND AND REQUEST

On a routine basis the building inspector presents to the Common Council the actions of the proceeding monthly activity.

#### ANALYSIS

##### PERMITS

|          | July 2018 | July 2019 | Total Change |
|----------|-----------|-----------|--------------|
| Zoning   | 11        | 5         | -6           |
| Building | 28        | 22        | -6           |

##### VALUE

|          | July 2018    | July 2019 | Total Change   |
|----------|--------------|-----------|----------------|
| Zoning   | \$33,200     | \$5,100   | (\$28,100)     |
| Building | \$23,030,225 | \$203,054 | (\$22,827,171) |

#### STAFF RECOMMENDATION

Recommend the Monthly Building Permit Report be received and filed by the Common Council.

#### NOTES

The 2018 value was inflated from the new school permit.

## Citizen Participation Packet/Application

Dear Mayor and Members of the City Council,

Date: 7-29-19

I am a City of Reedsburg resident and interested in serving on the following boards, commissions or committees.

Please place a "X" in the box for the committees for which you are interested:

| Committees                                                                                                                                                  | X |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------|---|
| <b>Airport Commission</b> – manages the Reedsburg Airport                                                                                                   |   |
| <b>Block Grant Committee</b> – provides housing and small business loans                                                                                    |   |
| <b>Board of Review</b> – considers appeals of property assessments                                                                                          |   |
| <b>Board of Zoning Appeals</b> – considers hardship variances to the Zoning and Building Codes                                                              |   |
| <b>City Plan Commission</b> – plans and manages the growth and development of the City and extraterritorial areas                                           |   |
| <b>Community Development Authority</b> – economic development body of the City, works on redevelopment of properties for economic development               |   |
| <b>Ethics Committee</b> – advise employees and elected officials about application of the ethics code                                                       |   |
| <b>Finance Committee</b> – review bills, set financial policies                                                                                             |   |
| <b>Historic Preservation Committee</b> – advise the Mayor and City Council regarding historic properties                                                    |   |
| <b>Industrial Development Commission</b> – direct development of Reedsburg's Industrial areas                                                               |   |
| <b>Library Board</b> – manage the library                                                                                                                   |   |
| <b>Ordinance Committee</b> – advise the Mayor and City Council about new laws and review applications for various licenses                                  |   |
| <b>Parks and Recreation Committee</b> – advise on the operation of park, recreation and forestry programs                                                   |   |
| <b>Personnel Committee</b> – set personnel policies, participate in labor negotiations                                                                      |   |
| <b>Police and Fire Commission</b> – civil service body for the Police and Fire Departments                                                                  |   |
| <b>Public Safety Committee</b> – advises the Mayor and Common Council on matters regarding the Police, Fire, Ambulance and Emergency Management Departments |   |
| <b>Public Works</b> – advise the Mayor and City Council about streets, sidewalks, wastewater treatment plant and other facilities                           |   |
| <b>Reedsburg Arts Committee</b> – art policy development                                                                                                    | X |
| <b>Room Tax Commission</b> – manage the room tax funds for tourism promotion and development                                                                |   |
| <b>Utility Commission</b> – manages the water, electrical & telecommunications utility                                                                      |   |

Name: Beth Voigt Telephone: 608 495 4930

Address: 2118 Amanda Dr, Reedsburg, WI 53959 Email: ecvoigt@gmail.com

Qualifications/Special Interest: City resident, former school board member, Rotarian, interested in exposing art in the public space

Return this application to:

Mayor's Office  
City of Reedsburg  
134 S. Locust St., PO BOX 490  
Reedsburg, WI 53959-0490

For more information call City Hall 608-524-6404 or email us at [cityhall@ci.reedsburg.wi.us](mailto:cityhall@ci.reedsburg.wi.us)

# **CITY OF REEDSBURG**

Reedsburg, Wisconsin

## **FINANCIAL STATEMENTS**

Including Independent Auditors' Report

As of and for the Year Ended December 31, 2018

# CITY OF REEDSBURG

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## INDEPENDENT AUDITORS' REPORT

To the City Council  
City of Reedsburg  
Reedsburg, Wisconsin

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Reedsburg, Wisconsin, as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the City of Reedsburg's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditors' Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City of Reedsburg's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the City of Reedsburg's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Reedsburg, Wisconsin, as of December 31, 2018 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## ***Other Matters***

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the required supplementary information as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinions on the basic financial statements are not affected by this missing information.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Reedsburg's basic financial statements. The supplementary information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects, in relation to the basic financial statements as a whole.

A handwritten signature in black ink that reads "Baker Tilly Virchow Krause, LLP". The signature is written in a cursive, flowing style.

Madison, Wisconsin  
August 5, 2019



# CITY OF REEDSBURG

## STATEMENT OF NET POSITION As of December 31, 2018

|                                           | Governmental<br>Activities | Business-type<br>Activities | Totals               | Component<br>Units  |
|-------------------------------------------|----------------------------|-----------------------------|----------------------|---------------------|
| <b>ASSETS</b>                             |                            |                             |                      |                     |
| Cash and investments                      | \$ 5,345,968               | \$ 16,471,563               | \$ 21,817,531        | \$ 2,829,038        |
| Receivables (net)                         |                            |                             |                      |                     |
| Taxes receivable                          | 6,797,731                  | -                           | 6,797,731            | -                   |
| Accounts                                  | 196,981                    | 2,412,677                   | 2,609,658            | -                   |
| Other                                     | -                          | 481,064                     | 481,064              | -                   |
| Special assessments                       | 4,000                      | 4,000                       | 8,000                | -                   |
| Loans                                     | 1,731,822                  | -                           | 1,731,822            | 70,000              |
| Due from other governmental units         | 29,085                     | -                           | 29,085               | -                   |
| Internal balances                         | 756,245                    | (756,245)                   | -                    | -                   |
| Due from component unit                   | 30,554                     | -                           | 30,554               | -                   |
| Inventories and prepaid items             | 96,815                     | 1,131,581                   | 1,228,396            | -                   |
| Other assets                              | -                          | 2,900,069                   | 2,900,069            | 17,321              |
| Restricted assets                         |                            |                             |                      |                     |
| Cash and investments                      | -                          | 4,211,485                   | 4,211,485            | -                   |
| Net pension asset                         | 634,866                    | 509,898                     | 1,144,764            | -                   |
| Investment in mutual insurance company    | 200,515                    | -                           | 200,515              | -                   |
| Capital Assets                            |                            |                             |                      |                     |
| Land and other nondepreciable assets      | 13,599,468                 | 383,906                     | 13,983,374           | -                   |
| Construction in progress                  | -                          | 677,948                     | 677,948              | -                   |
| Other capital assets, net of depreciation | 17,193,988                 | 66,630,325                  | 83,824,313           | -                   |
| Total Assets                              | <u>46,618,038</u>          | <u>95,058,271</u>           | <u>141,676,309</u>   | <u>2,916,359</u>    |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>     |                            |                             |                      |                     |
| Pension related amounts                   | <u>1,193,039</u>           | <u>923,415</u>              | <u>2,116,454</u>     | <u>-</u>            |
| <b>LIABILITIES</b>                        |                            |                             |                      |                     |
| Accounts payable                          | 457,390                    | 2,298,549                   | 2,755,939            | 1,072               |
| Accrued liabilities                       | 238,845                    | 383,708                     | 622,553              | -                   |
| Due to primary government                 | -                          | -                           | -                    | 30,554              |
| Deposits                                  | 7,908                      | -                           | 7,908                | -                   |
| Unearned revenue                          | -                          | 137,126                     | 137,126              | -                   |
| Noncurrent Liabilities                    |                            |                             |                      |                     |
| Due within one year                       | 1,232,269                  | 2,636,553                   | 3,868,822            | -                   |
| Due in more than one year                 | 4,600,074                  | 27,367,512                  | 31,967,586           | -                   |
| Total Liabilities                         | <u>6,536,486</u>           | <u>32,823,448</u>           | <u>39,359,934</u>    | <u>31,626</u>       |
| <b>DEFERRED INFLOWS OF RESOURCES</b>      |                            |                             |                      |                     |
| Unearned revenues                         | 6,800,583                  | -                           | 6,800,583            | -                   |
| Pension related amounts                   | <u>1,224,813</u>           | <u>1,034,147</u>            | <u>2,258,960</u>     | <u>-</u>            |
| Total Deferred Inflows of Resources       | <u>8,025,396</u>           | <u>1,034,147</u>            | <u>9,059,543</u>     | <u>-</u>            |
| <b>NET POSITION</b>                       |                            |                             |                      |                     |
| Net investment in capital assets          | 27,495,956                 | 38,699,063                  | 66,195,019           | -                   |
| Restricted                                | 3,505,384                  | 3,967,774                   | 7,473,158            | 2,737,283           |
| Unrestricted                              | <u>2,247,855</u>           | <u>19,457,254</u>           | <u>21,705,109</u>    | <u>147,450</u>      |
| <b>TOTAL NET POSITION</b>                 | <u>\$ 33,249,195</u>       | <u>\$ 62,124,091</u>        | <u>\$ 95,373,286</u> | <u>\$ 2,884,733</u> |

See accompanying notes to financial statements.

# CITY OF REEDSBURG

## STATEMENT OF ACTIVITIES For the Year Ended December 31, 2018

| Functions/Programs                | Expenses             | Program Revenues     |                                    |                                  |
|-----------------------------------|----------------------|----------------------|------------------------------------|----------------------------------|
|                                   |                      | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions |
| Primary Government                |                      |                      |                                    |                                  |
| Governmental Activities           |                      |                      |                                    |                                  |
| General government                | \$ 1,349,198         | \$ 211,524           | \$ -                               | \$ -                             |
| Public safety                     | 3,646,028            | 582,973              | 41,333                             | -                                |
| Public works                      | 2,495,846            | 507,807              | 709,492                            | 1,674,684                        |
| Health and human services         | 16,000               | -                    | -                                  | -                                |
| Culture, recreation and education | 1,593,794            | 261,975              | 259,768                            | -                                |
| Conservation and development      | 1,875,726            | 305                  | -                                  | -                                |
| Interest and fiscal charges       | 133,508              | -                    | -                                  | -                                |
| Total Governmental Activities     | <u>11,110,100</u>    | <u>1,564,584</u>     | <u>1,010,593</u>                   | <u>1,674,684</u>                 |
| Business-type Activities          |                      |                      |                                    |                                  |
| Water                             | 1,316,458            | 1,647,226            | -                                  | 130,140                          |
| Electric                          | 20,977,621           | 23,172,461           | -                                  | 114,590                          |
| Communications                    | 4,987,955            | 5,533,769            | -                                  | 35,317                           |
| Sewer                             | 2,792,733            | 3,730,105            | -                                  | 618,105                          |
| Stormwater                        | 484,878              | 550,172              | -                                  | -                                |
| Total Business-type Activities    | <u>30,559,645</u>    | <u>34,633,733</u>    | <u>-</u>                           | <u>898,152</u>                   |
| Total Primary Government          | <u>\$ 41,669,745</u> | <u>\$ 36,198,317</u> | <u>\$ 1,010,593</u>                | <u>\$ 2,572,836</u>              |
| Component Units                   |                      |                      |                                    |                                  |
| Herbert H Webb Trust              | \$ 110,089           | \$ -                 | \$ -                               | \$ -                             |
| Community Development Authority   | <u>13,165</u>        | <u>-</u>             | <u>-</u>                           | <u>-</u>                         |
| Total Component Units             | <u>\$ 123,254</u>    | <u>\$ -</u>          | <u>\$ -</u>                        | <u>\$ -</u>                      |

### General Revenues

#### Taxes

Property taxes, levied for general purposes

Property taxes, levied for debt service

Property taxes, levied for TIF districts

Other taxes

Intergovernmental revenues not restricted to specific programs

Investment income (loss)

Public gifts and grants

Gain on disposal of assets

Miscellaneous

Total General Revenues

#### Transfers

Total General Revenues and Transfers

### Change in net position

NET POSITION - Beginning of Year

**NET POSITION - END OF YEAR**

See accompanying notes to financial statements.

| Net (Expenses) Revenues and Changes in Net Position |                             |                      |                     |
|-----------------------------------------------------|-----------------------------|----------------------|---------------------|
| Primary Government                                  |                             |                      |                     |
| Governmental<br>Activities                          | Business-type<br>Activities | Totals               | Component Units     |
| \$ (1,137,674)                                      | \$ -                        | \$ (1,137,674)       | \$ -                |
| (3,021,722)                                         | -                           | (3,021,722)          | -                   |
| 396,137                                             | -                           | 396,137              | -                   |
| (16,000)                                            | -                           | (16,000)             | -                   |
| (1,072,051)                                         | -                           | (1,072,051)          | -                   |
| (1,875,421)                                         | -                           | (1,875,421)          | -                   |
| (133,508)                                           | -                           | (133,508)            | -                   |
| <u>(6,860,239)</u>                                  | <u>-</u>                    | <u>(6,860,239)</u>   | <u>-</u>            |
| -                                                   | 460,908                     | 460,908              | -                   |
| -                                                   | 2,309,430                   | 2,309,430            | -                   |
| -                                                   | 581,131                     | 581,131              | -                   |
| -                                                   | 1,555,477                   | 1,555,477            | -                   |
| -                                                   | <u>65,294</u>               | <u>65,294</u>        | -                   |
| -                                                   | <u>4,972,240</u>            | <u>4,972,240</u>     | -                   |
| <u>(6,860,239)</u>                                  | <u>4,972,240</u>            | <u>(1,887,999)</u>   | -                   |
| -                                                   | -                           | -                    | (110,089)           |
| -                                                   | -                           | -                    | <u>(13,165)</u>     |
| -                                                   | -                           | -                    | <u>(123,254)</u>    |
| 4,583,255                                           | -                           | 4,583,255            | -                   |
| 893,307                                             | -                           | 893,307              | -                   |
| 576,391                                             | -                           | 576,391              | -                   |
| 351,287                                             | -                           | 351,287              | -                   |
| 928,322                                             | -                           | 928,322              | -                   |
| 173,895                                             | 434,444                     | 608,339              | (106,801)           |
| 103                                                 | -                           | 103                  | -                   |
| 6,100                                               | -                           | 6,100                | -                   |
| <u>248,096</u>                                      | <u>102,159</u>              | <u>350,255</u>       | <u>525</u>          |
| <u>7,760,756</u>                                    | <u>536,603</u>              | <u>8,297,359</u>     | <u>(106,276)</u>    |
| <u>382,509</u>                                      | <u>(382,509)</u>            | -                    | -                   |
| <u>8,143,265</u>                                    | <u>154,094</u>              | <u>8,297,359</u>     | <u>(106,276)</u>    |
| 1,283,026                                           | 5,126,334                   | 6,409,360            | (229,530)           |
| <u>31,966,169</u>                                   | <u>56,997,757</u>           | <u>88,963,926</u>    | <u>3,114,263</u>    |
| <u>\$ 33,249,195</u>                                | <u>\$ 62,124,091</u>        | <u>\$ 95,373,286</u> | <u>\$ 2,884,733</u> |

See accompanying notes to financial statements.

# CITY OF REEDSBURG

## BALANCE SHEET GOVERNMENTAL FUNDS As of December 31, 2018

|                                                                                    | General             | General Debt<br>Service | Nonmajor<br>Governmental<br>Funds | Totals               |
|------------------------------------------------------------------------------------|---------------------|-------------------------|-----------------------------------|----------------------|
| <b>ASSETS</b>                                                                      |                     |                         |                                   |                      |
| Cash and investments                                                               | \$ 2,495,750        | \$ -                    | \$ 2,850,218                      | \$ 5,345,968         |
| Receivables                                                                        |                     |                         |                                   |                      |
| Taxes receivable                                                                   | 3,251,617           | 811,614                 | 2,734,500                         | 6,797,731            |
| Customer accounts receivable                                                       | 84,671              | -                       | 112,310                           | 196,981              |
| Special assessments                                                                | 4,000               | -                       | -                                 | 4,000                |
| Loans                                                                              | -                   | -                       | 1,731,822                         | 1,731,822            |
| Due from other governments                                                         | 5,830               | -                       | 23,255                            | 29,085               |
| Due from other funds                                                               | 780,144             | -                       | 95,640                            | 875,784              |
| Prepaid items                                                                      | 96,815              | -                       | -                                 | 96,815               |
| Advances to other funds                                                            | 2,966,842           | -                       | -                                 | 2,966,842            |
| Due from component unit                                                            | -                   | -                       | 30,554                            | 30,554               |
| Investment in mutual insurance company                                             | 200,515             | -                       | -                                 | 200,515              |
| <b>TOTAL ASSETS</b>                                                                | <b>\$ 9,886,184</b> | <b>\$ 811,614</b>       | <b>\$ 7,578,299</b>               | <b>\$ 18,276,097</b> |
| <b>LIABILITIES, DEFERRED INFLOWS OF<br/>RESOURCES, AND FUND BALANCES</b>           |                     |                         |                                   |                      |
| Liabilities                                                                        |                     |                         |                                   |                      |
| Accounts payable                                                                   | \$ 122,791          | \$ -                    | \$ 330,963                        | \$ 453,754           |
| Accrued liabilities                                                                | 136,005             | -                       | 11,008                            | 147,013              |
| Deposits                                                                           | -                   | -                       | 7,908                             | 7,908                |
| Due to other funds                                                                 | 5,317               | 95,640                  | -                                 | 100,957              |
| Advances from other funds                                                          | -                   | 9,105                   | 2,957,737                         | 2,966,842            |
| Total Liabilities                                                                  | <u>264,113</u>      | <u>104,745</u>          | <u>3,307,616</u>                  | <u>3,676,474</u>     |
| Deferred Inflows of Resources                                                      |                     |                         |                                   |                      |
| Unearned revenue                                                                   | 3,254,469           | 811,614                 | 2,734,500                         | 6,800,583            |
| Unavailable revenues                                                               | 424,504             | -                       | 100,600                           | 525,104              |
| Total Deferred Inflows of Resources                                                | <u>3,678,973</u>    | <u>811,614</u>          | <u>2,835,100</u>                  | <u>7,325,687</u>     |
| Fund Balances (Deficit)                                                            |                     |                         |                                   |                      |
| Nonspendable                                                                       | 3,264,172           | -                       | -                                 | 3,264,172            |
| Restricted                                                                         | -                   | -                       | 2,870,518                         | 2,870,518            |
| Committed                                                                          | -                   | -                       | 592,832                           | 592,832              |
| Assigned                                                                           | 873,356             | -                       | 512,924                           | 1,386,280            |
| Unassigned (deficit)                                                               | 1,805,570           | (104,745)               | (2,540,691)                       | (839,866)            |
| Total Fund Balances (Deficit)                                                      | <u>5,943,098</u>    | <u>(104,745)</u>        | <u>1,435,583</u>                  | <u>7,273,936</u>     |
| <b>TOTAL LIABILITIES, DEFERRED<br/>INFLOWS OF RESOURCES,<br/>AND FUND BALANCES</b> | <b>\$ 9,886,184</b> | <b>\$ 811,614</b>       | <b>\$ 7,578,299</b>               | <b>\$ 18,276,097</b> |

See accompanying notes to financial statements.

## CITY OF REEDSBURG

### RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION As of December 31, 2018

---

|                                          |              |
|------------------------------------------|--------------|
| Total Fund Balances - Governmental Funds | \$ 7,273,936 |
|------------------------------------------|--------------|

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental funds are not financial resources and therefore are not reported in the funds.

|                                           |            |
|-------------------------------------------|------------|
| Land and other nondepreciable items       | 13,599,468 |
| Other capital assets, net of depreciation | 17,193,988 |

|                                                                                                                                                                                                      |         |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| Some receivables that are not currently available are reported as unavailable revenues in the fund financial statements but are recognized as revenue when earned in the government-wide statements. | 525,104 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|

|                                                                                                                     |         |
|---------------------------------------------------------------------------------------------------------------------|---------|
| The net pension asset does not relate to current financial resources and is not reported in the governmental funds. | 634,866 |
|---------------------------------------------------------------------------------------------------------------------|---------|

|                                                                                                                                                 |           |
|-------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| Deferred outflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds. | 1,193,039 |
|-------------------------------------------------------------------------------------------------------------------------------------------------|-----------|

|                                                                                                                                                |             |
|------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| Deferred inflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds. | (1,224,813) |
|------------------------------------------------------------------------------------------------------------------------------------------------|-------------|

|                                                                                                  |          |
|--------------------------------------------------------------------------------------------------|----------|
| Internal service funds are reported in the statement of net position as governmental activities. | (23,340) |
|--------------------------------------------------------------------------------------------------|----------|

Some liabilities, including long-term debt, are not due and payable in the current period and, therefore, are not reported in the funds.

|                         |                 |
|-------------------------|-----------------|
| Bonds and notes payable | (5,125,000)     |
| Compensated absences    | (619,843)       |
| Accrued interest        | (90,710)        |
| Land contract           | <u>(87,500)</u> |

|                                                |                             |
|------------------------------------------------|-----------------------------|
| <b>NET POSITION OF GOVERNMENTAL ACTIVITIES</b> | <b><u>\$ 33,249,195</u></b> |
|------------------------------------------------|-----------------------------|

# CITY OF REEDSBURG

## STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

For the Year Ended December 31, 2018

|                                                   | General             | General Debt<br>Service | Nonmajor<br>Governmental<br>Funds | Totals              |
|---------------------------------------------------|---------------------|-------------------------|-----------------------------------|---------------------|
| <b>REVENUES</b>                                   |                     |                         |                                   |                     |
| Taxes                                             | \$ 3,337,190        | \$ 893,307              | \$ 2,173,743                      | \$ 6,404,240        |
| Intergovernmental                                 | 1,267,908           | -                       | 874,098                           | 2,142,006           |
| Licenses and permits                              | 251,357             | -                       | -                                 | 251,357             |
| Fines and forfeitures                             | 336,290             | -                       | -                                 | 336,290             |
| Public charges for services                       | 155,671             | -                       | 707,087                           | 862,758             |
| Intergovernmental charges for services            | 90,914              | -                       | -                                 | 90,914              |
| Special assessments                               | -                   | -                       | 4,044                             | 4,044               |
| Investment income                                 | 110,364             | -                       | 8,277                             | 118,641             |
| Miscellaneous revenues                            | 133,699             | -                       | 972,833                           | 1,106,532           |
| Total Revenues                                    | <u>5,683,393</u>    | <u>893,307</u>          | <u>4,740,082</u>                  | <u>11,316,782</u>   |
| <b>EXPENDITURES</b>                               |                     |                         |                                   |                     |
| Current                                           |                     |                         |                                   |                     |
| General government                                | 1,072,956           | 971                     | 48,386                            | 1,122,313           |
| Public safety                                     | 3,294,568           | -                       | 58,649                            | 3,353,217           |
| Health and human services                         | 16,000              | -                       | -                                 | 16,000              |
| Public works                                      | 1,241,556           | -                       | 794,836                           | 2,036,392           |
| Culture, recreation and education                 | 571,012             | -                       | 844,441                           | 1,415,453           |
| Conservation and development                      | 199,077             | -                       | 1,048,968                         | 1,248,045           |
| Capital Outlay                                    | -                   | -                       | 3,389,948                         | 3,389,948           |
| Debt Service                                      |                     |                         |                                   |                     |
| Principal                                         | -                   | 990,000                 | 87,500                            | 1,077,500           |
| Interest and fiscal charges                       | -                   | 59,950                  | 5,323                             | 65,273              |
| Total Expenditures                                | <u>6,395,169</u>    | <u>1,050,921</u>        | <u>6,278,051</u>                  | <u>13,724,141</u>   |
| Excess (deficiency) of revenues over expenditures | <u>(711,776)</u>    | <u>(157,614)</u>        | <u>(1,537,969)</u>                | <u>(2,407,359)</u>  |
| <b>OTHER FINANCING SOURCES (USES)</b>             |                     |                         |                                   |                     |
| Property sales                                    | 500                 | -                       | 5,601                             | 6,101               |
| Transfers in                                      | 761,562             | 175,205                 | 317,532                           | 1,254,299           |
| Transfers out                                     | (27,172)            | -                       | (465,565)                         | (492,737)           |
| Debt issued                                       | -                   | -                       | 1,335,000                         | 1,335,000           |
| Total Other Financing Sources (Uses)              | <u>734,890</u>      | <u>175,205</u>          | <u>1,192,568</u>                  | <u>2,102,663</u>    |
| <b>Net Change in Fund Balances</b>                | 23,114              | 17,591                  | (345,401)                         | (304,696)           |
| FUND BALANCES (DEFICIT) - Beginning of Year       | <u>5,919,984</u>    | <u>(122,336)</u>        | <u>1,780,984</u>                  | <u>7,578,632</u>    |
| <b>FUND BALANCES (DEFICIT) - END OF YEAR</b>      | <u>\$ 5,943,098</u> | <u>\$ (104,745)</u>     | <u>\$ 1,435,583</u>               | <u>\$ 7,273,936</u> |

See accompanying notes to financial statements.

## CITY OF REEDSBURG

### RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES For the Year Ended December 31, 2018

---

|                                                        |              |
|--------------------------------------------------------|--------------|
| Net change in fund balances - total governmental funds | \$ (304,696) |
|--------------------------------------------------------|--------------|

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of net position the cost of these assets is capitalized and they are depreciated over their estimated useful lives and reported as depreciation expense in the statement of activities.

|                                                                                                                                              |             |
|----------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| Capital outlay is reported as an expenditure in the fund financial statements but is capitalized in the government-wide financial statements | 3,389,948   |
| Some items are reported as capital outlay were not capitalized                                                                               | (818,059)   |
| Depreciation is reported in the government-wide financial statements                                                                         | (1,347,754) |
| Net book value of assets retired                                                                                                             | (119,077)   |

|                                                                                                  |         |
|--------------------------------------------------------------------------------------------------|---------|
| Contributed capital assets are reported as revenues in the government-wide financial statements. | 798,480 |
|--------------------------------------------------------------------------------------------------|---------|

|                                                                                                                                                                                                                           |         |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| Receivables not currently available are reported as revenue when collected or currently available in the fund financial statements but are recognized as revenue when earned in the government-wide financial statements. | 100,600 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|

|                                                                                                                                                                                                                                                                                                                       |             |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| Debt issued provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. |             |
| Debt issued                                                                                                                                                                                                                                                                                                           | (1,335,000) |
| Principal repaid                                                                                                                                                                                                                                                                                                      | 1,077,500   |

|                                                                                                                                                                                |           |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| Some expenses in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds. |           |
| Compensated absences                                                                                                                                                           | (18,208)  |
| Accrued interest                                                                                                                                                               | (63,386)  |
| Net pension asset/liability                                                                                                                                                    | 814,962   |
| Deferred outflows of resources related to pensions                                                                                                                             | (236,199) |
| Deferred inflows of resources related to pensions                                                                                                                              | (632,745) |

|                                                                                                                                                                                                 |          |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| Internal service funds are used by management to charge self insurance costs to individual funds. The change in net position of the internal service fund reported with governmental activities | (23,340) |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|

|                                                          |                            |
|----------------------------------------------------------|----------------------------|
| <b>CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES</b> | <b><u>\$ 1,283,026</u></b> |
|----------------------------------------------------------|----------------------------|

See accompanying notes to financial statements.

# CITY OF REEDSBURG

## STATEMENT OF NET POSITION PROPRIETARY FUNDS As of December 31, 2018

|                                                               | Business-type Activities - Enterprise Funds |                   |                                                     |                   | Governmental<br>Activities -<br>Internal Service<br>Fund |
|---------------------------------------------------------------|---------------------------------------------|-------------------|-----------------------------------------------------|-------------------|----------------------------------------------------------|
|                                                               | Utility<br>Commission                       | Sewer             | Nonmajor<br>Enterprise Fund<br>- Stormwater<br>Fund | Totals            |                                                          |
| <b>ASSETS</b>                                                 |                                             |                   |                                                     |                   |                                                          |
| Current Assets                                                |                                             |                   |                                                     |                   |                                                          |
| Cash and investments                                          | \$ 13,386,686                               | \$ 2,725,413      | \$ 359,464                                          | \$ 16,471,563     | \$ -                                                     |
| Accounts receivable (net)                                     | 2,248,721                                   | 163,956           | -                                                   | 2,412,677         | -                                                        |
| Other accounts receivable                                     | 437,486                                     | -                 | -                                                   | 437,486           | -                                                        |
| Interest receivable                                           | 43,578                                      | -                 | -                                                   | 43,578            | -                                                        |
| Due from other funds                                          | 5,317                                       | 184,783           | 68,912                                              | 259,012           | -                                                        |
| Prepaid items                                                 | 80,285                                      | -                 | -                                                   | 80,285            | -                                                        |
| Inventories                                                   | 1,051,296                                   | -                 | -                                                   | 1,051,296         | -                                                        |
| Restricted Assets                                             |                                             |                   |                                                     |                   |                                                          |
| Cash and investments                                          | 227,183                                     | 765,802           | -                                                   | 992,985           | -                                                        |
| Total Current Assets                                          | <u>17,480,552</u>                           | <u>3,839,954</u>  | <u>428,376</u>                                      | <u>21,748,882</u> | <u>-</u>                                                 |
| Noncurrent Assets                                             |                                             |                   |                                                     |                   |                                                          |
| Restricted Assets                                             |                                             |                   |                                                     |                   |                                                          |
| Cash and investments                                          | 1,234,120                                   | 1,984,380         | -                                                   | 3,218,500         | -                                                        |
| Net pension asset                                             | 394,903                                     | 80,638            | 34,357                                              | 509,898           | -                                                        |
| Capital Assets                                                |                                             |                   |                                                     |                   |                                                          |
| Land                                                          | 252,145                                     | 72,687            | 59,074                                              | 383,906           | -                                                        |
| Construction work in progress                                 | 677,948                                     | -                 | -                                                   | 677,948           | -                                                        |
| Property and equipment                                        | 77,282,413                                  | 32,254,879        | 6,715,740                                           | 116,253,032       | -                                                        |
| Less: Accumulated depreciation                                | (34,457,079)                                | (12,474,380)      | (2,691,248)                                         | (49,622,707)      | -                                                        |
| Other Assets                                                  |                                             |                   |                                                     |                   |                                                          |
| Organization costs                                            | 167,867                                     | -                 | -                                                   | 167,867           | -                                                        |
| Accumulated amortization of<br>organization costs             | (74,683)                                    | -                 | -                                                   | (74,683)          | -                                                        |
| Private parking lighting (net of<br>accumulated depreciation) | 18,371                                      | -                 | -                                                   | 18,371            | -                                                        |
| Investment in ATC                                             | 2,788,514                                   | -                 | -                                                   | 2,788,514         | -                                                        |
| Special assessments receivable                                | -                                           | 4,000             | -                                                   | 4,000             | -                                                        |
| Total Noncurrent Assets                                       | <u>48,284,519</u>                           | <u>21,922,204</u> | <u>4,117,923</u>                                    | <u>74,324,646</u> | <u>-</u>                                                 |
| Total Assets                                                  | <u>65,765,071</u>                           | <u>25,762,158</u> | <u>4,546,299</u>                                    | <u>96,073,528</u> | <u>-</u>                                                 |
| <b>DEFERRED OUTFLOWS OF<br/>RESOURCES</b>                     |                                             |                   |                                                     |                   |                                                          |
| Pension related amounts                                       | <u>730,784</u>                              | <u>132,281</u>    | <u>60,350</u>                                       | <u>923,415</u>    | <u>-</u>                                                 |

See accompanying notes to financial statements.



|                                               | Business-type Activities - Enterprise Funds |                      |                                                        |                      | Governmental<br>Activities -<br>Internal<br>Service Funds |
|-----------------------------------------------|---------------------------------------------|----------------------|--------------------------------------------------------|----------------------|-----------------------------------------------------------|
|                                               | Utility<br>Commission                       | Sewer                | Nonmajor<br>Enterprise<br>Fund -<br>Stormwater<br>Fund | Totals               |                                                           |
| <b>LIABILITIES</b>                            |                                             |                      |                                                        |                      |                                                           |
| Current Liabilities                           |                                             |                      |                                                        |                      |                                                           |
| Accounts payable                              | \$ 2,120,925                                | \$ 173,652           | \$ 3,972                                               | \$ 2,298,549         | \$ 3,636                                                  |
| Accrued liabilities                           | 302,492                                     | 11,237               | 7,746                                                  | 321,475              | 1,122                                                     |
| Due to other funds                            | 1,015,257                                   | -                    | -                                                      | 1,015,257            | 18,582                                                    |
| Current portion of general<br>obligation debt | 710,000                                     | -                    | -                                                      | 710,000              | -                                                         |
| Other liabilities                             | 16,123                                      | -                    | -                                                      | 16,123               | -                                                         |
| Compensated absences                          | 108,879                                     | 9,531                | -                                                      | 118,410              | -                                                         |
| Lease payable                                 | -                                           | -                    | 33,840                                                 | 33,840               | -                                                         |
| Notes payable                                 | 9,483                                       | -                    | -                                                      | 9,483                | -                                                         |
| Liabilities Payable from Restricted<br>Assets |                                             |                      |                                                        |                      |                                                           |
| Revenue bonds payable                         | 674,794                                     | 1,083,386            | -                                                      | 1,758,180            | -                                                         |
| Accrued interest payable                      | 9,206                                       | 43,544               | -                                                      | 52,750               | -                                                         |
| Total Current Liabilities                     | <u>4,967,159</u>                            | <u>1,321,350</u>     | <u>45,558</u>                                          | <u>6,334,067</u>     | <u>23,340</u>                                             |
| Noncurrent Liabilities                        |                                             |                      |                                                        |                      |                                                           |
| Long-Term Debt                                |                                             |                      |                                                        |                      |                                                           |
| Unamortized debt premium                      | 296,576                                     | -                    | -                                                      | 296,576              | -                                                         |
| State trust fund loans payable                | 14,485,000                                  | -                    | -                                                      | 14,485,000           | -                                                         |
| Lease payable                                 | -                                           | -                    | 138,006                                                | 138,006              | -                                                         |
| Revenue bonds payable                         | 2,454,445                                   | 9,739,689            | -                                                      | 12,194,134           | -                                                         |
| Notes payable                                 | 59,116                                      | -                    | -                                                      | 59,116               | -                                                         |
| Other Liabilities                             |                                             |                      |                                                        |                      |                                                           |
| Compensated absences                          | 189,730                                     | 4,950                | -                                                      | 194,680              | -                                                         |
| Unearned revenues                             | 137,126                                     | -                    | -                                                      | 137,126              | -                                                         |
| Total Noncurrent Liabilities                  | <u>17,621,993</u>                           | <u>9,744,639</u>     | <u>138,006</u>                                         | <u>27,504,638</u>    | <u>-</u>                                                  |
| Total Liabilities                             | <u>22,589,152</u>                           | <u>11,065,989</u>    | <u>183,564</u>                                         | <u>33,838,705</u>    | <u>23,340</u>                                             |
| <b>DEFERRED INFLOWS OF RESOURCES</b>          |                                             |                      |                                                        |                      |                                                           |
| Pension related amounts                       | <u>781,516</u>                              | <u>185,725</u>       | <u>66,906</u>                                          | <u>1,034,147</u>     | <u>-</u>                                                  |
| <b>NET POSITION</b>                           |                                             |                      |                                                        |                      |                                                           |
| Net investment in capital assets              | 25,757,232                                  | 9,030,111            | 3,911,720                                              | 38,699,063           | -                                                         |
| Restricted for                                |                                             |                      |                                                        |                      |                                                           |
| Depreciation                                  | 398,137                                     | -                    | -                                                      | 398,137              | -                                                         |
| Debt service                                  | 221,243                                     | 719,258              | -                                                      | 940,501              | -                                                         |
| Equipment replacement                         | -                                           | 1,984,380            | -                                                      | 1,984,380            | -                                                         |
| Impact fees                                   | 134,858                                     | -                    | -                                                      | 134,858              | -                                                         |
| Pension                                       | 394,903                                     | 80,638               | 34,357                                                 | 509,898              | -                                                         |
| Unrestricted (deficit)                        | <u>16,218,814</u>                           | <u>2,828,338</u>     | <u>410,102</u>                                         | <u>19,457,254</u>    | <u>(23,340)</u>                                           |
| <b>TOTAL NET POSITION</b>                     | <u>\$ 43,125,187</u>                        | <u>\$ 14,642,725</u> | <u>\$ 4,356,179</u>                                    | <u>\$ 62,124,091</u> | <u>\$ (23,340)</u>                                        |

See accompanying notes to financial statements.

