



**AGENDA  
COMMON COUNCIL**

**Tuesday, July 17, 2018**

**To immediately follow the 6:30 p.m. Committee of the Whole meeting  
Common Council Chambers, 224 East Jefferson Street**

Mayor Jeannie Hefty  
Susan Kott, Alderman, 1st District  
Theresa Meyer, Alderman, 1st District  
Bob Grandi, Alderman, 2nd District  
Ryan Heft, Alderman, 2nd District  
Steve Rauch, Alderman, 3rd District  
Jon Schultz, Council President, Alderman, 3rd District  
Thomas Preusker, Alderman, 4th District  
Todd Bauman, Alderman, 4th District

**Student Representatives:**

Gabriel King, Burlington High School  
Jack Schoepke, Burlington High School

1. **Call to Order / Roll Call**
2. **Pledge of Allegiance**
3. **Citizen Comments**
4. **Chamber of Commerce Representative and Rescue Squad Representative**
5. **Approval of Minutes** *(S. Kott)*
  - A. Approval of the June 19, 2018 Common Council meeting minutes.
6. **Letters and Communications** - There are none.
7. **Reports by Aldermanic Representatives and Department Heads**
8. **Reports** *(T. Meyer)*
  - A. Approval of Reports 1-6.
9. **Payment of Prepaids and Vouchers** *(B. Grandi)*

A. Approval of Prepaid and Vouchers for bills accrued through July 17, 2018:

Total Prepaid:	\$1,370,110.29
Total Vouchers:	\$ 205,094.30
<b>Grand Total:</b>	<b>\$1,575,204.59</b>

10. **Licenses**

- A. To approve Operator's Licenses for the 2018-2019 licensing year. *(R. Heft)*
- B. Consideration to issue a "Class B" Liquor License to Brian Torgerson for BJ Wentkers located at 230 Milwaukee Avenue. *(S. Rauch)*

11. **Special Events** *(J. Schultz)*

- A. To approve a Special Event Permit Application for the Tall Tales Festival scheduled for August 10 - 11, 2018.

12. **Appointments and Nominations**

- A. To approve the appointments of Election Inspectors for the 2017-2019 Election Term to Karla Herrmann and Julia Hancock. *(T. Preusker)*
- B. To nominate the appointment of Alderman Steve Rauch to the Park Board to replace Alderman Todd Bauman. *(T. Bauman)*
- C. To appoint Alderman Todd Bauman to the Board of Public Works to replace Alderman Steve Rauch. *(S. Kott)*

13. **PUBLIC HEARINGS:**

- A. To hear comments and concerns from the public regarding a rezone request for property located at 169 Industrial Drive. *(T. Meyer)*
- B. To hear comments and concerns from the public regarding a rezone request for property located at 332 Milwaukee Avenue. *(B. Grandi)*

14. **RESOLUTIONS:** There are none.

15. **ORDINANCES:** There are none.

16. **MOTIONS:**

- A. **Motion 18-903** - to approve Ansay & Associates, LLC as the City of Burlington's Workman's Compensation and General Liability Advisor and pay the remaining seven month balance for the City's insurance premium in the amount of \$299,567. *(S. Rauch)*
- B. **Motion 18-904** - to approve the 2017 Annual Audit completed by Sitzberger & Company, S.C. *(J. Schultz)*

17. **ADJOURN INTO CLOSED SESSION** (T. Preusker)  
**Wis. Stats 19.85(1)(c)** Considering employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility.
- To discuss the Department of Administration and Finance Organizational Review that includes staffing changes and possible position restructuring.
  - To discuss compensation of specific employees to include Accounts Payable / Deputy Clerk, and elimination of the Benefit and Payroll Coordinator position.
18. **RECONVENE INTO OPEN SESSION** (T. Bauman)
19. **ACT ON ITEMS FROM CLOSED SESSION IF NECESSARY**  
- Consideration and possible action on recommendations for matters discussed in Closed Session by the Common Council.
20. **ADJOURNMENT** (S. Kott)

*Note: If you are disabled and have accessibility needs or need information interpreted for you, please call the City Clerk's Office at 262-342-1161 at least 24 hours prior to the meeting.*



**COMMON COUNCIL REGULAR**

**ITEM NUMBER 5A**

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**DATE:** July 17, 2018

**SUBJECT:** Common Council Minutes for June 19, 2018

**SUBMITTED BY:** Diahnn Halbach, City Clerk

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**BACKGROUND/HISTORY:**

The attached minutes are from the June 19, 2018 Common Council meeting.

**BUDGET/FISCAL IMPACT:**

N/A

**RECOMMENDATION:**

Staff recommends approval of the attached minutes from the June 19, 2018 Common Council meeting.

**TIMING/IMPLEMENTATION:**

This item is scheduled for final consideration at the July 17, 2018 Common Council meeting.

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**Attachments**

CC Min

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City Clerk  
300 N. Pine Street, Burlington, WI, 53105  
(262) 342-1161 - (262) 763-3474 fax  
[www.burlington-wi.gov](http://www.burlington-wi.gov)

**CITY OF BURLINGTON  
Common Council Minutes  
Jeannie Hefty, Mayor  
Diahnn Halbach, City Clerk  
Tuesday, June 19, 2018**

1. **Call to Order / Roll Call**

Mayor Jeannie Hefty called the meeting of the Common Council to order at 7:14 p.m. starting with roll call. Present: Mayor Hefty, Susan Kott, Theresa Meyer, Bob Grandi, Ryan Heft, Steve Rauch, Jon Schultz, Todd Bauman. Excused: Tom Preusker.

Student Representatives Present: Jack Schoepke. Excused: Gabriel King

Also present: City Administrator Carina Walters, City Attorney John Bjelajac, Director of Administrative Services Megan Watkins, Finance Director Steve DeQuaker, Director of Public Works Peter Riggs, Building Inspector Gregory Guidry, Library Director Joe Davies.

2. **Pledge of Allegiance**

3. **Citizen Comments** - There were none.

4. **Chamber of Commerce Representative and Rescue Squad Representative**

Aubrey McGaughey, Chamber representative, reviewed the events scheduled for Maxwell Street Days to be held July 27 and 28.

5. **Approval of Minutes**

A motion was made by Alderman Kott with a second by Alderman Meyer to approve the June 5, 2018 Common Council minutes. With all in favor, the motion carried.

6. **Letters and Communications**

Mayor Hefty removed this item since Alderman Heft was able to attend the meeting.

7. **Reports by Aldermanic Representatives and Department Heads**

Alderman Grandi reminded everyone of the Grand Opening of the Community Pool on Sunday June 24, 2018 and encouraged all to attend.

Alderman Rauch inquired on the statuses of the SEWRPC study and Casey's Convenience Store. Walters replied that the City should be receiving a preliminary report from the SEWRPC study within the next couple of months. Guidry responded the plan review for Casey's has been completed and we're just waiting on them.

City Administrator Walters reminded everyone that the July 3, 2018 COW/Council meetings would be canceled due to the holiday and that Budget Partners has been scheduled for August 8, 15, 22, and 29.

Mayor Hefty reminded everyone that Roger Brooks would be presenting the "Secret Shopper" results on June 20 at the Veteran's Terrace at 6 p.m. and encouraged all to attend.

8. **Reports**

A motion was made by Alderman Grandi with a second by Alderman Meyer to approve Reports 1-2. With all in favor, the motion carried.

9. **Payment of Prepays and Vouchers**

A motion was made by Alderman Rauch with a second by Alderman Kott to approve Prepays and Vouchers as presented. Roll Call: Aye - 7, Nay - 0. The motion carried.

10. **Licenses**

A. A motion was made by Alderman Schultz with a second by Alderman Heft to approve Operator's Licenses and Liquor License Renewals as presented. With all in favor, the motion carried.

B. A motion was made by Alderman Heft with a second by Alderman Rauch to approve the issuance of a "Class B" Liquor License to Moises Medina for Super Taco Moys, LLC located at 140 W. Chestnut Street. Roll Call: Aye - 7. Nay - 0. The motion carried.

C. Consideration to issue a "Class B" Liquor License to Brian Torgerson for BJ Wentkers located at 230 Milwaukee Avenue.

A motion was made by Alderman Schultz with a second by Alderman Kott to table this item to the July 17, 2018 Common Council meeting due to Mr. Torgerson's absence. Roll Call: Aye - 7. Nay - 0. The motion carried.

11. **Special Events**

A motion was made by Alderman Kott with a second by Alderman Grandi to approve the Special Event Permit Application submitted by the Chamber of Commerce for Maxwell Street days to be held July 27-28, 2018. With all in favor, the motion carried.

12. **Appointments and Nominations** - There were none.

13. **PUBLIC HEARINGS:** There were none.

14. **RESOLUTIONS:**

A. **Resolution 4907(9)** - Approval of the 2017 Compliance Maintenance Annual Report (CMAR) for the Burlington Wastewater Utility.

A motion was made by Alderman Meyer with a second by Alderman Grandi. With all in favor, the motion carried 7-0.

B. **Resolution 4908(10)** - Approval of Contract Change Order Number One with All-Ways Contractors for the Lewis Street Wall Project for an increase of the contract in the amount of \$15,229.