# CITY OF REEDSBURG

## STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION PROPRIETARY FUNDS

For the Year Ended December 31, 2018

|                                                        | Business-type Activities - Enterprise Funds |                      |                                                        |                      |                                                          |
|--------------------------------------------------------|---------------------------------------------|----------------------|--------------------------------------------------------|----------------------|----------------------------------------------------------|
|                                                        | Utility<br>Commission                       | Sewer                | Nonmajor<br>Enterprise<br>Fund -<br>Stormwater<br>Fund | Totals               | Governmental<br>Activities -<br>Internal<br>Service Fund |
| <b>OPERATING REVENUES</b>                              |                                             |                      |                                                        |                      |                                                          |
| Public charges for services                            | \$ 30,353,456                               | \$ 3,730,105         | \$ 550,172                                             | \$ 34,633,733        | \$ 423,381                                               |
| Total Operating Revenues                               | <u>30,353,456</u>                           | <u>3,730,105</u>     | <u>550,172</u>                                         | <u>34,633,733</u>    | <u>423,381</u>                                           |
| <b>OPERATING EXPENSES</b>                              |                                             |                      |                                                        |                      |                                                          |
| Operation and maintenance                              | 24,296,129                                  | 1,634,715            | 303,786                                                | 26,234,630           | 446,721                                                  |
| Depreciation                                           | <u>2,497,507</u>                            | <u>891,010</u>       | <u>174,503</u>                                         | <u>3,563,020</u>     | <u>-</u>                                                 |
| Total Operating Expenses                               | <u>26,793,636</u>                           | <u>2,525,725</u>     | <u>478,289</u>                                         | <u>29,797,650</u>    | <u>446,721</u>                                           |
| Operating Income (Loss)                                | <u>3,559,820</u>                            | <u>1,204,380</u>     | <u>71,883</u>                                          | <u>4,836,083</u>     | <u>(23,340)</u>                                          |
| <b>NONOPERATING REVENUES<br/>(EXPENSES)</b>            |                                             |                      |                                                        |                      |                                                          |
| Investment income                                      | 397,013                                     | 37,431               | -                                                      | 434,444              | -                                                        |
| Interest and amortization expense                      | (488,398)                                   | (267,008)            | (6,589)                                                | (761,995)            | -                                                        |
| Miscellaneous                                          | <u>102,159</u>                              | <u>-</u>             | <u>-</u>                                               | <u>102,159</u>       | <u>-</u>                                                 |
| Total Nonoperating Revenues<br>(Expenses)              | <u>10,774</u>                               | <u>(229,577)</u>     | <u>(6,589)</u>                                         | <u>(225,392)</u>     | <u>-</u>                                                 |
| Income (Loss) Before<br>Contributions and<br>Transfers | <u>3,570,594</u>                            | <u>974,803</u>       | <u>65,294</u>                                          | <u>4,610,691</u>     | <u>(23,340)</u>                                          |
| <b>CONTRIBUTIONS AND TRANSFERS</b>                     |                                             |                      |                                                        |                      |                                                          |
| Capital contributions                                  | 280,047                                     | 508,752              | -                                                      | 788,799              | -                                                        |
| Capital contributions - muni                           | 379,053                                     | 109,353              | -                                                      | 488,406              | -                                                        |
| Transfers out                                          | <u>(761,562)</u>                            | <u>-</u>             | <u>-</u>                                               | <u>(761,562)</u>     | <u>-</u>                                                 |
| Total Contributions and<br>Transfers                   | <u>(102,462)</u>                            | <u>618,105</u>       | <u>-</u>                                               | <u>515,643</u>       | <u>-</u>                                                 |
| <b>Change in Net Position</b>                          | <u>3,468,132</u>                            | <u>1,592,908</u>     | <u>65,294</u>                                          | <u>5,126,334</u>     | <u>(23,340)</u>                                          |
| NET POSITION - Beginning of Year                       | <u>39,657,055</u>                           | <u>13,049,817</u>    | <u>4,290,885</u>                                       | <u>56,997,757</u>    | <u>-</u>                                                 |
| <b>NET POSITION (DEFICIT) -<br/>END OF YEAR</b>        | <u>\$ 43,125,187</u>                        | <u>\$ 14,642,725</u> | <u>\$ 4,356,179</u>                                    | <u>\$ 62,124,091</u> | <u>\$ (23,340)</u>                                       |

See accompanying notes to financial statements.

# CITY OF REEDSBURG

## STATEMENT OF CASH FLOWS PROPRIETARY FUNDS For the Year Ended December 31, 2018

|                                                                     | Business-type Activities - Enterprise Funds |                     |                                                     |                      | Governmental<br>Activities -<br>Internal Service<br>Fund |
|---------------------------------------------------------------------|---------------------------------------------|---------------------|-----------------------------------------------------|----------------------|----------------------------------------------------------|
|                                                                     | Utility<br>Commission                       | Sewer               | Nonmajor<br>Enterprise Fund<br>- Stormwater<br>Fund | Totals               |                                                          |
| <b>CASH FLOWS FROM OPERATING<br/>ACTIVITIES</b>                     |                                             |                     |                                                     |                      |                                                          |
| Received from customers                                             | \$ 30,065,191                               | \$ 3,805,511        | \$ 550,989                                          | \$ 34,421,691        | \$ 423,381                                               |
| Received from other funds for services                              | 788,478                                     | -                   | -                                                   | 788,478              | -                                                        |
| Paid to suppliers for goods and<br>services                         | (22,456,203)                                | (1,305,536)         | (162,254)                                           | (23,923,993)         | (352,817)                                                |
| Paid to employees for services                                      | (1,885,863)                                 | (358,003)           | (190,863)                                           | (2,434,729)          | (70,564)                                                 |
| Net Cash Flows From Operating<br>Activities                         | <u>6,511,603</u>                            | <u>2,141,972</u>    | <u>197,872</u>                                      | <u>8,851,447</u>     | <u>-</u>                                                 |
| <b>CASH FLOWS FROM INVESTING<br/>ACTIVITIES</b>                     |                                             |                     |                                                     |                      |                                                          |
| Investment income                                                   | 333,956                                     | 37,431              | -                                                   | 371,387              | -                                                        |
| Investment in ATC                                                   | (115,537)                                   | -                   | -                                                   | (115,537)            | -                                                        |
| Net Cash Flows From Investing<br>Activities                         | <u>218,419</u>                              | <u>37,431</u>       | <u>-</u>                                            | <u>255,850</u>       | <u>-</u>                                                 |
| <b>CASH FLOWS FROM NONCAPITAL<br/>FINANCING ACTIVITIES</b>          |                                             |                     |                                                     |                      |                                                          |
| Paid to municipality for tax equivalent                             | (760,698)                                   | -                   | -                                                   | (760,698)            | -                                                        |
| Net Cash Flows From Noncapital<br>Financing Activities              | <u>(760,698)</u>                            | <u>-</u>            | <u>-</u>                                            | <u>(760,698)</u>     | <u>-</u>                                                 |
| <b>CASH FLOWS FROM CAPITAL AND<br/>RELATED FINANCING ACTIVITIES</b> |                                             |                     |                                                     |                      |                                                          |
| Debt issued                                                         | -                                           | 957,371             | -                                                   | 957,371              | -                                                        |
| Debt retired                                                        | (1,355,402)                                 | (1,011,971)         | (32,645)                                            | (2,400,018)          | -                                                        |
| Interest paid                                                       | (523,429)                                   | (269,597)           | (7,485)                                             | (800,511)            | -                                                        |
| Acquisition and construction of capital<br>assets                   | (3,017,341)                                 | (981,488)           | (120,683)                                           | (4,119,512)          | -                                                        |
| Grant proceeds received                                             | -                                           | 410,302             | -                                                   | 410,302              | -                                                        |
| Capital contributions received                                      | <u>578,152</u>                              | <u>-</u>            | <u>-</u>                                            | <u>578,152</u>       | <u>-</u>                                                 |
| Net Cash Flows From Capital and<br>Related Financing Activities     | <u>(4,318,020)</u>                          | <u>(895,383)</u>    | <u>(160,813)</u>                                    | <u>(5,374,216)</u>   | <u>-</u>                                                 |
| <b>Net Change in Cash and Cash<br/>Equivalents</b>                  | 1,651,304                                   | 1,284,020           | 37,059                                              | 2,972,383            | -                                                        |
| CASH AND CASH EQUIVALENTS -<br>Beginning of Year                    | <u>13,196,685</u>                           | <u>4,191,575</u>    | <u>322,405</u>                                      | <u>17,710,665</u>    | <u>-</u>                                                 |
| <b>CASH AND CASH EQUIVALENTS -<br/>END OF YEAR</b>                  | <u>\$ 14,847,989</u>                        | <u>\$ 5,475,595</u> | <u>\$ 359,464</u>                                   | <u>\$ 20,683,048</u> | <u>\$ -</u>                                              |

See accompanying notes to financial statements.

|                                                                                                                     | Business-type Activities - Enterprise Funds |                     |                                                     |                      |                                                          |  |
|---------------------------------------------------------------------------------------------------------------------|---------------------------------------------|---------------------|-----------------------------------------------------|----------------------|----------------------------------------------------------|--|
|                                                                                                                     | Utility<br>Commission                       | Sewer               | Nonmajor<br>Enterprise Fund<br>- Stormwater<br>Fund | Totals               | Governmental<br>Activities -<br>Internal Service<br>Fund |  |
| <b>RECONCILIATION OF OPERATING<br/>INCOME (LOSS) TO NET CASH<br/>FLOWS FROM OPERATING<br/>ACTIVITIES</b>            |                                             |                     |                                                     |                      |                                                          |  |
| Operating income (loss)                                                                                             | \$ 3,559,820                                | \$ 1,204,380        | \$ 71,883                                           | \$ 4,836,083         | \$ (23,340)                                              |  |
| Nonoperating revenue                                                                                                | 64,771                                      | -                   | -                                                   | 64,771               | -                                                        |  |
| Adjustments to Reconcile Operating<br>Income (Loss) to Net Cash Flows<br>From Operating Activities                  |                                             |                     |                                                     |                      |                                                          |  |
| Depreciation                                                                                                        | 2,497,507                                   | 891,010             | 174,503                                             | 3,563,020            | -                                                        |  |
| Depreciation charged to other<br>funds                                                                              | 49,435                                      | -                   | -                                                   | 49,435               | -                                                        |  |
| Depreciation on nonutility plant                                                                                    | 12,734                                      | -                   | -                                                   | 12,734               | -                                                        |  |
| Changes in assets, liabilities, and<br>deferred items                                                               |                                             |                     |                                                     |                      |                                                          |  |
| Accounts receivable                                                                                                 | 89,274                                      | 40,979              | -                                                   | 130,253              | -                                                        |  |
| Due from other funds                                                                                                | -                                           | 34,427              | 817                                                 | 35,244               | -                                                        |  |
| Prepaid items                                                                                                       | 34,370                                      | -                   | -                                                   | 34,370               | -                                                        |  |
| Inventories                                                                                                         | (127,581)                                   | -                   | -                                                   | (127,581)            | -                                                        |  |
| Accounts payable                                                                                                    | (16,420)                                    | (45,643)            | (58,525)                                            | (120,588)            | 3,636                                                    |  |
| Due to other funds                                                                                                  | 289,599                                     | -                   | -                                                   | 289,599              | 18,582                                                   |  |
| Compensated absences                                                                                                | 30,069                                      | (773)               | -                                                   | 29,296               | -                                                        |  |
| Other current liabilities                                                                                           | (12,772)                                    | 2,748               | 778                                                 | (9,246)              | 1,122                                                    |  |
| Unearned revenues                                                                                                   | 4,336                                       | -                   | -                                                   | 4,336                | -                                                        |  |
| Pension related deferrals and<br>liabilities                                                                        | 36,105                                      | 14,844              | 8,416                                               | 59,365               | -                                                        |  |
| Commitment to community                                                                                             | 356                                         | -                   | -                                                   | 356                  | -                                                        |  |
| <b>NET CASH FLOWS FROM<br/>OPERATING ACTIVITIES</b>                                                                 | <u>\$ 6,511,603</u>                         | <u>\$ 2,141,972</u> | <u>\$ 197,872</u>                                   | <u>\$ 8,851,447</u>  | <u>\$ -</u>                                              |  |
| <b>RECONCILIATION OF CASH AND CASH<br/>EQUIVALENTS TO THE STATEMENT<br/>OF NET POSITION - PROPRIETARY<br/>FUNDS</b> |                                             |                     |                                                     |                      |                                                          |  |
| Cash and investments                                                                                                | \$ 13,386,686                               | \$ 2,725,413        | \$ 359,464                                          | \$ 16,471,563        | \$ -                                                     |  |
| Restricted cash and investments                                                                                     |                                             |                     |                                                     |                      |                                                          |  |
| Restricted cash and investments -<br>current                                                                        | 227,183                                     | 765,802             | -                                                   | 992,985              | -                                                        |  |
| Restricted cash and investments -<br>noncurrent                                                                     | 1,234,120                                   | 1,984,380           | -                                                   | 3,218,500            | -                                                        |  |
| <b>CASH AND CASH<br/>EQUIVALENTS</b>                                                                                | <u>\$ 14,847,989</u>                        | <u>\$ 5,475,595</u> | <u>\$ 359,464</u>                                   | <u>\$ 20,683,048</u> | <u>\$ -</u>                                              |  |
| <b>NONCASH CAPITAL AND RELATED<br/>FINANCING ACTIVITIES</b>                                                         |                                             |                     |                                                     |                      |                                                          |  |
| ATC dividends reinvested                                                                                            | \$ (64,529)                                 | \$ -                | \$ -                                                |                      | \$ -                                                     |  |
| Amortization of debt premium                                                                                        | \$ 37,388                                   | \$ -                | \$ -                                                |                      | \$ -                                                     |  |
| Capital contributions                                                                                               | \$ 80,948                                   | \$ 207,803          | \$ -                                                |                      | \$ -                                                     |  |

See accompanying notes to financial statements.

## CITY OF REEDSBURG

### STATEMENT OF FIDUCIARY NET POSITION FIDUCIARY FUNDS As of December 31, 2018

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|                                            | <u>Agency Fund</u>             | <u>Private-<br/>Purpose Trust<br/>Fund</u>       |
|--------------------------------------------|--------------------------------|--------------------------------------------------|
|                                            | <u>Tax Collection<br/>Fund</u> | <u>Nishan<br/>Community Aid<br/>for the Poor</u> |
| <b>ASSETS</b>                              |                                |                                                  |
| Cash and investments                       | \$ 6,008,824                   | \$ 90                                            |
| Property taxes receivable                  | <u>2,030,847</u>               | <u>-</u>                                         |
| Total Assets                               | <u>8,039,671</u>               | <u>90</u>                                        |
| <b>LIABILITIES</b>                         |                                |                                                  |
| Due to other taxing units                  | <u>8,039,671</u>               | <u>-</u>                                         |
| Total Liabilities                          | <u>8,039,671</u>               | <u>-</u>                                         |
| <b>NET POSITION</b>                        |                                |                                                  |
| Held in trust for private trust activities | <u>-</u>                       | <u>90</u>                                        |
| <b>TOTAL NET POSITION</b>                  | <u>\$ -</u>                    | <u>\$ 90</u>                                     |

See accompanying notes to financial statements.

## CITY OF REEDSBURG

### STATEMENT OF CHANGES IN FIDUCIARY NET POSITION FIDUCIARY FUND For the Year Ended December 31, 2018

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|                                   |                                         |
|-----------------------------------|-----------------------------------------|
|                                   | Nishan<br>Community Aid<br>for the Poor |
| <b>ADDITIONS</b>                  |                                         |
| Investment income                 | \$ -                                    |
| <b>DEDUCTIONS</b>                 |                                         |
| Change in Net Position            | -                                       |
| NET POSITION - Beginning of Year  | 90                                      |
| <b>NET POSITION - END OF YEAR</b> | <u><u>\$ 90</u></u>                     |

See accompanying notes to financial statements.

## CITY OF REEDSBURG

### COMBINING STATEMENT OF NET POSITION COMPONENT UNITS December 31, 2018

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|                                  | Community<br>Development<br>Authority | Herbert H.<br>Webb Trust | Totals              |
|----------------------------------|---------------------------------------|--------------------------|---------------------|
| <b>ASSETS</b>                    |                                       |                          |                     |
| Cash and investments             | \$ 61,201                             | \$ 2,767,837             | \$ 2,829,038        |
| Loans receivable                 | 70,000                                | -                        | 70,000              |
| Property held for resale         | 17,321                                | -                        | 17,321              |
| Total Assets                     | <u>148,522</u>                        | <u>2,767,837</u>         | <u>2,916,359</u>    |
| <b>LIABILITIES</b>               |                                       |                          |                     |
| Accounts payable                 | 1,072                                 | -                        | 1,072               |
| Due to primary government        | -                                     | 30,554                   | 30,554              |
| Total Liabilities                | <u>1,072</u>                          | <u>30,554</u>            | <u>31,626</u>       |
| <b>NET POSITION</b>              |                                       |                          |                     |
| Restricted for<br>Trust purposes | -                                     | 2,737,283                | 2,737,283           |
| Unrestricted net position        | <u>147,450</u>                        | <u>-</u>                 | <u>147,450</u>      |
| <b>TOTAL NET POSITION</b>        | <u>\$ 147,450</u>                     | <u>\$ 2,737,283</u>      | <u>\$ 2,884,733</u> |

See accompanying notes to financial statements.

# CITY OF REEDSBURG

## COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION COMPONENT UNITS

For the Year Ended December 31, 2018

|                                         | Community<br>Development<br>Authority | Herbert H.<br>Webb Trust | Totals              |
|-----------------------------------------|---------------------------------------|--------------------------|---------------------|
| <b>OPERATING EXPENSES</b>               |                                       |                          |                     |
| Operation and maintenance               | \$ 13,165                             | \$ 110,089               | \$ 123,254          |
| Total Operating Expenses                | <u>13,165</u>                         | <u>110,089</u>           | <u>123,254</u>      |
| Operating Loss                          | <u>(13,165)</u>                       | <u>(110,089)</u>         | <u>(123,254)</u>    |
| <b>NONOPERATING REVENUES (EXPENSES)</b> |                                       |                          |                     |
| Investment income (loss)                | 7,088                                 | (113,889)                | (106,801)           |
| Miscellaneous revenues                  | <u>525</u>                            | <u>-</u>                 | <u>525</u>          |
| Total Nonoperating Revenues (Expenses)  | <u>7,613</u>                          | <u>(113,889)</u>         | <u>(106,276)</u>    |
| <b>Change in net position</b>           | (5,552)                               | (223,978)                | (229,530)           |
| NET POSITION - Beginning of Year        | <u>153,002</u>                        | <u>2,961,261</u>         | <u>3,114,263</u>    |
| <b>NET POSITION - END OF YEAR</b>       | <u>\$ 147,450</u>                     | <u>\$ 2,737,283</u>      | <u>\$ 2,884,733</u> |

See accompanying notes to financial statements.



## CITY OF REEDSBURG

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# CITY OF REEDSBURG

## NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

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### NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

---

The accounting policies of the City of Reedsburg, Wisconsin conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The accepted standard-setting body for establishing governmental accounting and financial reporting principles is the Governmental Accounting Standards Board (GASB).

#### **A. REPORTING ENTITY**

This report includes all of the funds of the city. The reporting entity for the city consists of the primary government and its component units. Component units are legally separate organizations for which the primary government is financially accountable or other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading. The primary government is financially accountable if (1) it appoints a voting majority of the organization's governing body and it is able to impose its will on that organization, (2) it appoints a voting majority of the organization's governing body and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government, (3) the organization is fiscally dependent on and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government. Certain legally separate, tax exempt organizations should also be reported as a component unit if all of the following criteria are met: (1) the economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government, its component units, or its constituents; (2) the primary government or its component units, is entitled to, or has the ability to access, a majority of the economic resources received or held by the separate organization; and (3) the economic resources received or held by an individual organization that the primary government, or its component units, is entitled to, or has the ability to otherwise access, are significant to the primary government.

Component units are reported using one of two methods, discrete presentation or blending. Generally, component units should be discretely presented in a separate column in the financial statements. A component unit should be reported as part of the primary government using the blending method if it meets any one of the following criteria: (1) the primary government and the component unit have substantively the same governing body and a financial benefit or burden relationship exists, (2) the primary government and the component unit have substantively the same governing body and management of the primary government has operational responsibility for the component unit, (3) the component unit serves or benefits, exclusively or almost exclusively, the primary government rather than its citizens, or (4) the total debt of the component unit will be paid entirely or almost entirely from resources of the primary government.

#### ***Discretely Presented Component Units***

##### ***Community Development Authority of the City of Reedsburg***

The government-wide financial statements include the Community Development Authority of the City of Reedsburg ("CDA") as a component unit. The CDA is a legally separate organization. The board of the CDA is appointed by the mayor. Wisconsin Statutes provide for circumstances whereby the city can impose its will on the CDA, and also create a potential financial benefit to or burden on the city. See Note III.J. As a component unit, the CDA's financial statements have been presented as a discrete column in the financial statements. The information presented is for the fiscal year ended December 31, 2018. The CDA does not issue separate financial statements.

# CITY OF REEDSBURG

## NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

---

### NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

---

#### **A. REPORTING ENTITY (cont.)**

##### ***Discretely Presented Component Units (cont.)***

###### ***Herbert H. Webb Trust***

The government-wide financial statements include the Herbert H. Webb – Reedsburg Trust (trust) as a component unit. The trust is a legally separate tax exempt component unit of the City of Reedsburg. The trust was established to support the City of Reedsburg for public purposes. Although the city does not control the timing or amount of receipts from the trust, the resources of the trust can only be used by or for the benefit of the city. Therefore, the trust is considered to be a component unit of the city and is discretely presented in the financial statements. The information presented is for the fiscal year ended December 31, 2018. See Note III.J. The trust does not issue separate financial statements.

#### **B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

##### ***Government-Wide Financial Statements***

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The city does not allocate indirect expenses to functions in the statement of activities. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not included among program revenues are reported as general revenues. Internally dedicated resources are reported as general revenues rather than as program revenues.

##### ***Fund Financial Statements***

Financial statements of the city are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position/fund balance, revenues, and expenditures/expenses.

## CITY OF REEDSBURG

### NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

---

#### NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

---

##### ***B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (cont.)***

##### ***Fund Financial Statements (cont.)***

Funds are organized as major funds or nonmajor funds within the governmental and proprietary statements. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the city or meets the following criteria:

- a. Total assets/deferred outflows of resources, liabilities/deferred inflows of resources, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10% of the corresponding total for all funds of that category or type, and
- b. The same element of the individual governmental or enterprise fund that met the 10% test is at least 5% of the corresponding total for all governmental and enterprise funds combined.
- c. In addition, any other governmental or enterprise fund that the city believes is particularly important to financial statement users may be reported as a major fund.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The city reports the following major governmental funds:

- General Fund - accounts for the city's primary operating activities. It is used to account for and report all financial resources except those accounted for and reported in another fund.
- General Debt Service - used to account for and report financial resources that are restricted, committed, or assigned to expenditure for the payment of general long-term debt principal, interest, and related costs, other than TID or enterprise debt.

The city reports the following major enterprise funds:

- Utility Commission Fund - accounts for operations of the water, electric, and communications systems
- Sewer Utility - accounts for operations of the sewer system

# CITY OF REEDSBURG

## NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

---

### NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

---

#### ***B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (cont.)***

##### ***Fund Financial Statements (cont.)***

The city reports the following nonmajor governmental and enterprise funds:

Special Revenue Funds - used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes (other than debt service or capital projects).

|                          |                                   |
|--------------------------|-----------------------------------|
| Taxi Grant Fund          | Park Fund                         |
| Triathlon Fund           | DARE Fund                         |
| Webb Endowment Fund      | Nishan Park Concession Stand Fund |
| Room Tax Fund            | CDBG Fund                         |
| EDA Fund                 | HCRI Fund                         |
| Home Loan Fund           | Sidewalk Repair Fund              |
| Solid Waste Fund         | Mannigal Endowment Fund           |
| Library - County Funding | Library - Investment              |
| Popple Trail Donations   | Fireworks Fund                    |
| Rescue Fund              | Airport                           |

Capital Projects Funds - used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

|                                                |                                                |
|------------------------------------------------|------------------------------------------------|
| Tax Incremental Financing (TIF) District No. 3 | Tax Incremental Financing (TIF) District No. 4 |
| Tax Incremental Financing (TIF) District No. 5 | Tax Incremental Financing (TIF) District No. 6 |
| Tax Incremental Financing (TIF) District No. 7 | Tax Incremental Financing (TIF) District No. 8 |
| Tax Incremental Financing (TIF) District No. 9 | Capital Equipment Fund                         |
| General Capital Projects Fund                  |                                                |

Enterprise Fund - used to account for and report any activity for which a fee is charged to external uses for goods or services, and must be used for activities which meet certain debt or cost recovery criteria.

Stormwater - accounts for operations of the stormwater system

In addition, the city reports the following fund types:

Internal Service Fund - used to account for and report the financing of goods or services provided by one department or agency to other departments or agencies of the city, or to other governmental units, on a cost-reimbursement basis.

# CITY OF REEDSBURG

## NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

---

### NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

---

#### ***B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (cont.)***

##### ***Fund Financial Statements (cont.)***

Private-Purpose Trust Fund - used to account for and report any trust arrangement not properly reported in a pension trust fund under which principal and income benefit individuals, private organizations, or other governments.

Nishan Community Aid for the Poor

Agency Fund - used to account for and report assets held by the city in a trustee capacity or as an agent for individuals, private organizations, and/or other governmental units.

Tax Collection Fund

#### ***C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION***

##### ***Government-Wide Financial Statements***

The government-wide statement of net position and statement of activities are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Property taxes are recognized as revenues in the year for which they are levied. Taxes receivable for the following year are recorded as receivables and deferred inflows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met. Special assessments are recorded as revenue when earned. Unbilled receivables are recorded as revenues when services are provided.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the city's utility commission, sewer utility, and stormwater utility and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

##### ***Fund Financial Statements***

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the city considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, judgments, compensated absences, and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

# CITY OF REEDSBURG

## NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

---

### NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

---

#### ***C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION (cont.)***

##### ***Fund Financial Statements (cont.)***

Property taxes are recorded in the year levied as receivables and deferred inflows. They are recognized as revenues in the succeeding year when services financed by the levy are being provided.

Intergovernmental aids and grants are recognized as revenues in the period the city is entitled the resources and the amounts are available. Amounts owed to the city which are not available are recorded as receivables and unavailable revenues. Amounts received before eligibility requirements (excluding time requirements) are met are recorded as liabilities. Amounts received in advance of meeting time requirements are recorded as deferred inflows.

Special assessments are recorded as revenues when they become measurable and available as current assets. Annual installments due in future years are reflected as receivables and unavailable revenues.

Revenues susceptible to accrual include property taxes, miscellaneous taxes, public charges for services, special assessments and interest. Other general revenues such as fines and forfeitures, inspection fees, recreation fees, and miscellaneous revenues are recognized when received in cash or when measurable and available under the criteria described above.

Proprietary and fiduciary fund financial statements (other than agency funds) are reported using the economic resources measurement focus and the accrual basis of accounting, as described previously in this note. Agency funds follow the accrual basis of accounting, and do not have a measurement focus.

The proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the water and electric, sewer, and communications utilities are charges to customers for sales and services. Special assessments are recorded as receivables and contribution revenue when levied. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

##### ***All Financial Statements***

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

# CITY OF REEDSBURG

## NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

---

### NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

---

#### ***D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY***

##### ***1. Deposits and Investments***

For purposes of the statement of cash flows, the city considers all highly liquid investments with an initial maturity of three months or less when acquired to be cash equivalents.

Investment of city funds is restricted by Wisconsin state statutes. Available investments are limited to:

- a. Time deposits in any credit union, bank, savings bank or trust company.
- b. Bonds or securities of any county, city, drainage district, technical college district, village, town, or school district of the state. Also, bonds issued by a local exposition district, a local professional baseball park district, a local professional football stadium district, a local cultural arts district, the University of Wisconsin Hospitals and Clinics Authority, or the Wisconsin Aerospace Authority.
- c. Bonds or securities issued or guaranteed by the federal government.
- d. The local government investment pool.
- e. Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.
- f. Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.
- g. Repurchase agreements with public depositories, with certain conditions.

Investment of most trust funds including cemetery perpetual care funds, is regulated by Chapter 881 of the Wisconsin Statutes. Investment of library trust funds is regulated by Chapter 112. Those sections give broad authority to use such funds to acquire various kinds of investments including stocks, bonds and debentures.

The city has not adopted an investment policy.

Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. Fair values are based on methods and inputs as outlined in Note III. A. No investments are reported at amortized cost. Adjustments necessary to record investments at fair value are recorded in the operating statement as increases or decreases in investment income. Investment income on commingled investments of municipal accounting funds is allocated based on average balances. The difference between the bank statement balance and carrying value is due to outstanding checks and/or deposits in transit.



# CITY OF REEDSBURG

## NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

---

### NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

---

#### ***D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)***

##### ***1. Deposits and Investments (cont.)***

The Wisconsin Local Government Investment Pool (LGIP) is part of the State Investment Fund (SIF), and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2018, the fair value of the city's share of the LGIP's assets was substantially equal to the amount as reported in these statements.

See Note III. A. for further information.

##### ***2. Receivables***

Property taxes are levied in December on the assessed value as of the prior January 1. In addition to property taxes for the city, taxes are collected for and remitted to the state and county governments as well as the local school district and technical college district. Taxes for all state and local governmental units billed in the current year for the succeeding year are reflected as receivables and due to other taxing units on the accompanying statement of net position - fiduciary funds.

Property tax calendar - 2018 tax roll:

|                                              |                  |
|----------------------------------------------|------------------|
| Lien date and levy date                      | December 2018    |
| Tax bills mailed                             | December 2018    |
| Payment in full, or                          | January 31, 2019 |
| First installment due                        | January 31, 2019 |
| Second installment due                       | July 31, 2019    |
| Personal property taxes in full              | January 31, 2019 |
| Tax sale - 2018 delinquent real estate taxes | October 2021     |

Accounts receivable have been shown net of an allowance for uncollectible accounts. Delinquent real estate taxes as of July 31 are paid in full by the county, which assumes the collection thereof. No provision for uncollectible accounts receivable has been made for the electric, water, and sewer utilities because they have the right by law to place substantially all delinquent bills on the tax roll, and other delinquent bills are generally not significant. Delinquent communications bills are not placed on the tax roll. An allowance for uncollectible accounts has been established to account for all delinquent communications billings over 120 days past due. The allowance is adjusted on an annual basis.

During the course of operations, transactions occur between individual funds that may result in amounts owed between funds. Short-term interfund loans are reported as "due to and from other funds." Long-term interfund loans (noncurrent portion) are reported as "advances from and to other funds." Interfund receivables and payables between funds within governmental activities are eliminated in the statement of net position. Any residual balances outstanding between the governmental activities and business-type activities are reported in the governmental-wide financial statements as internal balances.

# CITY OF REEDSBURG

## NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

---

### NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

---

#### ***D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)***

##### ***2. Receivables (cont.)***

In the governmental fund financial statements, advances to other funds are offset equally by a nonspendable fund balance account which indicates that they do not constitute expendable available financial resources and, therefore, are not available for appropriation or by a restricted fund balance account, if the funds will ultimately be restricted when the advance is repaid.

The city has received federal and state grant funds for economic development and housing rehabilitation loan programs to various businesses and individuals. The city records a loan receivable when the loan has been made and funds have been disbursed. The amount recorded as economic development and housing rehabilitation loans receivable has been reduced by an allowance for uncollectible accounts of \$651,844.

It is the city's policy to record revenue when the initial loan is made from the federal and state grant funds. The net amount of the loan receivable balance is included in restricted fund balance. Interest received from loan repayments is recognized as revenue when received in cash. Any unspent loan repayments at year-end are presented as restricted fund balance in the fund financial statements.

##### ***3. Inventories and Prepaid Items***

Governmental fund inventory items are charged to expenditure accounts when purchased. Year-end inventory was not significant. Proprietary fund inventories are generally used for construction and/or for operation and maintenance work. They are not for resale. They are valued at cost based on weighted average, and charged to construction and/or operation and maintenance expense when used.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

##### ***4. Restricted Assets***

Mandatory segregations of assets are presented as restricted assets. Such segregations are required by bond agreements and other external parties. Current liabilities payable from these restricted assets are so classified. The excess of restricted assets over current liabilities payable from restricted assets will be used first for retirement of related long-term debt. The remainder, if generated from earnings, is shown as restricted net position.

# CITY OF REEDSBURG

## NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

---

### NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

---

#### ***D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)***

##### **5. Capital Assets**

###### ***Government-Wide Statements***

Capital assets, which include property, plant and equipment, are reported in the government-wide financial statements. Capital assets are defined by the government as assets with an initial cost of more than \$5,000 for general capital assets and \$25,000 for infrastructure assets, and an estimated useful life in excess of one year. All capital assets are valued at historical cost, or estimated historical cost if actual amounts are unavailable. Donated capital assets are recorded at their estimated acquisition value at the date of donation.

Additions to and replacements of capital assets of business-type activities are recorded at original cost, which includes material, labor, overhead, and an allowance for the cost of funds used during construction when significant. For tax-exempt debt, the amount of interest capitalized equals the interest expense incurred during construction netted against any interest revenue from temporary investment of borrowed fund proceeds. No interest was capitalized during the current year. The cost of renewals and betterments relating to retirement units is added to plant accounts. The cost of property replaced, retired or otherwise disposed of, is deducted from plant accounts and, generally, together with removal costs less salvage, is charged to accumulated depreciation.

Depreciation and amortization of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation and amortization reflected in the statement of net position. Depreciation and amortization is provided over the assets' estimated useful lives using the straight-line method. The range of estimated useful lives by type of asset is as follows:

|                         |             |
|-------------------------|-------------|
| Buildings               | 30 Years    |
| Land Improvements       | 30 Years    |
| Machinery and Equipment | 3-15 Years  |
| Intangibles             | 5-50 Years  |
| Infrastructure          | 18-77 Years |
| Intangibles             | 20-50 Years |

###### ***Fund Financial Statements***

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for the same way as in the government-wide statements.

# CITY OF REEDSBURG

## NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

---

### NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

---

#### ***D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)***

##### **6. Other Assets**

The electric utility is a member of American Transmission Company (ATC). ATC was formed by approximately 25 utilities to plan, construct, maintain, monitor, and own electric transmission facilities in Wisconsin. The utility owns less than 1/2 of 1% of ATC.

As part of a settlement agreement with a vendor, the electric utility obtained customer rights from the prior service provider to serve additional customers. These costs are reported as organization costs and are being amortized over 33 years.

The electric utility has non-utility property consisting of private parking lighting which is depreciated over 20 years.

##### **7. Deferred Outflows of Resources**

A deferred outflow of resources represents a consumption of net position/fund balance that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until that future time.

##### **8. Compensated Absences**

Under terms of employment, employees are granted sick leave and vacations in varying amounts. Only benefits considered to be vested are disclosed in these statements.

All vested vacation and sick leave pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements, and are payable with expendable resources.

Payments for vacation and sick leave will be made at rates in effect when the benefits are used. Accumulated vacation and sick leave liabilities at December 31, 2018, are determined on the basis of current salary rates and include salary related payments.

##### **9. Long-Term Obligations/Conduit Debt**

All long-term obligations to be repaid from governmental and business-type resources are reported as liabilities in the government-wide statements. The long-term obligations consist primarily of notes and bonds payable and accrued compensated absences.

Long-term obligations for governmental funds are not reported as liabilities in the fund financial statements. The face value of debts (plus any premiums) are reported as other financing sources and payments of principal and interest are reported as expenditures. The accounting in proprietary funds is the same as it is in the government-wide statements.

# CITY OF REEDSBURG

## NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

---

### NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

---

#### ***D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)***

##### ***9. Long-Term Obligations/Conduit Debt (cont.)***

For the government-wide statements and proprietary fund statements, bond premiums and discounts are amortized over the life of the issue using the effective interest method. The balance at year-end is shown as an increase or decrease in the liability section of the statement of net position.

The city has approved the issuance of industrial revenue bonds (IRB) for the benefit of private business enterprises. IRB's are secured by mortgages or revenue agreements on the associated projects, and do not constitute indebtedness of the city. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. The total amount of IRB's outstanding at the end of the year is approximately \$1,352,370, made up of three issues.

##### ***10. Deferred Inflows of Resources***

A deferred inflow of resources represents an acquisition of net position/fund balance that applies to a future period and therefore will not be recognized as an inflow of resources (revenue) until that future time.

##### ***11. Equity Classifications***

###### ***Government-Wide Statements***

Equity is classified as net position and displayed in three components:

- a. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation/amortization and reduced by the outstanding balances (excluding unspent debt proceeds) of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position - Consists of net position with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or, 2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position - All other net positions that do not meet the definitions of "restricted" or "net investment in capital assets."

When both restricted and unrestricted resources are available for use, it is the city's policy to use restricted resources first, then unrestricted resources as they are needed.

# CITY OF REEDSBURG

## NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

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### NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

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#### ***D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)***

##### ***11. Equity Classifications (cont.)***

###### ***Fund Statements***

Governmental fund balances are displayed as follows:

- a. Nonspendable - Includes fund balance amounts that cannot be spent either because they are not in spendable form or because legal or contractual requirements require them to be maintained intact.
- b. Restricted - Consists of fund balances with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.
- c. Committed - Includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority. Fund balance amounts are committed through a formal action (resolution) of the City Council. This formal action must occur prior to the end of the reporting period, but the amount of the commitment, which will be subject to the constraints, may be determined in the subsequent period. Any changes to the constraints imposed require the same formal action of the City Council that originally created the commitment.
- d. Assigned - Includes spendable fund balance amounts that are intended to be used for specific purposes that do not meet the criteria to be classified as restricted or committed. The Council, Finance Committee or management may take official action to assign amounts. Assignments may take place after the end of the reporting period.
- e. Unassigned - Includes residual positive fund balance within the general fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those purposes.

Proprietary fund equity is classified the same as in the government-wide statements.

The city considers restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents / contracts that prohibit doing this, such as in grant agreements requiring dollar for dollar spending. Additionally, the city would first use committed, then assigned and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

The city has a formal minimum fund balance policy. That policy is to maintain a working capital fund of 29% of the subsequent year's budgeted general fund expenditures. The balance at year-end was \$1,805,570, or 27%, and is included in unassigned general fund balance.

See Note III. H. for further information.

# CITY OF REEDSBURG

## NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

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### NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

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#### ***D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)***

##### ***11. Equity Classifications (cont.)***

Fiduciary fund equity is classified as held in trust for community aid on the statement of fiduciary net position. Various donor restrictions apply, including authorizing and spending trust income, and the village believes it is in compliance with all significant restrictions. Net position of \$90 was available for the year ended December 31, 2018.

##### ***12. Pension***

For purposes of measuring the net pension asset (liability), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Wisconsin Retirement System (WRS) and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

##### ***13. Basis for Existing Rates - Proprietary Fund***

###### ***Electric***

Current electric rates were approved by the Public Service Commission of Wisconsin on April 27, 2015.

###### ***Water***

Current water rates were approved by the Public Service Commission of Wisconsin on January 27, 2015.

###### ***Sewer***

Current rates were approved and made effective by the city council on June 27, 2013.

###### ***Communications***

Current communications rates were approved by the utility commission with periodic changes. The utility approved new cable TV rates on November 20, 2017 that were effective January 1, 2018. Current telephone rates were approved by the utility commission effective in June 2003. Current residential and commercial Internet rates were approved by the utility commission effective in December, 2014.

###### ***Stormwater***

Current rates were approved by the city council and made effective as of January 1, 2016.

# CITY OF REEDSBURG

## NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

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### NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

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#### ***D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)***

##### ***14. Capital Contributions - Enterprise Funds***

Capital contributions represent the amount received from customers, the city, or external parties for construction and the value of property (plant) contributed to the utilities. These amounts are not subject to repayment.

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### NOTE II - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

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#### ***A. BUDGETARY INFORMATION***

A budget has been adopted for the general fund, certain special revenue funds, the general debt service fund, and capital projects funds. A budget has not been formally adopted for other special revenue funds. Wisconsin Statute 65.90 requires that an annual budget be adopted for all funds.

#### ***B. EXCESS EXPENDITURES AND OTHER FINANCING USES OVER APPROPRIATIONS***

| Funds              | Budgeted<br>Expenditures | Actual<br>Expenditures | Excess<br>Expenditures Over<br>Budget |
|--------------------|--------------------------|------------------------|---------------------------------------|
| General Fund       | \$ 6,149,506             | \$ 6,422,341           | \$ 272,835                            |
| Taxi Grant Fund    | 225,270                  | 229,586                | 4,316                                 |
| DARE Fund          | 3,500                    | 4,574                  | 1,074                                 |
| Triathlon Fund     | 10,000                   | 57,320                 | 47,320                                |
| Room Tax Fund      | 80,250                   | 93,768                 | 13,518                                |
| CDBG Fund          | -                        | 2,600                  | 2,600                                 |
| EDA Fund           | -                        | 5,440                  | 5,440                                 |
| Rescue Fund        | 50,000                   | 54,075                 | 4,075                                 |
| Airport Fund       | 174,124                  | 176,516                | 2,392                                 |
| TIF District No. 3 | 36,910                   | 54,074                 | 17,164                                |
| TIF District No. 5 | 44,730                   | 74,468                 | 29,738                                |
| TIF District No. 9 | 981,983                  | 2,141,830              | 1,159,847                             |

The city controls expenditures at the department level. Some individual departments experienced expenditures which exceeded appropriations. The detail of those items can be found in the city's year-end budget to actual report, which can be obtained from the city.



## CITY OF REEDSBURG

### NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

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#### NOTE II - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (cont.)

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##### ***C. DEFICIT BALANCES***

Generally accepted accounting principles require disclosure of individual funds that have deficit balances at year-end.

As of December 31, 2018, the following individual funds held a deficit balance:

| Fund                           | Amount       | Reason                               |
|--------------------------------|--------------|--------------------------------------|
| General Debt Service           | \$ (104,745) | Unfunded debt payments               |
| Taxi Grant Fund                | (55,985)     | Expenditures exceeding grant revenue |
| Tax Incremental District No. 3 | (398,711)    | Costs exceeding increment            |
| Tax Incremental District No. 6 | (870,284)    | Costs exceeding increment            |
| Tax Incremental District No. 7 | (15,393)     | Costs exceeding increment            |
| Tax Incremental District No. 8 | (354,247)    | Costs exceeding increment            |
| Tax Incremental District No. 9 | (846,071)    | Costs exceeding increment            |

TIF district deficits are anticipated to be funded with future incremental taxes levied over the life of the districts, which is 27 years for the districts created before October 1, 1995, and 23 years for districts created thereafter through September 30, 2004. Beginning October 1, 2004, the life of new districts varies by type of district (20-27 years) and may be extended in some cases. Other fund deficits are anticipated to be funded with future contributions, general tax revenues, long-term borrowing, or transfers from the general fund.

## CITY OF REEDSBURG

### NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

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#### NOTE II - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (cont.)

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##### *D. LIMITATIONS ON THE CITY'S TAX LEVY*

Wisconsin law limits the city's future tax levies. Generally the city is limited to its prior tax levy dollar amount (excluding TIF Districts), increased by the greater of the percentage change in the city's equalized value due to new construction or zero percent. Changes in debt service from one year to the next are generally exempt from this limit with certain exceptions. The city is required to reduce its allowable levy by the estimated amount of fee revenue it collects for certain services, if those services were funded in 2013 by the property tax levy. Levies can be increased above the allowable limits if the amount is approved by referendum.

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#### NOTE III - DETAILED NOTES ON ALL FUNDS

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##### *A. DEPOSITS AND INVESTMENTS*

The city's deposits and investments at year-end were comprised of the following:

|                                       | Carrying<br>Value    | Statement<br>Balances | Associated Risks                                                       |
|---------------------------------------|----------------------|-----------------------|------------------------------------------------------------------------|
| Deposits                              | \$ 15,759,893        | \$ 14,696,857         | Custodial credit                                                       |
| U.S. agencies - implicitly guaranteed | 1,503,211            | 1,503,211             | Credit, custodial credit,<br>concentration of credit,<br>interest rate |
| Certificates of deposit (negotiable)  | 5,768,820            | 5,768,820             | Credit, custodial credit,<br>concentration of credit,<br>interest rate |
| LGIP                                  | 9,005,506            | 9,005,506             | Credit                                                                 |
| Petty cash                            | <u>500</u>           | <u>-</u>              | N/A                                                                    |
| Total Deposits and Investments        | <u>\$ 32,037,930</u> | <u>\$ 30,974,394</u>  |                                                                        |

## CITY OF REEDSBURG

### NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

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#### NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

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##### **A. DEPOSITS AND INVESTMENTS** (cont.)

Reconciliation to financial statements

Per statement of net position

|                                   |               |
|-----------------------------------|---------------|
| Unrestricted cash and investments | \$ 21,817,531 |
| Restricted cash and investments   | 4,211,485     |

Per statement of net position - fiduciary funds

|                            |           |
|----------------------------|-----------|
| Tax collection fund        | 6,008,824 |
| Private-Purpose Trust Fund | <u>90</u> |

|                                |                             |
|--------------------------------|-----------------------------|
| Total Deposits and Investments | <u><u>\$ 32,037,930</u></u> |
|--------------------------------|-----------------------------|

Deposits in each local and area bank are insured by the FDIC in the amount of \$250,000 for time and savings accounts (including NOW accounts) and \$250,000 for demand deposit accounts (interest-bearing and noninterest-bearing). In addition, if deposits are held in an institution outside of the state in which the government is located, insured amounts are further limited to a total of \$250,000 for the combined amount of all deposit accounts.

Bank accounts are also insured by the State Deposit Guarantee Fund in the amount of \$400,000. However, due to the nature of this fund, recovery of material principal losses may not be significant to individual municipalities. This coverage has been considered in computing custodial credit risk.

The city maintains collateral agreements with its banks. At December 31, 2018, the banks had pledged various government securities in the amount of \$16,136,554 to secure the city's deposits.

The utility commission's investment in American Transmission Corporation (ATC) is measured at the net asset value (NAV) per share of ownership. As of December 31, 2018, the fair value of the investment was \$2,788,514. ATC was formed by approximately 25 utilities to plan, construct, maintain, monitor and own electric transmission facilities in Wisconsin. The utility elected to receive an investment in ATC at its inception rather than directly sell its transmission facilities. The utility owns less than 1/2 of 1 percent of ATC. The utility has no unfunded commitments at year-end. The investment in ATC can only be redeemed by ATC or another existing member.

The city categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

# CITY OF REEDSBURG

## NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

### NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

#### A. DEPOSITS AND INVESTMENTS (cont.)

The valuation methods for recurring fair value measurements are as follows:

- > Certificates of deposit (negotiable) - uses a market based approach
- > U.S. agency securities - uses a market based approach which considers yield, price of comparable securities, coupon rate, maturity, credit quality and dealer-provided prices

| Investment Type                       | December 31, 2018   |                     |             |                     |
|---------------------------------------|---------------------|---------------------|-------------|---------------------|
|                                       | Level 1             | Level 2             | Level 3     | Total               |
| U.S. agencies - implicitly guaranteed | \$ -                | \$ 1,503,211        | \$ -        | \$ 1,503,211        |
| Certificates of deposit (negotiable)  | 5,768,820           | -                   | -           | 5,768,820           |
| Total                                 | <u>\$ 5,768,820</u> | <u>\$ 1,503,211</u> | <u>\$ -</u> | <u>\$ 7,272,031</u> |

#### **Custodial Credit Risk**

##### Deposits

Custodial credit risk is the risk that in the event of a financial institution failure, the city's deposits may not be returned to the city.

The city does not have any deposits exposed to custodial credit risk.

##### Investments

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the city will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

As of December 31, 2018, the city's investments were exposed to custodial credit risk as follows:

Neither Insured nor Registered and Held by Counterparty's Trust  
Department or Agent not in the City's Name

U.S. agencies - implicitly guaranteed \$ 1,503,211

#### **Credit Risk**

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations.

As of December 31, 2018, the city's investments were rated as follows:

| Investment Type                       | Standard & Poors |
|---------------------------------------|------------------|
| U.S. agencies - implicitly guaranteed | AA+              |

# CITY OF REEDSBURG

## NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

### NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

#### A. DEPOSITS AND INVESTMENTS (cont.)

##### **Credit Risk** (cont.)

The city also held investments in the following investments which are not rated:

Local Government Investment Pool

Certificates of deposit (negotiable)

##### **Concentration of Credit Risk**

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer.

At December 31, 2018, the investment portfolio was concentrated as follows:

| Issuer                                | Investment Type                      | Percentage of Portfolio |
|---------------------------------------|--------------------------------------|-------------------------|
| Associated Bank, National Association | Certificates of deposit (negotiable) | 37.18%                  |

##### **Interest Rate Risk**

Interest rate risk is the risk that changes in interest rates will adversely affect the value of an investment.

As of December 31, 2018, the city's investments were as follows:

| Investment Type                       | Fair Value          | Maturity (In Years) |                     |                     |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|
|                                       |                     | Less than 1         | 1-5                 | 6+                  |
| U.S. agencies - implicitly guaranteed | \$ 1,503,211        | \$ -                | \$ -                | \$ 1,503,211        |
| Certificates of deposit (negotiable)  | <u>5,768,820</u>    | <u>4,307,306</u>    | <u>1,461,514</u>    | <u>-</u>            |
| Totals                                | <u>\$ 7,272,031</u> | <u>\$ 4,307,306</u> | <u>\$ 1,461,514</u> | <u>\$ 1,503,211</u> |

See Note I.D.1. for further information on deposit and investment policies.

# CITY OF REEDSBURG

## NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

### NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

#### B. RECEIVABLES

Receivables as of year-end for the government's individual major funds and nonmajor and other funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

|                                                            | General<br>Fund     | Debt Service      | Utility<br>Commission | Sewer Utility     | Nonmajor<br>and Other<br>Funds | Totals               |
|------------------------------------------------------------|---------------------|-------------------|-----------------------|-------------------|--------------------------------|----------------------|
| Receivables                                                |                     |                   |                       |                   |                                |                      |
| Gross receivables                                          | \$ 3,346,118        | \$ 811,614        | \$ 2,781,781          | \$ 167,956        | \$ 5,262,511                   | \$ 12,369,980        |
| Less: Allowance for<br>uncollectibles                      | -                   | -                 | (51,996)              | -                 | (660,624)                      | (712,620)            |
| Net Total<br>Receivables                                   | <u>\$ 3,346,118</u> | <u>\$ 811,614</u> | <u>\$ 2,729,785</u>   | <u>\$ 167,956</u> | <u>\$ 4,601,887</u>            | <u>\$ 11,657,360</u> |
| Amounts not expected to<br>be collected within one<br>year | <u>\$ 4,000</u>     | <u>\$ -</u>       | <u>\$ 51,996</u>      | <u>\$ 4,000</u>   | <u>\$ 3,053,070</u>            | <u>\$ 3,113,066</u>  |

Governmental funds report *unavailable or unearned revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Property taxes levied for the subsequent year are not earned and cannot be used to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of *unavailable revenue* and *unearned revenue* reported in the governmental funds were as follows:

|                                                              | Unearned            | Unavailable       |
|--------------------------------------------------------------|---------------------|-------------------|
| Property taxes receivable for subsequent year                | \$ 6,800,583        | \$ -              |
| Interfund interest - TIF advances                            | -                   | 424,504           |
| Developer receivable                                         | -                   | 100,600           |
| Total Unearned/Unavailable Revenue for<br>Governmental Funds | <u>\$ 6,800,583</u> | <u>\$ 525,104</u> |

For economic development loans, the city is limited by the Wisconsin Department of Administration to the amount of program income from economic development loans that it may retain to be loaned to other businesses and/or the amount of time for which funds may be held without use. Program income includes the principal and interest received from economic development loans repayments.

At December 31, 2018, the city has not exceeded the maximum amount of program income that it may retain or the amount of time for which funds may be held without use. When it does, a liability to the state will be recorded.

## CITY OF REEDSBURG

### NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

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#### NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

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##### ***C. RESTRICTED ASSETS***

The following represent the balances of the restricted assets:

##### ***Long-Term Debt Accounts***

- Redemption - Used to segregate resources accumulated for debt service payments over the next twelve months.
- Reserve - Used to report resources set aside to make up potential future deficiencies in the redemption account.
- Depreciation - Used to report resources set aside to fund plant renewals and replacement or make up potential future deficiencies in the redemption account.

##### ***Equipment Replacement Account***

The sewer utility established an equipment replacement account to be used for significant mechanical equipment replacement as required by the Wisconsin Department of Natural Resources.

##### ***Net Pension Asset***

Restricted assets have been reported in connection with the net pension asset balance since this balance must be used to fund employee benefits.

##### ***Impact Fee Account***

The utility commission has received impact fees which must be spent in accordance with the local ordinance and state statutes. Any unspent funds must be refunded to the property owner.

Following is a list of restricted assets at December 31, 2018:

|                      | <u>Restricted<br/>Assets</u> |
|----------------------|------------------------------|
| Redemption account   | \$ 992,985                   |
| Reserve account      | 701,125                      |
| Depreciation account | 398,137                      |
| Replacement account  | 1,984,380                    |
| Impact fee account   | 134,858                      |
| Net pension asset    | <u>1,144,764</u>             |
| Total                | <u><u>\$ 5,356,249</u></u>   |

# CITY OF REEDSBURG

## NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

### NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

#### **D. CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2018, was as follows:

|                                                                                                     | Beginning<br>Balance | Additions           | Deletions         | Ending<br>Balance    |
|-----------------------------------------------------------------------------------------------------|----------------------|---------------------|-------------------|----------------------|
| <b>Governmental Activities</b>                                                                      |                      |                     |                   |                      |
| Capital assets not being<br>depreciated/amortized                                                   |                      |                     |                   |                      |
| Land                                                                                                | \$ 6,654,369         | \$ -                | \$ 4,920          | \$ 6,649,449         |
| Land for right of way                                                                               | 942,232              | -                   | -                 | 942,232              |
| Road infrastructure not being<br>depreciated                                                        | 5,328,241            | 786,051             | 106,505           | 6,007,787            |
| Construction work in progress                                                                       | 236,968              | -                   | 236,968           | -                    |
| Total Capital Assets Not Being<br>Depreciated/Amortized                                             | <u>13,161,810</u>    | <u>786,051</u>      | <u>348,393</u>    | <u>13,599,468</u>    |
| Capital assets being<br>depreciated/amortized                                                       |                      |                     |                   |                      |
| Buildings                                                                                           | 11,778,726           | 25,539              | -                 | 11,804,265           |
| Intangibles                                                                                         | 95,272               | -                   | -                 | 95,272               |
| Equipment and furniture                                                                             | 10,012,535           | 460,394             | 127,352           | 10,345,577           |
| Infrastructure                                                                                      | 18,626,296           | 2,335,353           | 318,917           | 20,642,732           |
| Total Capital Assets Being<br>Depreciated/Amortized                                                 | <u>40,512,829</u>    | <u>2,821,286</u>    | <u>446,269</u>    | <u>42,887,846</u>    |
| Total Capital Assets                                                                                | <u>53,674,639</u>    | <u>3,607,337</u>    | <u>794,662</u>    | <u>56,487,314</u>    |
| Less: Accumulated<br>depreciation/amortization for                                                  |                      |                     |                   |                      |
| Buildings                                                                                           | (7,212,090)          | (227,358)           | -                 | (7,439,448)          |
| Intangibles                                                                                         | (74,212)             | (6,018)             | -                 | (80,230)             |
| Equipment and furniture                                                                             | (5,944,031)          | (489,104)           | 119,700           | (6,313,435)          |
| Infrastructure                                                                                      | (11,554,388)         | (625,274)           | 318,917           | (11,860,745)         |
| Total Accumulated<br>Depreciation/Amortization                                                      | <u>(24,784,721)</u>  | <u>(1,347,754)</u>  | <u>438,617</u>    | <u>(25,693,858)</u>  |
| Net Capital Assets Being<br>Depreciated/Amortized                                                   | <u>15,728,108</u>    | <u>1,473,532</u>    | <u>7,652</u>      | <u>17,193,988</u>    |
| Total Governmental Activities<br>Capital Assets, Net of<br>Accumulated<br>Depreciation/Amortization | <u>\$ 28,889,918</u> | <u>\$ 2,259,583</u> | <u>\$ 356,045</u> | <u>\$ 30,793,456</u> |



# CITY OF REEDSBURG

## NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

### NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

#### **D. CAPITAL ASSETS (cont.)**

Depreciation expense was charged to functions as follows:

#### **Governmental Activities**

|                                                                 |                     |
|-----------------------------------------------------------------|---------------------|
| General government                                              | \$ 81,203           |
| Public safety                                                   | 239,317             |
| Public works                                                    | 771,068             |
| Culture, recreation, and education                              | <u>256,166</u>      |
| Total Governmental Activities Depreciation/Amortization Expense | <u>\$ 1,347,754</u> |

|                                                               | Beginning<br>Balance | Additions           | Deletions           | Ending<br>Balance    |
|---------------------------------------------------------------|----------------------|---------------------|---------------------|----------------------|
| <b>Business-type Activities</b>                               |                      |                     |                     |                      |
| Capital assets not being depreciation                         |                      |                     |                     |                      |
| Land                                                          | \$ 383,906           | \$ -                | \$ -                | \$ 383,906           |
| Construction in progress                                      | <u>1,433,468</u>     | <u>2,452,600</u>    | <u>3,208,120</u>    | <u>677,948</u>       |
| Total Capital Assets Not Being Depreciation                   | <u>1,817,374</u>     | <u>2,452,600</u>    | <u>3,208,120</u>    | <u>1,061,854</u>     |
| Capital assets being depreciated                              |                      |                     |                     |                      |
| Electric system                                               | 28,981,720           | 787,862             | 210,670             | 29,558,912           |
| Water system                                                  | 13,938,098           | 1,055,154           | 48,176              | 14,945,076           |
| Communications system                                         | 32,050,659           | 888,031             | 160,265             | 32,778,425           |
| Sewer system                                                  | 29,899,426           | 2,466,914           | 111,461             | 32,254,879           |
| Stormwater system                                             | <u>6,595,057</u>     | <u>120,683</u>      | <u>-</u>            | <u>6,715,740</u>     |
| Total Capital Assets Being Depreciated                        | <u>111,464,960</u>   | <u>5,318,644</u>    | <u>530,572</u>      | <u>116,253,032</u>   |
| Total Capital Assets                                          | <u>113,282,334</u>   | <u>7,771,244</u>    | <u>3,738,692</u>    | <u>117,314,886</u>   |
| Less: Accumulated depreciation for                            |                      |                     |                     |                      |
| Electric system                                               | (16,892,696)         | (1,001,707)         | 199,324             | (17,695,079)         |
| Water system                                                  | (4,622,649)          | (355,974)           | 48,255              | (4,930,368)          |
| Communications system                                         | (10,762,269)         | (1,229,628)         | 160,265             | (11,831,632)         |
| Sewer system                                                  | (11,694,831)         | (891,010)           | 111,461             | (12,474,380)         |
| Stormwater system                                             | <u>(2,516,745)</u>   | <u>(174,503)</u>    | <u>-</u>            | <u>(2,691,248)</u>   |
| Total Accumulated Depreciation                                | <u>(46,489,190)</u>  | <u>(3,652,822)</u>  | <u>519,305</u>      | <u>(49,622,707)</u>  |
| Net Capital Assets Being Depreciated                          | <u>64,975,770</u>    | <u>1,665,822</u>    | <u>11,267</u>       | <u>66,630,325</u>    |
| Business-type Capital Assets, Net of Accumulated Depreciation | <u>\$ 66,793,144</u> | <u>\$ 4,118,422</u> | <u>\$ 3,219,387</u> | <u>\$ 67,692,179</u> |

# CITY OF REEDSBURG

## NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

### NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

#### **D. CAPITAL ASSETS (cont.)**

Depreciation expense was charged to functions as follows:

##### **Business-type Activities**

|                |                |
|----------------|----------------|
| Electric       | \$ 958,683     |
| Water          | 308,135        |
| Communications | 1,230,689      |
| Sewer          | 891,010        |
| Storm          | <u>174,503</u> |

|                                                     |                            |
|-----------------------------------------------------|----------------------------|
| Total Business-type Activities Depreciation Expense | <u><u>\$ 3,563,020</u></u> |
|-----------------------------------------------------|----------------------------|

Depreciation expense does not agree to the increases in accumulated depreciation due to joint metering, salvage, and cost of removal.

#### **E. INTERFUND RECEIVABLES/PAYABLES, ADVANCES AND TRANSFERS**

##### **Interfund Receivables/Payables**

The following is a schedule of interfund receivables and payables including any overdrafts on pooled cash and investment accounts:

| Receivable Fund                                                     | Payable Fund          | Amount                   |
|---------------------------------------------------------------------|-----------------------|--------------------------|
| General fund                                                        | Utility commission    | \$ 761,562               |
| General fund                                                        | Internal service fund | 18,582                   |
| Utility commission                                                  | General fund          | 5,317                    |
| TIF District No. 3                                                  | General debt service  | 32,004                   |
| TIF District No. 4                                                  | General debt service  | 55,505                   |
| TIF District No. 6                                                  | General debt service  | 8,131                    |
| Stormwater fund                                                     | Utility commission    | 68,912                   |
| Sewer                                                               | Utility commission    | <u>184,783</u>           |
| Total - Fund Financial Statements                                   |                       | 1,134,796                |
| Less: Fund eliminations                                             |                       | <u>(378,551)</u>         |
| Total Internal Balances - Government-Wide Statement of Net Position |                       | <u><u>\$ 756,245</u></u> |

All amounts are due within one year.

The principal purpose of these interfunds resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

# CITY OF REEDSBURG

## NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

### NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

#### *E. INTERFUND RECEIVABLES/PAYABLES, ADVANCES AND TRANSFERS (cont.)*

##### **Advances**

The general fund is advancing funds to TIF Districts No. 3, No. 6, and No. 8. The amount advanced is determined by the deficiency of revenues over expenditures and other financing sources since the district's inception. The general fund is charging the TIF No. 3, No. 6, and No. 8 interest on the advance based on the average outstanding advance balance during the year at a rate of 5%. \$424,504 of interest is included in the TIF No. 3, No. 6, and No. 8 advances and is recorded as unavailable revenue until it is collected. No repayment schedules have been established.

The general fund is also advancing funds to the taxi, TIF District No. 7, TIF District No. 9, and general debt service funds. No interest is being charged on these advances and no repayment schedules have been established.

The following is a schedule of interfund advances:

| Receivable Fund                                                           | Payable Fund              | Amount             | Amount Not<br>Due Within One<br>Year |
|---------------------------------------------------------------------------|---------------------------|--------------------|--------------------------------------|
| General fund                                                              | Taxi fund                 | \$ 61,486          | \$ 61,486                            |
| General fund                                                              | General debt service fund | 9,105              | 9,105                                |
| General fund                                                              | TIF District No. 3        | 429,251            | 429,251                              |
| General fund                                                              | TIF District No. 6        | 1,376,996          | 1,376,996                            |
| General fund                                                              | TIF District No. 7        | 15,393             | 15,393                               |
| General fund                                                              | TIF District No. 8        | 354,247            | 354,247                              |
| General fund                                                              | TIF District No. 9        | <u>720,364</u>     | <u>720,364</u>                       |
| Total - Fund Financial Statements                                         |                           | 2,966,842          |                                      |
| Less: Fund eliminations                                                   |                           | <u>(2,966,842)</u> |                                      |
| Total - Interfund Advances - Government-Wide Statement<br>of Net Position |                           | <u>\$ -</u>        |                                      |

# CITY OF REEDSBURG

## NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

### NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

#### *E. INTERFUND RECEIVABLES/PAYABLES, ADVANCES AND TRANSFERS (cont.)*

##### **Transfers**

The following is a schedule of interfund transfers:

| <u>Fund Transferred To</u>                                                        | <u>Fund Transferred From</u> | <u>Amount</u>            | <u>Principal Purpose</u>   |
|-----------------------------------------------------------------------------------|------------------------------|--------------------------|----------------------------|
| General debt service                                                              | Nonmajor governmental funds  | \$ 175,205               | Debt service payments      |
| Nonmajor governmental funds                                                       | Nonmajor governmental funds  | 290,360                  | Increment sharing          |
| General fund                                                                      | Utility commission           | 761,562                  | Tax equivalent             |
| Nonmajor governmental funds                                                       | General fund                 | <u>27,172</u>            | Establish the airport fund |
| Total - Fund Financial Statements                                                 |                              | 1,254,299                |                            |
| Less: Fund eliminations                                                           |                              | (492,737)                |                            |
| Less: Assets transferred from governmental activities to business-type activities |                              | <u>(379,053)</u>         |                            |
| Total Transfers - Government-Wide Statement of Activities                         |                              | <u><u>\$ 382,509</u></u> |                            |

Generally, transfers are used to (1) move revenues from the fund that collects them to the fund that the budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

# CITY OF REEDSBURG

## NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

### NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

#### **F. LONG-TERM OBLIGATIONS**

Long-term obligations activity for the year ended December 31, 2018, was as follows:

|                                                            | Beginning<br>Balance | Increases           | Decreases           | Ending<br>Balance    | Amounts Due<br>Within One<br>Year |
|------------------------------------------------------------|----------------------|---------------------|---------------------|----------------------|-----------------------------------|
| <b>Governmental Activities</b>                             |                      |                     |                     |                      |                                   |
| Bonds and Notes Payable                                    |                      |                     |                     |                      |                                   |
| General obligation debt                                    | \$ 4,780,000         | \$ 1,335,000        | \$ 990,000          | \$ 5,125,000         | \$ 1,005,858                      |
| Sub-totals                                                 | <u>4,780,000</u>     | <u>1,335,000</u>    | <u>990,000</u>      | <u>5,125,000</u>     | <u>1,005,858</u>                  |
| Other Liabilities                                          |                      |                     |                     |                      |                                   |
| Vested compensated<br>absences                             | 601,635              | 147,965             | 129,757             | 619,843              | 138,911                           |
| Land contract                                              | <u>175,000</u>       | <u>-</u>            | <u>87,500</u>       | <u>87,500</u>        | <u>87,500</u>                     |
| Total Other Liabilities                                    | <u>776,635</u>       | <u>147,965</u>      | <u>217,257</u>      | <u>707,343</u>       | <u>226,411</u>                    |
| Total Governmental<br>Activities Long-Term<br>Liabilities  | <u>\$ 5,556,635</u>  | <u>\$ 1,482,965</u> | <u>\$ 1,207,257</u> | <u>\$ 5,832,343</u>  | <u>\$ 1,232,269</u>               |
| <b>Business-type Activities</b>                            |                      |                     |                     |                      |                                   |
| Bonds and Notes Payable                                    |                      |                     |                     |                      |                                   |
| General obligation debt                                    | \$ 15,880,000        | \$ -                | \$ 685,000          | \$ 15,195,000        | \$ 710,000                        |
| Revenue bonds                                              | 14,661,194           | 957,371             | 1,666,251           | 13,952,314           | 1,758,180                         |
| Notes payable                                              | 91,361               | -                   | 16,122              | 75,239               | 16,123                            |
| (Discounts)/Premiums                                       | <u>333,964</u>       | <u>-</u>            | <u>37,388</u>       | <u>296,576</u>       | <u>-</u>                          |
| Sub-totals                                                 | <u>30,966,519</u>    | <u>957,371</u>      | <u>2,404,761</u>    | <u>29,519,129</u>    | <u>2,484,303</u>                  |
| Other Liabilities                                          |                      |                     |                     |                      |                                   |
| Vested compensated<br>absences                             | 283,794              | 52,369              | 23,073              | 313,090              | 118,410                           |
| Capital leases                                             | <u>204,491</u>       | <u>-</u>            | <u>32,645</u>       | <u>171,846</u>       | <u>33,840</u>                     |
| Total Other Liabilities                                    | <u>488,285</u>       | <u>52,369</u>       | <u>55,718</u>       | <u>484,936</u>       | <u>152,250</u>                    |
| Total Business-type<br>Activities Long-Term<br>Liabilities | <u>\$ 31,454,804</u> | <u>\$ 1,009,740</u> | <u>\$ 2,460,479</u> | <u>\$ 30,004,065</u> | <u>\$ 2,636,553</u>               |

In accordance with Wisconsin Statutes, total general obligation indebtedness of the city may not exceed 5% of the equalized value of taxable property within the city's jurisdiction. The debt limit as of December 31, 2018, was \$30,012,380. Total general obligation debt outstanding at year-end was \$20,320,000.