A motion was made by Alderman Grandi with a second by Alderman Bauman. Roll Call: Aye - 7. Nay - 0. The motion carried.

C. **Resolution 4909(11)** - Approval of repairs to three (3) sanitary sewer lift stations in the amount of \$16,691.54.

A motion was made by Alderman Rauch with a second by Alderman Bauman. Roll Call: Aye - 7. Nay - 0. The motion carried.

15. **ORDINANCES:** There were none.

16. **MOTIONS:** There were none.

17. **ADJOURNMENT**

A motion was made by Alderman Schultz with a second by Alderman Bauman. With all in favor, the meeting adjourned at 7:58 p.m.

Minutes respectfully submitted by:

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Diahnn C. Halbach  
City Clerk  
City of Burlington



**DATE:** July 17, 2018

**SUBJECT:** REPORTS 1-6

**SUBMITTED BY:** Diahnn Halbach, City Clerk

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**BACKGROUND/HISTORY:**

Attached please find the following reports:

1. Burlington Housing Authority Minutes, 5-16-18
2. Library Meeting Meeting Minutes, 5-22-18
3. Police & Fire Commission Minutes, 6-5-18
4. Burlington Housing Authority Minutes, 6-6-18
5. Plan Commission Minutes, 6-12-18
6. Committee of the Whole Minutes, 6-19-18 (included in this evening's COW packet)

**BUDGET/FISCAL IMPACT:**

N/A

**RECOMMENDATION:**

Staff recommends that Council approve the submitted reports.

**TIMING/IMPLEMENTATION:**

This item is scheduled for consideration at the July 17, 2018 Common Council meeting.

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**Attachments**

BHA Minutes

Library Minutes

PFC Minutes

BHA Minutes

Plan Minutes

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File Housing Authority of City of Burlington Wisconsin  
Riverview Manor  
May 16, 2018

The regular monthly meeting of the Housing Authority of City of Burlington Wisconsin was held on Wednesday, May 16, 2018 at 6:00 P.M. at Riverview Manor. The meeting was called to order by Chairman Lapp.

**COMMISSIONERS PRESENT:** Chairman Lapp, Vice Chairman Heck, Secretary Smith, Commissioner Merten, Commissioner Petersen and Manager Arlene Odeja.

Minutes from the regular monthly meeting held April 18, 2018 were reviewed a motion to approve the minutes as written was made by Heck, seconded by Merten, and carried unanimously.

**FINANCIAL REPORT:** Reserve account balance as of April 30, 2018. (See statement balance sheet).

**OCCUPANCY REPORT:** Manager Odeja reported 57 on the waiting list for one-bedroom units and 5 on the list for two-bedroom units.

**BUILDING AND MAINTENANCE:** The Commissioners along with Manager Odeja toured the grounds to discuss ideas for sidewalks and another gazebo.

Century Security will be providing a bid for our camera system for security. We can then compare it to the Tyco bid.

Manager Odeja was able to obtain another bid for the Community Room A/C units from Auer Steel. They submitted a bid for \$1,744 for two air conditioning units, sleeves, and cords. *Installation is not included in this bid.* Vic Rubach will cut the hole for the units. A motion to proceed with installation with a maximum cost of \$3,500.00 was made by Merten, seconded by Smith and carried unanimously.

**COMMUNICATION:** Copies of the monthly operating statements, bills, and bank statements were dispersed and reviewed by the board.

**NEW BUSINESS:** 2019 budget is being developed for the coming year.

**OTHER BUSINESS:** Manager Odeja attended training today in Madison and will be attending training in St. Louis on May 23-24 both of which have been approved by the Board.

A motion to purchase a printer/copier from James Imaging Systems for \$1,598.00 with a \$76.00 monthly maintenance fee was made by Smith, seconded by Heck and carried unanimously.

**ADJOURNMENT:** There being no further business, a motion to adjourn was made by Heck, seconded by Merten, and carried unanimously. Meeting adjourned at 7:30 P.M. The next monthly meeting is tentatively scheduled for June 21, 2018 at 6:00 p.m.



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John Smith, Secretary



# Burlington Public Library

166 East Jefferson Street, Burlington, Wisconsin 53105

Phone: 262-342-1130 Fax: 262-342-1198

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[www.burlingtonlibrary.org](http://www.burlingtonlibrary.org)



## Minutes of the Burlington Public Library Board of Trustees

The Burlington Public Library Board of Trustees met on Tuesday, May 22, 2018 at 6:30 p.m. in the Burlington Public Library Downstairs Meeting Room.

Present: Smet, Barker, Bahr,  
Savaglia, Preusker, Chaffee,  
Eterno (student)

Absent: Debbink, Buse  
Wheeler-Rigazzi (student)

Also present: Davies, McCarthy

- Savaglia called the meeting to order at 6:30 pm.
- Election of Officers – Preusker nominated Savaglia for President, Smet seconded. Motion passed. Preusker nominated Smet for Vice-President, Smet seconded. Motion passed. Preusker nominated Barker for Secretary, Smet seconded. Motion passed.
- Public Communication to the Board - None
- Minutes of the April 24, 2018 meeting, Smet moved approval, Barker seconded. Motion passed.
- Smet moved and Preusker seconded the motion to approve the May General Fund Bills, Prepaids, Reimbursements, General Fund Deposits. Motion passed. Smet moved and Bahr seconded a motion to approve the May Trust Fund Bills and Trust Fund Deposits. Motion passed.

## Trustee Essentials Training: Public Library System Redesign

PLSR Background information sheet was included in board packet outlining the 3 year study of Wisconsin Libraries. It was noted there was only input from Librarians, not citizens. There are 16 Library Systems in Wisconsin and the needs vary because of library size and resources. Davies will be attending the next meeting in Steven's Point. The Steering Committee will write a final report with recommendations to the DPI hopefully this fall. There could be changes to Chapter 43 law.

Possible changes might be:

- Creating one Library System for the entire state
- Creating larger library systems (there are currently 16 in the state)
- Going to one ILS, there are currently 5 now
- Changes to delivery
- System support changes (what services each library system provides to its libraries)

Preusker asked if there was a website where the public could add input. That site is [plsr.info](http://plsr.info)

Committee Reports – will be discussed later in the agenda.

Federated Library Report – Savaglia was unable to attend. Davies reported on discussions of the Lakeshores Advisory Committee. The committee would like to hire a full-time PR person however there is no money in the

budget this year, each library would have to put extra money in. It may cost too much for the smaller libraries. Barker asked about hiring students for specific tasks. Discussion will be ongoing at upcoming LAC meetings. Davies will keep the board informed of any developments.

#### Director's Report

- The monthly statistics show library visits up by 1,000. Davies suggested that the rainy weather in April may have inspired more patrons to visit the library.
- Davies shared a summary of National Library Week comments by patrons, all very positive.
- Davies hoped to have a landscape plan to show the board this month. Brian Wood is working with DPW to update the library courtyard. They will be taking out the Ash tree in the center along with an overgrown blue spruce shrub and replacing the benches. Davies hopes to have a plan and costs to share next month.

#### Unfinished Business

Internet Filtering – At a previous library board meeting a question about what we are filtering was discussed. Davies wanted to follow up on that discussion by providing a list of possible blocked sites and what type of filtering the library is using now. Discussion followed about legal ramifications and CIPA (Child Internet Protection Act) requirements. The goal of filtering was to open access to everyone while remaining compliant with the law. We have had no problems reported since internet filtering began earlier this year.

#### New Business

- Library Code of Conduct – Davies shared copies of the current policy. Discussion on item 5 in Prohibited Behavior was discussed. Davies will re-write the paragraph removing the word odor and add wording to cover more incidents involving items with an odor. Item 7 discussion about cell phone use followed with no changes to the policy. A short discussion about what happens to unattended children. Davies said that per policy, we try to contact parents first, if we are not able to reach them, we would call the police.
- Bahr inquired about the status of Fine-Free Children's Materials. Davies reported the schedule for billing for lost items is 35 days. The Fine-Free policy is in effect now. Old overdue fines were cleared for children's and young adult items. Davies has news releases set to go and will be part of the Summer Reading Program Kick-off starting in June. Smet asked Davies to send the news release to the school district for release before the end of the school year, this will reach all parents in the district. Preusker requested Davies share the news release with all parochial schools too.
- Adjourn into closed session. At 7:42 p.m., Smet moved to go into closed session to discuss the Library Director Performance evaluation. A roll call vote was completed, all ayes.
- A motion to exit closed session at 8:16 was made by Smet, seconded by Barker.
- Smet made a motion, seconded by Barker, to approve Davies's performance evaluation as compiled by Savaglia on behalf of the Personnel Committee. Motion approved at 8:17 p.m.

Motion to adjourn the meeting was made by Preusker, seconded by Smet, meeting adjourned at 8:18 p.m. Our next meeting will be on Tuesday, June 26 at 6:30 p.m. in the upstairs meeting room at the Burlington Public Library.

Respectfully submitted,

A handwritten signature in black ink, consisting of a large, stylized 'P' followed by a long, sweeping horizontal line that tapers to the right.