# CITY OF REEDSBURG

## NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

### NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

#### F. LONG-TERM OBLIGATIONS (cont.)

##### **General Obligation Debt**

All general obligation notes and bonds payable are backed by the full faith and credit of the city. Notes and bonds in the governmental funds will be retired by future property tax levies or tax increments accumulated by the debt service fund. Business-type activities debt is payable by revenues from user fees of those funds or, if the revenues are not sufficient, by future tax levies.

##### **Governmental Activities**

| <u>General Obligation Debt</u>                          | <u>Date of Issue</u> | <u>Final Maturity</u> | <u>Interest Rates</u> | <u>Original Indebtedness</u> | <u>Balance December 31, 2018</u> |
|---------------------------------------------------------|----------------------|-----------------------|-----------------------|------------------------------|----------------------------------|
| General obligation refunding bonds                      | 5/20/2013            | 3/1/2020              | 0.45 - 1.70           | \$ 1,835,000                 | \$ 445,000                       |
| General obligation refunding bonds                      | 5/5/2013             | 3/1/2023              | 1.20 - 1.80           | 3,225,000                    | 1,925,000                        |
| General obligation refunding bonds                      | 9/7/2016             | 12/1/2021             | 1.05 - 1.50           | 1,785,000                    | 920,000                          |
| State trust fund loan                                   | 10/18/2017           | 3/15/2037             | 4.00                  | 500,000                      | 500,000                          |
| State trust fund loan                                   | 1/16/18              | 3/15/2032             | 4.00                  | 1,335,000                    | <u>1,335,000</u>                 |
| Total Governmental Activities - General Obligation Debt |                      |                       |                       |                              | <u>\$ 5,125,000</u>              |

##### **Business-type Activities**

| <u>General Obligation Debt</u>                           | <u>Date of Issue</u> | <u>Final Maturity</u> | <u>Interest Rates</u> | <u>Original Indebtedness</u> | <u>Balance December 31, 2018</u> |
|----------------------------------------------------------|----------------------|-----------------------|-----------------------|------------------------------|----------------------------------|
| General obligation refunding bonds                       | 8/22/2016            | 3/1/2035              | 2.00 - 3.00%          | \$ 7,480,000                 | \$ 7,125,000                     |
| General obligation refunding bonds                       | 6/29/2017            | 3/1/2035              | 2.00 - 3.50           | 2,610,000                    | 2,510,000                        |
| General obligation refunding bonds                       | 9/18/2017            | 3/1/2029              | 1.55 - 3.00           | 6,000,000                    | <u>5,560,000</u>                 |
| Total Business-type Activities - General Obligation Debt |                      |                       |                       |                              | <u>\$ 15,195,000</u>             |

# CITY OF REEDSBURG

## NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

### NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

#### *F. LONG-TERM OBLIGATIONS* (cont.)

#### *General Obligation Debt* (cont.)

Debt service requirements to maturity are as follows:

| Years     | Governmental Activities<br>General Obligation Debt |                   | Business-type Activities<br>General Obligation Debt |                     |
|-----------|----------------------------------------------------|-------------------|-----------------------------------------------------|---------------------|
|           | Principal                                          | Interest          | Principal                                           | Interest            |
| 2019      | \$ 1,005,858                                       | \$ 135,711        | \$ 710,000                                          | \$ 372,700          |
| 2020      | 870,294                                            | 103,146           | 730,000                                             | 353,750             |
| 2021      | 659,299                                            | 89,609            | 750,000                                             | 334,869             |
| 2022      | 613,271                                            | 76,060            | 770,000                                             | 316,038             |
| 2023      | 622,402                                            | 63,087            | 790,000                                             | 299,063             |
| 2024-2028 | 604,720                                            | 224,543           | 4,185,000                                           | 1,243,050           |
| 2029-2033 | 608,786                                            | 93,296            | 5,020,000                                           | 698,464             |
| 2034-2037 | 140,370                                            | 14,319            | 2,240,000                                           | 69,488              |
| Totals    | <u>\$ 5,125,000</u>                                | <u>\$ 799,771</u> | <u>\$ 15,195,000</u>                                | <u>\$ 3,687,422</u> |

#### *Revenue Debt*

Business-type activities revenue bonds are payable only from revenues derived from the operation of the water, electric, communication and sewer utilities.

# CITY OF REEDSBURG

## NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

### NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

#### F. LONG-TERM OBLIGATIONS (cont.)

##### Revenue Debt (cont.)

Revenue debt payable at December 31, 2018, consists of the following:

##### Business-type Activities Revenue Debt

|                      | Date of<br>Issue | Final<br>Maturity | Interest<br>Rates | Original<br>Indebtedness | Balance<br>December 31,<br>2018 |
|----------------------|------------------|-------------------|-------------------|--------------------------|---------------------------------|
| <u>Sewer Utility</u> |                  |                   |                   |                          |                                 |
| Revenue bonds        | 5/1/2005         | 5/1/2025          | 2.565             | \$ 11,292,318            | \$ 4,824,418                    |
| Revenue bonds        | 5/1/2006         | 5/1/2025          | 2.365             | 2,981,335                | 1,273,030                       |
| Revenue bonds        | 3/23/2011        | 5/1/2030          | 2.499             | 1,860,236                | 1,280,412                       |
| Revenue bonds        | 5/1/2013         | 5/1/2033          | 2.625             | 3,096,378                | 2,487,844 (1)                   |
| Revenue bonds        | 4/11/2018        | 5/1/2037          | 1.060             | 957,371                  | 957,371                         |
|                      |                  |                   |                   | Total Sewer Utility      | <u>10,823,075</u>               |

The sewer utility has pledged future revenues, net of specified operating expenses, to repay revenue bonds issued in, 2005, 2006, 2011, 2013, and 2018. Proceeds from the bonds provided financing for the sewer systems. The bonds are solely from sewer revenues and are payable through 2037. Annual principal and interest payments on the bonds are expected to require 17% of sewer revenues. The total principal and interest remaining to be paid on the bonds is \$12,198,820. Principal and interest paid in the current year and total customer gross revenues were \$1,281,269 and \$3,767,536, respectively.

(1) - During 2013 the utility was authorized to issue \$3,310,182 of sewer system Clean Water Fund revenue bonds. The original amount reported above has been issued as of December 31, 2018. The repayment schedule is for the amount issued.

|                                             |           |          |             |                     |                  |
|---------------------------------------------|-----------|----------|-------------|---------------------|------------------|
| <u>Water Utility</u>                        |           |          |             |                     |                  |
| Safe Drinking Water Loan                    | 1/27/2010 | 5/1/2029 | 2.67        | \$ 385,163          | \$ 249,239       |
| Revenue bonds                               | 9/29/2011 | 5/1/2020 | 1.00 - 3.00 | 995,000             | 240,000          |
| Main Replacements and<br>SCADA Improvements | 7/7/2014  | 5/1/2029 | 1.70 - 3.75 | 895,000             | <u>730,000</u>   |
|                                             |           |          |             | Total Water Utility | <u>1,219,239</u> |

The water utility has pledged future revenues, net of specified operating expenses, to repay revenue bonds issued in, 2010, 2011, and 2014. Proceeds from the bonds provided financing for the water systems. The bonds are solely from water revenues and are payable through 2029. Annual principal and interest payments on the bonds are expected to require 8% of water revenues. The total principal and interest remaining to be paid on the bonds is \$1,414,991. Principal and interest paid in the current year and total customer gross revenues were \$223,354 and \$1,663,231, respectively.



# CITY OF REEDSBURG

## NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

### NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

#### F. LONG-TERM OBLIGATIONS (cont.)

##### Revenue Debt (cont.)

##### Business-type Activities Revenue Debt (cont.)

##### Electric Utility

|                         |            |           |             |                        |                  |
|-------------------------|------------|-----------|-------------|------------------------|------------------|
| Revenue refunding bonds | 11/15/2011 | 12/1/2020 | 0.75 - 3.10 | 1,470,000              | 350,000          |
| Revenue bonds           | 2/21/2013  | 12/1/2023 | 0.65 - 2.70 | 940,000                | 500,000          |
| Revenue bonds           | 10/24/2013 | 12/1/2022 | 0.80 - 3.50 | 2,145,000              | <u>1,060,000</u> |
|                         |            |           |             | Total Electric Utility | <u>1,910,000</u> |

Total Business-type Activities - Revenue Debt \$ 13,952,314

The electric utility has pledged future revenues, net of specified operating expenses, to repay revenue bonds issued in 2011 and 2013. Proceeds from the bonds provided financing for the electric systems. The bonds are solely from electric revenues and are payable through 2023. Annual principal and interest payments on the bonds are expected to require 2% of electric revenues. The total principal and interest remaining to be paid on the bonds is \$2,056,015. Principal and interest paid in the current year and total customer gross revenues were \$535,310 and \$23,565,724, respectively.

Debt service requirements to maturity are as follows:

| <u>Years</u> | <u>Business-type Activities<br/>Revenue Debt</u> |                     |
|--------------|--------------------------------------------------|---------------------|
|              | <u>Principal</u>                                 | <u>Interest</u>     |
| 2019         | \$ 1,758,180                                     | \$ 337,537          |
| 2020         | 1,800,488                                        | 293,000             |
| 2021         | 1,618,484                                        | 247,017             |
| 2022         | 1,667,183                                        | 204,108             |
| 2023         | 1,396,603                                        | 159,123             |
| 2024-2028    | 3,948,981                                        | 382,915             |
| 2029-2033    | 1,544,670                                        | 89,181              |
| 2034-2037    | <u>217,725</u>                                   | <u>4,631</u>        |
| Totals       | <u>\$ 13,952,314</u>                             | <u>\$ 1,717,512</u> |

# CITY OF REEDSBURG

## NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

### NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

#### *F. LONG-TERM OBLIGATIONS* (cont.)

| <b>Business-type Activities</b>                            |                      |                       |                       |                              | Balance                  |
|------------------------------------------------------------|----------------------|-----------------------|-----------------------|------------------------------|--------------------------|
| <u>Other Long-Term Obligations</u>                         | <u>Date of Issue</u> | <u>Final Maturity</u> | <u>Interest Rates</u> | <u>Original Indebtedness</u> | <u>December 31, 2018</u> |
| Notes payable - LED street lights                          | 8/12/2013            | 8/28/2023             | 0%                    | \$ 161,226                   | \$ 75,239                |
| Total Business-type Activities Other Long-Term Obligations |                      |                       |                       |                              | <u>\$ 75,239</u>         |

Debt service requirements to maturity are as follows:

| <u>Years</u> | <u>Business-type Activities<br/>Other Long-Term Obligations</u> |                 |
|--------------|-----------------------------------------------------------------|-----------------|
|              | <u>Principal</u>                                                | <u>Interest</u> |
| 2019         | \$ 16,123                                                       | \$ -            |
| 2020         | 16,123                                                          | -               |
| 2021         | 16,123                                                          | -               |
| 2022         | 16,123                                                          | -               |
| 2023         | <u>10,747</u>                                                   | <u>-</u>        |
| Totals       | <u>\$ 75,239</u>                                                | <u>\$ -</u>     |

#### **Land Contract**

The city purchased property via a land contract that is intended to be used for future development of municipal buildings.

Land Contract at December 31, 2018 consists of the following:

| <b>Governmental Activities</b>              |                      |                       |                       |                              | Balance                  |
|---------------------------------------------|----------------------|-----------------------|-----------------------|------------------------------|--------------------------|
| <u>Land Contract</u>                        | <u>Date of Issue</u> | <u>Final Maturity</u> | <u>Interest Rates</u> | <u>Original Indebtedness</u> | <u>December 31, 2018</u> |
| 300 Vine Street                             | 4/28/2016            | 5/1/2019              | 3%                    | \$ 350,000                   | \$ 87,500                |
| Total Governmental Activities Land Contract |                      |                       |                       |                              | <u>\$ 87,500</u>         |

## CITY OF REEDSBURG

### NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

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#### NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

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##### ***F. LONG-TERM OBLIGATIONS*** (cont.)

##### ***Land Contract*** (cont.)

Debt service requirements to maturity are as follows:

| <u>Year</u> | Governmental Activities<br>Land Contract |                 |
|-------------|------------------------------------------|-----------------|
|             | <u>Principal</u>                         | <u>Interest</u> |
| 2019        | \$ <u>87,500</u>                         | \$ <u>2,661</u> |
| Totals      | \$ <u>87,500</u>                         | \$ <u>2,661</u> |

##### ***Other Debt Information***

Estimated payments of compensated absences are not included in the debt service requirement schedules. The compensated absences liability attributable to governmental activities will be liquidated primarily by the general fund.

##### ***Bond Covenant Disclosures***

##### ***Insurance***

The sewer utility is covered under the insurance policies of the city. See Note IV.B. for further information on the actual coverage and risk of loss.

# CITY OF REEDSBURG

## NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

### NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

#### F. LONG-TERM OBLIGATIONS (cont.)

##### Debt Coverage - Sewer Utility

Under terms of the resolutions providing for the issue of revenue bonds, revenues less operating expenses excluding depreciation (defined net earnings) must exceed 1.1 times the highest annual debt service of the bonds. The coverage only includes revenue debt and does not include general obligation or other debt. The coverage requirement was met in 2018 as follows:

|                                            |                            |
|--------------------------------------------|----------------------------|
| Operating revenues                         | \$ 3,730,105               |
| Investment income                          | 37,431                     |
| Less: Operation and maintenance expenses   | <u>(1,634,715)</u>         |
| Net Defined Earnings                       | <u><u>\$ 2,132,821</u></u> |
| Minimum Required Earnings per Resolution:  |                            |
| Highest annual debt service 2005 CWF bonds | \$ 753,523                 |
| Highest annual debt service 2006 CWF bonds | 197,464                    |
| Highest annual debt service 2011 CWF bonds | 123,656                    |
| Highest annual debt service 2013 CWF bonds | 200,982                    |
| Highest annual debt service 2018 CWF bonds | <u>55,635</u>              |
| Subtotal                                   | 1,331,260                  |
| Coverage factor                            | <u>1.10</u>                |
| Minimum Required Earnings                  | <u><u>\$ 1,464,386</u></u> |
| Actual Debt Coverage                       | <u><u>1.60</u></u>         |

#### G. LEASE DISCLOSURES

##### Lessee - Capital Leases

In 2017 the stormwater utility acquired capital assets through a lease/purchase agreement. The gross amount of these assets under capital leases is \$244,621, which are included in capital assets in the business-type activities. The future lease payments as of December 31, 2018, are as follows:

| Years  | Business-type Activities |                         |                          |
|--------|--------------------------|-------------------------|--------------------------|
|        | Principal                | Interest                | Totals                   |
| 2019   | \$ 33,840                | \$ 6,290                | \$ 40,130                |
| 2020   | 35,079                   | 5,051                   | 40,130                   |
| 2021   | 36,363                   | 3,767                   | 40,130                   |
| 2022   | <u>66,564</u>            | <u>2,436</u>            | <u>69,000</u>            |
| Totals | <u><u>\$ 171,846</u></u> | <u><u>\$ 17,544</u></u> | <u><u>\$ 189,390</u></u> |

## CITY OF REEDSBURG

### NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

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#### NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

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##### ***H. NET POSITION/FUND BALANCES***

Net position reported on the government wide statement of net position at December 31, 2018, includes the following:

##### ***Governmental Activities***

|                                                 |                      |
|-------------------------------------------------|----------------------|
| Net Investment in Capital Assets                |                      |
| Land and other nondepreciable assets            | \$ 13,599,468        |
| Capital assets, net of accumulated depreciation | 17,193,988           |
| Less: Long-term debt outstanding                | (5,212,500)          |
| Plus: Noncapital debt outstanding               | <u>1,915,000</u>     |
| Total Net Investment in Capital Assets          | <u>27,495,956</u>    |
| Restricted                                      |                      |
| Trust purposes                                  | 126,034              |
| Housing and economic development                | 2,144,255            |
| TIF projects                                    | 54,041               |
| Park development                                | 66,337               |
| Room tax                                        | 44,154               |
| Library                                         | 435,697              |
| Pension                                         | <u>634,866</u>       |
| Total Restricted                                | <u>3,505,384</u>     |
| Unrestricted                                    | <u>2,247,855</u>     |
| Total Governmental Activities Net Position      | <u>\$ 33,249,195</u> |

# CITY OF REEDSBURG

## NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

### NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

#### H. NET POSITION/FUND BALANCES (cont.)

##### Governmental Funds

Governmental fund balances reported on the fund financial statements at December 31, 2018, include the following:

|                                        | General             | General<br>Debt<br>Service | Nonmajor<br>Funds   | Totals              |
|----------------------------------------|---------------------|----------------------------|---------------------|---------------------|
| <b>Fund Balances</b>                   |                     |                            |                     |                     |
| <b>Nonspendable:</b>                   |                     |                            |                     |                     |
| Investment in mutual insurance company | \$ 200,515          | \$ -                       | \$ -                | \$ 200,515          |
| Advances                               | 2,966,842           | -                          | -                   | 2,966,842           |
| Prepaid items                          | 96,815              | -                          | -                   | 96,815              |
| Sub-total                              | <u>3,264,172</u>    | <u>-</u>                   | <u>-</u>            | <u>3,264,172</u>    |
| <b>Restricted for:</b>                 |                     |                            |                     |                     |
| Public purpose                         | -                   | -                          | 102,832             | 102,832             |
| General city expenditures              | -                   | -                          | 44,154              | 44,154              |
| Recreational and playground purposes   | -                   | -                          | 23,202              | 23,202              |
| Loans                                  | -                   | -                          | 2,144,255           | 2,144,255           |
| Library                                | -                   | -                          | 435,697             | 435,697             |
| Capital projects - TIF                 | -                   | -                          | 54,041              | 54,041              |
| Park improvements                      | -                   | -                          | 66,337              | 66,337              |
| Sub-total                              | <u>-</u>            | <u>-</u>                   | <u>2,870,518</u>    | <u>2,870,518</u>    |
| <b>Committed to:</b>                   |                     |                            |                     |                     |
| Sidewalk repairs                       | -                   | -                          | 25,887              | 25,887              |
| Solid waste and recycling activities   | -                   | -                          | 134,541             | 134,541             |
| Fire protection                        | -                   | -                          | 295,384             | 295,384             |
| Drug education                         | -                   | -                          | 8,584               | 8,584               |
| Recreation                             | -                   | -                          | 128,436             | 128,436             |
| Sub-total                              | <u>-</u>            | <u>-</u>                   | <u>592,832</u>      | <u>592,832</u>      |
| <b>Assigned to:</b>                    |                     |                            |                     |                     |
| Capital projects                       | -                   | -                          | 512,924             | 512,924             |
| CIVMIC self-insurance retention        | 100,000             | -                          | -                   | 100,000             |
| PILOT                                  | 761,562             | -                          | -                   | 761,562             |
| Arts                                   | 11,794              | -                          | -                   | 11,794              |
| Sub-total                              | <u>873,356</u>      | <u>-</u>                   | <u>512,924</u>      | <u>1,386,280</u>    |
| <b>Unassigned (deficit):</b>           | <u>1,805,570</u>    | <u>(104,745)</u>           | <u>(2,540,691)</u>  | <u>(839,866)</u>    |
| <b>Total Fund Balances (Deficit)</b>   | <u>\$ 5,943,098</u> | <u>\$ (104,745)</u>        | <u>\$ 1,435,583</u> | <u>\$ 7,273,936</u> |

## CITY OF REEDSBURG

### NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

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#### NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

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##### **H. NET POSITION/FUND BALANCES (cont.)**

###### ***Business-type Activities***

|                                                 |                      |
|-------------------------------------------------|----------------------|
| Net Investment in Capital Assets                |                      |
| Land                                            | \$ 383,906           |
| Construction in progress                        | 677,948              |
| Capital assets, net of accumulated depreciation | 66,630,325           |
| Less: Long-term debt outstanding                | (29,394,399)         |
| Plus: Unspent capital related debt proceeds     | 697,859              |
| Less: Unamortized debt premium                  | <u>(296,576)</u>     |
| Total Net Investment in Capital Assets          | <u>38,699,063</u>    |
| Restricted                                      |                      |
| Impact fees                                     | 134,858              |
| Debt service                                    | 940,501              |
| Equipment replacement                           | 1,984,380            |
| Pension                                         | 509,898              |
| Depreciation                                    | <u>398,137</u>       |
| Total Restricted                                | <u>3,967,774</u>     |
| Unrestricted                                    | <u>19,457,254</u>    |
| Total Business-type Activities Net Position     | <u>\$ 62,124,091</u> |

# CITY OF REEDSBURG

## NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

### NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

#### **I. SEGMENT INFORMATION**

The Reedsburg Utility Commission issued revenue bonds to finance its water, electric, and communications activities, which are combined and presented as the Reedsburg Utility Commission, a major enterprise fund. Summary financial information for each activity is presented below.

#### **CONDENSED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**

|                                    | <u>Water Utility</u>     | <u>Electric Utility</u>    | <u>Communications<br/>Utility</u> |
|------------------------------------|--------------------------|----------------------------|-----------------------------------|
| Charges for services               | \$ 1,540,372             | \$ 23,107,416              | \$ 5,517,138                      |
| Other operating revenues           | 106,854                  | 65,045                     | 16,631                            |
| Depreciation expense               | (308,135)                | (958,683)                  | (1,230,689)                       |
| Other operating expenses           | <u>(969,890)</u>         | <u>(19,953,930)</u>        | <u>(3,372,309)</u>                |
| Operating Income                   | <u>369,201</u>           | <u>2,259,848</u>           | <u>930,771</u>                    |
| Investment earnings                | 5,574                    | 362,643                    | 28,796                            |
| Miscellaneous non-operating income | 10,430                   | 30,619                     | 61,110                            |
| Interest and amortization expense  | (38,433)                 | (65,008)                   | (384,957)                         |
| Capital contributions              | 509,193                  | 114,590                    | 35,317                            |
| Payment in lieu of taxes           | <u>(238,512)</u>         | <u>(523,050)</u>           | <u>-</u>                          |
| <b>CHANGE IN NET POSITION</b>      | <u><u>\$ 617,453</u></u> | <u><u>\$ 2,179,642</u></u> | <u><u>\$ 671,037</u></u>          |

#### **J. COMPONENT UNITS**

##### **COMMUNITY DEVELOPMENT AUTHORITY OF THE CITY OF REEDSBURG**

This report contains the Community Development Authority of the City of Reedsburg (CDA), which is included as a component unit.

In addition to the basic financial statements and the preceding notes to financial statements which apply, the following additional disclosures are considered necessary for a fair presentation.

##### **a. Basis of Accounting/Measurement Focus**

The CDA follows the full accrual basis of accounting and the flow of economic resources measurement focus.

##### **b. Deposits and Investments**

At year-end, the carrying amount of the CDA's deposits was \$61,201 and is part of the city's commingled cash. The deposits are not exposed to custodial credit risk.



## CITY OF REEDSBURG

### NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

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#### NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

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##### **J. COMPONENT UNITS** (cont.)

##### **COMMUNITY DEVELOPMENT AUTHORITY OF THE CITY OF REEDSBURG** (cont.)

###### c. Cash and Cash Equivalents

For purposes of the statement of cash flows, the component unit considers all highly liquid investments with an initial maturity of three months or less when acquired to be cash equivalents.

###### d. Property Held for Resale

Property held for resale represents properties purchased by the CDA with the intention to rehabilitate the property and resell it. Amounts are recorded at historical cost to the city.

##### **HERBERT H. WEBB TRUST**

This report contains the Herbert H. Webb Trust (trust), which is included as a component unit.

In addition to the basic financial statements and the preceding notes to financial statements which apply, the following additional disclosures are considered necessary for a fair presentation.

###### a. Basis of Accounting/Masurement Focus

The trust follows the full accrual basis of accounting and the flow of economic resources measurement focus.

###### b. Deposits and Investments

|                                 | <u>Carrying<br/>Value</u>  | <u>Statement<br/>Balances</u> | <u>Associated Risks</u> |
|---------------------------------|----------------------------|-------------------------------|-------------------------|
| Mutual funds - other than bonds | <u>\$ 2,767,837</u>        | <u>\$ 2,767,837</u>           | Custodial credit        |
| Total Deposits and Investments  | <u><u>\$ 2,767,837</u></u> | <u><u>\$ 2,767,837</u></u>    |                         |

The trust categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

## CITY OF REEDSBURG

### NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

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#### NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

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##### *J. COMPONENT UNITS* (cont.)

##### *HERBERT H. WEBB TRUST* (cont.)

##### b. Deposits and Investments (cont.)

The valuation methods for recurring fair value measurements are as follows:

- > Documented trade history in exact security

| Investment Type                 | December 31, 2018   |                  |             |                     |
|---------------------------------|---------------------|------------------|-------------|---------------------|
|                                 | Level 1             | Level 2          | Level 3     | Total               |
| Mutual funds - other than bonds | \$ 2,699,500        | \$ 68,337        | \$ -        | \$ 2,767,837        |
| Total                           | <u>\$ 2,699,500</u> | <u>\$ 68,337</u> | <u>\$ -</u> | <u>\$ 2,767,837</u> |

##### *Custodial Credit Risk*

##### **Deposits**

Custodial credit risk is the risk that in the event of a financial institution failure, the trust's deposits may not be returned to the trust.

The trust does not have any deposits exposed to custodial credit risk.

##### **Investments**

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the trust will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

The trust does not have any investments exposed to custodial credit risk.

##### c. Cash and Cash Equivalents

For purposes of the statement of cash flows, the component unit considers all highly liquid investments with an initial maturity of three months or less when acquired to be cash equivalents.

## CITY OF REEDSBURG

### NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

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#### NOTE IV - OTHER INFORMATION

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##### **A. EMPLOYEES' RETIREMENT SYSTEM**

**Plan description.** The WRS is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, and expected to work at least 1200 hours a year and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

ETF issues a standalone Comprehensive Annual Financial Report (CAFR), which can be found at <http://etf.wi.gov/publications/cafr.htm>.

**Vesting.** For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998, and prior to July 1, 2011, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011, must have five years of creditable service to be vested.

**Benefits provided.** Employees who retire at or after age 65 (54 for protective occupation employees, 62 for elected officials and State executive participants, if hired on or before 12/31/2016) are entitled to receive an unreduced retirement benefit. The factors influencing the benefit are: (1) final average earnings, (2) years of creditable service, and (3) a formula factor.

Final average earnings is the average of the participant's three highest years' earnings. Creditable service is the creditable current and prior service expressed in years or decimal equivalents of partial years for which a participant receives earnings and makes contributions as required. The formula factor is a standard percentage based on employment category.

Employees may retire at age 55 (50 for protective occupation employees) and receive reduced benefits. Employees terminating covered employment before becoming eligible for a retirement benefit may withdraw their contributions and forfeit all rights to any subsequent benefits.

The WRS also provides death and disability benefits for employees.

## CITY OF REEDSBURG

### NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

---

#### NOTE IV - OTHER INFORMATION (cont.)

---

##### A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

**Post-retirement adjustments.** The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system's consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the "floor") set at retirement. The Core and Variable annuity adjustments granted during recent years are as follows:

| Year | Core Fund<br>Adjustment | Variable Fund<br>Adjustment |
|------|-------------------------|-----------------------------|
| 2008 | 6.6%                    | 0%                          |
| 2009 | (2.1)                   | (42)                        |
| 2010 | (1.3)                   | 22                          |
| 2011 | (1.2)                   | 11                          |
| 2012 | (7.0)                   | (7)                         |
| 2013 | (9.6)                   | 9                           |
| 2014 | 4.7                     | 25                          |
| 2015 | 2.9                     | 2                           |
| 2016 | 0.5                     | (5)                         |
| 2017 | 2.0                     | 4.0                         |

## CITY OF REEDSBURG

### NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

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#### NOTE IV - OTHER INFORMATION (cont.)

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##### **A. EMPLOYEES' RETIREMENT SYSTEM (cont.)**

**Contributions.** Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for General category employees and Executives and Elected Officials. Starting on January 1, 2016, the Executives and Elected Officials category merged into the General Employee category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the reporting period, the WRS recognized \$401,640 in contributions from the city.

Contribution rates for the plan year reported as of December 31, 2018 are:

| <u>Employee Category</u>                 | <u>Employee</u> | <u>Employer</u> |
|------------------------------------------|-----------------|-----------------|
| General (Executives & Elected Officials) | 6.8%            | 6.8%            |
| Protective with Social Security          | 6.8%            | 10.6%           |
| Protective without Social Security       | 6.8%            | 14.9%           |

##### ***Pension (asset)/liability, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions***

At December 31, 2018, the city reported an (asset)/liability of \$1,144,764 for its proportionate share of the net pension (asset)/liability. The net pension (asset)/liability was measured as of December 31, 2017, and the total pension liability used to calculate the net pension (asset)/liability was determined by an actuarial valuation as of December 31, 2016 rolled forward to December 31, 2017. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The city's proportion of the net pension (asset)/liability was based on the city's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2017, the city's proportion was 0.03855570%, which was an increase of 0.00023989% from its proportion measured as of December 31, 2016.

For the year ended December 31, 2018, the city recognized pension expense of \$514,516.

# CITY OF REEDSBURG

## NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

### NOTE IV - OTHER INFORMATION (cont.)

#### A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

At December 31, 2018, the city reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|                                                                                                               | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources |
|---------------------------------------------------------------------------------------------------------------|--------------------------------------|-------------------------------------|
| Differences between expected and actual experience                                                            | \$ 1,454,451                         | \$ 680,344                          |
| Changes in assumptions                                                                                        | 226,183                              | -                                   |
| Net differences between projected and actual earnings on pension plan investments                             | -                                    | 1,573,372                           |
| Changes in proportion and differences between employer contributions and proportionate share of contributions | 11,316                               | 5,244                               |
| Employer contributions subsequent to the measurement date                                                     | 424,504                              | -                                   |
| Totals                                                                                                        | <u>\$ 2,116,454</u>                  | <u>\$ 2,258,960</u>                 |

\$424,504 reported as deferred outflows related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended December 31, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

| Year Ended<br>December 31: | Deferred Outflows<br>of Resources and<br>Deferred Inflows of<br>Resources (net) |
|----------------------------|---------------------------------------------------------------------------------|
| 2019                       | \$ 123,530                                                                      |
| 2020                       | (8,062)                                                                         |
| 2021                       | (389,478)                                                                       |
| 2022                       | (295,755)                                                                       |
| 2023                       | 2,755                                                                           |

## CITY OF REEDSBURG

### NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

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#### NOTE IV - OTHER INFORMATION (cont.)

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##### A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

**Actuarial assumptions.** The total pension liability in the December 31, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

|                                                    |                                |
|----------------------------------------------------|--------------------------------|
| Actuarial Valuation Date:                          | December 31, 2016              |
| Measurement Date of Net Pension Liability (Asset): | December 31, 2017              |
| Actuarial Cost Method:                             | Entry Age Normal               |
| Asset Valuation Method:                            | Fair Value                     |
| Long-Term Expected Rate of Return:                 | 7.2%                           |
| Discount Rate:                                     | 7.2%                           |
| Salary Increases:                                  |                                |
| Inflation                                          | 3.2%                           |
| Seniority/Merit                                    | 0.2% - 5.6%                    |
| Mortality:                                         | Wisconsin 2012 Mortality Table |
| Post-retirement Adjustments*:                      | 2.1%                           |

*\* No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 2.1% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.*

Actuarial assumptions are based upon an experience study conducted in 2015 using experience from 2012 – 2014. The total pension liability for December 31, 2017 is based upon a roll-forward of the liability calculated from the December 31, 2016 actuarial valuation.

# CITY OF REEDSBURG

## NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

### NOTE IV - OTHER INFORMATION (cont.)

#### A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

**Long-term expected return on plan assets.** The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

| Core Fund Asset Class            | Current Asset Allocation % | Long-Term Expected Nominal Rate of Return % | Long-Term Expected Real Rate of Return % |
|----------------------------------|----------------------------|---------------------------------------------|------------------------------------------|
| Global Equities                  | 50%                        | 8.2%                                        | 5.3%                                     |
| Fixed Income                     | 24.5                       | 4.2                                         | 1.4                                      |
| Inflation Sensitive Assets       | 15.5                       | 3.8                                         | 1.0                                      |
| Real Estate                      | 8                          | 6.5                                         | 3.6                                      |
| Private Equity/Debt              | 8                          | 9.4                                         | 6.5                                      |
| Multi-Asset                      | 4                          | 6.5                                         | 3.6                                      |
| Total Core Fund                  | 110                        | 7.3                                         | 4.4                                      |
| <u>Variable Fund Asset Class</u> |                            |                                             |                                          |
| U.S Equities                     | 70                         | 7.5                                         | 4.6                                      |
| International Equities           | 30                         | 7.8                                         | 4.9                                      |
| Total Variable Fund              | 100                        | 7.9                                         | 5.0                                      |

New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.75%

Asset Allocations are managed within established ranges, target percentages may differ from actual monthly allocations

**Single discount rate.** A single discount rate of 7.20% was used to measure the total pension liability. This single discount rate was based on the expected rate of return on pension plan investments of 7.20% and a long term bond rate of 3.31%. Because of the unique structure of WRS, the 7.20% expected rate of return implies that a dividend of approximately 2.1% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.



# CITY OF REEDSBURG

## NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

### NOTE IV - OTHER INFORMATION (cont.)

#### A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

**Sensitivity of the city's proportionate share of the net pension (asset)/liability to changes in the discount rate.** The following presents the city's proportionate share of the net pension (asset)/liability calculated using the discount rate of 7.20 percent, as well as what the city's proportionate share of the net pension (asset)/liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.20 percent) or 1-percentage-point higher (8.20 percent) than the current rate:

|                                                                    | 1% Decrease to<br>Discount Rate<br>(6.20%) | Current Discount<br>Rate (7.20%) | 1% Increase to<br>Discount Rate<br>(8.20%) |
|--------------------------------------------------------------------|--------------------------------------------|----------------------------------|--------------------------------------------|
| City's proportionate share of the net<br>pension (asset)/liability | \$2,961,896                                | \$(1,144,764)                    | \$(4,265,953)                              |

**Pension plan fiduciary net position.** Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at <http://etf.wi.gov/publications/cafr.htm>.

At December 31, 2018, the city reported a payable to the pension plan which represents contractually required contributions outstanding as of the end of the year.

#### B. RISK MANAGEMENT

The city is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; workers compensation; and health care of its employees. All of these risks are covered through the purchase of commercial insurance, with minimal deductibles. Settled claims have not exceeded the commercial coverage in any of the past three years. There were no significant reductions in coverage compared to the prior year.

##### **Public Entity Risk Pool**

##### **Wisconsin Municipal Insurance Commission (WMIC) Cities and Villages Mutual Insurance Company (CVMIC)**

The WMIC is an intergovernmental cooperation commission created by contract under Section 66.30 of the Wisconsin Statutes. It was created in August, 1987 for the purpose of facilitating the organization, establishment and capitalization of the CVMIC, and has numerous cities and villages as members.

The CVMIC is a municipal mutual insurance company established on September 14, 1987 under Section 611.23 of the Wisconsin Statutes. The CVMIC provides liability insurance coverage to the cities and villages which make up the membership of the WMIC.

The CVMIC is self-insured up to a maximum of \$2,000,000 of each insurance risk. Losses paid by CVMIC plus administrative expenses will be recovered through premiums to the participating pool of municipalities. The city's share of such losses is approximately 1%.

## CITY OF REEDSBURG

### NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

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#### NOTE IV - OTHER INFORMATION (cont.)

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##### ***B. RISK MANAGEMENT*** (cont.)

##### ***Public Entity Risk Pool*** (cont.)

##### **Wisconsin Municipal Insurance Commission (WMIC) Cities and Villages Mutual Insurance Company (CVMIC)** (cont.)

Management of each organization consists of a board of directors or officers comprised of representatives elected by each of three classes of participants based on population. The city does not exercise any control over the activities of the agencies beyond the election of the officers and board.

Financial statements of WMIC and CVMIC can be obtained directly from CVMIC's offices.

The initial investment in WMIC is refundable upon withdrawal from the commission and has been reported at the original amount of \$200,515 in the general fund.

The city pays an annual premium to CVMIC for its general liability insurance, which provides coverage up to \$5,000,000 per occurrence, less the city's retained liability. The city's retained liability is limited to \$37,500 per occurrence and an annual aggregate limit of \$150,000. An actuarially determined estimate has not been recorded for this liability, as well as for claims incurred but not reported at December 31, 2018.

##### ***C. COMMITMENTS AND CONTINGENCIES***

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. The liability and expenditure for claims and judgments are only reported in governmental funds if it has matured. Claims and judgments are recorded in the government-wide statements and proprietary funds as expenses when the related liabilities are incurred.

From time to time, the city is party to various pending claims and legal proceedings. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the city attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the city's financial position or results of operations.

The city has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under terms of the grants. Management believes such disallowances, if any, would be immaterial.

##### ***Long-Term Contracts - WPPI Energy***

The electric utility is one of 51 WPPI Energy member municipalities located throughout the State of Wisconsin. On December 1, 1989, each initial WPPI Energy member commenced purchasing electric service from WPPI Energy under a long-term Power Supply Contract for Participating Members (long-term contract). Under the long-term contract, WPPI Energy is obligated to provide and sell, and each member is obligated to take and pay for, the electric power and energy required for the operation of each member's electric utility.

## CITY OF REEDSBURG

### NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

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#### NOTE IV - OTHER INFORMATION (cont.)

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##### **C. COMMITMENTS AND CONTINGENCIES (cont.)**

###### ***Long-Term Contracts - WPPI Energy (cont.)***

The long-term contract requires all WPPI Energy members to pay for power and energy requirements supplied or made available by WPPI Energy at rates sufficient to cover WPPI Energy's revenue requirement including power supply costs, administrative expenses and debt service. WPPI Energy's subsequent year's operating budget and rates are approved annually by its Board of Directors, consisting of representatives from each member. The members have agreed to charge rates to retail customers sufficient to meet their WPPI Energy obligations. The long-term contract provides that all payments to WPPI Energy constitute operating expenses of the utility payable from any operating and maintenance fund established for that system.

Forty-nine members, representing approximately 98% of WPPI Energy's existing load, have long-term contracts through December 31, 2055. The remaining two members have long-term contracts through December 31, 2037.

WPPI Energy's outstanding debt service obligation to be paid by its members through their wholesale power charges through the remainder of the long-term contract was \$342 million as of December 31, 2018.

##### **D. JOINT VENTURES**

The City of Reedsburg and the Town of Winfield, Town of Washington, Town of Reedsburg, Town of Westfield, Town of Seven Mile Creek, Town of Dellona, Town of LaValle, Town of North Freedom, Town of Excelsior, Village of Lime Ridge, Village of LaValle, and the Village of Loganville jointly operate the local ambulance service, which is called the Reedsburg Area Ambulance Service, Inc. The communities share in the annual operation of the district based on the ratio of populations.

The governing body is made up of citizens from each community. Local representatives are appointed by the mayor. The governing body has authority to adopt its own budget and control the financial affairs of the district. The city made a payment totaling \$83,565 to the district for 2018. The city believes that the district will continue to provide services in the future at similar rates. The city does not have an equity interest in the joint venture.

Financial information of the district is available directly from the district's office. The transactions of the district are not reflected in these financial statements.

##### **E. SUBSEQUENT EVENT**

The city was notified by the State of Wisconsin Department of Administration (DOA) that the economic development loan program being accounted for in the Wisconsin Development special revenue fund will begin a closeout process beginning on February 1, 2019. The city will be able to keep the cash on hand and loans receivable and will no longer be restricted for economic development purposes.

## CITY OF REEDSBURG

### NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

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#### NOTE IV - OTHER INFORMATION (cont.)

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##### ***F. ECONOMIC DEPENDENCY***

###### *Utility Commission*

The electric utility has one significant customer who was responsible for 34% of operating revenues in 2018.

##### ***G. EFFECT OF NEW ACCOUNTING STANDARDS ON CURRENT-PERIOD FINANCIAL STATEMENTS***

The Governmental Accounting Standards Board (GASB) has approved the following:

- > Statement No. 83, *Certain Asset Retirement Obligations*
- > Statement No. 84, *Fiduciary Activities*
- > Statement No. 87, *Leases*
- > Statement No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*
- > Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*
- > Statement No. 90, *Majority Equity Interests - an amendment of GASB Statements No. 14 and No. 61*

When they become effective, application of these standards may restate portions of these financial statements.

## REQUIRED SUPPLEMENTARY INFORMATION

# CITY OF REEDSBURG

## DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND For the Year Ended December 31, 2018

|                                      | Budgeted Amounts |              |              | Variance with |
|--------------------------------------|------------------|--------------|--------------|---------------|
|                                      | Original         | Final        | Actual       | Final Budget  |
| REVENUES                             |                  |              |              |               |
| TAXES                                |                  |              |              |               |
| General property taxes               | \$ 3,089,757     | \$ 3,089,757 | \$ 3,089,757 | \$ -          |
| Mobile home taxes                    | 90,000           | 90,000       | 100,580      | 10,580        |
| Room taxes                           | 2,000            | 2,000        | 2,610        | 610           |
| Payments in lieu of taxes            | 130,000          | 130,000      | 133,501      | 3,501         |
| Interest on delinquent taxes         | 500              | 500          | 289          | (211)         |
| Other                                | -                | -            | 10,453       | 10,453        |
| Total Taxes                          | 3,312,257        | 3,312,257    | 3,337,190    | 24,933        |
| INTERGOVERNMENTAL REVENUES           |                  |              |              |               |
| State shared revenues                | 735,200          | 735,200      | 696,655      | (38,545)      |
| Fire insurance tax from state        | 25,000           | 25,000       | 23,638       | (1,362)       |
| State aid - exempt computers         | 16,000           | 16,000       | 17,476       | 1,476         |
| State aid - law enforcement training | 9,500            | 9,500        | 13,136       | 3,636         |
| State aid - road allotment           | 463,000          | 463,000      | 459,700      | (3,300)       |
| State aid - connecting streets       | 50,000           | 50,000       | 49,795       | (205)         |
| Other state payments                 | -                | -            | 3,302        | 3,302         |
| State aid - aid to state facilities  | 4,000            | 4,000        | 4,206        | 206           |
| Total Intergovernmental Revenues     | 1,302,700        | 1,302,700    | 1,267,908    | (34,792)      |
| LICENSES AND PERMITS                 |                  |              |              |               |
| Liquor and malt beverage             | 25,000           | 25,000       | 14,675       | (10,325)      |
| Operators' license                   | 15,000           | 15,000       | 2,650        | (12,350)      |
| Cigarette licenses                   | 1,600            | 1,600        | 1,300        | (300)         |
| Amusement device licenses            | 550              | 550          | 585          | 35            |
| Mobile home park licenses            | 400              | 400          | 646          | 246           |
| Cable television franchise fees      | 140,000          | 140,000      | 133,371      | (6,629)       |
| Bicycle licenses                     | 60               | 60           | 20           | (40)          |
| Dog and cat licenses                 | 6,500            | 6,500        | 8,330        | 1,830         |
| Transient licenses                   | 100              | 100          | 60           | (40)          |
| Building permits                     | 42,000           | 42,000       | 59,118       | 17,118        |
| Electrical permits                   | 12,000           | 12,000       | 17,772       | 5,772         |
| Plumbing permits                     | 7,500            | 7,500        | 10,094       | 2,594         |
| Zoning permits and fees              | 2,500            | 2,500        | 1,926        | (574)         |
| Heating and air conditioning permits | 450              | 450          | -            | (450)         |
| State permit seals                   | 800              | 800          | 600          | (200)         |
| Other permits                        | 100              | 100          | 210          | 110           |
| Total Licenses and Permits           | 254,560          | 254,560      | 251,357      | (3,203)       |
| FINES AND FORFEITURES                |                  |              |              |               |
| Court penalties and costs            | 190,000          | 190,000      | 319,482      | 129,482       |
| Parking violations                   | 12,000           | 12,000       | 16,478       | 4,478         |
| Other law and ordinance violations   | 500              | 500          | 330          | (170)         |
| Total Fines and Forfeitures          | 202,500          | 202,500      | 336,290      | 133,790       |

See independent auditors' report and accompanying notes to required supplementary information.

# CITY OF REEDSBURG

## DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND For the Year Ended December 31, 2018

|                                                   | Budgeted Amounts |                  | Actual           | Variance with<br>Final Budget |
|---------------------------------------------------|------------------|------------------|------------------|-------------------------------|
|                                                   | Original         | Final            |                  |                               |
| <b>PUBLIC CHARGES FOR SERVICES</b>                |                  |                  |                  |                               |
| Special assessment search                         | \$ 4,200         | \$ 4,200         | \$ 5,975         | \$ 1,775                      |
| Clerk and treasurer fees                          | 1,000            | 1,000            | 830              | (170)                         |
| License publication fees                          | 1,000            | 1,000            | 925              | (75)                          |
| Land use inquiries                                | 5,500            | 5,500            | 7,362            | 1,862                         |
| Photocopies                                       | 2,000            | 2,000            | 2,380            | 380                           |
| Police fees                                       | 5,800            | 5,800            | 36,153           | 30,353                        |
| Sidewalks                                         | 200              | 200              | -                | (200)                         |
| Weed and nuisance control                         | 8,900            | 8,900            | 6,187            | (2,713)                       |
| Swimming pools                                    | 38,000           | 38,000           | 38,759           | 759                           |
| Parks                                             | 16,700           | 16,700           | 18,103           | 1,403                         |
| Other recreation programs                         | 30,100           | 30,100           | 25,425           | (4,675)                       |
| Recycling                                         | 25               | 25               | -                | (25)                          |
| Weed and nuisance control                         | 5,500            | 5,500            | 1,710            | (3,790)                       |
| Adult volleyball fees                             | 900              | 900              | 2,050            | 1,150                         |
| Adult basketball fees                             | 500              | 500              | -                | (500)                         |
| Youth soccer program                              | 1,500            | 1,500            | 1,593            | 93                            |
| Youth tennis program                              | 300              | 300              | -                | (300)                         |
| Registration fees                                 | 5,000            | 5,000            | 7,914            | 2,914                         |
| Bid security deposits                             | 175              | 175              | 145              | (30)                          |
| Trees                                             | 600              | 600              | 160              | (440)                         |
| Sale of materials                                 | 200              | 200              | -                | (200)                         |
| Total Public Charges for Services                 | <u>128,100</u>   | <u>128,100</u>   | <u>155,671</u>   | <u>27,571</u>                 |
| <b>INTERGOVERNMENTAL CHARGES<br/>FOR SERVICES</b> |                  |                  |                  |                               |
| Local government services                         | <u>98,950</u>    | <u>98,950</u>    | <u>90,914</u>    | <u>(8,036)</u>                |
| <b>INVESTMENT INCOME</b>                          |                  |                  |                  |                               |
| Investment income                                 | 18,000           | 18,000           | 110,110          | 92,110                        |
| Interest on city billings                         | <u>500</u>       | <u>500</u>       | <u>254</u>       | <u>(246)</u>                  |
| Total Investment Income                           | <u>18,500</u>    | <u>18,500</u>    | <u>110,364</u>   | <u>91,864</u>                 |
| <b>MISCELLANEOUS</b>                              |                  |                  |                  |                               |
| Donations                                         | 11,250           | 11,250           | 11,103           | (147)                         |
| Insurance recoveries                              | 5,500            | 5,500            | 255              | (5,245)                       |
| Workers compensation dividends                    | 24,000           | 24,000           | 79,249           | 55,249                        |
| Rent                                              | 18,000           | 18,000           | 23,265           | 5,265                         |
| Other miscellaneous                               | <u>2,503</u>     | <u>2,503</u>     | <u>19,827</u>    | <u>17,324</u>                 |
| Total Miscellaneous                               | <u>61,253</u>    | <u>61,253</u>    | <u>133,699</u>   | <u>72,446</u>                 |
| <b>OTHER FINANCING SOURCES</b>                    |                  |                  |                  |                               |
| Property sales                                    | 10,000           | 10,000           | 500              | (9,500)                       |
| Transfers in                                      | <u>755,500</u>   | <u>755,500</u>   | <u>761,562</u>   | <u>6,062</u>                  |
| Total Other Financing Sources                     | <u>765,500</u>   | <u>765,500</u>   | <u>762,062</u>   | <u>(3,438)</u>                |
| Total Revenues and Other<br>Financing Sources     | <u>6,144,320</u> | <u>6,144,320</u> | <u>6,445,455</u> | <u>301,135</u>                |

See independent auditors' report and accompanying notes to required supplementary information.

# CITY OF REEDSBURG

## DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND For the Year Ended December 31, 2018

|                                 | Budgeted Amounts |           |           | Variance with |
|---------------------------------|------------------|-----------|-----------|---------------|
|                                 | Original         | Final     | Actual    | Final Budget  |
| EXPENDITURES                    |                  |           |           |               |
| GENERAL GOVERNMENT              |                  |           |           |               |
| Council                         | \$ 31,066        | \$ 31,066 | \$ 29,730 | \$ 1,336      |
| Municipal court                 | 173,587          | 173,587   | 223,532   | (49,945)      |
| Legal                           | 89,000           | 89,000    | 77,004    | 11,996        |
| Mayor                           | 7,460            | 7,460     | 8,451     | (991)         |
| Administrator                   | 47,218           | 47,218    | 52,623    | (5,405)       |
| Legislative support             | 95,747           | 105,747   | 93,636    | 12,111        |
| General administration          | 186,243          | 176,243   | 177,484   | (1,241)       |
| Elections                       | -                | -         | 125       | (125)         |
| Financial management            | 241,853          | 241,853   | 240,839   | 1,014         |
| Assessment of property          | 40,000           | 40,000    | 43,871    | (3,871)       |
| GIS/mapping                     | 12,826           | 12,826    | 19,841    | (7,015)       |
| Buildings and plant             | 131,850          | 131,850   | 102,090   | 29,760        |
| Other general government        | 5,800            | 5,800     | 3,730     | 2,070         |
| Total General Government        | 1,062,650        | 1,062,650 | 1,072,956 | (10,306)      |
| PUBLIC SAFETY                   |                  |           |           |               |
| Police                          | 2,113,499        | 2,113,499 | 2,109,856 | 3,643         |
| Fire protection                 | 171,674          | 171,674   | 173,495   | (1,821)       |
| Hydrant rental                  | 306,749          | 306,749   | 306,749   | -             |
| Ambulance                       | 83,727           | 83,727    | 83,565    | 162           |
| Building inspection             | 56,368           | 56,368    | 54,694    | 1,674         |
| Emergency government            | 12,000           | 12,000    | 18,980    | (6,980)       |
| Emergency communication (911)   | 618,854          | 618,854   | 547,229   | 71,625        |
| Total Public Safety             | 3,362,871        | 3,362,871 | 3,294,568 | 68,303        |
| HEALTH AND HUMAN SERVICES       |                  |           |           |               |
| Animal control                  | 150              | 150       | -         | 150           |
| Cemetery                        | 16,000           | 16,000    | 16,000    | -             |
| Total Health and Human Services | 16,150           | 16,150    | 16,000    | 150           |
| PUBLIC WORKS                    |                  |           |           |               |
| General public works            | 11,181           | 11,181    | 74,028    | (62,847)      |
| Engineering                     | 47,218           | 47,218    | 130,756   | (83,538)      |
| Machinery                       | 185,890          | 185,890   | 253,377   | (67,487)      |
| Garages and sheds               | 1,620            | 1,620     | 566       | 1,054         |
| Street maintenance              | 385,090          | 385,090   | 391,731   | (6,641)       |
| Tree and brush removal          | -                | -         | 225       | (225)         |
| Traffic control                 | -                | -         | 9,736     | (9,736)       |
| Snow and ice control            | 179,244          | 179,244   | 204,274   | (25,030)      |
| Street lighting                 | 170,000          | 170,000   | 174,979   | (4,979)       |
| Sidewalks                       | -                | -         | 47        | (47)          |
| Parking lot                     | 1,871            | 1,871     | 1,837     | 34            |
| Total Public Works              | 982,114          | 982,114   | 1,241,556 | (259,442)     |

See independent auditors' report and accompanying notes to required supplementary information.



# CITY OF REEDSBURG

## DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND For the Year Ended December 31, 2018

|                                                | <u>Budgeted Amounts</u> |                     |                     | <u>Variance with</u> |
|------------------------------------------------|-------------------------|---------------------|---------------------|----------------------|
|                                                | <u>Original</u>         | <u>Final</u>        | <u>Actual</u>       | <u>Final Budget</u>  |
| <b>CULTURE, RECREATION, AND<br/>EDUCATION</b>  |                         |                     |                     |                      |
| Parks                                          | \$ 246,118              | \$ 246,118          | \$ 277,240          | \$ (31,122)          |
| Recreation                                     | 54,527                  | 54,527              | 43,674              | 10,853               |
| Recreation administration                      | 111,197                 | 111,197             | 108,587             | 2,610                |
| Celebration and entertainment                  | 3,500                   | 3,500               | 5,488               | (1,988)              |
| Recreation facilities                          | 32,000                  | 32,000              | 40,403              | (8,403)              |
| Swimming areas                                 | 102,703                 | 102,703             | 95,390              | 7,313                |
| Art                                            | 1,000                   | 1,000               | 230                 | 770                  |
| Total Culture, Recreation, and<br>Education    | <u>551,045</u>          | <u>551,045</u>      | <u>571,012</u>      | <u>(19,967)</u>      |
| <b>CONSERVATION AND<br/>DEVELOPMENT</b>        |                         |                     |                     |                      |
| Tree planting                                  | 25,000                  | 25,000              | 12,678              | 12,322               |
| Nuisance control                               | 2,500                   | 2,500               | 1,341               | 1,159                |
| Planning                                       | 47,530                  | 47,530              | 46,977              | 553                  |
| Historic preservation                          | 3,000                   | 3,000               | 532                 | 2,468                |
| Economic development                           | 31,500                  | 31,500              | 22,448              | 9,052                |
| Industrial development                         | 22,000                  | 22,000              | 23,194              | (1,194)              |
| Other conservation and development             | 23,000                  | 23,000              | 15,430              | 7,570                |
| Capital Outlay                                 | 3,000                   | 3,000               | -                   | 3,000                |
| Flood damage                                   | -                       | -                   | 76,477              | (76,477)             |
| Total Conservation and<br>Development          | <u>157,530</u>          | <u>157,530</u>      | <u>199,077</u>      | <u>(41,547)</u>      |
| <b>OTHER FINANCING USES</b>                    |                         |                     |                     |                      |
| Transfers out                                  | <u>17,146</u>           | <u>17,146</u>       | <u>27,172</u>       | <u>(10,026)</u>      |
| Total Expenditures and Other<br>Financing Uses | <u>6,149,506</u>        | <u>6,149,506</u>    | <u>6,422,341</u>    | <u>(272,835)</u>     |
| <b>Net Change in Fund Balance</b>              | (5,186)                 | (5,186)             | 23,114              | 28,300               |
| FUND BALANCE - Beginning of Year               | <u>5,919,984</u>        | <u>5,919,984</u>    | <u>5,919,984</u>    | <u>-</u>             |
| <b>FUND BALANCE - END OF YEAR</b>              | <u>\$ 5,914,798</u>     | <u>\$ 5,914,798</u> | <u>\$ 5,943,098</u> | <u>\$ 28,300</u>     |

See independent auditors' report and accompanying notes to required supplementary information.

# CITY OF REEDSBURG

## SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY/(ASSET) - WISCONSIN RETIREMENT SYSTEM For the Year Ended December 31, 2018

| Fiscal<br>Year Ending | Proportion<br>of the Net<br>Pension<br>Liability/(Asset) | Proportionate<br>Share of the<br>Net Pension<br>Liability/(Asset) | Covered<br>Payroll | Proportionate<br>Share of the Net<br>Pension Liability/(Asset)<br>as a Percentage<br>of Covered<br>Payroll | Plan Fiduciary<br>Net Position<br>as a Percentage<br>of the Total<br>Pension Liability |
|-----------------------|----------------------------------------------------------|-------------------------------------------------------------------|--------------------|------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|
| 12/31/18              | 0.03855570%                                              | \$ (1,144,764)                                                    | \$ 5,211,314       | 21.97%                                                                                                     | 102.93%                                                                                |
| 12/31/17              | 0.03831581%                                              | 315,814                                                           | 4,959,220          | 6.37%                                                                                                      | 99.12%                                                                                 |
| 12/31/16              | 0.03880459%                                              | 630,567                                                           | 4,957,808          | 12.72%                                                                                                     | 98.20%                                                                                 |
| 12/31/15              | 0.03905310%                                              | (958,988)                                                         | 4,956,357          | 19.35%                                                                                                     | 102.74%                                                                                |

## SCHEDULE OF EMPLOYER CONTRIBUTIONS - WISCONSIN RETIREMENT SYSTEM For the Year Ended December 31, 2018

| Fiscal<br>Year Ending | Contractually<br>Required<br>Contributions | Contributions in<br>Relation to the<br>Contractually<br>Required<br>Contributions | Contribution<br>Deficiency<br>(Excess) | Covered<br>Payroll | Contributions<br>as a Percentage<br>of Covered<br>Payroll |
|-----------------------|--------------------------------------------|-----------------------------------------------------------------------------------|----------------------------------------|--------------------|-----------------------------------------------------------|
| 12/31/18              | \$ 424,504                                 | \$ 424,504                                                                        | \$ -                                   | \$ 5,538,283       | 7.66%                                                     |
| 12/31/17              | 401,641                                    | 401,641                                                                           | -                                      | 5,456,920          | 7.36%                                                     |
| 12/31/16              | 361,343                                    | 361,343                                                                           | -                                      | 4,952,868          | 7.30%                                                     |
| 12/31/15              | 367,750                                    | 367,750                                                                           | -                                      | 4,957,808          | 7.42%                                                     |

See independent auditors' report and accompanying notes to the required supplementary information.

## CITY OF REEDSBURG

### NOTES TO REQUIRED SUPPLEMENTARY INFORMATION For the Year Ended December 31, 2018

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#### ***BUDGETARY INFORMATION***

Budgetary information is derived from the annual operating budget and is presented using the same basis of accounting for each fund as described in Note I. C.

The budgeted amounts presented are as presented in the original budget and no amendments were adopted during the year. The city may authorize transfers of budgeted amounts within departments. Transfers between departments and changes to the overall budget must be approved by a two-thirds council action.

Appropriations lapse at year-end unless specifically carried over. There were no carryovers to the following year. Budgets are adopted at the department level of expenditure.

#### ***WISCONSIN RETIREMENT SYSTEM***

The amounts determined for each fiscal year were determined as of the calendar year-end and occurred within the fiscal year.

The city is required to present the last ten years of data; however, accounting standards allow the presentation of as many years as are available until ten fiscal years are presented.

*Changes in benefit terms.* There were no changes of benefit terms for any participating employer in the Wisconsin Retirement System.

*Changes in assumptions.* There were no changes in assumptions.

## **SUPPLEMENTARY INFORMATION**

# CITY OF REEDSBURG

## COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS As of December 31, 2018

|                                                                                | Special Revenue Funds |                  |                  |
|--------------------------------------------------------------------------------|-----------------------|------------------|------------------|
|                                                                                | Taxi Grant<br>Fund    | Park Fund        | Triathlon Fund   |
| <b>ASSETS</b>                                                                  |                       |                  |                  |
| Cash and investments                                                           | \$ -                  | \$ 66,337        | \$ 64,447        |
| Receivables                                                                    |                       |                  |                  |
| Ensuing year levy                                                              | 18,500                | -                | -                |
| Customer accounts receivable                                                   | -                     | -                | -                |
| Loans                                                                          | -                     | -                | -                |
| Due from other governments                                                     | 23,255                | -                | -                |
| Due from component units                                                       | -                     | -                | -                |
| Due from other funds                                                           | -                     | -                | -                |
| <b>TOTAL ASSETS</b>                                                            | <b>\$ 41,755</b>      | <b>\$ 66,337</b> | <b>\$ 64,447</b> |
| <b>LIABILITIES, DEFERRED INFLOWS OF<br/>RESOURCES, AND FUND BALANCES</b>       |                       |                  |                  |
| Liabilities                                                                    |                       |                  |                  |
| Accounts payable                                                               | \$ 17,754             | \$ -             | \$ -             |
| Accrued liabilities                                                            | -                     | -                | -                |
| Deposits                                                                       | -                     | -                | -                |
| Advances from other funds                                                      | 61,486                | -                | -                |
| Total Liabilities                                                              | <u>79,240</u>         | <u>-</u>         | <u>-</u>         |
| Deferred Inflows of Resources                                                  |                       |                  |                  |
| Unearned revenue                                                               | 18,500                | -                | -                |
| Unavailable revenues                                                           | -                     | -                | -                |
| Total Deferred Inflows of Resources                                            | <u>18,500</u>         | <u>-</u>         | <u>-</u>         |
| Fund Balances (Deficit)                                                        |                       |                  |                  |
| Restricted                                                                     | -                     | 66,337           | -                |
| Committed                                                                      | -                     | -                | 64,447           |
| Assigned                                                                       | -                     | -                | -                |
| Unassigned (deficit)                                                           | (55,985)              | -                | -                |
| Total Fund Balances (deficit)                                                  | <u>(55,985)</u>       | <u>66,337</u>    | <u>64,447</u>    |
| <b>TOTAL LIABILITIES, DEFERRED INFLOWS OF<br/>RESOURCES, AND FUND BALANCES</b> | <b>\$ 41,755</b>      | <b>\$ 66,337</b> | <b>\$ 64,447</b> |

| Special Revenue Funds |                                    |                                                  |                          |                     |                   |                  |
|-----------------------|------------------------------------|--------------------------------------------------|--------------------------|---------------------|-------------------|------------------|
| <u>DARE Fund</u>      | <u>Webb<br/>Endowment<br/>Fund</u> | <u>Nishan Park<br/>Concession<br/>Stand Fund</u> | <u>Room Tax<br/>Fund</u> | <u>CDBG Fund</u>    | <u>EDA Fund</u>   | <u>HCRI Fund</u> |
| \$ 8,584              | \$ 74,767                          | \$ 12,317                                        | \$ 44,154                | \$ 847,421          | \$ 20,629         | \$ 10,553        |
| -                     | -                                  | -                                                | -                        | -                   | -                 | -                |
| -                     | -                                  | -                                                | -                        | -                   | -                 | -                |
| -                     | -                                  | -                                                | -                        | 1,066,704           | 96,526            | 10,000           |
| -                     | 30,554                             | -                                                | -                        | -                   | -                 | -                |
| -                     | -                                  | -                                                | -                        | -                   | -                 | -                |
| <u>\$ 8,584</u>       | <u>\$ 105,321</u>                  | <u>\$ 12,317</u>                                 | <u>\$ 44,154</u>         | <u>\$ 1,914,125</u> | <u>\$ 117,155</u> | <u>\$ 20,553</u> |
|                       |                                    |                                                  |                          |                     |                   |                  |
| \$ -                  | \$ 2,489                           | \$ -                                             | \$ -                     | \$ -                | \$ -              | \$ -             |
| -                     | -                                  | -                                                | -                        | -                   | -                 | 151              |
| -                     | -                                  | -                                                | -                        | 7,908               | -                 | -                |
| -                     | -                                  | -                                                | -                        | -                   | -                 | -                |
| -                     | 2,489                              | -                                                | -                        | 7,908               | -                 | 151              |
| -                     | -                                  | -                                                | -                        | -                   | -                 | -                |
| -                     | -                                  | -                                                | -                        | -                   | -                 | -                |
| -                     | -                                  | -                                                | -                        | -                   | -                 | -                |
| -                     | 102,832                            | -                                                | 44,154                   | 1,906,217           | 117,155           | 20,402           |
| 8,584                 | -                                  | 12,317                                           | -                        | -                   | -                 | -                |
| -                     | -                                  | -                                                | -                        | -                   | -                 | -                |
| -                     | -                                  | -                                                | -                        | -                   | -                 | -                |
| <u>8,584</u>          | <u>102,832</u>                     | <u>12,317</u>                                    | <u>44,154</u>            | <u>1,906,217</u>    | <u>117,155</u>    | <u>20,402</u>    |
| <u>\$ 8,584</u>       | <u>\$ 105,321</u>                  | <u>\$ 12,317</u>                                 | <u>\$ 44,154</u>         | <u>\$ 1,914,125</u> | <u>\$ 117,155</u> | <u>\$ 20,553</u> |

# CITY OF REEDSBURG

## COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS As of December 31, 2018

|                                                                                | Special Revenue Funds |                         |                     |
|--------------------------------------------------------------------------------|-----------------------|-------------------------|---------------------|
|                                                                                | Home Loan<br>Fund     | Sidewalk<br>Repair Fund | Solid Waste<br>Fund |
| <b>ASSETS</b>                                                                  |                       |                         |                     |
| Cash and investments                                                           | \$ 41,889             | \$ 25,887               | \$ 134,602          |
| Receivables                                                                    |                       |                         |                     |
| Ensuing year levy                                                              | -                     | 1,370                   | 403,609             |
| Customer accounts receivable                                                   | -                     | -                       | 154                 |
| Loans                                                                          | 58,592                | -                       | -                   |
| Due from other governments                                                     | -                     | -                       | -                   |
| Due from component units                                                       | -                     | -                       | -                   |
| Due from other funds                                                           | -                     | -                       | -                   |
| <b>TOTAL ASSETS</b>                                                            | <b>\$ 100,481</b>     | <b>\$ 27,257</b>        | <b>\$ 538,365</b>   |
| <b>LIABILITIES, DEFERRED INFLOWS OF<br/>RESOURCES, AND FUND BALANCES</b>       |                       |                         |                     |
| Liabilities                                                                    |                       |                         |                     |
| Accounts payable                                                               | \$ -                  | \$ -                    | \$ 215              |
| Accrued liabilities                                                            | -                     | -                       | -                   |
| Deposits                                                                       | -                     | -                       | -                   |
| Advances from other funds                                                      | -                     | -                       | -                   |
| Total Liabilities                                                              | -                     | -                       | 215                 |
| Deferred Inflows of Resources                                                  |                       |                         |                     |
| Unearned revenue                                                               | -                     | 1,370                   | 403,609             |
| Unavailable revenues                                                           | -                     | -                       | -                   |
| Total Deferred Inflows of Resources                                            | -                     | 1,370                   | 403,609             |
| Fund Balances (Deficit)                                                        |                       |                         |                     |
| Restricted                                                                     | 100,481               | -                       | -                   |
| Committed                                                                      | -                     | 25,887                  | 134,541             |
| Assigned                                                                       | -                     | -                       | -                   |
| Unassigned (deficit)                                                           | -                     | -                       | -                   |
| Total Fund Balances (deficit)                                                  | 100,481               | 25,887                  | 134,541             |
| <b>TOTAL LIABILITIES, DEFERRED INFLOWS OF<br/>RESOURCES, AND FUND BALANCES</b> | <b>\$ 100,481</b>     | <b>\$ 27,257</b>        | <b>\$ 538,365</b>   |

| Special Revenue Funds         |                                |                         |                          |                   |                   |                   |
|-------------------------------|--------------------------------|-------------------------|--------------------------|-------------------|-------------------|-------------------|
| Mannigal<br>Endowment<br>Fund | Library -<br>County<br>Funding | Library -<br>Investment | Poppo Trail<br>Donations | Fireworks<br>Fund | Rescue Fund       | Airport           |
| \$ 23,202                     | \$ 105,026                     | \$ 346,670              | \$ 6,000                 | \$ 16,849         | \$ 295,384        | \$ 30,256         |
| -                             | 466,525                        | -                       | -                        | 14,500            | -                 | 70,560            |
| -                             | -                              | -                       | -                        | -                 | -                 | -                 |
| -                             | -                              | -                       | -                        | -                 | -                 | -                 |
| -                             | -                              | -                       | -                        | -                 | -                 | -                 |
| -                             | -                              | -                       | -                        | -                 | -                 | -                 |
| <u>-</u>                      | <u>-</u>                       | <u>-</u>                | <u>-</u>                 | <u>-</u>          | <u>-</u>          | <u>-</u>          |
| <u>\$ 23,202</u>              | <u>\$ 571,551</u>              | <u>\$ 346,670</u>       | <u>\$ 6,000</u>          | <u>\$ 31,349</u>  | <u>\$ 295,384</u> | <u>\$ 100,816</u> |
|                               |                                |                         |                          |                   |                   |                   |
| \$ -                          | \$ 5,363                       | \$ -                    | \$ -                     | \$ -              | \$ -              | \$ 1,212          |
| -                             | 10,636                         | -                       | -                        | -                 | -                 | 221               |
| -                             | -                              | -                       | -                        | -                 | -                 | -                 |
| -                             | -                              | -                       | -                        | -                 | -                 | -                 |
| <u>-</u>                      | <u>-</u>                       | <u>-</u>                | <u>-</u>                 | <u>-</u>          | <u>-</u>          | <u>-</u>          |
| <u>-</u>                      | <u>15,999</u>                  | <u>-</u>                | <u>-</u>                 | <u>-</u>          | <u>-</u>          | <u>1,433</u>      |
|                               |                                |                         |                          |                   |                   |                   |
| -                             | 466,525                        | -                       | -                        | 14,500            | -                 | 70,560            |
| <u>-</u>                      | <u>-</u>                       | <u>-</u>                | <u>-</u>                 | <u>-</u>          | <u>-</u>          | <u>-</u>          |
| <u>-</u>                      | <u>466,525</u>                 | <u>-</u>                | <u>-</u>                 | <u>14,500</u>     | <u>-</u>          | <u>70,560</u>     |
|                               |                                |                         |                          |                   |                   |                   |
| 23,202                        | 89,027                         | 346,670                 | -                        | -                 | -                 | -                 |
| -                             | -                              | -                       | 6,000                    | 16,849            | 295,384           | 28,823            |
| -                             | -                              | -                       | -                        | -                 | -                 | -                 |
| <u>-</u>                      | <u>-</u>                       | <u>-</u>                | <u>-</u>                 | <u>-</u>          | <u>-</u>          | <u>-</u>          |
| <u>23,202</u>                 | <u>89,027</u>                  | <u>346,670</u>          | <u>6,000</u>             | <u>16,849</u>     | <u>295,384</u>    | <u>28,823</u>     |
|                               |                                |                         |                          |                   |                   |                   |
| <u>\$ 23,202</u>              | <u>\$ 571,551</u>              | <u>\$ 346,670</u>       | <u>\$ 6,000</u>          | <u>\$ 31,349</u>  | <u>\$ 295,384</u> | <u>\$ 100,816</u> |