Tom Preusker  
Aldermanic Representative



CITY OF BURLINGTON

## POLICE – FIRE COMMISSION

300 North Pine Street, Burlington, Wisconsin 53105  
(262) 763-3717



### MINUTES

City of Burlington Police and Fire Commission  
Burlington Fire Department  
165 W. Washington Street, Burlington, Wisconsin  
June 5, 2018

**1. Call to Order:**

Commissioner Busch called the meeting to order at 6:02 p.m.

**2. Roll Call:**

Commissioners in attendance: Joe Busch, Jeff Erickson, Kevin Morrow, Peter Hintz, Fire Chief Alan Babe, and Police Chief Mark Anderson. Commissioner Mark McMullen was excused.

**3. Public Comments:**

None.

**4. Approval of Minutes**

The minutes from the May 1, 2018 PFC meeting was approved on a motion to approve by Commissioner Morrow, seconded by Commissioner Erickson all ayes motion carried. There were 2 typos fixed the date May 2 was changed to May 1 and the approval of minutes for March 6, 2017 was changed to March 6, 2018.

**5. Police Chief Business**

None.

**6. Fire Chief Business**

A. The commission convened into closed session pursuant to section 19.85 (1) (c) Wisconsin Statutes for considering employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility on a motion by Commissioner Erickson and seconded by Commissioner Hintz all ayes carried the motion at 6:06pm.

B. The commission reconvened into open session on a motion by Commissioner Erickson, seconded by Commissioner Morrow all ayes carried the motion at 6:51pm.

C. Brain Tilapa was added to the Fire Department Eligibility List on a motion by Commissioner Hintz, seconded by Commissioner Erickson all ayes carried the motion.

**7. Police and Fire Commission Business**

Discussion of updating the PFC Rules and Regulations was discussed again, but the matter was tabled on a motion by Commissioner Erickson and seconded by Commissioner Busch all ayes carried the motion. We must get final clarification from the Labor Law Attorney on a few of the changes that were made. This was tabled again until we can get the Labor attorney to come into a meeting and discuss possible changes to the PFC By-Laws.

**8. Adjourn**

Motion by Commissioner Erickson to adjourn seconded by Commissioner Hintz; motion carried all ayes at 7:02p.m.

Respectfully submitted,  
Commissioner Erickson, Secretary

**Housing Authority of City of Burlington Wisconsin  
Riverview Manor  
June 6, 2018**

**A special meeting of the Housing Authority of City of Burlington Wisconsin was held on Wednesday, June 6, 2018 at 11:00 A.M. at Town Bank in Burlington. The meeting was called to order by newly elected Chairman, Michelle Petersen.**

**COMMISSIONERS PRESENT: Chairman Petersen, Vice Chairman Heck, Secretary Smith, and Commissioner Lapp. Manager Arlene Odeja was also present. Commissioner Merten had an excused absence.**

**The purpose of this special meeting is to make changes on the Housing Authority of the City of Burlington, Wisconsin Riverview Manor accounts at BMO Harris Bank, Chase Bank and Associated Bank, NA and to discuss the necessity for maintaining 5 separate bank accounts.**

**Board members unanimously agreed on the following changes to the accounts.**

**Motion made by Heck and seconded by Lapp to transfer BMO General Account to Town Bank and consolidate it with the Operations and Maintenance Account being transferred from Chase Bank. Motion carried unanimously. John Smith abstained. The new consolidated account will be titled HACBW Operating.**

**The Escrow account and Resident Security Deposit account will also be transferred from Chase Bank to Town Bank. The new accounts will be HACBW Resident Security Deposits and HACBW Insurance/Taxes Escrow. Motion carried unanimously. John Smith abstained. New signers on all Town Bank accounts will be Michelle Petersen, Ralph Heck, John Smith, Patricia Lapp, Kathy Merten and Arlene Odeja.**

***Associated Bank* – New signers for the HACBW Riverview Manor Reserve Account will be Michelle Petersen, Ralph Heck, John Smith, Patricia Lapp and Kathy Merten. Additional signers from USDA Rural Development will be Jo Ann Inda, Julie Felhofer, Diane Vollendorf and Laurie Thomack.**

**ADJOURNMENT: There being no further business, motion to adjourn was made by Lapp, seconded by Heck, and carried unanimously. Meeting adjourned at 12:10 P.M.**



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**John Smith, Secretary**



**Minutes**  
**City of Burlington Plan Commission**  
**June 12, 2018, 6:30 p.m.**

Mayor Jeannie Hefty called the Plan Commission meeting to order at 6:30 p.m. Roll call: Alderman Bob Grandi; Commissioners Chad Redman; John Ekes; and Art Gardner were present. Alderman Tom Preusker and Commissioner Andy Tully were excused.

**APPROVAL OF MINUTES**

Alderman Grandi moved, and Commissioner Ekes seconded to approve the minutes of May 8, 2018. All were in favor and the motion carried.

**LETTERS & COMMUNICATIONS**

Commissioner Ekes moved, and Commissioner Redman seconded to accept a letter as presented from Commissioner Tully.

**CITIZEN COMMENTS**

None

**OLD BUSINESS**

None

**NEW BUSINESS**

**A. Public Hearing to hear public comments regarding a Conditional Use application from Burlington Fireplace & Solar for property located at 857 Milwaukee Avenue, to engage in the display and retail of outdoor merchandise.**

- Mayor Hefty opened the Public Hearing at 6:31 p.m.
- There were no comments.

Commissioner Redman moved, and Commissioner Ekes seconded to close the Public Hearing at 6:32 p.m.

*All were in favor and the motion carried.*

**B. Consideration to approve a Conditional Use application from Zach Acker of Burlington Fireplace & Solar for property located at 857 Milwaukee Avenue, to engage in the display and retail of outdoor merchandise, subject to Graef's June 5, 2018 and Fire Department's May 2, 2018 memorandums to the Plan Commission.**

- Mayor Hefty opened this item for discussion.

- Tanya Fonesca, Graef, explained there are two Conditional Use applications; one is for the outdoor display in front of the primary building, and the second one is for the display in front of the proposed building.
- Richard Hendrickson, Sr. owner, explained the outdoor display is for high-end outdoor kitchen appliances, Napoleon Fireplaces, etc. The displays will be outside in front of the building for a hands-on experience under a canopy, plus be used for possible future competition cooking events. The interior of the cold storage building will have appliances i.c. grills, fireplaces, and fire pit tables for purchase and take home. Gregory Guidry, Building Inspector, asked if the grills were operational. Mr. Hendrickson replied the grills will not be permanently operational. Commissioner Ekes questioned if the current outdoor display has been running under a Conditional Use. Mr. Guidry responded the Conditional Use has not been approved, the City is trying to clean up paperwork.
- Jack Reesman, resident, asked if there will be a solar display underneath the canopy. Mr. Hendrickson replied there are already solar panels, so there will not be any more, unless they are put on the top of the building.
- Mr. Guidry was asking what specific type of products would be on display. Mr. Hendrickson stated it would be code compliant, and everything that is currently hooked-up is hard pipe gas. Alderman Grandi clarified that no additional structures will be built at this time. Mr. Hendrickson replied, only the front canopy area.
- Alderman Grandi stated he would like to hear the whole story as to why the building was built prior to approval before making a decision on the Conditional Use Permit. Commissioner Ekes commented he would like to move onto the next item and come back to this later.
- There were no further comments.

**C. Public Hearing to hear public comments regarding a Conditional Use application from Burlington Fireplace & Solar for property located at 857 Milwaukee Avenue, for the construction and occupancy of a 6,800 square foot storage building.**

- Mayor Hefty opened the Public Hearing at 6:40 p.m.
- Mr. Hendrickson stated the addition is approximately 2,700 square feet and not 6,800 square feet.
- There were no further comments.

Alderman Grandi moved, and Commissioner Ekes seconded to close the Public Hearing at 6:41 p.m.