# CITY OF REEDSBURG

## COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS As of December 31, 2018

|                                                                                | Capital Projects Funds   |                          |                         |
|--------------------------------------------------------------------------------|--------------------------|--------------------------|-------------------------|
|                                                                                | TIF District<br>No. 3    | TIF District<br>No. 4    | TIF District<br>No. 5   |
| <b>ASSETS</b>                                                                  |                          |                          |                         |
| Cash and investments                                                           | \$ -                     | \$ -                     | \$ -                    |
| Receivables                                                                    |                          |                          |                         |
| Ensuing year levy                                                              | 75,290                   | 345,514                  | 72,418                  |
| Customer accounts receivable                                                   | -                        | -                        | -                       |
| Loans                                                                          | -                        | -                        | -                       |
| Due from other governments                                                     | -                        | -                        | -                       |
| Due from component units                                                       | -                        | -                        | -                       |
| Due from other funds                                                           | <u>32,004</u>            | <u>55,505</u>            | <u>-</u>                |
| <b>TOTAL ASSETS</b>                                                            | <u><u>\$ 107,294</u></u> | <u><u>\$ 401,019</u></u> | <u><u>\$ 72,418</u></u> |
| <b>LIABILITIES, DEFERRED INFLOWS OF<br/>RESOURCES, AND FUND BALANCES</b>       |                          |                          |                         |
| Liabilities                                                                    |                          |                          |                         |
| Accounts payable                                                               | \$ 1,464                 | \$ 1,464                 | \$ -                    |
| Accrued liabilities                                                            | -                        | -                        | -                       |
| Deposits                                                                       | -                        | -                        | -                       |
| Advances from other funds                                                      | <u>429,251</u>           | <u>-</u>                 | <u>-</u>                |
| Total Liabilities                                                              | <u>430,715</u>           | <u>1,464</u>             | <u>-</u>                |
| Deferred Inflows of Resources                                                  |                          |                          |                         |
| Unearned revenue                                                               | 75,290                   | 345,514                  | 72,418                  |
| Unavailable revenues                                                           | <u>-</u>                 | <u>-</u>                 | <u>-</u>                |
| Total Deferred Inflows of Resources                                            | <u>75,290</u>            | <u>345,514</u>           | <u>72,418</u>           |
| Fund Balances (Deficit)                                                        |                          |                          |                         |
| Restricted                                                                     | -                        | 54,041                   | -                       |
| Committed                                                                      | -                        | -                        | -                       |
| Assigned                                                                       | -                        | -                        | -                       |
| Unassigned (deficit)                                                           | <u>(398,711)</u>         | <u>-</u>                 | <u>-</u>                |
| Total Fund Balances (deficit)                                                  | <u>(398,711)</u>         | <u>54,041</u>            | <u>-</u>                |
| <b>TOTAL LIABILITIES, DEFERRED INFLOWS OF<br/>RESOURCES, AND FUND BALANCES</b> | <u><u>\$ 107,294</u></u> | <u><u>\$ 401,019</u></u> | <u><u>\$ 72,418</u></u> |

| Capital Projects Funds |                       |                       |                       |                              |                                     |                                            |
|------------------------|-----------------------|-----------------------|-----------------------|------------------------------|-------------------------------------|--------------------------------------------|
| TIF District<br>No. 6  | TIF District<br>No. 7 | TIF District<br>No. 8 | TIF District<br>No. 9 | Capital<br>Equipment<br>Fund | General<br>Capital<br>Projects Fund | Total<br>Nonmajor<br>Governmental<br>Funds |
| \$ -                   | \$ -                  | \$ -                  | \$ -                  | \$ 235,146                   | \$ 440,098                          | \$ 2,850,218                               |
| 35,083                 | 17,547                | 63,984                | -                     | 325,000                      | 824,600                             | 2,734,500                                  |
| -                      | -                     | -                     | -                     | -                            | 112,156                             | 112,310                                    |
| 500,000                | -                     | -                     | -                     | -                            | -                                   | 1,731,822                                  |
| -                      | -                     | -                     | -                     | -                            | -                                   | 23,255                                     |
| -                      | -                     | -                     | -                     | -                            | -                                   | 30,554                                     |
| 8,131                  | -                     | -                     | -                     | -                            | -                                   | 95,640                                     |
| <u>\$ 543,214</u>      | <u>\$ 17,547</u>      | <u>\$ 63,984</u>      | <u>\$ -</u>           | <u>\$ 560,146</u>            | <u>\$ 1,376,854</u>                 | <u>\$ 7,578,299</u>                        |
|                        |                       |                       |                       |                              |                                     |                                            |
| \$ 1,419               | \$ -                  | \$ -                  | \$ 125,707            | \$ 15,275                    | \$ 158,601                          | \$ 330,963                                 |
| -                      | -                     | -                     | -                     | -                            | -                                   | 11,008                                     |
| -                      | -                     | -                     | -                     | -                            | -                                   | 7,908                                      |
| 1,376,996              | 15,393                | 354,247               | 720,364               | -                            | -                                   | 2,957,737                                  |
| <u>1,378,415</u>       | <u>15,393</u>         | <u>354,247</u>        | <u>846,071</u>        | <u>15,275</u>                | <u>158,601</u>                      | <u>3,307,616</u>                           |
|                        |                       |                       |                       |                              |                                     |                                            |
| 35,083                 | 17,547                | 63,984                | -                     | 325,000                      | 824,600                             | 2,734,500                                  |
| -                      | -                     | -                     | -                     | -                            | 100,600                             | 100,600                                    |
| <u>35,083</u>          | <u>17,547</u>         | <u>63,984</u>         | <u>-</u>              | <u>325,000</u>               | <u>925,200</u>                      | <u>2,835,100</u>                           |
|                        |                       |                       |                       |                              |                                     |                                            |
| -                      | -                     | -                     | -                     | -                            | -                                   | 2,870,518                                  |
| -                      | -                     | -                     | -                     | -                            | -                                   | 592,832                                    |
| -                      | -                     | -                     | -                     | 219,871                      | 293,053                             | 512,924                                    |
| <u>(870,284)</u>       | <u>(15,393)</u>       | <u>(354,247)</u>      | <u>(846,071)</u>      | <u>-</u>                     | <u>-</u>                            | <u>(2,540,691)</u>                         |
| <u>(870,284)</u>       | <u>(15,393)</u>       | <u>(354,247)</u>      | <u>(846,071)</u>      | <u>219,871</u>               | <u>293,053</u>                      | <u>1,435,583</u>                           |
|                        |                       |                       |                       |                              |                                     |                                            |
| <u>\$ 543,214</u>      | <u>\$ 17,547</u>      | <u>\$ 63,984</u>      | <u>\$ -</u>           | <u>\$ 560,146</u>            | <u>\$ 1,376,854</u>                 | <u>\$ 7,578,299</u>                        |

# CITY OF REEDSBURG

## COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS For the Year Ended December 31, 2018

|                                                   | Special Revenue Funds     |                         |                         |
|---------------------------------------------------|---------------------------|-------------------------|-------------------------|
|                                                   | Taxi Grant<br>Fund        | Park Fund               | Triathlon Fund          |
| <b>REVENUES</b>                                   |                           |                         |                         |
| Taxes                                             | \$ 15,000                 | \$ -                    | \$ -                    |
| Intergovernmental                                 | 185,412                   | -                       | 7,500                   |
| Public charges for services                       | -                         | 32,000                  | 99,928                  |
| Special assessments                               | -                         | -                       | -                       |
| Investment income                                 | -                         | 256                     | -                       |
| Miscellaneous revenues                            | 7,663                     | -                       | -                       |
| Total Revenues                                    | <u>208,075</u>            | <u>32,256</u>           | <u>107,428</u>          |
| <b>EXPENDITURES</b>                               |                           |                         |                         |
| Current                                           |                           |                         |                         |
| General government                                | -                         | -                       | -                       |
| Public safety                                     | -                         | -                       | -                       |
| Public works                                      | 229,586                   | -                       | -                       |
| Culture, recreation and education                 | -                         | -                       | 57,320                  |
| Conservation and development                      | -                         | -                       | -                       |
| Capital Outlay                                    | -                         | -                       | -                       |
| Debt Service                                      |                           |                         |                         |
| Principal                                         | -                         | -                       | -                       |
| Interest and fiscal charges                       | -                         | -                       | -                       |
| Total Expenditures                                | <u>229,586</u>            | <u>-</u>                | <u>57,320</u>           |
| Excess (deficiency) of revenues over expenditures | <u>(21,511)</u>           | <u>32,256</u>           | <u>50,108</u>           |
| <b>OTHER FINANCING SOURCES (USES)</b>             |                           |                         |                         |
| Property sales                                    | 5,600                     | -                       | -                       |
| Debt issued                                       | -                         | -                       | -                       |
| Transfers in                                      | -                         | -                       | -                       |
| Transfers out                                     | -                         | (25,000)                | -                       |
| Total Other Financing Sources (Uses)              | <u>5,600</u>              | <u>(25,000)</u>         | <u>-</u>                |
| <b>Net Change in Fund Balances</b>                | (15,911)                  | 7,256                   | 50,108                  |
| FUND BALANCES (DEFICIT) - Beginning of Year       | <u>(40,074)</u>           | <u>59,081</u>           | <u>14,339</u>           |
| <b>FUND BALANCES (DEFICIT) - END OF YEAR</b>      | <u><u>\$ (55,985)</u></u> | <u><u>\$ 66,337</u></u> | <u><u>\$ 64,447</u></u> |

Special Revenue Funds

| <u>DARE Fund</u> | <u>Webb<br/>Endowment<br/>Fund</u> | <u>Nishan Park<br/>Concession<br/>Stand Fund</u> | <u>Room Tax<br/>Fund</u> | <u>CDBG Fund</u>    | <u>EDA Fund</u>   | <u>HCRI Fund</u> |
|------------------|------------------------------------|--------------------------------------------------|--------------------------|---------------------|-------------------|------------------|
| \$ -             | \$ -                               | \$ -                                             | \$ 103,854               | \$ -                | \$ -              | \$ -             |
| -                | -                                  | -                                                | -                        | -                   | -                 | -                |
| -                | -                                  | 1,583                                            | -                        | -                   | -                 | -                |
| -                | -                                  | -                                                | -                        | -                   | -                 | -                |
| -                | -                                  | -                                                | -                        | 6,188               | 28                | 46               |
| <u>4,559</u>     | <u>55,254</u>                      | <u>-</u>                                         | <u>-</u>                 | <u>-</u>            | <u>-</u>          | <u>-</u>         |
| <u>4,559</u>     | <u>55,254</u>                      | <u>1,583</u>                                     | <u>103,854</u>           | <u>6,188</u>        | <u>28</u>         | <u>46</u>        |
| -                | -                                  | -                                                | -                        | -                   | -                 | -                |
| 4,574            | -                                  | -                                                | -                        | -                   | -                 | -                |
| -                | -                                  | -                                                | -                        | -                   | -                 | -                |
| -                | 29,087                             | -                                                | 10,798                   | -                   | -                 | -                |
| -                | -                                  | -                                                | 82,970                   | 2,600               | 5,440             | 2,829            |
| -                | -                                  | -                                                | -                        | -                   | -                 | -                |
| -                | -                                  | -                                                | -                        | -                   | -                 | -                |
| <u>4,574</u>     | <u>29,087</u>                      | <u>-</u>                                         | <u>93,768</u>            | <u>2,600</u>        | <u>5,440</u>      | <u>2,829</u>     |
| <u>(15)</u>      | <u>26,167</u>                      | <u>1,583</u>                                     | <u>10,086</u>            | <u>3,588</u>        | <u>(5,412)</u>    | <u>(2,783)</u>   |
| -                | -                                  | -                                                | -                        | -                   | -                 | -                |
| -                | -                                  | -                                                | -                        | -                   | -                 | -                |
| -                | -                                  | -                                                | -                        | -                   | -                 | -                |
| <u>-</u>         | <u>-</u>                           | <u>-</u>                                         | <u>-</u>                 | <u>-</u>            | <u>-</u>          | <u>-</u>         |
| <u>-</u>         | <u>-</u>                           | <u>-</u>                                         | <u>-</u>                 | <u>-</u>            | <u>-</u>          | <u>-</u>         |
| (15)             | 26,167                             | 1,583                                            | 10,086                   | 3,588               | (5,412)           | (2,783)          |
| <u>8,599</u>     | <u>76,665</u>                      | <u>10,734</u>                                    | <u>34,068</u>            | <u>1,902,629</u>    | <u>122,567</u>    | <u>23,185</u>    |
| <u>\$ 8,584</u>  | <u>\$ 102,832</u>                  | <u>\$ 12,317</u>                                 | <u>\$ 44,154</u>         | <u>\$ 1,906,217</u> | <u>\$ 117,155</u> | <u>\$ 20,402</u> |

# CITY OF REEDSBURG

## COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS For the Year Ended December 31, 2018

|                                                   | Special Revenue Funds |                         |                     |
|---------------------------------------------------|-----------------------|-------------------------|---------------------|
|                                                   | Home Loan<br>Fund     | Sidewalk<br>Repair Fund | Solid Waste<br>Fund |
| <b>REVENUES</b>                                   |                       |                         |                     |
| Taxes                                             | \$ -                  | \$ -                    | \$ -                |
| Intergovernmental                                 | -                     | -                       | 10,485              |
| Public charges for services                       | -                     | -                       | 405,963             |
| Special assessments                               | -                     | 4,044                   | -                   |
| Investment income                                 | 58                    | -                       | -                   |
| Miscellaneous revenues                            | -                     | -                       | -                   |
| Total Revenues                                    | <u>58</u>             | <u>4,044</u>            | <u>416,448</u>      |
| <b>EXPENDITURES</b>                               |                       |                         |                     |
| Current                                           |                       |                         |                     |
| General government                                | -                     | -                       | -                   |
| Public safety                                     | -                     | -                       | -                   |
| Public works                                      | -                     | 3,100                   | 385,634             |
| Culture, recreation and education                 | -                     | -                       | -                   |
| Conservation and development                      | 1                     | -                       | -                   |
| Capital Outlay                                    | -                     | -                       | -                   |
| Debt Service                                      |                       |                         |                     |
| Principal                                         | -                     | -                       | -                   |
| Interest and fiscal charges                       | -                     | -                       | -                   |
| Total Expenditures                                | <u>1</u>              | <u>3,100</u>            | <u>385,634</u>      |
| Excess (deficiency) of revenues over expenditures | <u>57</u>             | <u>944</u>              | <u>30,814</u>       |
| <b>OTHER FINANCING SOURCES (USES)</b>             |                       |                         |                     |
| Property sales                                    | -                     | -                       | -                   |
| Debt issued                                       | -                     | -                       | -                   |
| Transfers in                                      | -                     | -                       | -                   |
| Transfers out                                     | -                     | -                       | -                   |
| Total Other Financing Sources (Uses)              | <u>-</u>              | <u>-</u>                | <u>-</u>            |
| <b>Net Change in Fund Balances</b>                | 57                    | 944                     | 30,814              |
| FUND BALANCES (DEFICIT) - Beginning of Year       | <u>100,424</u>        | <u>24,943</u>           | <u>103,727</u>      |
| <b>FUND BALANCES (DEFICIT) - END OF YEAR</b>      | <u>\$ 100,481</u>     | <u>\$ 25,887</u>        | <u>\$ 134,541</u>   |

Special Revenue Funds

| Mannigal<br>Endowment<br>Fund | Library -<br>County<br>Funding | Library -<br>Investment | Popple Trail<br>Donations | Fireworks<br>Fund | Rescue Fund       | Airport          |
|-------------------------------|--------------------------------|-------------------------|---------------------------|-------------------|-------------------|------------------|
| \$ -                          | \$ 405,498                     | \$ -                    | \$ -                      | \$ 9,500          | \$ -              | \$ 73,500        |
| -                             | 257,897                        | -                       | -                         | -                 | -                 | 4,100            |
| -                             | 23,544                         | -                       | -                         | 11,076            | 39,046            | 93,947           |
| -                             | -                              | -                       | -                         | -                 | -                 | -                |
| 609                           | -                              | 1,092                   | -                         | -                 | -                 | -                |
| -                             | 18,819                         | 1,871                   | -                         | -                 | 43,743            | 6,620            |
| <u>609</u>                    | <u>705,758</u>                 | <u>2,963</u>            | <u>-</u>                  | <u>20,576</u>     | <u>82,789</u>     | <u>178,167</u>   |
| -                             | -                              | -                       | -                         | -                 | -                 | -                |
| -                             | -                              | -                       | -                         | -                 | 54,075            | -                |
| -                             | -                              | -                       | -                         | -                 | -                 | 176,516          |
| -                             | 728,583                        | 259                     | -                         | 18,394            | -                 | -                |
| -                             | -                              | -                       | -                         | -                 | -                 | -                |
| -                             | -                              | -                       | -                         | -                 | -                 | -                |
| -                             | -                              | -                       | -                         | -                 | -                 | -                |
| <u>-</u>                      | <u>728,583</u>                 | <u>259</u>              | <u>-</u>                  | <u>18,394</u>     | <u>54,075</u>     | <u>176,516</u>   |
| <u>609</u>                    | <u>(22,825)</u>                | <u>2,704</u>            | <u>-</u>                  | <u>2,182</u>      | <u>28,714</u>     | <u>1,651</u>     |
| -                             | -                              | -                       | -                         | -                 | -                 | -                |
| -                             | -                              | -                       | -                         | -                 | -                 | -                |
| -                             | -                              | -                       | -                         | -                 | -                 | 27,172           |
| <u>-</u>                      | <u>-</u>                       | <u>-</u>                | <u>-</u>                  | <u>-</u>          | <u>-</u>          | <u>-</u>         |
| <u>-</u>                      | <u>-</u>                       | <u>-</u>                | <u>-</u>                  | <u>-</u>          | <u>-</u>          | <u>27,172</u>    |
| 609                           | (22,825)                       | 2,704                   | -                         | 2,182             | 28,714            | 28,823           |
| <u>22,593</u>                 | <u>111,852</u>                 | <u>343,966</u>          | <u>6,000</u>              | <u>14,667</u>     | <u>266,670</u>    | <u>-</u>         |
| <u>\$ 23,202</u>              | <u>\$ 89,027</u>               | <u>\$ 346,670</u>       | <u>\$ 6,000</u>           | <u>\$ 16,849</u>  | <u>\$ 295,384</u> | <u>\$ 28,823</u> |

# CITY OF REEDSBURG

## COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS For the Year Ended December 31, 2018

|                                                   | Capital Projects Funds |                       |                       |
|---------------------------------------------------|------------------------|-----------------------|-----------------------|
|                                                   | TIF District<br>No. 3  | TIF District<br>No. 4 | TIF District<br>No. 5 |
| <b>REVENUES</b>                                   |                        |                       |                       |
| Taxes                                             | \$ 73,085              | \$ 333,740            | \$ 74,084             |
| Intergovernmental                                 | 240                    | 1,066                 | 384                   |
| Public charges for services                       | -                      | -                     | -                     |
| Special assessments                               | -                      | -                     | -                     |
| Investment income                                 | -                      | -                     | -                     |
| Miscellaneous revenues                            | -                      | -                     | -                     |
| Total Revenues                                    | <u>73,325</u>          | <u>334,806</u>        | <u>74,468</u>         |
| <b>EXPENDITURES</b>                               |                        |                       |                       |
| Current                                           |                        |                       |                       |
| General government                                | 1,754                  | 1,754                 | 289                   |
| Public safety                                     | -                      | -                     | -                     |
| Public works                                      | -                      | -                     | -                     |
| Culture, recreation and education                 | -                      | -                     | -                     |
| Conservation and development                      | 150                    | 20,150                | 150                   |
| Capital Outlay                                    | -                      | -                     | -                     |
| Debt Service                                      |                        |                       |                       |
| Principal                                         | -                      | -                     | -                     |
| Interest and fiscal charges                       | -                      | -                     | -                     |
| Total Expenditures                                | <u>1,904</u>           | <u>21,904</u>         | <u>439</u>            |
| Excess (deficiency) of revenues over expenditures | <u>71,421</u>          | <u>312,902</u>        | <u>74,029</u>         |
| <b>OTHER FINANCING SOURCES (USES)</b>             |                        |                       |                       |
| Property sales                                    | -                      | -                     | -                     |
| Debt issued                                       | -                      | -                     | -                     |
| Transfers in                                      | 265,360                | -                     | -                     |
| Transfers out                                     | (52,170)               | (314,366)             | (74,029)              |
| Total Other Financing Sources (Uses)              | <u>213,190</u>         | <u>(314,366)</u>      | <u>(74,029)</u>       |
| <b>Net Change in Fund Balances</b>                | 284,611                | (1,464)               | -                     |
| FUND BALANCES (DEFICIT) - Beginning of Year       | <u>(683,322)</u>       | <u>55,505</u>         | <u>-</u>              |
| <b>FUND BALANCES (DEFICIT) - END OF YEAR</b>      | <u>\$ (398,711)</u>    | <u>\$ 54,041</u>      | <u>\$ -</u>           |

| Capital Projects Funds |                       |                       |                       |                              |                                     |                     | Total<br>Nonmajor<br>Governmental<br>Funds |
|------------------------|-----------------------|-----------------------|-----------------------|------------------------------|-------------------------------------|---------------------|--------------------------------------------|
| TIF District<br>No. 6  | TIF District<br>No. 7 | TIF District<br>No. 8 | TIF District<br>No. 9 | Capital<br>Equipment<br>Fund | General<br>Capital<br>Projects Fund |                     |                                            |
| \$ 21,700              | \$ 17,032             | \$ 56,750             | \$ -                  | \$ 325,000                   | \$ 665,000                          | \$ 2,173,743        |                                            |
| 1,109                  | -                     | 38                    | -                     | 98,173                       | 307,694                             | 874,098             |                                            |
| -                      | -                     | -                     | -                     | -                            | -                                   | 707,087             |                                            |
| -                      | -                     | -                     | -                     | -                            | -                                   | 4,044               |                                            |
| -                      | -                     | -                     | -                     | -                            | -                                   | 8,277               |                                            |
| 40,000                 | -                     | -                     | -                     | -                            | 794,304                             | 972,833             |                                            |
| 62,809                 | 17,032                | 56,788                | -                     | 423,173                      | 1,766,998                           | 4,740,082           |                                            |
| 20,110                 | 290                   | 288                   | 23,901                | -                            | -                                   | 48,386              |                                            |
| -                      | -                     | -                     | -                     | -                            | -                                   | 58,649              |                                            |
| -                      | -                     | -                     | -                     | -                            | -                                   | 794,836             |                                            |
| -                      | -                     | -                     | -                     | -                            | -                                   | 844,441             |                                            |
| 2,264                  | 150                   | 2,264                 | 930,000               | -                            | -                                   | 1,048,968           |                                            |
| -                      | -                     | -                     | 1,187,929             | 291,205                      | 1,910,814                           | 3,389,948           |                                            |
| 87,500                 | -                     | -                     | -                     | -                            | -                                   | 87,500              |                                            |
| 5,323                  | -                     | -                     | -                     | -                            | -                                   | 5,323               |                                            |
| 115,197                | 440                   | 2,552                 | 2,141,830             | 291,205                      | 1,910,814                           | 6,278,051           |                                            |
| (52,388)               | 16,592                | 54,236                | (2,141,830)           | 131,968                      | (143,816)                           | (1,537,969)         |                                            |
| 1                      | -                     | -                     | -                     | -                            | -                                   | 5,601               |                                            |
| -                      | -                     | -                     | 1,335,000             | -                            | -                                   | 1,335,000           |                                            |
| -                      | -                     | -                     | -                     | -                            | 25,000                              | 317,532             |                                            |
| -                      | -                     | -                     | -                     | -                            | -                                   | (465,565)           |                                            |
| 1                      | -                     | -                     | 1,335,000             | -                            | 25,000                              | 1,192,568           |                                            |
| (52,387)               | 16,592                | 54,236                | (806,830)             | 131,968                      | (118,816)                           | (345,401)           |                                            |
| (817,897)              | (31,985)              | (408,483)             | (39,241)              | 87,903                       | 411,869                             | 1,780,984           |                                            |
| <u>\$ (870,284)</u>    | <u>\$ (15,393)</u>    | <u>\$ (354,247)</u>   | <u>\$ (846,071)</u>   | <u>\$ 219,871</u>            | <u>\$ 293,053</u>                   | <u>\$ 1,435,583</u> |                                            |



# CITY OF REEDSBURG

## STATEMENT OF CASH FLOWS COMPONENT UNITS For the Year Ended December 31, 2018

|                                                                                     | Community<br>Development<br>Authority | Herbert H<br>Webb Trust    | Totals                     |
|-------------------------------------------------------------------------------------|---------------------------------------|----------------------------|----------------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                                         |                                       |                            |                            |
| Paid to primary government                                                          | \$ -                                  | \$ (76,297)                | \$ (76,297)                |
| Paid to suppliers for goods and services                                            | (12,712)                              | (30,777)                   | (43,489)                   |
| Net Cash Flows From Operating Activities                                            | <u>(12,712)</u>                       | <u>(107,074)</u>           | <u>(119,786)</u>           |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                                         |                                       |                            |                            |
| Investments sold and matured                                                        | -                                     | 279,039                    | 279,039                    |
| Investment income                                                                   | 7,088                                 | 69,387                     | 76,475                     |
| Investments purchased                                                               | -                                     | (248,924)                  | (248,924)                  |
| Net Cash Flows From Investing Activities                                            | <u>7,088</u>                          | <u>99,502</u>              | <u>106,590</u>             |
| <b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>                              |                                       |                            |                            |
| Received from city and private parties                                              | 525                                   | 3,015                      | 3,540                      |
| Net Cash Flows From Noncapital Financing Activities                                 | <u>525</u>                            | <u>3,015</u>               | <u>3,540</u>               |
| <b>Net Change in Cash and Cash Equivalents</b>                                      | (5,099)                               | (4,557)                    | (9,656)                    |
| CASH AND CASH EQUIVALENTS - Beginning of Year                                       | <u>66,300</u>                         | <u>72,894</u>              | <u>139,194</u>             |
| <b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>                                      | <u><u>\$ 61,201</u></u>               | <u><u>\$ 68,337</u></u>    | <u><u>\$ 129,538</u></u>   |
| <b>RECONCILIATION OF OPERATING LOSS TO NET CASH FLOWS FROM OPERATING ACTIVITIES</b> |                                       |                            |                            |
| Operating loss                                                                      | \$ (13,165)                           | \$ (110,089)               | \$ (123,254)               |
| Changes in assets and liabilities                                                   |                                       |                            |                            |
| Accounts payable                                                                    | 453                                   | -                          | 453                        |
| Due to primary government                                                           | -                                     | 3,015                      | 3,015                      |
| <b>NET CASH FLOWS FROM OPERATING ACTIVITIES</b>                                     | <u><u>\$ (12,712)</u></u>             | <u><u>\$ (107,074)</u></u> | <u><u>\$ (119,786)</u></u> |
| <b>RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE STATEMENT OF NET POSITION</b> |                                       |                            |                            |
| Cash and investments - statement of net position                                    | \$ 61,201                             | \$ 2,767,837               | \$ 2,829,038               |
| Less: Noncash equivalents                                                           | <u>-</u>                              | <u>(2,699,500)</u>         | <u>(2,699,500)</u>         |
| <b>CASH AND CASH EQUIVALENTS</b>                                                    | <u><u>\$ 61,201</u></u>               | <u><u>\$ 68,337</u></u>    | <u><u>\$ 129,538</u></u>   |
| <b>NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES</b>                             |                                       |                            |                            |
| Unrealized loss on investments                                                      | <u><u>\$ -</u></u>                    | <u><u>\$ (202,748)</u></u> |                            |

## STAFF REPORT

AGENDA ITEM: \_\_\_\_\_

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**To:** Mayor and Common Council  
Ordinance Committee  
**Prepared By:** Timothy M. Becker, City Administrator  
**Date of Meeting:** July 22, 2019  
**Subject:** Amend Ordinance 2.07 Reedsburg Arts Committee

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### BACKGROUND AND REQUEST

During the formation of the Reedsburg Art Committee, the originating ordinance identified a “1% Art in Public Places” funding source in the General Operating Budget. That “1%” was based on the Operating Budget, which fluctuates year to year. In 2019, the assigned amount was approximately \$7000. The City is proposing to continue the funding by amending the ordinance to reflect a more consistent and predictable budget amount, as identified and determined by the Common Council.

### ANALYSIS

The City Reedsburg is proposing to amend section 2.07(3), removing the reference to the “1% Art in Public Places Funding” and replacing it with “amount of funding” as approved annually by the City Council. This amount would be identified annually during the budgeting process.

### STAFF RECOMMENDATION

Recommend that the Common Council approve the language change in 2.07(3).

### ACTION:

If the Mayor and City Council are ready, the following action may be made:  
Motion to approve/deny – Amending section 2.07(3).

### FINANCIAL IMPACT

None.

**ATTACHMENT:** Section 2.07 of the City Code.

2.07 REEDSBURG ARTS COMMITTEE

- (1) The Reedsburg Art Committee shall have seven voting members who reside or have a business in the City. Four members , residing in the city, of the public shall serve staggered terms of three years and three members shall be appointed for the opposite terms period. (Initial member appointments may be reduced to help with the transition time creation of the committee)
- (2) The Reedsburg Arts Committee shall be an advisory committee to the mayor and council to carry out the “Arts in Public Places – Policy” as approved by the City Council. The Reedsburg Arts Committee shall strive to create a long range strategic Arts plan and complete the refinement of the Arts in Public Places policy.
- (3) The Reedsburg Arts Committee shall supervise and recommend expenditures of the **amount of Arts in Public Places funding** ~~1% Art in Public Places Funding~~ as approved annually by the City Council. The Arts Committee may seek grant funds for special Art placement in public places. Awarded grants must be approved by the mayor and council.

**ORDINANCE NO. 1887-19**  
(Reedsburg Arts Committee)

The City of Reedsburg, Sauk County, Wisconsin, does hereby ordain as follows:

**SECTION 1: PURPOSE.**

The purpose of this ordinance is to amend the current ordinance to reflect a change in funding sources and amounts.

**SECTION II: PROVISION ADDED.**

City of Reedsburg Code Section 2.07(3) are hereby amended by this Ordinance.

**2.07 Reedsburg Arts Committee**

(3) The Reedsburg Arts Committee shall supervise and recommend expenditures of the amount of Art in Public Places Funding as approved annually by the City Council. The Arts Committee may seek grant funds for special Art placement in public places. Awarded grants must be approved by the mayor and council.

**SECTION III: VALIDITY.**

Should any section, clause or provision of the ordinance be declared by the courts to be invalid, the same shall not affect the validity of the ordinance as a whole or any part thereof, other than the part so declared to be invalid.

**SECTION IV: CONFLICTING PROVISIONS REPEALED.**

All ordinances in conflict with any provisions of this ordinance are hereby repealed.

**SECTION V: EFFECTIVE DATE.**

This ordinance shall be in force from and after its introduction and publication as provided by statute.

**SECTION VI: PART OF CODE:**

This Ordinance becomes part of the City of Reedsburg Code, Chapter 2.

Dated this 12<sup>nd</sup> day of August 2019.

---

David G. Estes, Mayor

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Jacob Crosetto, Clerk/Treasurer

1st Reading at Council:

July 22, 2019

Public Hearing Noticed:

July 31, 2019 & August 7, 2019

2nd Reading at Council/Public Hearing:

August 12, 2019

Published, Enactment Date:

August 15, 2019

## RESOLUTION

FILE NO. 4379-19

### RESOLUTION RELATING TO CODIFICATION

A RESOLUTION PROVIDING FOR THE PUBLICATION, FILING, INSPECTION AND ADOPTION OF A CODE OF GENERAL ORDINANCES

WHEREAS a Code of General Ordinances titled "Code of the City of Reedsburg" has been prepared and tentatively approved by the Mayor and Common Council;

NOW, THEREFORE, BE IT RESOLVED that this Code be presented for adoption by the Mayor and Common Council at the next regular Common Council meeting on August 26, 2019; and

BE IT FURTHER RESOLVED that the City Clerk-Treasurer, in accordance with the requirements of § 66.0103, Wis. Stats., shall file a copy of the proposed "Code of the City of Reedsburg" in the Clerk-Treasurer's office for public inspection and cause a copy of the following notice to be published:

**Adopted** this 12<sup>th</sup> day of August, 2019, by the Mayor and Common Council of the City of Reedsburg, Wisconsin.