*All were in favor and the motion carried.*

**D. Consideration to approve a Conditional Use and Site Plan application from Zach Acker for property located at 857 Milwaukee Avenue for the construction and occupancy of a 6,800 square foot storage building, subject to Graef's June 5, 2018, Kapur & Associates' May 1, 2018 and Fire Department's April 23, 2018 memorandums to the Plan Commission.**

- Mayor Hefty opened this item for discussion.
- Attorney John Bjelajac explained City personnel was receiving complaints of a metal storage building that was built. The construction was almost completed when Mr. Guidry informed the owner that a building permit was required. A building permit was issued, but the project never came before the Commission for approval prior to construction. The City has the right to enforce zoning codes, and is following up with the correct paperwork. Attorney John Bjelajac further explained a Development Review Committee meeting was held, but the owner/applicant had not come back for further meetings or applications. The owner assumed things were done and approved. Mr. Hendrickson had stated earlier in the meeting that an employee who was responsible for the process to follow through, was no longer working with the company during the middle of the review process. Attorney John Bjelajac stated mistakes were made by both the owner and the City, and to review this project as if the building had not been constructed. Commissioner Redman asked if inspections had been done. Mr. Guidry responded yes, except for the final inspection. Ms. Fonesca stated the Site Plan and outdoor displays are compliant to all City codes.
- Commissioner Gardner was inquiring if the intention will be to black top or pave the driveways and parking lot. Mr. Hendrickson replied yes, everything that is needed to be paved will be.
- Carina Walters, City Administrator, commented that the Fire Department will need to be provided the criteria that is missing, such as what is inside the proposed cold storage building. Fire Chief Al Babe clarified there is no intent for the inside of the building. Mr. Hendrickson responded there will be storage of fireplaces, grills, pallets, and maybe stone at eight feet high. Mr. Babe stated the maximum height is twelve feet.
- Alderman Grandi stated even though it meets the requirements of a pole building, he still receives complaints from citizens. Alderman Grandi further stated he would like to see improvements on how it looks. Mayor Hefty stated Alderman Tom Preusker and herself have received many complaints on the look as well. Mr. Hendrickson stated he plans on putting stone on the building. Attorney John Bjelajac explained the Commissioner could request the owner to come back with a rendering for a better looking building.
- Commissioner Ekes asked if the solar panels in the front were approved. Mr. Guidry answered quite a few years ago, before 2015, there were approved.
- Attorney John Bjelajac stated if this item had come for approval prior to the build, the Commissioners would have asked to see improvements. Mr. Guidry commented since the parking and landscape is approved, the Commissioners should allow the owner to do those. Chief Babe explained he did not want the Conditional Use Permit to include what was be stored inside, only the intended use. Ms. Walters stated the Commissioners could allow the

owner to move forward and pave the parking lot, and sit with staff to discuss what is missing. Mr. Guidry stated that what is expected will be, what is inside and the final appearance.

- There were no further comments.

Commissioner Redman moved, and Alderman Grandi seconded to table the Conditional Uses and Site Plan until the August meeting with a revised rendering of the exterior and what is stored inside, but approve to proceed with asphaltting the parking lot and the landscape plan.

*All were in favor and the motion carried.*

**E. Public Hearing to hear public comments regarding a Conditional Use application from Wisco Automotive, LLC for property located at 496 S. Pine Street, to operate as an automotive repair shop.**

- Mayor Hefty opened the Public Hearing at 7:05 p.m.
- There were no comments.

Alderman Grandi moved, and Commissioner Redman seconded to close the Public Hearing at 7:06 p.m.

*All were in favor and the motion carried.*

**F. Consideration to approve a Conditional Use application from Matthew Gums of Wisco Automotive, LLC for property located at 496 S. Pine Street, to operate as an automotive repair shop, subject to Graef's June 5, 2018 memorandum to the Plan Commission.**

- Mayor Hefty opened this item for discussion.
- Ms. Fonesca, Graef, this is an existing structure and the Conditional Use Permit shall be reviewed yearly. Mr. Guidry stated that the number of vehicles parked at night, and that all vehicles are registered could be conditions on the permit. Matt Gums explained no more than 10 vehicles would be parked overnight. Commissioner Gardner asked how many vehicles can fit inside, and if there is any painting. Mr. Gums answered 2 vehicles fit in the garage, and there will be no painting. Mr. Gums further explained he only repairs cars and light trucks under 1 ton, and will keep this lot clean and not trashy. Commissioner Gardner questioned if there will be fencing. Mr. Gums responded no, since impound lots usually have fencing and not the repair shops. Mr. Gums stated the parking lot spaces will be painted. Mr. Reesman asked if a tow truck will be sitting out. Mr. Gums replied there will be no tows, since they will be contracting out.
- There were no further comments.

Commissioner Redman moved, and Alderman Grandi seconded to approve the Conditional Use to include 10 parking spaces and all vehicles to be registered.

*All were in favor and the motion carried.*

**G. Public Hearing to hear public comments regarding a Conditional Use application from GMX Real Estate Group, LLC for property located at 1054 Milwaukee Avenue, to allow for a drive-thru window, and also two outdoor seating areas.**

- Mayor Hefty opened the Public Hearing at 7:17 p.m.
- There were no comments.

Commissioner Ekes moved, and Commissioner Gardner seconded to close the Public Hearing at 7:18 p.m.

*All were in favor and the motion carried.*

**H. Consideration to approve a Conditional Use and Site Plan application from Andrew Goodman for property located at 1054 Milwaukee Avenue, to allow for a drive-thru window, two outdoor seating areas, and construct a 6,200 square foot multi-tenant commercial building, subject to Graef's April 3, 2018, Kapur & Associates' April 3, 2018 and Fire Department's April 4, 2018 memorandums to the Plan Commission.**

- Mayor Hefty opened this item for discussion.
- Ms. Fonesca explained the applicant is applying for a Certified Survey Map to purchase nearby outlot to have the existing property meet the City's dimensions. There will be 3 tenants, one which is a restaurant with a patio. The parking lot will be shared with the other businesses. The applicant is requesting a variance for the parking spaces, landscaping and additional signage.
- Representatives from GMX Real Estate Group, LLC gave a presentation. Mike Colombo, representative, showed the landscape plan, the drive-thru is around the back, the second seating area is on the opposite side of the building, and the proposed ground sign location. Mr. Colombo stated there is a sign band in case businesses change.
- Mayor Hefty asked if all their buildings, including in Illinois, have the same design. Andy Goodman, representative, responded the buildings are tailored a little differently, but the same materials are used. Mr. Guidry questioned if there is a parapet wall so the air conditioning unit will not be seen. Mr. Colombo replied yes, it will be hidden. Commissioner Redman asked if the brick color was a set choice, since the City has a predominant brick color. Mr. Goodman responded that if buildings can be pointed out, they will do their best to match the others. Alderman Grandi asked how the construction grade compares to the drawings on the letter from Commissioner Tully. Alderman Grandi further mentioned that the letter states a higher grade design is being requested. Mr. Goodman stated the design can be changed to meet the height of parapet walls to be code compliant. Commissioner Ekes commented he wanted to make sure the lighting poles height are at the right height, because when the Walmart lights were installed there was a big discussion. Mayor Hefty stated new lights had been installed by the owner of Big R recently. Commissioner Ekes further

commented that he has heard many times before that the parking lots between Kohl's and Big R will be connecting, but is very excited.

- Ms. Walters questioned what would happen if she wanted to leave the drive-thru lane for any reason. Mr. Goodman explained that there is always an escape route, however, in this case the landscape would have to be shortened. Commissioner Ekes would agree to have less landscape to allow for an escape route. Alderman Grandi asked how much landscape would be given up. Ms. Fonesco responded a very small percentage. Commissioner Ekes asked if Big R had any problems regarding the new sign blockage. Joe Devorkin, Big R owner, responded no, the new monument sign is not blocking the existing one. Commissioner Ekes stated he approves, as long as the applicant looks at surrounding businesses for brick color, has less landscape for an escape route, and shares the parking lot with surrounding businesses.
- There were no further comments.

Commissioner Ekes moved, and Commissioner Gardner seconded to approve the Conditional Use and Site Plan for 1054 Milwaukee Avenue.

*All were in favor and the motion carried.*

**I. Public Hearing to hear public comments regarding a Conditional Use application from Joshua and Bethany Fiegel for property located at 732 S. Kane Street, to operate as an automotive repair shop.**

- Mayor Hefty opened the Public Hearing at 7:50 p.m.
- There were no comments.

Alderman Grandi moved, and Commissioner Redman seconded to close the Public Hearing at 7:51 p.m.

*All were in favor and the motion carried.*

**J. Consideration to approve a Conditional Use application from Joshua and Bethany Fiegel for property located at 732 S. Kane Street, to operate as an automotive repair shop, subject to Gregory Guidry's June 5, 2018 memorandum to the Plan Commission.**

- Mayor Hefty opened this item for discussion.
- Mr. Guidry explained this property is an existing auto business repair shop that never had a Conditional Use. The new owners want to be in compliance with the City.
- Josh Fiegel, 34215 Fulton Street, stated he is in the process of purchasing the front and back of the building. Alderman Grandi asked if the lot will be purchased with everything on it. Mr. Fiegel further stated he cannot purchase the property without having the vehicles registered, and the current vehicles will be removed before operating the business.

Commissioner Ekes questioned if just body work, engine repair, and upholstery will be conducted. Mr. Fiegel responded no body work at first, but would like to have a Volkswagen restoration business, and then hopes to expand his business for body work.

- Commissioner Ekes stated he would like to see a parking lot sketch, since it looks like a junk yard by the fenced in area. Mr. Guidry asked how many vehicles will be parked overnight. Mr. Fiegel answered about fifteen. Commissioner Ekes questioned if the parking lot is gravel or paved. Mr. Fiegel replied he was not sure, but would like to improve the pavement since it is in rough shape.
- There were no further comments.

Commissioner Ekes moved, and Alderman Grandi seconded to approve the Conditional Use, to include a maximum of fifteen vehicles overnight, all vehicles are registered, and a one year renewal review.

*All were in favor and the motion carried.*

**K. Consideration to approve a Site Plan application from Scherrer Construction for property located at 601 Blackhawk Drive to construct a storage building for material and equipment, subject to Graef's May 1, 2018, Kapur & Associates' May 1, 2018 and Fire Department's May 2, 2018 memorandums to the Plan Commission. This item was tabled at the May 8, 2018 meeting.**

- This item is tabled since there is no quorum to vote. Commissioner Redman must excuse himself from this item.

### **ADJOURNMENT**

Commissioner Gardner moved, and Alderman Grandi seconded to adjourn the meeting at 8:05 p.m.

*All were in favor and the motion carried.*

Recording Secretary  
Kristine Anderson  
Administrative Assistant



**DATE:** July 17, 2018

**SUBJECT: PREPAIDS AND VOUCHERS**

**SUBMITTED BY:** Steven DeQuaker, Finance Director

**BACKGROUND/HISTORY:**

Attached please find the Prepaid and Voucher list for bills accrued through July 17, 2018:

Total Prepaid:	\$1,370,110.29
Total Vouchers:	\$ 205,094.30
<b>Grand Total:</b>	<b>\$1,575,204.59</b>

**BUDGET/FISCAL IMPACT:**

5 Largest Disbursements on the Prepaid and Voucher List:

1. \$1,080,237.27 Scherrer Construction Company, Inc. - Burlington Community Pool
2. \$ 39,296.24 Johns Disposal Service Inc. - Contracted Monthly Billing
3. \$ 30,100.00 City of Burl. Volunteer Firefighters Association - 2% Fire Dues Distribution
4. \$ 25,320.73 Ascent Aviation Group, Inc. - 100LL Aviation Gasoline
5. \$ 22,682.00 Accurate Appraisal, LLC - City of Burlington 2018

**RECOMMENDATION:**

Staff recommends that the Common Council accept and approve these Prepaid and Vouchers in the amount of \$1,575,204.59.

**TIMING/IMPLEMENTATION:**

This item is scheduled for consideration at the July 17, 2018 Common Council meeting.

**Attachments**

- Prepaid 06-13-18
- Prepaid 06-20-18
- Prepaid 06-29-18
- Prepaid 07-06-18
- Vouchers 07-17-18

GL Account and Title	Vendor Name	Description	Invoice Number	Invoice Date	Net Invoice Amount	Date Paid
<b>100239006</b>						
100-239006 LAW-VISION	SUPERIOR VISION INSURANCE	Policy No. 14150001 July Billing	156220	06/13/2018	574.68	06/13/2018
Total 100239006:					574.68	
<b>100239007</b>						
100-239007 LIFE INSURANCE	SECURIAN FINANCIAL GROUP,	Policy No. 002832L July Billing	2018JULY	06/12/2018	1,899.41	06/13/2018
Total 100239007:					1,899.41	
<b>100454521001</b>						
100-454521-001 BOND FEES	RACINE COUNTY CLERK OF C	Suggs, Ronny; Case: 18-5702	18-5702	06/08/2018	150.00	06/13/2018
Total 100454521001:					150.00	
<b>100454591000</b>						
100-454591-000 PARK DEPT	NGAMRASY, SAM	Refund Security Deposit	2.011265	06/02/2018	100.00	06/13/2018
100-454591-000 PARK DEPT	VALENTE, TIFFANY	Refund Security Deposit	2.011284	06/02/2018	100.00	06/13/2018
Total 100454591000:					200.00	
<b>100515132225</b>						
100-515132-225 ADMIN - TELEPHONE	AT & T	262 763-3747 163 6 (split)	262763347406 201	06/04/2018	19.14	06/13/2018
Total 100515132225:					19.14	
<b>100515132330</b>						
100-515132-330 ADMIN - INSVC TRAINING &	WATKINS, MEGAN	Reimbursement - Mileage	060918	06/09/2018	23.86	06/13/2018
Total 100515132330:					23.86	
<b>100515141225</b>						
100-515141-225 FINANCE - TELEPHONE	AT & T	262 763-3747 163 6 (split)	262763347406 201	06/04/2018	19.14	06/13/2018
Total 100515141225:					19.14	
<b>100525211160</b>						
100-525211-160 POLICE - WORKERS COMP	UNEMPLOYMENT INSURANCE	DWD-UI acct 692108-000-2	9006265	05/31/2018	740.00	06/13/2018
Total 100525211160:					740.00	
<b>100525211225</b>						
100-525211-225 POLICE - TELEPHONE	AT & T	262 763-3747 163 6 (split)	262763347406 201	06/04/2018	95.66	06/13/2018
Total 100525211225:					95.66	
<b>100525211248</b>						
100-525211-248 POLICE - REP & MAINT BUIL	PETTY CASH POLICE DEPT	Electronics Disposal	042818	04/28/2018	10.00	06/13/2018
Total 100525211248:					10.00	
<b>100525211533</b>						
100-525211-533 POLICE - COPY MACHINE R	JAMES IMAGING SYSTEMS, IN	TOSHIBA- 4555C	22781451	06/05/2018	350.80	06/13/2018
Total 100525211533:					350.80	
<b>100525220225</b>						
100-525220-225 FIRE - TELEPHONE	AT & T	262 763-3747 163 6 (split)	262763347406 201	06/04/2018	76.54	06/13/2018

GL Account and Title	Vendor Name	Description	Invoice Number	Invoice Date	Net Invoice Amount	Date Paid
Total 100525220225:					76.54	
<b>100535321225</b>						
100-535321-225 STREETS - TELEPHONE	AT & T	262 763-3747 163 6 (split)	262763347406 201	06/04/2018	38.27	06/13/2018
Total 100535321225:					38.27	
<b>251555511327</b>						
251-555511-327 MATERIALS	MPLC	MPLC Umbrella License	504144505	06/02/2018	114.04	06/13/2018
Total 251555511327:					114.04	
<b>622509030000</b>						
622-509030-000 OFFICE SUPPLIES	U.S. POSTAL SERVICE	YEARLY FEE FOR BOX NUMBER 477	477-2018	06/07/2018	144.00	06/13/2018
Total 622509030000:					144.00	
<b>622509210000</b>						
622-509210-000 OFFICE SUPPLY	PETTY CASH WATER DEPT	Pett Cash Reimbursement - Post Office	060718	06/07/2018	8.82	06/13/2018
622-509210-000 OFFICE SUPPLY	AT & T	262 763-3747 163 6 (split)	262763347406 201	06/04/2018	38.28	06/13/2018
Total 622509210000:					47.10	
<b>623575740220</b>						
623-575740-220 ELECTRIC	WE ENERGIES	3243-871-135	3243871135MAY18	06/10/2018	94.79	06/13/2018
623-575740-220 ELECTRIC	WE ENERGIES	4066-688-457	4066688457MAY18	06/10/2018	27.05	06/13/2018
623-575740-220 ELECTRIC	WE ENERGIES	4619-277-006	4619277006MAY18	06/10/2018	427.86	06/13/2018
623-575740-220 ELECTRIC	WE ENERGIES	6069-094-440	6069094440MAY18	06/10/2018	270.29	06/13/2018
623-575740-220 ELECTRIC	WE ENERGIES	6280-861-972	6280861972MAY18	06/11/2018	20.01	06/13/2018
623-575740-220 ELECTRIC	WE ENERGIES	6831-002-581	6831002581MAY18	06/10/2018	59.74	06/13/2018
623-575740-220 ELECTRIC	WE ENERGIES	7460-654-921	7460654921MAY18	06/10/2018	57.07	06/13/2018
623-575740-220 ELECTRIC	WE ENERGIES	8460-785-002	8460785002MAY18	06/10/2018	30.18	06/13/2018
Total 623575740220:					986.99	
<b>623575740225</b>						
623-575740-225 TELEPHONE	AT & T	262 763-3747 163 6 (split)	262763347406 201	06/04/2018	57.41	06/13/2018
Total 623575740225:					57.41	
Grand Totals:					5,547.04	