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David G. Estes  
Mayor

ATTEST:

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Jacob Crosetto  
City Clerk-Treasurer

Respectfully Submitted:

The above resolution has been authorized by the governing body of the City of Reedsburg by Resolution No. 4379-19, dated August 12, 2019.

Date Passed: August 12, 2019

Vote: \_\_\_\_\_

**ORDINANCE NO. 1888-19**

(Adoption of City Code)

AN ORDINANCE TO REVISE AND CONSOLIDATE, AMEND, SUPPLEMENT AND CODIFY THE GENERAL ORDINANCES OF THE CITY OF REEDSBURG

The Common Council of the City of Reedsburg does hereby ordain as follows:

§ 1-5. Adoption of Code.

Pursuant to § 66.0103, Wis. Stats., the ordinances of the City of Reedsburg of a general and permanent nature adopted by the Common Council of the City of Reedsburg, as revised, codified and consolidated into chapters and sections by General Code, and consisting of Chapters 1 through 690, are hereby approved, adopted, ordained and enacted as the "Code of the City of Reedsburg," hereinafter referred to as the "Code."

§ 1-6. Code supersedes prior ordinances.

This ordinance and the Code shall supersede all other general and permanent ordinances enacted prior to the enactment of this Code, except such ordinances as are hereinafter expressly saved from repeal or continued in force.

§ 1-7. Continuation of existing provisions.

The provisions of the Code, insofar as they are substantively the same as those of the ordinances in force immediately prior to the enactment of the Code by this ordinance, are intended as a continuation of such ordinances and not as new enactments, and the effectiveness of such provisions shall date from the date of adoption of the prior ordinances.

§ 1-8. Copy of Code on file.

A copy of the Code has been filed in the office of the City Clerk-Treasurer and shall remain there for use and examination by the public for at least two weeks, in accordance with § 66.0103, Wis. Stats., and until final action is taken on this ordinance, and, if this ordinance shall be adopted, such copy shall be certified to by the City Clerk-Treasurer, and such certified copy shall remain on file in the office of said City Clerk-Treasurer to be made available to persons desiring to examine the same during all times while said Code is in effect.

§ 1-9. Amendments to Code.

Any and all additions, deletions, amendments or supplements to the Code, when adopted in such form as to indicate the intention of the Common Council to make them a part thereof, shall be deemed to be incorporated into such Code so that reference to the "Code of the City of Reedsburg" shall be understood and intended to include such additions, deletions, amendments or supplements. Whenever such additions, deletions, amendments or supplements to the Code shall be adopted, they shall thereafter be inserted in the Code as amendments and supplements thereto.

§ 1-10. Publication; filing.

The Clerk of the City of Reedsburg, pursuant to law, shall cause to be published, in the manner required by law, a notice of the adoption of this ordinance. Sufficient copies of the Code shall be maintained in the office of the Clerk for inspection by the public at all times during regular office hours. The publication of notice of the enactment of this ordinance, coupled with the availability of a copy of the Code for inspection by the public, shall be deemed, held and considered to be due and legal publication of all provisions of the Code for all purposes.

§ 1-11. Code to be kept up-to-date.

It shall be the duty of the City Clerk-Treasurer, or someone authorized and directed by the Clerk, to keep up-to-date the certified copy of the Code required to be filed in the Clerk's office for use by the public. All changes in said Code and all ordinances adopted subsequent to the effective date of this codification which shall be adopted specifically as part of the Code shall, when finally adopted, be included therein by reference until such changes or new ordinances are included as supplements to said Code.

§ 1-12. Sale of Code.

Copies of the Code, or any chapter or portion of it, may be purchased from the City Clerk-Treasurer or an authorized agent of the Clerk upon the payment of a fee to be set by the Common Council. The Clerk may also arrange for procedures for the periodic supplementation of the Code.

§ 1-13. Altering or tampering with Code; penalties for violation.

It shall be unlawful for anyone to improperly change or amend, by additions or deletions, any part or portion of the Code or to alter or tamper with such Code in any manner whatsoever which will cause the law of the City of Reedsburg to be misrepresented thereby. Anyone violating this section or any part of this ordinance shall be subject, upon conviction, to a penalty as provided in § 1-3 of the Code.

§ 1-14. Severability of Code provisions.

Each section of the Code and every part of each section is an independent section or part of a section, and the holding of any section or a part thereof to be unconstitutional, void or ineffective for any cause shall not be deemed to affect the validity or constitutionality of any other sections or parts thereof. If any provision of this Code or the application thereof to any person or circumstances is held invalid, the

remainder of this Code and the application of such provision to other persons or circumstances shall not be affected thereby.

§ 1-15. Severability of ordinance provisions.

Each section of this ordinance is an independent section, and the holding of any section or part thereof to be unconstitutional, void or ineffective for any cause shall not be deemed to affect the validity or constitutionality of any other sections or parts thereof.

§ 1-16. Repealer.

- A. All ordinances or parts of ordinances inconsistent with the provisions contained in the Code adopted by this ordinance are hereby repealed; provided, however, that such repeal shall only be to the extent of such inconsistency, and any valid legislation of the City of Reedsburg which is not in conflict with the provisions of the Code shall be deemed to remain in full force and effect.
- B. Repeal of specific enactments. The Common Council of the of the City of Reedsburg has determined that the following ordinances are no longer in effect and hereby specifically repeals the following legislation:
  - (1) Section 10.06 of the former Municipal Codebook, Dutch Elm Disease and Elm Bark Beetles Declared Public Nuisance, adopted by Ord. No. 1321-95.
  - (2) Section 12.14 of the former Municipal Codebook, Garbage and Refuse; Licensing and Regulation of Collector, adopted June 28, 2004.
  - (3) Chapter 15, Electrical Code, of the former Municipal Codebook of the City of Reedsburg, as amended.
  - (4) Chapter 20, Cable Television, of the former Municipal Codebook of the City of Reedsburg.
  - (5) Chapter 32, Fees, of the former Municipal Codebook, as amended.

§ 1-17. Ordinances saved from repeal.

The adoption of this Code and the repeal of ordinances provided for in § 1-17 of this ordinance shall not affect the following ordinances, rights and obligations, which are hereby expressly saved from repeal:

- A. Any ordinance adopted subsequent to April 22, 2019.
- B. Any right or liability established, accrued or incurred under any legislative provision prior to the effective date of this ordinance or any action or proceeding brought for the enforcement of such right or liability.



- C. Any offense or act committed or done before the effective date of this ordinance in violation of any legislative provision or any penalty, punishment or forfeiture which may result therefrom.
- D. Any prosecution, indictment, action, suit or other proceeding pending or any judgment rendered prior to the effective date of this ordinance brought pursuant to any legislative provision.
- E. Any franchise, license, right, easement or privilege heretofore granted or conferred, including Sec. 12.12 of the former Municipal Codebook, Natural Gas Franchise.
- F. Any ordinance providing for the laying out, opening, altering, widening, relocating, straightening, establishing grade, changing name, improvement, acceptance or vacation of any right-of-way, easement, street, road, highway, park or other public place or any portion thereof.
- G. Any ordinance appropriating money or transferring funds, promising or guaranteeing the payment of money or authorizing the issuance and delivery of any bond or other instruments or evidence of the City's indebtedness.
- H. Ordinances authorizing the purchase, sale, lease or transfer of property or any lawful contract or obligation.
- I. The levy or imposition of taxes, assessments or charges.
- J. The annexation or dedication of property or approval of preliminary or final subdivision plats.
- K. Ordinances providing for local improvements or assessing taxes or special assessments therefor.
- L. All currently effective ordinances pertaining to the rate and manner of payment of salaries and compensation of officers and employees.
- M. Any legislation relating to or establishing a pension plan or pension fund for municipal employees.
- N. Any ordinances adopting or amending the Zoning Map or otherwise rezoning property, including Chapter 24 of the former Municipal Codebook, Extraterritorial Zoning.
- O. Any charter ordinances.
- P. Any ordinance or portion of an ordinance establishing or amending a fee or fees.
- Q. Any ordinance or portion of an ordinance establishing or amending a deposit or bond schedule.

- R. Any ordinance or portion of an ordinance establishing or amending rates or charges for water or sewer service.

§ 1-18. Changes in previously adopted ordinances; new ordinances.

- A. In compiling and preparing the ordinances for publication as the Code of the City of Reedsburg, no changes in the meaning or intent of such ordinances have been made, except as provided for in this section. Certain grammatical changes and other minor nonsubstantive changes were made in one or more of said pieces of legislation. It is the intention of the Common Council that all such changes be adopted as part of the Code as if the ordinances had been previously formally amended to read as such.

- B. The following changes are made throughout the Code:

- (1) References to specific chapters and sections of the Wisconsin Statutes and Wisconsin Administrative Code are amended to reflect the numbering of the statutes and Administrative Code as of the publication of this Code.

- (2) Throughout the Code:

- (a) References to the "Department of Health and Social Services" and "Department of Health and Family Services" are amended to read "Department of Health Services."
      - (b) References to the "Department of Industry, Labor and Human Relations" and "Department of Commerce" are amended to read "Department of Safety and Professional Services."
      - (c) References to "City Council" are amended to read "Common Council."
      - (d) References to "City Clerk" or "City Treasurer" are amended to read "City Clerk-Treasurer."
      - (e) References to "Board of Public Works" are amended to "Public Works Committee."
      - (f) References to "Street Superintendent" are amended to "Public Works Director."
      - (g) References to "Board of Adjustment" or "Board of Appeals" are amended to "Zoning Board of Appeals."
      - (h) References to "Planning Commission" are amended to "Plan Commission."
      - (i) References to "alder" or "alderman" or "aldermen" are amended to "alderperson."
      - (j) References to "policeman" or "policemen" are amended to "police officer" or "police officers."
      - (k) References to "fireman" or "firemen" are amended to "firefighter" or "firefighters."

- (l) Fee amounts have been removed from and replaced with wording that states fees are "as set from time to time by Common Council" in the following sections: §§ 176-9A and B, 185-20A(6) and E, 192-4, 192-7C(1), 199-3C, 199-12, 199-16, 199-18, 199-21, 210-5A(9) and (11), 210-7A(1), B(1) and C(1), 217-2C, 224-2B, 231-4, 242-18, 349-2, 349-3A, 349-3B, 349-3C, 349-7G, 366-4, 390-3B, 478-7, 478-10C, 485-3B, 548-4, 548-11A, 577-4C, 690-46G(12).
  - (3) Throughout Chapters 30, Citations, and 690, Zoning, references to "Zoning Commissioner" are revised to "Zoning Administrator," as appropriate.
  - (4) Throughout Chapter 185, Airport Minimum Standards, the term "commercial activities" is changed to "commercial activity," as appropriate.
- C. The amendments and/or additions as set forth in Schedule A attached hereto and made a part hereof are made herewith, to become effective upon the effective date of this ordinance. (Chapter and section number references are to the ordinances as they have been renumbered and appear in the Code.)

§ 1-19. When effective.

This ordinance shall take effect upon passage and publication as required by law.

Adopted this 26<sup>th</sup> day of August 2019

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David G. Estes  
Mayor

ATTEST:

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Jacob Crosetto  
City Clerk-Treasurer

Public Hearing Noticed:

August 15, 2019 & August 22, 2019

2nd Reading at Council/Public Hearing:

August 26, 2019

Published, Enactment Date:

September 5, 2019

## City of Reedsburg Code Adoption Ordinance

### Schedule A Specific Revisions at Time of Adoption of Code

#### Chapter 21, Boards, Commissions, Committees and Authority.

- A. Section 21-14 is amended to read as follows:

*The City Plan Commission is created pursuant to § 62.23(1), Wis. Stats. The commission shall have seven members as follows: the Mayor, who shall be its presiding officer, the Director of Public Works, two members of the Common Council and three citizens. The Common Council member of the commission shall be appointed by the Mayor subject to election by a two-thirds vote of the Council during each April. The three citizen members shall be appointed by the Mayor, subject to confirmation by the Council, to hold office for staggered terms of three years beginning May 1 of each year.*

- B. Section 21-15, the fifth sentence is amended as indicated: "The Commissioners shall be appointed by the Mayor subject to confirmation by the Council and may include a maximum of two non-City residents based on their expertise."

#### Chapter 30, Citations.

Section 30-3A is amended to delete the Schedule of Cash Deposits and refer to it as being on file.

#### Chapter 55, Ethics Code and Board.

In § 55-2, the definition of "anything of value" is amended to match current statute and read as follows:

*ANYTHING OF VALUE -- Any money or property, favor, service, payment, advance, forbearance, loan, or promise of future employment, but does not include compensation and expenses paid by the state, fees and expenses which are permitted and reported under [§ 19.56](#), Wis. Stats., political contributions which are reported under Ch. 11, Wis. Stats., or hospitality extended for a purpose unrelated to state business by a person other than an organization.*

#### Chapter 72, Finance and Taxation.

- A. Section 72-1 is amended by removing original subsection 2 of the former Municipal Codebook, deleting requirements that have been removed from statute.

- B. Section 72-3C is amended to restore the missing phrase "prior to the hearing thereon."
- C. Section 72-4 is amended to change 10 days to 15.
- D. In § 72-7B(3)(c) and (6), "tax" is revised to "special charge, as defined under § 74.01(4), Wis. Stats."
- E. Section 72-8A is amended to insert "6%" before "tax" in the first sentence.

### **Chapter 79, Fire Department.**

- A. Section 79-3 is amended to change "Board of Police and Fire Commissioners" to "Police and Fire Commission."
- B. In § 79-6A(4) "October 15" is revised to "August 15."

### **Chapter 104, Mayor and Council.**

- A. Section 104-15E is amended to delete ", pursuant to Wis. Stats. Sec. 61.01(01),"
- B. Section 104-23E is amended to add "and such division shall be made by the presiding officer and a separate vote shall be taken on each division."

### **Chapter 115, Officers and Employees.**

Section 115-9 is amended to read as follows:

*The following officers shall give the following bonds:*

*City Clerk-Treasurer: \$400,000.*

### **Chapter 124, Police Department.**

Section 124-3 is amended to change Board of the Police Fire Commissioners to Police and Fire Commission.

### **Chapter 138, Records**

- A. Section 138-1 is amended by revising "department of state audit or an auditor licensed under Chapter 135, Wis. Stats." to "Legislative Audit Bureau/State Auditor."
- B. In § 138-5 the definition of "record" is amended to read as follows:

*Any material on which written, drawn, printed, spoken, visual or electromagnetic information or electronically generated or stored data is recorded or preserved, regardless of physical form or characteristics, that has been created or is being kept by an authority. "Record" includes, but is not limited to, handwritten, typed, or printed pages, maps, charts, photographs, films, recordings, tapes, optical discs, and any other medium on which electronically generated or stored data is recorded or preserved. "Record" does not include drafts, notes, preliminary computations, and like materials prepared for the originator's personal use or prepared by the originator in the name of a person for whom the originator is working; materials that are purely the personal property of the custodian and have no relation to his or her office; materials to which access is limited by copyright, patent, or bequest; and published materials in the possession of an authority other than a public library that are available for sale, or that are available for inspection at a public library.*

- C. In § 138-8F(5) \$40 is revised to \$50.

## **Chapter 176, Adult-Oriented Businesses.**

- A. Section 176-3, Definitions:

- (1) In the definition of "booth, room or cubicle" "for fire" is amended to "for hire."
- (2) In the definition of "specified sexual activities" the phrase "stipulated or actual acts" is amended to "simulated or actual acts."
- (3) In the definition of "Uses located together in the same building" the phrase "conducted in the same building" is amended to "located in the same building."
- (4) In the definition of "Valid adult-oriented use license" the phrase "that has not been approved" is amended to "has been approved."

- B. The first sentence in § 176-6 is amended to add the underlined in "...the operator shall meet with the City's Zoning Administrator..."

## **Chapter 185, Airport Minimum Standards.**

- A. Section 185-5D is amended to delete original subsections (4)(A) through (F) of the former Municipal Codebook and to add a reference to Addendum A.

- B. Section 185-20A is amended to read: "permit required for self-fueling."

## **Chapter 192, Alarm Systems.**

In § 192-1 in the definition of "alarm system" the term "holdup alarm systems" is deleted.

## **Chapter 199, Amusements.**

- A. Section 199-5 is amended to delete the word "not" from the last sentence
- B. Section 199-22 is amended to read: "Minors are not permitted to play here unless accompanied by parent or guardian."

## **Chapter 210, Animals.**

- A. Section 210-5A(10) is amended to read as follows:
- A cat or dog license shall be issued after showing evidence of rabies vaccination and payment of the applicable fee. The Common Council shall establish cat license fees and dog license fees in accordance with § 74.05, Wis. Stats. Evidence of neutering, spaying or other method of rendering the animal sterile, from a licensed veterinarian, will be required.*
- B. In § 210-5B(1) in the last sentence "four months" is amended to "five months."
- C. Section 210-9D(5) is amended to replace "Animal Control, Health and Safety Board of Appeals" with "Ordinance Committee."
- D. Section 210-10B is amended to change "for the first offense" to "for the second offense."
- E. Section 210-22 is amended to inset "Unless a penalty is specified elsewhere in this article."

## **Chapter 242, Building Construction.**

- A. Section 242-3 is amended to add a reference to Ch. SPS 307, Wis. Adm. Code.
- B. Section 242-24A and C are amended to add "or as set from time to time by the Common Council. "
- C. Section 242-28 is amended to replace reference to original Chapter 32 of the former Municipal Codebook with "the current City Fee Schedule on file in the City's offices or available on the City's website."

- D. Section 242-32A(2) is amended to replace "under Chapter 32" with "as set forth in the current City Fee Schedule on file in the City's offices or available on the City's website."
- E. In § 242-37A, the first sentence is amended to read as follows:
- Unless based on accepted engineering designs, all new building materials, appliances, equipment, systems, or methods of construction not provided for in this chapter shall be subjected to tests that simulate the actual conditions which occur in normal use.*
- F. In § 242-41 "City Building Department" is revised to "City Building Inspection Department." The reference to the former Fees chapter is replaced with a reference to the current City Fees Schedule on file.
- G. Section 242-43 is amended to change "Chapter 32 of this Code" to "the current City Fee Schedule on file in the City's offices or available on the City's website."

## **Chapter 290, Fire Prevention.**

- A. In § 290-3D "Industrial Commission" is amended to "Industrial and Commercial Development Commission."
- B. Section 290-11A is amended to read as follows:
- The following orders and codes of the Wisconsin Administrative Code, Rules of the Department of Safety and Professional Services (SPS) are hereby adopted by reference and made a part of the City Fire Prevention Code.*
- (1) Chapter SPS 332, Public Employee Safety and Health;*
  - (2) Chapter SPS 307, Explosives and Fireworks;*
  - (3) Chapter SPS, 310, Flammable and Combustible Liquids;*
  - (4) Chapter SPS 340, Gas Systems;*
  - (5) Chapters SPS 361-365, Commercial Building Code;*
  - (6) Chapter SPS 314, Fire Prevention.*
- C. Section 290-12A is amended to refer to the general penalty in § 1-3.

## **Chapter 297, Fireworks.**

Section 297-2 is amended to add: "or as set from time to time by Common Council."



**Chapter 315, Health and Sanitation.**

Section 315-2A is amended to read: "The health officer under the supervision of the Board of Health shall:"

**Chapter 324, Historic Preservation.**

- A. Section 324-7B is amended by the deletion of "Except as set forth in Section 33.07(3)" from the beginning of the last sentence.
- B. Section 324-8C(1) is amended to change the reference to original Section 33.08(1) of the former Municipal Codebook to § 324-8B.

**Chapter 332, Impact Fees.**

- A. Section 332-8A is amended to add provisions that have been added to the statute so that it reads as follows:
  - A. *Funds collected from impact fees shall be used solely for the purpose of paying the proportionate costs of providing public facilities that may become necessary due to land development. These costs may include the costs of debt service on bonds or similar debt instruments when the debt has been incurred for the purpose of proceeding with designated public facilities projects prior to the collection of all anticipated impact fees for that project, to reimburse the City or Utility for advances of other funds or reserves, and such other purposes consistent with Wis. Stats. §66.0617 which are recorded and approved by the Common Council. Section 66.0617, Wis. Stats., was amended by Act 243 of 2017 to:*
    - (1) *Require that at the time the municipality collects an impact fee, it shall provide to the developer from which it received the fee an accounting of how the fee will be spent; and*
    - (2) *Add to the list of items that cannot be included as impact fees: amounts for an increase in service capacity greater than the capacity necessary to serve the development for which the fee is imposed; or expenses for operation or maintenance of a public facility.*
- B. Section 332-9A and E are amended to revise seven years to eight years.

**Chapter 349, Intoxicating Liquor and Fermented Malt Beverages.**

- A. Throughout the chapter, "alcoholic beverages" are revised to "alcohol beverages."
- B. Section 349-3C is amended from "one" such license to "two" such licenses.

- C. Section 349-7C is amended to read "rules and regulations of the State Department of Agriculture, Trade and Consumer Protection applicable to retail food establishments."
- D. Section 349-7G(1) is amended to add "and chambers of commerce" after "bona fide clubs."
- E. Section 349-11A is amended to revise 12:00 p.m. to 12:00 midnight.
- F. Section 349-13 is amended to delete "properly licensed persons" from the second last sentence.
- G. Section 349-16H is amended to add: "Fines are per the current bond schedule."

### **Chapter 366, Licensing.**

- A. In Article I "and tobacco products" is added after "cigarettes." Section 366-1 is amended to read: "No person shall sell cigarettes and tobacco products in the City without first obtaining an annual license from the City Clerk-Treasurer (§ 134.65, Wis. Stats.) and paying a fee as set from time to time by Common Council."
- B. Section 366-8 is amended to read: "Any person, firm or corporation who shall fail to comply with any of the provisions in this chapter shall, upon conviction thereof, be punished as set forth in Chapter 1, General Provisions, § 1-3, of the Code of the City of Reedsburg. The license of the firm, person or corporation so convicted is thereby automatically revoked, and no license shall again be issued to the same licensee for a period of no less than 30 days, nor more than six months after revocation of said license, and that not until he shall have complied fully with the provisions of this chapter and have made application therefor and paid the fee as required by this chapter."

### **Chapter 382, Minors.**

- A. Section 382-6A and B are amended to add "or fines as set forth on the current bond schedule" to each.
- B. Section 382-7 is amended to read as follows:  
  
*Section 118.163(2), Wis. Stats., authorizes the City of Reedsburg to adopt a municipal truancy ordinance based on Juvenile Code § 938.02(8b), 938.13(6), 938.17(2)(a), (d), (g), and 938.342, Wis. Stats.*
- C. In § 382-8, the definition of "acceptable excuse" is amended to read: "Has the meaning as defined in § 118.15, Wis. Stats."

The definition of "habitual truant" is amended to read: "A pupil who is absent from school without an acceptable excuse for part or all of five or more days on which school is held during a school semester."

- D. Section 382-10A is amended to read as follows:

*Suspend the child's operating privileges as defined in § 340.01(40), Wis. Stats., for not less than 30 and not more than 90 days. The court may take possession of any suspended license. If the court takes possession of a license, it shall destroy the license. The court shall forward to the Department of Transportation of the State of Wisconsin a notice stating the reason for and duration of the suspension.*

- E. Throughout Article III, the term "alcoholic beverages" is revised to "alcohol beverages."

## **Chapter 402, Nuisances.**

- A. Section 402-5E is amended to read: "All limbs of trees will be trimmed to a seven-foot height."
- B. Section 402-3K(7) is amended as indicated: " At any time prior to the sale of an impounded motor vehicle, any person establishing his ownership or right of possession of the same ~~by paying~~ may pay the Police Department for the storage and towing thereof along with such other expenses incidental to the care and maintenance of the same and any other expenses incurred in relation thereto."

## **Chapter 423, Parks and Playgrounds.**

Throughout the chapter, the word "alcoholic" is amended to read "alcohol."

## **Chapter 434, Peace and Good Order.**

- A. Section 434-2:
- (1) Subsection A(2) is amended to read: "Physical abuse of a child (§ 948.03)."
  - (2) Subsection A(6), (7) and (8) are added to read as follows, respectively:  
  
*Battery; substantial battery; aggravated battery (§ 940.19).*  
  
*Battery to an unborn child; substantial battery to an unborn child; aggravated battery to an unborn child (§ 940.195).*

*Physical abuse of a child (§ 948.03).*

- B. Section 434-5A(10) is amended to read: "Unlawful use of license for carrying weapons (§ 946.71)."
- C. Section 434-5Q(3) is amended to add: "or fines as established on the current bond schedule"

**Chapter 441, Plumbing Standards.**

Section 441-5C is amended as indicated: "The fees for permits shall be submitted as set forth in ~~Chapter 274 of this code~~ the current City Fee Schedule on file in the City's offices or available on the City's website."

**Chapter 452, Property Maintenance.**

In § 452-7 in the definition of "nuisance activity," Subsection A(27), pertaining to loitering by minors, is deleted (as unnecessarily duplicative).

**Chapter 485, Secondhand Dealers.**

- A. Section 485-3F(2) is amended to add: "or as established by Common Council" following bond amount.
- B. Section 485-4D is amended to revise \$5 to \$20 in the following: "for which the total paid by the secondhand dealer is \$20 or greater, or as may be amended by Common Council."

**Chapter 493, Sewers and Sewage Disposal.**

- A. Sections 493-2D and 493-26C are amended to change 90 days to 10 days.
- B. References to "Wastewater Department" have been revised to "Public Works Department."
- C. Section 493-29E, the lead-in sentence is amended to read: "Said prevailing rates shall be assessed as follows:"

**Chapter 518, Solid Waste.**

In § 518-7A "licensed" is revised to "contracted."

**Chapter 530, Stormwater Management and Erosion Control**

Section 530-5B(1) is amended as indicated: "Fee amount shall be as set forth in the current City Fee Schedule on file in the City's offices. ~~Chapter 32, City of Reedsburg Code of Ordinances.~~"

### **Chapter 537, Streets and Sidewalks.**

- A. In § 537-5 the reference to Sec. 236.06, Wis. Stats., is revised to Ch. 236, Wis. Stats.
- B. Section 537-9 is amended to change the reference to original Chapter 32 of the former Municipal Codebook to "the current City Fee Schedule on file in the City's offices or available on the City's website."
- C. In § 537-10 "Street Committee" is revised to "Public Works Committee."
- D. In § 537-15F and G, the term "non-alcoholic beverages" is changed to "nonalcohol beverages."
- E. In § 537-16 "street superintendent" is revised to "City Engineer/Public Works Director."

### **Chapter 548, Taxicabs.**

- A. Section 548-5A is amended to add provision that the sums cited may be revised from time to time by Common Council.
- B. Section 548-16A is amended to read as follows:

*Taxi rates that apply to all destinations within the City limits of the City of Reedsburg:*

*(1) Fares within City boundaries shall be set as approved by Common Council and the Department of Transportation from time to time.*

*(2) Children under the age of five shall ride for no charge and shall be accompanied by an adult.*

### **Chapter 556, Tourist Rooming Houses.**

In § 556-2D "to disclose" is revised to "verify in writing."

### **Chapter 565, Towing.**

- A. Section 565-4 is amended to read as follows:

*An application for license or renewal hereunder shall be accompanied with a fee of \$27.50, or as amended from time to time by the Common Council, regardless of*

*the number of months such license may be valid. All licenses shall expire on December 30 of each year.*

- B. Original Sec. 41.07, License fee, of the former Municipal Codebook is deleted as duplicative.
- C. Section 565-5E is amended to insert: "Proof of..."
- D. Section 565-6A is amended to read as follows:

*Licensees shall maintain records of the amounts charged for tows and shall charge no more than the rates approved by the Common Council for their services while towing for or at the request of the City.*

### **Chapter 577, Transient Merchants.**

- A. Section 577-7B(2) is amended to read: "...Such notice shall conform to the requirements of § 423.203(1)(a)(b) and (c), (2) and (3), Wis. Stats."
- B. Section 577-12 is amended to add the underlined in the following: "Other than annual licenses, all other licenses shall expire at midnight on the date specified in the license."

### **Chapter 584, Trees and Shrubs.**

In this chapter and throughout the Code: Board of Public Works is revised to Public Works Committee.

- A. Section 584-11B is amended as indicated: "...the tree must be removed with the root stump grubbed out, or ground out to a depth of at least nine inches below grade measured in a straight line with the normal grade of sidewalk to top of ~~nine inches below grade measured as a straight line, normal grade of sidewalk to top of~~ curb."
- B. Section 584-12D is amended as indicated: "No person shall permit ~~Permits~~ any public nuisance to remain..."

### **Chapter 615, Vehicles and Traffic.**

- A. Section 615-1 is amended to delete references to Chapter 5, Sections 5.05 to 5.67, Wis. Adm. Code, and update statutory references as needed.
- B. Section 615-9J is amended to delete fee amount and refer to fee as set from time to time by Common Council.

- C. Section 615-24 is amended to delete reference to Ch. 299, Wis. Stats.
- D. Section 615-24C is amended to delete "in triplicate."
- E. Original Sec. 7.24 of the former Municipal Codebook, References to statutes, is repealed.

### **Chapter 650, Floodplain Zoning.**

Sections 650-1 and 650-5H(1) are amended to delete statutory references applicable to counties and villages only.

### **Chapter 665, Shoreland-Wetland Zoning.**

- A. Section 665-9 is amended to read as follows:

*The following maps are hereby adopted and made part of this chapter and are on file in the office of the Clerk of the City of Reedsburg, Wisconsin:*

*A. Wetlands are delineated by the Wisconsin Department of Natural Resources. The most current maps can be accessed through the City of Reedsburg and Sauk County GIS systems and the WDNR Surface Water Data Viewer.*

*B. United States Geological Quadrangles, 7 1/2 Minute Series, Reedsburg East and Reedsburg West.*

*C. Federal Emergency Management Agency (FEMA) Flood Boundary and Floodway Map and FEMA Flood Insurance Rate Map, City of Reedsburg, both dated October 2, 2015.*

- B. Section 665-28 is amended to provide for a maximum fine of \$50.

### **Chapter 674, Subdivision of Land.**

- A. "Master plan" throughout this chapter is revised to "Comprehensive Plan." In § 674-2, the definition of "master plan" is revised to a definition of "comprehensive plan" to read as follows:

*The comprehensive plan (aka "master plan") for guiding and shaping the growth and development of the City, including all of its component parts, as adopted and certified to by the Plan Commission.*

- B. Section 674-4A is amended to change "Chapter 32" to "the current City Fee Schedule on file in the City's offices or available on the City's website."
- C. Section 674-4C(7) is amended to change 40 days to 90 days.
- D. Section 674-4D(1) is amended to revise six months to 36 months.

- E. Section 674-5H(7) is amended to delete the word "regulator."

## **Chapter 690, Zoning.**

- A. In § 690-11C(2), the sentence "Fees for certificates of nonconforming use are set forth in Chapter 274 of this Code" is revised to "Fees for certificates of nonconforming use are per the current City Fee Schedule on file in the City's offices or available on the City's website."
- B. Section 690-12A(1) is amended to delete "The Mayor shall designate one of the members as Chairperson."
- C. Section 690-13A is amended to change "shall pay the fee set forth in Chapter 32" in the last sentence to " shall pay the fee per the current City Fee Schedule on file in the City's offices or available on the City's website."
- D. The lead-in paragraph of § 690-14 is amended as indicated: "For the purposes of this chapter, the City is hereby divided into ~~40~~ 13 districts, as follows:"
- E. Original Sec. 17.08, Subsection (4), of the former Municipal Codebook, which contained a statutory provision now removed from §62.23, Wis. Stats., is repealed.
- F. Section 690-19 is amended to insert "Plan Commission" after "City" in three places in the introductory section.
- G. Section 690-24K is amended to read as follows:
- All mobile homes shall meet the current construction standards of 42 U.S.C. §§ 5401 to 5426 (Title 42, Chapter 70, Manufactured Home Construction and Safety Standards).*
- H. Section 690-37 is amended as indicated:
- Fees for a site plan review shall be the same as those for a conditional use permit as ~~established in Chapter 32 of the Municipal Code.~~ per the current City Fee Schedule on file in the City's offices or available on the City's website.
- I. Section 690-48.
- The phrase "fee as provided by Chapter 32 of the Code" is revised to "fee as per the current City Fee Schedule on file in the City's offices or available on the City's website."



- In Subsection A, the phrase "registered land surveyor" is revised to "professional land surveyor."
- J. In § 690-59B(1), the phrase "Fees as provided in Chapter 274 of this Code" is revised to "Fees as per the current City Fee Schedule on file in the City's offices or available on the City's website."
- K. Section 690-59D(6)(b)[2] is amended as indicated: "A complaint under this subsection shall be made first to the owner of the energy system pursuant to a complaint resolution process developed by the owner."
- L. In § 690-97F, the phrase "set forth in Chapter 32 of this Code" is revised to "per the current City Fee Schedule on file in the City's offices or available on the City's website."

## RESOLUTION

FILE NO. 4378-19

### RESOLUTION RELATING TO UNDESIGNATED FUND BALANCE

BE IT RESOLVED, BY THE Common Council of the City of Reedsburg, Sauk County, Wisconsin has adopted the following policy as it relates to undesignated fund balance:

Whereas, it is the general financial policy of the City to maintain the general fund undesignated fund balance at 25% to 30% of the subsequent year's operating expenditure budget (the calculation is to include the budgeted expenditures of funds that receive over 50% of their revenue from property taxes excluding debt service funds);

Whereas, City staff recognizes an opportunity to provide expedited debt-service relief with undesignated fund balance that exceeds the recommended 25% to 30%;

Whereas, the Common Council directs the City Administrator and City Treasurer/Finance Director to, whenever practical, apply funds over the recommended 25% to 30% of the subsequent year's operating expenditure budget to debt service and/or Capital Improvements based on need.

**ADOPTED** on this 12<sup>th</sup> day of August, 2019.

\_\_\_\_\_  
David G. Estes, Mayor

\_\_\_\_\_  
Jacob Crosetto, City Clerk-Treasurer

Respectfully Submitted:

The above resolution has been authorized by the governing body of the City of Reedsburg by Resolution No. 4378-19, dated August 12, 2019.

Date Passed: August 12, 2019

Vote: \_\_\_\_\_

# APPLICATION FORM

## WEBB FUND

Submit application to: City of Reedsburg  
134 S. Locust St.  
PO Box 490  
Reedsburg, WI 53959  
(608) 524-6404 FAX (608)524-8458 [cityhall@ci.reedsburg.wi.us](mailto:cityhall@ci.reedsburg.wi.us)

Please allow a minimum of 60 days for processing of application.