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

Motion for Approval by: \_\_\_\_\_

Motion Seconded by: \_\_\_\_\_

GL Account and Title	Vendor Name	Description	Invoice Number	Invoice Date	Net Invoice Amount	Date Paid
<b>100434312000</b>						
100-434312-000 OPERATOR LICENSES	JOHNSEN, CYNTHIA	refund for Operator's License	1.060452	06/11/2018	18.00	06/20/2018
Total 100434312000:					18.00	
<b>100454521001</b>						
100-454521-001 BOND FEES	RACINE COUNTY CLERK OF C	Hawkins, Keswan; Case: 18CF412	18CF412	06/19/2018	1,035.00	06/20/2018
100-454521-001 BOND FEES	WEST MILWAUKEE MUNICIPAL	Edwards, Anthony; Case: 91808G9LX4	91808G9LX4	05/08/2018	776.00	06/20/2018
Total 100454521001:					1,811.00	
<b>100454591000</b>						
100-454591-000 PARK DEPT	DALE, WILLIAM	Refund of Security Deposit	060918	06/14/2018	100.00	06/20/2018
100-454591-000 PARK DEPT	MEYERHOFER, JOANEE	refund of park rental & security deposit	061018	06/14/2018	200.00	06/20/2018
100-454591-000 PARK DEPT	LOSSMAN, DOUG	Refund of Security Deposit	060918	06/09/2018	100.00	06/20/2018
100-454591-000 PARK DEPT	TILDEN, ANGELA	Refund of Security Deposit	061018	06/14/2018	100.00	06/20/2018
Total 100454591000:					500.00	
<b>100484847000</b>						
100-484847-000 Developer Reimbursement	WANASEK CORPORATION	Refund of ROW Permit	1.060444	06/18/2018	175.00	06/20/2018
Total 100484847000:					175.00	
<b>100515132153</b>						
100-515132-153 ADMIN - EBC	EMPLOYEE BENEFITS CORPO	EBC ADMIN	2220869	06/15/2018	8.00	06/20/2018
Total 100515132153:					8.00	
<b>100515132225</b>						
100-515132-225 ADMIN - TELEPHONE	AT & T LONG DISTANCE	AT&T Long Distance 829440291-3	829440291-05/18	06/04/2018	.20	06/20/2018
Total 100515132225:					.20	
<b>100515132298</b>						
100-515132-298 ADMIN - CONTRACT SERVI	E-vergent.com, LLC	BUS WIRELESS MONTHLY ACCT 1610	B1610-97	06/06/2018	300.00	06/20/2018
Total 100515132298:					300.00	
<b>100515141153</b>						
100-515141-153 FINANCE - EMPLOYEE BEN	EMPLOYEE BENEFITS CORPO	EBC FINANCE	2220869	06/15/2018	.50	06/20/2018
Total 100515141153:					.50	
<b>100515141330</b>						
100-515141-330 FINANCE - TRAVEL	DEQUAKER, STEVE	Reimbursement - Mileage	061718	06/18/2018	329.07	06/20/2018
Total 100515141330:					329.07	
<b>100525211153</b>						
100-525211-153 POLICE - EMP BENEFITS C	EMPLOYEE BENEFITS CORPO	EBC POLICE	2220869	06/15/2018	6.50	06/20/2018
Total 100525211153:					6.50	
<b>100525211330</b>						
100-525211-330 POLICE - TRAVEL	SEILS, RACHAEL	Travel Reimbursement	060818	06/08/2018	246.25	06/20/2018
Total 100525211330:					246.25	

GL Account and Title	Vendor Name	Description	Invoice Number	Invoice Date	Net Invoice Amount	Date Paid
<b>100525220153</b>						
100-525220-153 FIRE - EMPLOYEE BENEFIT	EMPLOYEE BENEFITS CORPO	EBC FIRE	2220869	06/15/2018	10.00	06/20/2018
Total 100525220153:					10.00	
<b>100525220225</b>						
100-525220-225 FIRE - TELEPHONE	AT & T LONG DISTANCE	AT&T Long Distance 829440291-3	829440291-05/18	06/04/2018	1.84	06/20/2018
Total 100525220225:					1.84	
<b>100535321220</b>						
100-535321-220 STREETS - UTILITIES	WE ENERGIES	0421-498-624	0421498624MAY18	06/08/2018	104.13	06/20/2018
100-535321-220 STREETS - UTILITIES	WE ENERGIES	7617-269-652	7617269652MAY18	06/11/2018	43.01	06/20/2018
Total 100535321220:					147.14	
<b>100535321225</b>						
100-535321-225 STREETS - TELEPHONE	TIME WARNER CABLE	Acct # 079820101 (split)	079820101060118	06/01/2018	28.90	06/20/2018
Total 100535321225:					28.90	
<b>100535321261</b>						
100-535321-261 STREETS - LIGHTING	WE ENERGIES	0088-492-988	0088492988MAY18	06/10/2018	48.11	06/20/2018
100-535321-261 STREETS - LIGHTING	WE ENERGIES	3073-922-427	3073922427MAY18	06/10/2018	17.33	06/20/2018
100-535321-261 STREETS - LIGHTING	WE ENERGIES	3277-994-067	3277994067MAY18	06/10/2018	40.75	06/20/2018
100-535321-261 STREETS - LIGHTING	WE ENERGIES	4067-122-145	4067122145MAY18	06/08/2018	23.08	06/20/2018
100-535321-261 STREETS - LIGHTING	WE ENERGIES	4432-157-647	4432157647MAY18	05/29/2018	18,679.16	06/20/2018
100-535321-261 STREETS - LIGHTING	WE ENERGIES	5639-265-567	5639265567MAY18	06/10/2018	384.38	06/20/2018
Total 100535321261:					19,192.81	
<b>100555551220</b>						
100-555551-220 PARKS - UTILITIES	WE ENERGIES	0235-568-359	0235568359MAY18	06/10/2018	819.08	06/20/2018
100-555551-220 PARKS - UTILITIES	WE ENERGIES	0635-112-551	0635112551MAY18	06/02/2018	27.11	06/20/2018
100-555551-220 PARKS - UTILITIES	WE ENERGIES	1486-453-053	1486453053MAY18	06/11/2018	18.09	06/20/2018
100-555551-220 PARKS - UTILITIES	WE ENERGIES	2672-334-997	2672334997MAY18	06/10/2018	165.04	06/20/2018
100-555551-220 PARKS - UTILITIES	WE ENERGIES	3243-370-777	3243370777MAY18	05/28/2018	9.50	06/20/2018
100-555551-220 PARKS - UTILITIES	WE ENERGIES	3406-030-405	3406030405MAY18	06/10/2018	39.94	06/20/2018
100-555551-220 PARKS - UTILITIES	WE ENERGIES	3698-542-543	3698542543MAY18	05/28/2018	27.23	06/20/2018
100-555551-220 PARKS - UTILITIES	WE ENERGIES	3832-053-838	3832053838MAY18	06/05/2018	17.32	06/20/2018
100-555551-220 PARKS - UTILITIES	WE ENERGIES	4278-074-627	4278074627MAY18	06/11/2018	37.67	06/20/2018
100-555551-220 PARKS - UTILITIES	WE ENERGIES	4447-370-241	4447370241MAY18	06/10/2018	60.54	06/20/2018
100-555551-220 PARKS - UTILITIES	WE ENERGIES	4484-977-713	4484977713JUN18	06/11/2018	70.16	06/20/2018
100-555551-220 PARKS - UTILITIES	WE ENERGIES	5276-292-324	5276292324MAY18	06/11/2018	21.62	06/20/2018
100-555551-220 PARKS - UTILITIES	WE ENERGIES	8893-353-410	8893353410MAY18	05/31/2018	67.36	06/20/2018
100-555551-220 PARKS - UTILITIES	WE ENERGIES	9274-302-992	9274302992MAY18	05/31/2018	91.18	06/20/2018
Total 100555551220:					1,471.84	
<b>100555551225</b>						
100-555551-225 PARKS - TELEPHONE	TIME WARNER CABLE	Acct # 079820101 (split)	079820101060118	06/01/2018	28.90	06/20/2018
Total 100555551225:					28.90	
<b>100555551265</b>						
100-555551-265 PARKS - FESTIVAL EXPENS	BHS Koral Klub	2017 Burlington Ice Festival	061818	06/18/2018	100.00	06/20/2018
Total 100555551265:					100.00	

GL Account and Title	Vendor Name	Description	Invoice Number	Invoice Date	Net Invoice Amount	Date Paid
<b>251555511153</b>						
251-555511-153 EMPLOYEE BENEFITS	EMPLOYEE BENEFITS CORPO	EBC LIBRARY	2220869	06/15/2018	2.00	06/20/2018
Total 251555511153:					2.00	
<b>453565616821</b>						
453-565616-821 2017 Parks Projects	WE ENERGIES	1671-790-329	1671790329APR18	05/10/2018	83.98	06/20/2018
453-565616-821 2017 Parks Projects	THE REESE GROUP, LLC	Congress St. Bathroom Payment #4	CONGRESS 4	06/04/2018	21,280.00	06/20/2018
Total 453565616821:					21,363.98	
<b>453565616823</b>						
453-565616-823 2017 Pool Construction Proje	WE ENERGIES	4242-394-201 FINAL BILL	4242394201MAY18	05/29/2018	80.97	06/20/2018
453-565616-823 2017 Pool Construction Proje	WE ENERGIES	6683-329-139	6683329139MAY18	05/29/2018	2,011.99	06/20/2018
Total 453565616823:					2,092.96	
<b>453565616830</b>						
453-565616-830 Disaster Expenditure	AT & T	287278196495	287278196495X061	06/05/2018	428.88	06/20/2018
Total 453565616830:					428.88	
<b>465525220806</b>						
465-525220-806 FIRE COMMUNICATION EQ	RACINE COUNTY	Radio Upgrade Annual Payment 2018	070118	06/19/2018	13,668.13	06/20/2018
Total 465525220806:					13,668.13	
<b>621575740153</b>						
621-575740-153 EMPLOYEE BENEFITS	EMPLOYEE BENEFITS CORPO	EBC WWTP	2220869	06/15/2018	20.00	06/20/2018
Total 621575740153:					20.00	
<b>621575740220</b>						
621-575740-220 WWTP-ELECTRIC	WE ENERGIES	7672-906-685	7672906685MAY18	06/11/2018	268.61	06/20/2018
621-575740-220 WWTP-ELECTRIC	WE ENERGIES	8635-875-051	8635875051MAY18	06/05/2018	68.30	06/20/2018
Total 621575740220:					336.91	
<b>621575740225</b>						
621-575740-225 TELEPHONE	TIME WARNER CABLE	Acct # 079820101 (split)	079820101060118	06/01/2018	28.90	06/20/2018
621-575740-225 TELEPHONE	VERIZON WIRELESS	SCADA WWTP Acct # 242013605-00001	9808772040	06/10/2018	31.02	06/20/2018
Total 621575740225:					59.92	
<b>621575740359</b>						
621-575740-359 SANITARY SEWER REPAIR,	DIGGERS HOTLINE, INC	Diggers Hotline WWTP	180642701 PP2	06/06/2018	621.60	06/20/2018
Total 621575740359:					621.60	
<b>622506510000</b>						
622-506510-000 MAINS, WATER BREAKS-SU	DIGGERS HOTLINE, INC	Diggers Hotline Water	180642701 PP2	06/06/2018	621.60	06/20/2018
Total 622506510000:					621.60	
<b>622509210000</b>						
622-509210-000 OFFICE SUPPLY	TIME WARNER CABLE	Acct # 079820101 (split)	079820101060118	06/01/2018	28.89	06/20/2018
622-509210-000 OFFICE SUPPLY	TIME WARNER CABLE	Time Warner WWTP Acct # 715297601	715297601060818	06/08/2018	101.19	06/20/2018

GL Account and Title	Vendor Name	Description	Invoice Number	Invoice Date	Net Invoice Amount	Date Paid
Total 622509210000:					130.08	
<b>622509260153</b>						
622-509260-153 EMPLOYEE BENEFITS	EMPLOYEE BENEFITS CORPO	EBC WATER	2220869	06/15/2018	3.00	06/20/2018
Total 622509260153:					3.00	
Grand Totals:					63,725.01	

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

Motion for Approval by: \_\_\_\_\_

Motion Seconded by: \_\_\_\_\_

GL Account and Title	Vendor Name	Description	Invoice Number	Invoice Date	Net Invoice Amount	Date Paid
<b>100454591000</b>						
100-454591-000 PARK DEPT	THIBEDEAU, DAKATO	REFUND SECURITY DEPOSIT	2.011299	06/26/2018	100.00	06/29/2018
100-454591-000 PARK DEPT	MILLER, GERALD	REFUND SECURITY DEPOSIT	2.011298	06/21/2018	100.00	06/29/2018
Total 100454591000:					200.00	
<b>100515121248</b>						
100-515121-248 MUNI COURT - REP & MAIN	DONERITE JANITORIAL SERV I	DONERITE BILLING CITY HALL (split)	3194	06/19/2018	40.00	06/29/2018
Total 100515121248:					40.00	
<b>100515132242</b>						
100-515132-242 ADMIN - REPAIRS AND MAI	REINEMANS, INC.	Supplies CH	14252018	04/14/2018	3.28	06/29/2018
Total 100515132242:					3.28	
<b>100515132248</b>						
100-515132-248 REPAIRS & MAINT BUILDIN	DONERITE JANITORIAL SERV I	DONERITE BILLING CITY HALL (split)	3194	06/19/2018	240.00	06/29/2018
Total 100515132248:					240.00	
<b>100515132310</b>						
100-515132-310 ADMIN - OFF SUPP-POSTA	QUILL CORPORATION	#10 Peel & Seal Env	7943980	06/19/2018	114.40	06/29/2018
Total 100515132310:					114.40	
<b>100515132399</b>						
100-515132-399 ADMIN - SUNDRY EXPENSE	RICHTER'S MARKETPLACE	Richter's Marketplace - #1083 City Hall	062118CH	06/21/2018	5.85	06/29/2018
100-515132-399 ADMIN - SUNDRY EXPENSE	AMERICAN HEART ASSOCIATI	Riggs Father-in-law	WERNER	06/27/2018	100.00	06/29/2018
Total 100515132399:					105.85	
<b>100515140248</b>						
100-515140-248 CLERK-REPAIRS & MAINT B	DONERITE JANITORIAL SERV I	DONERITE BILLING CITY HALL (split)	3194	06/19/2018	40.00	06/29/2018
Total 100515140248:					40.00	
<b>100515141248</b>						
100-515141-248 FINANCE - REP AND MAINT	DONERITE JANITORIAL SERV I	DONERITE BILLING CITY HALL (split)	3194	06/19/2018	240.00	06/29/2018
Total 100515141248:					240.00	
<b>100515141310</b>						
100-515141-310 FINANCE - OFFICE SUPP/P	J. J. KELLER & ASSOCIATES, IN	ELP Fed & WI Eng 1 yr subcrptn (split)	9103067849	06/20/2018	51.67	06/29/2018
Total 100515141310:					51.67	
<b>100525211225</b>						
100-525211-225 POLICE - TELEPHONE	BCN TELECOM, INC	PW200047 - Intoxilyzer Line	22521177	06/15/2018	87.03	06/29/2018
Total 100525211225:					87.03	
<b>100525211299</b>						
100-525211-299 POLICE - SUNDRY CONTRA	DONERITE JANITORIAL SERV I	DONERITE BILLING POLICE	3196	06/19/2018	600.00	06/29/2018
Total 100525211299:					600.00	
<b>100525211310</b>						
100-525211-310 POLICE - OFF SUPP-POSTA	GOOSEBERRIES	gooseberries catering	87977	05/17/2018	966.71	06/29/2018

GL Account and Title	Vendor Name	Description	Invoice Number	Invoice Date	Net Invoice Amount	Date Paid
100-525211-310 POLICE - OFF SUPP-POSTA	ZAREK INSURANCE, INC.	Renewal - Notary Bond Krupp	7856	06/11/2018	40.00	06/29/2018
100-525211-310 POLICE - OFF SUPP-POSTA	RICHTER'S MARKETPLACE	Richter's Marketplace - #1012 Police Dept	061618PD	06/16/2018	5.85	06/29/2018
100-525211-310 POLICE - OFF SUPP-POSTA	RICHTER'S MARKETPLACE	Richter's Marketplace - #1012 Police Dept	062118PD	06/21/2018	15.34	06/29/2018
100-525211-310 POLICE - OFF SUPP-POSTA	J. J. KELLER & ASSOCIATES, IN	ELP Fed & WI Eng 1 yr subcrptn (split)	9103067849	06/20/2018	51.67	06/29/2018
Total 100525211310:					1,079.57	
<b>100525211311</b>						
100-525211-311 POLICE - COMP SOFTWARE	DIGICORP	Police desktop & monitor	323730	05/31/2018	1,255.00	06/29/2018
Total 100525211311:					1,255.00	
<b>100525220211</b>						
100-525220-211 FIRE - PHYSICALS	AURORA HEALTH CARE	Acct #600003825 Owen, Jared	161779332	05/18/2018	113.00	06/29/2018
100-525220-211 FIRE - PHYSICALS	AURORA HEALTH CARE	Acct #600003825 Reed, Griffin	162391129	05/09/2018	113.00	06/29/2018
100-525220-211 FIRE - PHYSICALS	AURORA HEALTH CARE	Acct #600003825 Moeller, Amanda	162416480	05/09/2018	163.00	06/29/2018
100-525220-211 FIRE - PHYSICALS	AURORA HEALTH CARE	Acct #600003825 Belanger, Alex	162433580	05/09/2018	163.00	06/29/2018
100-525220-211 FIRE - PHYSICALS	AURORA HEALTH CARE	Acct #600003825 Peterson, James	162495450	05/15/2018	113.00	06/29/2018
100-525220-211 FIRE - PHYSICALS	AURORA HEALTH CARE	Acct #600003825 Leduc, Matthew	162502112	05/17/2018	113.00	06/29/2018
100-525220-211 FIRE - PHYSICALS	AURORA HEALTH CARE	Acct #600003825 Hanson, John	162514308	05/11/2018	113.00	06/29/2018
100-525220-211 FIRE - PHYSICALS	AURORA HEALTH CARE	Acct #600003825 Jones, Eric	162668055	05/21/2018	113.00	06/29/2018
100-525220-211 FIRE - PHYSICALS	AURORA HEALTH CARE	Acct #600003825 Leitzke, Mathew	163083051	06/01/2018	113.00	06/29/2018
100-525220-211 FIRE - PHYSICALS	AURORA HEALTH CARE	Acct #600003825 Schroeder, Abigail	163152623	06/01/2018	163.00	06/29/2018
Total 100525220211:					1,280.00	
<b>100525220220</b>						
100-525220-220 FIRE - UTILITY SERVICES	WE ENERGIES	8403-026-057	8403026057JUN18	06/20/2018	1,272.16	06/29/2018
Total 100525220220:					1,272.16	
<b>100525220242</b>						
100-525220-242 FIRE - REPAIR & MAINT VE	MILLER MOTOR SALES, INC.	V#941 engine repairs	89258	06/07/2018	4,682.76	06/29/2018
Total 100525220242:					4,682.76	
<b>100525220310</b>						
100-525220-310 FIRE - OFFICE SUPPLIES	J. J. KELLER & ASSOCIATES, IN	ELP Fed & WI Eng 1 yr subcrptn (split)	9103067849	06/20/2018	51.67	06/29/2018
Total 100525220310:					51.67	
<b>100525231248</b>						
100-525231-248 BLDG INSP REP & MAINT B	DONERITE JANITORIAL SERV I	DONERITE BILLING CITY HALL (split)	3194	06/19/2018	40.00	06/29/2018
Total 100525231248:					40.00	
<b>100535321220</b>						
100-535321-220 STREETS - UTILITIES	WE ENERGIES	0688-843-174	0688843174MAY18	06/11/2018	422.78	06/29/2018
100-535321-220 STREETS - UTILITIES	WE ENERGIES	1638-891-345 (split)	1638891345JUN18	06/25/2018	775.85	06/29/2018
Total 100535321220:					1,198.63	
<b>100535321225</b>						
100-535321-225 STREETS - TELEPHONE	TDS	TDS DPW 262-539-3770 (SPLIT)	262-539-3770 06/18	06/19/2018	81.65	06/29/2018
Total 100535321225:					81.65	
<b>100535321242</b>						
100-535321-242 STREETS - REP MAINT VE	LOIS TIRE SHOP,INC.	LOIS TIRE - Unit 520	421251	05/16/2018	1,036.00	06/29/2018