Name of applicant: Josh Kowalke

Organization: Reedsburg Area Ambulance

Federal ID Number: 45-16309 Phone No. 524-3074 Fax No. 768-0907

Tax status of applicant (corporation, charity, governmental body, etc.) \_\_\_\_\_

Governmental Body

Street Address: 230 Railroad Street Mailing Address: Same

City, State, Zip Reedsburg, WI 53959

## DESCRIPTION OF THE PROJECT

Describe in detail the proposed project (attach additional sheets if necessary): \_\_\_\_\_

We are looking to purchase a pediatric size training mannequin. The Mannequin will be able to be intubated (tube in the airway),

have IV's started on it, and numerous other advanced life support skills. It will be able to be used by the ambulance,

area first responder groups, and for classes such as Advanced Pediatric Life Support for area nurses and paramedics.

Location of Project (projects must be in the City limits) \_\_\_\_\_

The mannequin would be kept at Reedsburg Ambulance Station and  
would be used at the station and outlying stations for First Responder Groups.

How will the project recognize the contribution from the Webb Fund? \_\_\_\_\_

The mannequin comes with a jacket. We would have "Donated by the Webb  
Fund" embroidered on the breast of the jacket so all that use it will see it.

How will the project benefit the city of Reedsburg? \_\_\_\_\_

This will allow First Responders EMT's, Paramedics, and Nurses in Reedsburg  
and the surrounding area to have increased training on pediatric patients.

PROJECT BUDGET

Webb Fund Grant Amount Requested: \$ 8,840.22. Please attach a copy of your proposed budget. Include all resources needed for this project including labor and indicate who will be responsible.

Will applicant receive any additional funds (grants, donations, entrance fees, etc.)? If yes, please explain how, when or where additional funds will be received.

No

Name and address of person responsible for accounting for the funds?

Joshua Kowalke, 230 Railroad Street, Reedsburg, WI 53959

Please provide a timetable for completion of this project including when you wish to receive funding: (see attached policies)

We would complete the purchase as soon as the funds  
are available.

I declare that I have read the above application and that it is a true, correct, and complete statement of the intended use of the requested funds.

Applicant's Name: Joshua Kowalke

Signature: Joshua T. Kowalke Digitally signed by Joshua T. Kowalke  
Date: 2019.07.11 10:46:09 -05'00' Date: 7/11/19

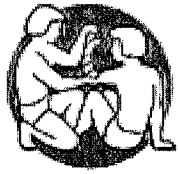
Email Address: director@reedsburgambulance.com

Date received by City Clerk: \_\_\_\_\_

Disposition:

## **Herbert Webb Trust Fund Policies**

1. Proposals should be for a substantial item or project and have a useful life of at least five years. Proposals should be consistent with the general outlines of the Herbert Webb Trust Fund.
2. Each item or project will be approved on a case-by-case basis.
3. Items or projects must be located within the city limits of Reedsburg.
4. A dedication plaque is required, which must be presented at City Hall before payment is released and may not be purchased with Webb Fund Money.
5. The Finance Committee of the City Council will consider requests and make recommendations to the City Council for approval. Other committees may also make or consider requests and make recommendations to the Council.
6. Non-government groups may make applications so long as the civic purpose is consistent with the general outlines of the Herbert Webb Trust Fund. All requests will be in writing.
7. Applications will be accepted quarterly.
8. The Finance Committee, as advised by the staff, will monitor the annual earnings of the Webb Fund. They may recommend changes in the re-allocation of assets to the Harris Bank through the City Administrator. However, Harris Bank has the ultimate say on investment decisions.
9. The Council, advised by the Finance Committee, will prudently manage the disbursement of the Webb Fund so as not to over-commit future earnings and the revenue stream coming to the City.
10. The Council will report annually to the citizens of Reedsburg—via the media—the status of the Herbert Webb Trust Fund.
11. Applicants shall have at least two quotes from contractors where practical.
12. Applicants shall contribute at least 25% of the project cost.
13. Applicants may only apply for funds once in a calendar year for a specific project.
14. Applicants shall be responsible to return funds for uncompleted projects or funds not used.



**Laerdal**<sup>®</sup>  
helping save lives

Laerdal Medical Corporation  
167 Myers Corners Road  
Wappingers Falls, NY 12590  
Fax Order To: (800) 227-1143  
Phone Order To: 877-Laerdal  
customerservice@laerdal.com

**CLIENT EXECUTIVE**  
Dan Jensen  
dan.jensen@laerdal.com

**ACCOUNT MANAGER**  
Scott Manning  
scott.manning@laerdal.com

**DATE:** 4/3/2019

**QUOTE NUMBER:** Q-287187

**ATTN:** Travis Brecka  
Caas Coordinator  
REEDSBURG AREA AMBULANCE  
REEDSBURG CITY HALL  
134 SOUTH LOCUST STREET  
REEDSBURG WI 53959  
+16085243074  
captain2@reedsburgambulance.com

**CUSTOMER NUMBER:** 00103593

**EXPIRATION DATE:** 12/19/2019

| QTY           | PRODUCT   | DESCRIPTION                                                                                                                                                                                                                                                                             | LIST PRICE | UNIT PRICE | EXTENDED PRICE     |
|---------------|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|------------|--------------------|
| 1             | 231-05050 | MegaCode Kid (S)                                                                                                                                                                                                                                                                        | \$5,955.00 | \$5,955.00 | \$5,955.00         |
| 1             | 204-30001 | SimPad PLUS System (US)<br>Includes SimPad PLUS Remote Ctrl, SimPad PLUS Link Box, AC Adapter, Battery, Headset & Microphone, Wrist Strap, Manikin Strap, Ethernet Cable, Protective Sleeve, and USB Cable.<br>204-50150 LLEAP for SimPad PLUS software license required for operation. | \$1,595.00 | \$1,595.00 | \$1,595.00         |
| 1             | 204-50150 | LLEAP for SimPad PLUS<br>Includes: License Key providing access to Manual Mode, Automatic Mode, and Log Viewer Application.                                                                                                                                                             | \$2,650.00 | \$2,650.00 | \$2,650.00         |
| <b>TOTAL:</b> |           |                                                                                                                                                                                                                                                                                         |            |            | <b>\$10,200.00</b> |

ITEM TOTAL : \$10,200.00  
SHIPPING & HANDLING : \$26.97  
TAX : \$0.00  
ADDITIONAL CHARGE/CREDIT : \$0.00  
TOTAL : \$10,226.97  
Installation: \$1,560  
Total cost: \$11,786.97

**OPTIONAL ITEMS :**

| QTY | PRODUCT    | DESCRIPTION                             | LIST PRICE | UNIT PRICE | EXTENDED PRICE |
|-----|------------|-----------------------------------------|------------|------------|----------------|
| 1   | 400-09201  | Tablet-PC (US) Instructor - Pat.Monitor | \$2,040.00 | \$2,040.00 | \$2,040.00     |
| 1   | 151-945006 | Defib Training cable HS                 | \$127.00   | \$127.00   | \$127.00       |
| 1   | 05-10000   | Quik-Combo electrode adapter            | \$47.00    | \$47.00    | \$47.00        |

| QTY | PRODUCT   | DESCRIPTION                                                                                                                                                                                                                     | LIST PRICE | UNIT PRICE | EXTENDED PRICE |
|-----|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|------------|----------------|
| 1   | 05-10100  | Zoll Electrode Adapter                                                                                                                                                                                                          | \$47.00    | \$47.00    | \$47.00        |
| 1   | 277-00001 | WNDS; MC KID TRAUMA-STD                                                                                                                                                                                                         | \$1,437.00 | \$1,437.00 | \$1,437.00     |
| 1   | 231-83050 | MegaCode Kid Installation                                                                                                                                                                                                       | \$1,560.00 | \$1,560.00 | \$1,560.00     |
| 1   | SMS5831C  | PEPP SJ SPad-Cap 6 Scenarios<br>Pediatric Emergency Scenarios for Prehospital<br>Professionals for SimJunior (Cap ) - A set of 6 scenarios<br>based on the Pediatric Education for Prehospital<br>Professionals (PEPP) program. | \$1,457.00 | \$1,457.00 | \$1,457.00     |

There are various payment options; please see bottom of your quote for further clarification.  
Appropriate Sales Tax will be added to invoice - Pricing and Availability are subject to change  
Shipping/Handling costs will be added to invoice

**By Accepting this Quote, the following terms are hereby incorporated into customer's order:**

**Products:**

Products that are currently on contract will be removed immediately if manufacturing or distribution of the product is discontinued.

**Payment:**

Net 30 Days for approved open accounts; CIA; Credit Cards accepted. Financing options now available – sample leasing payment terms follow. For additional information, ask your Inside Sales Representative listed above.

**Warranty:**

One(1) year warranty on manufactured products and 90 day warranty on refurbished products  
Two(2) year parts replacement warranty with technical assistance by phone on all Hill-Rom refurbished products

**Delivery:**

Delivery of product to a specific location within your building, if requested is at an additional charge and not included in this quote

**Training:**

Training will be scheduled within a year of the customer's agreed upon due date.

**CANCELLATION or RESCHEDULING of EDUCATIONAL or TECHNICAL SERVICES WILL RESULT IN CANCELLATION/RESCHEDULING FEES.**

7 DAYS OR LESS: 100% of Course / Service Cost  
8 DAYS to 2 WEEKS: 75% of Course / Service Cost  
15 DAYS to 20 DAYS: 50% of Course / Service Cost  
3 WEEKS or MORE: NO FEE

Customer will be required to submit a new PO to reschedule a cancelled course / service.

## Jacob Crosetto

---

**From:** Tom Mann <tem@cvmic.com>  
**Sent:** Monday, July 22, 2019 12:03 PM  
**To:** Jacob Crosetto  
**Subject:** Schneider Enterprises, LLC v City of Reedsburg; DOI:5-08-19

Jacob

I am in receipt of the above claim that has been filed against the City of Reedsburg in the amount of 1,297.75. It is my understanding that the claimant incurred damages when the police entered the property due to a potential overdose of a person in this location.

As you are aware, the City of Reedsburg is self-insured for this loss and should the City decide to settle this claim, any settlement would come from city funds.

Based on the information that I have received, it would be my recommendation that this matter be denied.

The police were acting in good faith and had probable cause to enter the property to enter the property. According to the police report, they did attempt several times to try other means to enter this location, but were not able to and were then forced to ram the door to make entry.

It is my opinion that the police acted appropriately and were not negligent for the damages and I would therefore recommend that this claim be denied.

Should you have questions regarding this matter, please feel free to contact me.



9898 W. Bluemound Road  
Wauwatosa, WI 53226

**Tom Mann**, ARM  
*Director of Liability Claims*  
tel: (414) 831-5988  
office: (262) 784-5666 (ext 188)  
email: [tem@cvmic.com](mailto:tem@cvmic.com)  
web: [cvmic.com](http://cvmic.com)  
fax: (262) 784-5599

Sign-up to Receive the **CVMIC Connection Newsletter**.

This communication along with any attachments is intended only for the use of the individual or entity to which it was addressed. It may contain information that is privileged, confidential and exempt from disclosure under applicable law. If the reader of this message is not the intended recipient or the employee or agent responsible for delivering the message to the intended recipient, you are hereby notified that any dissemination, distribution, or copying of this communication is strictly prohibited. If you received this communication in error, please notify the original sender immediately by telephone or return e-mail and delete this message along with any attachments from your computer and destroy any printed copies. **Thank you.**



## City of Reedsburg Public Art Application

### Applicant Information

Name: Craig Braunschweig - Reedsburg Area Historical Society

Street Address: 7882 WI-23

City / State / Zip: Reedsburg, WI 53959

Phone: 608-495-3499

Email: rahspv@gmail.com

### Applicant status:

- ☒ 501(c)(3) not-for-profit organization
- ☐ Tax Exempt Unit of Local Government (includes school districts)
- ☐ Other IRS recognized not-for-profit organization
- ☐ Individual

Project Title: Clare Briggs Exhibit

Amount requested from Reedsburg Arts Committee (up to \$5000 if applicable): \$ 4,500

Describe the Applicant: Please provide a concise summary of yourself or organization (250 words or fewer)

Please See Attached

**Project Description:** Please include concept, dimensions, materials, timeline, location if known, etc. (500 words or fewer)

Please see attached document

**Project Partners:** List project partners and how you will work with them (if applicable). (200 words or fewer)

Please See Attached

**How would this project benefit the City of Reedburg and / or engage the community?** (250 words or fewer)

Please See Attached

**Project Budget:**

If you are requesting funds from the RAC, provide a concise summary of the project budget including revenues, expenditures and in-kind contributions (or attach a summary). Ideally revenues will equal expenditures.

Revenues: Other grants, donations, sales or admissions received (if any)

Expenditures: Cost associated with the project such as artist fees, supplies, transportation, marketing

In-Kind: Donations other than cash - volunteer time, supplies or services such as printing or marketing, etc.

For complete breakdown, please see attached.

**Expenditures**

\$3,996.84 - Shadow Box Gallery

\$503.16—Dakota County Historical Society

**In-Kind**

\$2,404.85

Do you have the necessary insurance coverage

☒ Yes      ☐ No      ☐ I'm not sure

This project will be (Please check one):

- ☒ Loaned to City of Reedsburg  
☐ Donated to City of Reedsburg

Comments: We will loan the pieces of art to be properly displayed at an agreed upon location and based upon an agreed upon duration of time.

By submitting this application, the undersigned hereby certifies and affirms that:

1. They are an authorized representative of the applicant organization;
2. This application has received the approval of the applicant organization's governing board or chief administrative official (if applicable);
3. The information contained in this application and its attachments is true and correct to the best of his/her knowledge.

Applicant's Signature:  Date: 5-1-19

**Submission Requirements:**

Submit at least two of the following, along with the application form. If submitted digitally, files should be saved as pdf or jpg:

- Artist resume (s) (Resumes or bios for lead artists and organizers)
- 4-6 examples of previous work or the artist's website
- Anything that demonstrates applicant's ability to realize the project

Email materials to [arts@ci.reedsburg.wi.us](mailto:arts@ci.reedsburg.wi.us) or drop off a paper copy to the attention of Reedsburg Arts Committee at Reedsburg City Hall: 134 S Locust Street.

Applications are due to the RAC by the 1st of each month and will be accepted until all available funds for this program are awarded. Questions? Email us at [arts@ci.reedsburg.wi.us](mailto:arts@ci.reedsburg.wi.us).

(For Staff/Committee Use Only)

Date/Time Received: 5/1/19 Received By: \_\_\_\_\_

### **Describe the Applicant**

Founded in 1966, the Reedsburg Area Historical Society (RAHS) strives to preserve, interpret and live out the history of our community through educational programs and exhibits at the Pioneer Log Village. We are an all-volunteer run organization that manages the 14 building Pioneer Log Village that sits on 52 acres of pine forest. We are open to the public from Memorial Day Weekend to Labor Day Weekend and average more than 1,600 people annually.

Our annual events include the Memorial Day Chicken BBQ, which is a partnership with the Knights of Columbus. The event includes chicken, potatoes, pies and much more. We also host Heritage Day in September. This is done in conjunction with the Old Settlers Organization. As a close out to the tour season, we use demonstrations, displays, food, crafts and more to provide the public with a glimpse into what pioneer life was like in the community of Reedsburg and surrounding area.

### **Project Description**

Clare Briggs was born in Reedsburg on August 5, 1875. At an early age, Briggs became a sketch artist and in 1896, he accepted a job as an illustrator with the St. Louis Globe-Democrat. After working for several newspapers, he gained national recognition as a cartoonist with the New York Herald Tribune. Briggs is best remembered for such titles as "The Days of Real Sport," "When a Feller Needs a Friend," and "Ain't it a Grand and Glorious Feeling?" His most popular cartoons depicted his boyhood in Reedsburg and made the town's "Old Swimming Hold" and his childhood friend "Skinny" famous. He died on January 3, 1930. A Wisconsin State Historical Marker was erected in 1978 in Reedsburg in his honor.

Our project will display and preserve his artwork that is currently in the RAHS collection. We will do conservation framing on 19 pieces of his artwork, dating back to the 1920s. This includes moulding, glass, mats, mounting, and fitting. Once completed, we will loan these items to the City of Reedsburg to be displayed in their government building(s).

We will also provide label text to explain who Clare Briggs was and why his work was some important. This will include a brief biography of him, but also the title of each piece of artwork and when it was published, if able to be identified.

### **Project Partners**

We will work with Shadow Box Gallery to conduct the conservation framing of each piece of artwork. We will also work with Matt Carter, a museum professional with 10 years of experience and Reedsburg native, to create the label text. Carter currently works for the Dakota County Historical Society and has provided a low-cost estimate for printing and mounting the label text. The label text will be printed and mounted on foamcore and provided to the Reedsburg Area Historical Society to be used by the City of Reedsburg for display with the images. The estimate for printing and mounting is included in the budget and is attached as a separate estimate.

### **Benefit to the Community**

This project will benefit the community of Reedsburg by bringing a piece of history back to present day, but also preserve it at the same time. Clare Briggs was popular during the early 1900s and has faded from memory to many residents of Reedsburg. Through this project, we plan to bring back his artwork and once again educate them on who he was, but also why his artwork was popular. Through the label

text, people will learn about Clare and his life and see how he took the small town of Reedsburg and through his artwork, introduced the rest of the country to rural America. In addition, current residents will get a glimpse into what life was like in Reedsburg through his art.

The community and the artwork created by Briggs will benefit by being professionally framed and conserved for future generations. As the attached budget shows, we will conduct conservation framing on each piece of artwork. In doing so, we are providing the public with a high-quality, professional frame for viewing the pieces, but also the same high-quality, professional conservation of each item. When this project is completed, the citizens of Reedsburg and anyone that visits, will have the opportunity to see these on display as they are loaned to the City of Reedsburg. Once that time has ended, residents in the future will be able to enjoy them as they are being preserved through conservation framing.

### **Project Budget**

The project will consist of three different items.

First, the cost of conservation framing will be completed by Shadow Box Gallery. The cost for this project has been provided through a formal estimate, which is attached to this application. The second part of this project will be the printing and mounting on foamcore. This will include two panels that will describe the life and works of Clare Briggs. It also will include small label text to be included next to each framed piece of art identifying the title of the artwork and year it was created. If unknown, the text will be labelled accordingly.

The third part of this project will be in the in-kind hours provided by volunteers working on this project from the Reedsburg Area Historical Society and Matt Carter of the Dakota County Historical Society. He Carter will provide in-kind hours to assist on creating the label text in partnership with the RAHS volunteers. Carter will donate his services at his standard rate of \$40 / hour. The RAHS President, Vice President and Treasurer will donate their time at \$24.69. The volunteer rate has been determined according to research conducted by independentsector.org, which values Wisconsin volunteer time at the rate of \$24.69. This takes into account the time working on getting the pieces of artwork to the conservation company, working on writing and editing label text, coordinating the printing and installation.

Matt Carter – 20 hours (\$800)

Craig – 30 (\$740.70)

Andy – 25 (\$617.25)

Tammy – 10 (\$246.90)

# Shadowbox Gallery

S 5077 Lovers Lane  
Baraboo WI 53913  
608 477-2522

## QUOTATION

Page 1 of 2

### Quotation for:

Craig Braunschweig  
Rocksbury Area Historical Society

Home:  
Work:  
Cell: 608-415-7870  
Fax:  
Email: booksonwisconsin@gmail.com

| Account # | Sold By     |                                                                             |            | Quote Date |
|-----------|-------------|-----------------------------------------------------------------------------|------------|------------|
| 1053      |             |                                                                             |            | 04/24/19   |
| Quantity  | Item Number | Description                                                                 | Unit Price | Ext. Price |
| 18        |             | Conservation framing of 18 Briggs original cartoons from the 1920's         | 210.15     | 3782.70    |
|           |             | Moulding: 76.38                                                             |            |            |
|           |             | Glass: 28.35                                                                |            |            |
|           |             | Mats: 61.06                                                                 |            |            |
|           |             | Mounting: 24.48                                                             |            |            |
|           |             | Special Material: 0.00                                                      |            |            |
|           |             | Misc: 5.00                                                                  |            |            |
|           |             | Subtotal Materials: 195.27                                                  |            |            |
|           |             | Fit: 14.88                                                                  |            |            |
|           |             | Special Fit: 0.00                                                           |            |            |
|           |             | Subtotal Each: 210.15                                                       |            |            |
| 1         |             | Conservation framing of Briggs cartoon "Old Man" (framing with larger frame | 214.14     | 214.14     |
|           |             | Moulding: 84.55                                                             |            |            |
|           |             | Glass: 28.35                                                                |            |            |
|           |             | Mats: 58.52                                                                 |            |            |
|           |             | Mounting: 23.48                                                             |            |            |
|           |             | Special Material: 0.00                                                      |            |            |
|           |             | Misc: 5.00                                                                  |            |            |
|           |             | Subtotal Materials: 199.88                                                  |            |            |
|           |             | Fit: 14.26                                                                  |            |            |
|           |             | Special Fit: 0.00                                                           |            |            |

Amount

Tax

Quote Total



130 3rd Avenue N  
South St. Paul, MN 55075  
651-552-7548

[dakotahistory@co.dakota.mn.us](mailto:dakotahistory@co.dakota.mn.us)

**Bill To:** Reedsburg Area Historical Society  
7882 HWY 23  
Reedsburg, WI 53959

Date: 5/1/2019

Estimate Number: PR-5119

# Thank You!



March 14, 2019

Mr. Tim Becker  
City Administrator  
City of Reedsburg  
134 S. Locust Street  
PO Box 490  
Reedsburg, Wisconsin 53959-0490

## **AGREEMENT FOR COMPLETION OF THE HOTEL MARKET ANALYSIS**

Thank you for the opportunity to complete the evaluation the Reedsburg Wisconsin hotel market and to assist you in your efforts to attract new lodging development. This letter will serve as an addendum to the previous agreement presented and signed in May, 2017.

## **BACKGROUND AND UNDERSTANDING**

It is understood that you are interested in determining the potential need for new hotel development in Reedsburg. A focus will be placed on a lodging product that would fill any gaps in the class and style of accommodations currently available in the area. A Hotel Market Analysis will evaluate all sources of potential demand ranging from local companies to tourist attractions. Aside from limiting the quality of services that are desired in the area, the community may also be losing substantial property and lodging tax revenues as well as general support of area businesses. Accordingly, you are interested in evaluating the desire for new lodging development that would not have a negative impact on any current supply of accommodations.

Hotel R&D will assist you with this project by creating a thorough and complete Hotel Market Analysis. The goal of this analysis is to determine the volume of visitors and potential visitors to the region. Calculating this demand by segment (commercial, leisure, group, government, etc.) will enable you to focus on gaps in lodging accommodations that may force visitors to stay in alternative markets for their hotel needs. It will also uncover deficiencies in other industries (i.e. eating and drinking places, entertainment).

## **SCOPE OF PROJECT**

The scope of services that the study will provide is detailed below.

- Assemble and analyze economic and demographic data pertaining to the local and regional market to evaluate the present economic climate and to estimate future growth potential, particularly as it relates to lodging demand. This section often reflects an expansion of any existing Comprehensive Plan that may exist in the community as it relates to Economic Development.
- Update the previously submitted Preliminary Conclusions (August 2017) and expand the report to include more detailed descriptions and performance of existing lodging operations
- Interview local companies and attraction operators regarding their levels of demand for overnight accommodations, group function space and other features.

---

*Hotel & Tourism Research*



- Estimate, by demand segment (commercial, tourists, group meetings, and any other identifiable sources of demand.
- Determine the volume of demand likely leaving the market for alternative lodging and reasons for using these alternative markets.
- Inspect and evaluate any site(s) that may have been identified in order to determine its' suitability for hotel development. This analysis will encompass an evaluation of the sites' accessibility, visibility, and physical characteristics that might affect the marketability of a new hotel project.

The Hotel Market Analysis will provide a comprehensive analysis of the Reedsburg and the Sauk County region as well as the impact from neighboring hub communities including Wisconsin Dells and Baraboo as it correlates with the conditions and trends of the state hospitality industry trends. Lodging operations within a radius of Reedsburg including but not limited to the previously stated areas will be evaluated, categorized and individually described with estimated occupancy and average rates (annual and seasonal) as well as customer volume, demographics and origins.

#### **TIMELINE OF PROJECT**

The final study will be completed within 30 days from the project commencement as indicated with this signed agreement. Any additional time requirements that may be necessary due to seasonality of certain lodging operations and availability of demand contacts will be communicated with you immediately.

Final preparation and reporting of the Hotel Demand Analysis will be completed and presented. The completed study will include:

- a. Executive Summary
- b. Conclusions of interviews
- c. Recommendations of type of facility, size, features and amenities, potential branding and especially location (if deemed feasible)
- d. Complete Market Description and background support data
- e. Maps, photos, interview results

Once the Hotel Demand Analysis has been completed and presented, Hotel R&D, LLC would appreciate the opportunity to provide additional services by assisting in the distribution of the market study, through your control, to suitable franchises and active developers targeting the Wisconsin region.

HOTEL R&D, LLC NOR MICHAEL P. LINDNER IS NOT EMPLOYED WITH ANY OUTSIDE DEVELOPMENT COMPANY OR RELATED HOTEL ENTITIES AND DOES NOT RECEIVE COMPENSATION IN ANY FORM FROM ANY COMPANY OR INDIVIDUAL OTHER THAN REFERRALS AND RECOMMENDATIONS.



### **COST OF PROJECT**

Compensation for the Hotel Market Analysis will be **\$3,750.00** inclusive of all expenses directly associated with the fieldwork and preparation of the study. It also includes required visits and meetings with the client. This is the balance of the original agreement with the city dated May 2017.

This balance of **\$3,750.00** will be due upon receipt of the final Hotel Market Analysis.

Again, I appreciate the opportunity to update and complete the evaluation of the Reedsburg market area.

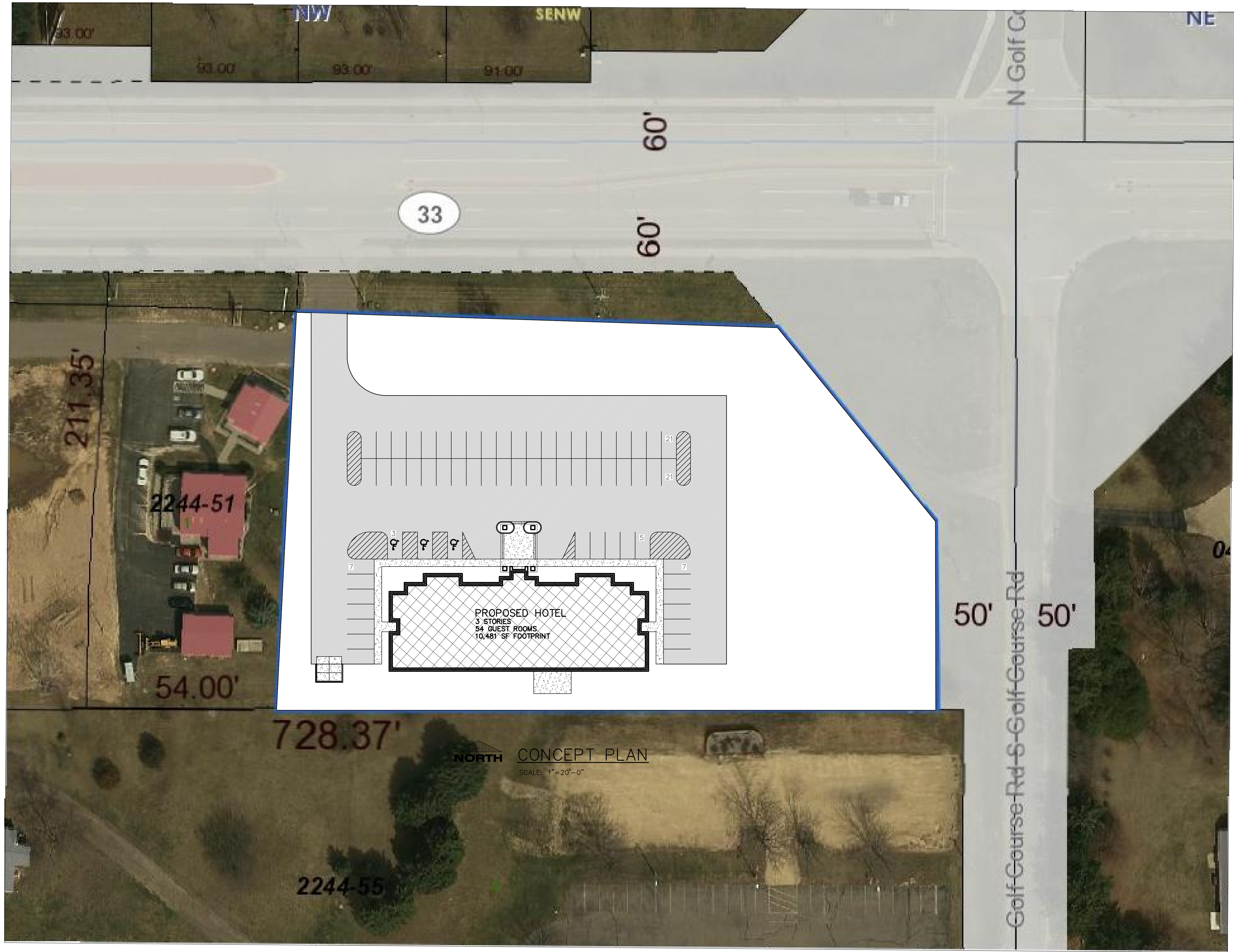
Your acceptance of this agreement is indicated by your dated signature below and its return along with the required retainer made out to Hotel R&D, LLC.

Sincerely,

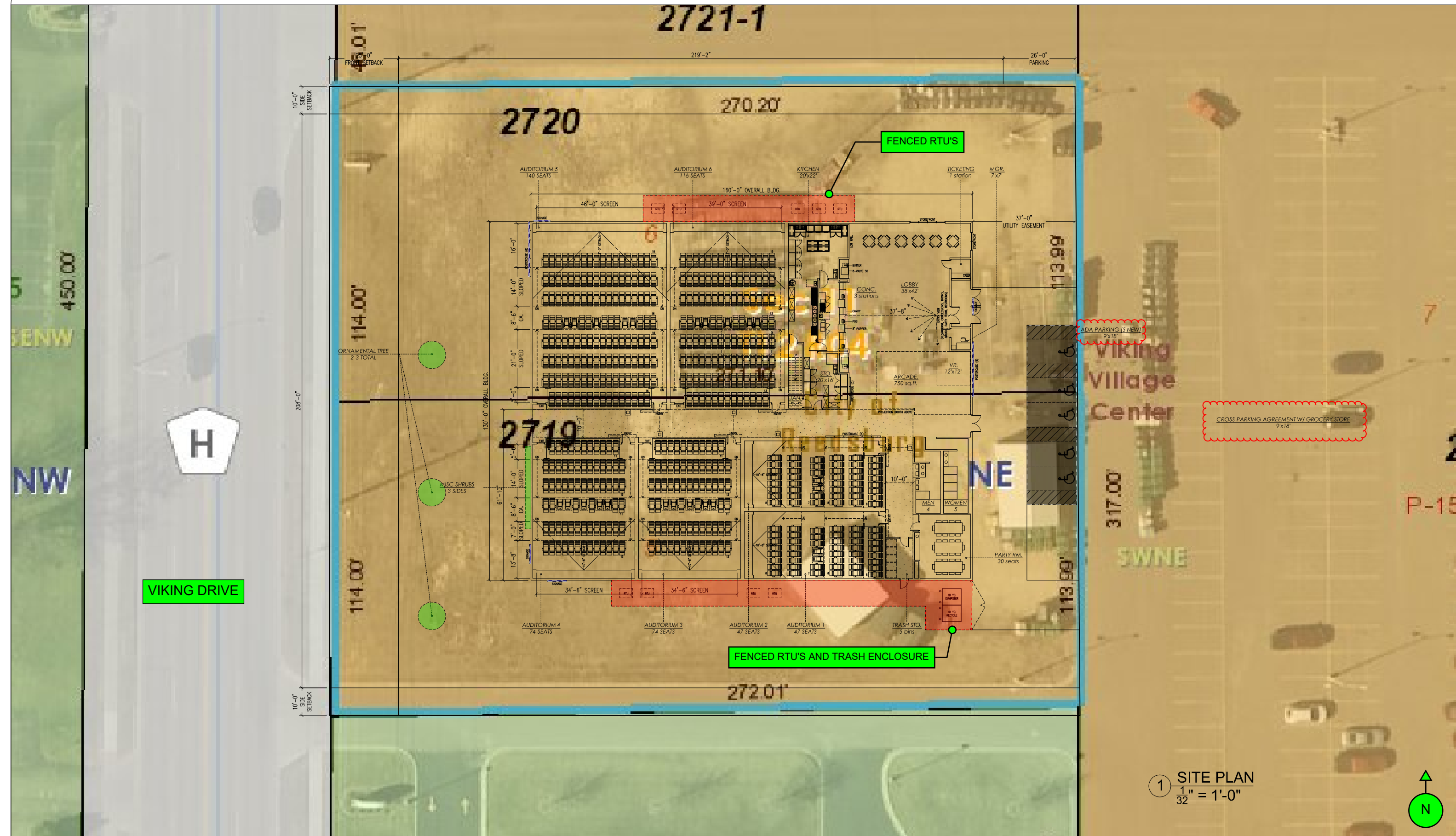
*Michael P. Lindner*

Michael P. Lindner  
Hotel R&D, LLC  
944 Evans Street  
Oshkosh, Wisconsin 54901  
414-379-2105

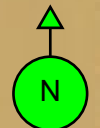
  
\_\_\_\_\_  
Signed  
*Timothy M. Becker*  
\_\_\_\_\_  
Name  
*03/14/2019*  
\_\_\_\_\_  
Date







1 SITE PLAN  
 $\frac{1}{32}'' = 1'-0''$



EXISTING  
FOOTPRINT: 20,800 sq.ft.  
AUDITORIUMS: 6 screens  
SEATING: 498 seats

PROJECT # 19075.00  
SHEET NUMBER HARDLINE NO.4  
ORIGINAL ISSUE 2019.06.18  
REVISED ISSUE 2019.07.22



1100 Main Street - Suite 2200 - Kansas City, Missouri - 64105  
Phone : 816-842-7552 - Fax : 816-842-1302  
DRAWINGS & SPECIFICATIONS REMAIN THE PROPERTY OF THE DESIGN  
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CLIENT MAY BE UTILIZED ONLY FOR THEIR USE & FOR OCCUPYING THE PROJECT FOR  
WHICH THEY WERE PREPARED & NOT FOR CONSTRUCTION OF ANY OTHER PROJECT  
Page 16 of 16