GL Account and Title	Vendor Name	Description	Invoice Number	Invoice Date	Net Invoice Amount	Date Paid
Total 100535321242:					1,036.00	
<b>100535321246</b>						
100-535321-246	STREETS - REP MAINT OFF	DIGICORP	(3) Standard User Licenses (split)	323797	05/31/2018	352.65 06/29/2018
Total 100535321246:					352.65	
<b>100535321261</b>						
100-535321-261	STREETS - LIGHTING	WE ENERGIES	0455-414-409	0455414409JUN18	06/18/2018	210.12 06/29/2018
100-535321-261	STREETS - LIGHTING	WE ENERGIES	0818-594-802	0818594802JUN18	06/24/2018	17.33 06/29/2018
100-535321-261	STREETS - LIGHTING	WE ENERGIES	0838-352-542	0838352542JUN18	06/22/2018	22.89 06/29/2018
100-535321-261	STREETS - LIGHTING	WE ENERGIES	0850-628-152	0850628152JUN18	06/21/2018	249.18 06/29/2018
100-535321-261	STREETS - LIGHTING	WE ENERGIES	2019-198-266	2019198266JUN18	06/11/2018	41.68 06/29/2018
100-535321-261	STREETS - LIGHTING	WE ENERGIES	2023-503-060	2023503060JUN18	06/24/2018	146.44 06/29/2018
100-535321-261	STREETS - LIGHTING	WE ENERGIES	4404-149-064	4404149064JUN18	06/19/2018	26.49 06/29/2018
100-535321-261	STREETS - LIGHTING	WE ENERGIES	5043-084-318	5043084318MAY18	06/21/2018	28.55 06/29/2018
100-535321-261	STREETS - LIGHTING	WE ENERGIES	5406-087-899	5406087899JUN18	06/19/2018	55.20 06/29/2018
100-535321-261	STREETS - LIGHTING	WE ENERGIES	5465-979-181	5465979181MAY18	06/20/2018	60.40 06/29/2018
100-535321-261	STREETS - LIGHTING	WE ENERGIES	5644-617-733	5644617733JUN18	06/24/2018	152.72 06/29/2018
100-535321-261	STREETS - LIGHTING	WE ENERGIES	6438-309-692	6438309692MAY18	06/12/2018	102.80 06/29/2018
100-535321-261	STREETS - LIGHTING	WE ENERGIES	6838-102-431	6838102431MAY18	06/11/2018	247.05 06/29/2018
100-535321-261	STREETS - LIGHTING	WE ENERGIES	6893-002-943	6893002943MAY18	06/21/2018	16.25 06/29/2018
100-535321-261	STREETS - LIGHTING	WE ENERGIES	7255-756-558	7255756558MAY18	06/20/2018	21.63 06/29/2018
Total 100535321261:					1,398.73	
<b>100535321298</b>						
100-535321-298	STREETS - CONTRACT SER	SOUTHERN LAKES NEWSPAPE	Renewal for Acct. No. 13557 (split)	13557 2018	06/20/2018	18.00 06/29/2018
100-535321-298	STREETS - CONTRACT SER	DONERITE JANITORIAL SERV I	DoneRite Janitorial Cleaning for DPW (split)	3195	06/19/2018	328.00 06/29/2018
Total 100535321298:					346.00	
<b>100535321310</b>						
100-535321-310	STREETS - OFF SUPP/POS	J. J. KELLER & ASSOCIATES, IN	ELP Fed & WI Eng 1 yr subcrptn (split)	9103067849	06/20/2018	51.67 06/29/2018
100-535321-310	STREETS - OFF SUPP/POS	CANON FINANCIAL SERVICES,	Contrat No. WI#505ENT-M15-MFD (split)	18756025	06/12/2018	66.78 06/29/2018
100-535321-310	STREETS - OFF SUPP/POS	CANON FINANCIAL SERVICES,	Contract No. 3091 /505ENT-M15-MFDCopier	18756026	06/12/2018	5.59 06/29/2018
Total 100535321310:					124.04	
<b>100535321324</b>						
100-535321-324	STREETS - MEMBERSHIP D	AMERICAN PUBLIC WORKS AS	APWA DPW MEMBERSHIP	1226677	06/06/2018	345.00 06/29/2018
Total 100535321324:					345.00	
<b>100535321350</b>						
100-535321-350	STREETS - REP MAINT SUP	CULLIGAN OF BURLINGTON	CULLIGAN DPW ACCT # 19385673 (split)	197858	06/01/2018	22.40 06/29/2018
100-535321-350	STREETS - REP MAINT SUP	MENARDS	Menards Acct 32120266	64914	05/29/2018	17.87 06/29/2018
100-535321-350	STREETS - REP MAINT SUP	AMAZON.COM/GE MONEY	60457 8781 045088 8 (split)	045088 06/18	05/14/2018	87.98 06/29/2018
Total 100535321350:					128.25	
<b>10055551220</b>						
100-555551-220	PARKS - UTILITIES	WE ENERGIES	0435-566-939	0435566939MAY18	06/19/2018	52.41 06/29/2018
100-555551-220	PARKS - UTILITIES	WE ENERGIES	1638-891-345 (split)	1638891345JUN18	06/25/2018	387.93 06/29/2018
100-555551-220	PARKS - UTILITIES	WE ENERGIES	5200-062-983	5200062983MAY18	06/11/2018	17.33 06/29/2018
100-555551-220	PARKS - UTILITIES	WE ENERGIES	7060-825-262	7060825262MAY18	06/10/2018	315.11 06/29/2018

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Total 100555551220:					772.78	
<b>100555551225</b>						
100-555551-225	PARKS - TELEPHONE	TDS	TDS DPW 262-539-3770 (SPLIT)	262-539-3770 06/18	06/19/2018	40.83 06/29/2018
Total 100555551225:					40.83	
<b>100555551298</b>						
100-555551-298	PARKS - OUTSIDE SERVICE	SOUTHERN LAKES NEWSPAPE	Renewal for Acct. No. 13557 (split)	13557 2018	06/20/2018	18.00 06/29/2018
100-555551-298	PARKS - OUTSIDE SERVICE	DONERITE JANITORIAL SERV I	DoneRite Janitorial Cleaning for DPW (split)	3195	06/19/2018	164.00 06/29/2018
Total 100555551298:					182.00	
<b>100555551310</b>						
100-555551-310	PARKS - OFFICE SUPP, PO	CANON FINANCIAL SERVICES,	Contrat No. WI#505ENT-M15-MFD (split)	18756025	06/12/2018	33.39 06/29/2018
100-555551-310	PARKS - OFFICE SUPP, PO	CANON FINANCIAL SERVICES,	Contract No. 3091 /505ENT-M15-MFDCopier	18756026	06/12/2018	2.80 06/29/2018
Total 100555551310:					36.19	
<b>100555551350</b>						
100-555551-350	PARKS - REPAIR/MTCE SUP	CULLIGAN OF BURLINGTON	CULLIGAN DPW ACCT # 19385673 (split)	197858	06/01/2018	11.20 06/29/2018
100-555551-350	PARKS - REPAIR/MTCE SUP	ELKHORN CHEMICAL & PACKA	Park Restrooms supplies	600432	06/01/2018	121.12 06/29/2018
100-555551-350	PARKS - REPAIR/MTCE SUP	ELKHORN CHEMICAL & PACKA	DPW supplies	600432-1	06/07/2018	46.35 06/29/2018
100-555551-350	PARKS - REPAIR/MTCE SUP	ELKHORN CHEMICAL & PACKA	Park Restrooms supplies	600466	06/01/2018	357.80 06/29/2018
100-555551-350	PARKS - REPAIR/MTCE SUP	MENARDS	Wehmoff Jucker bathroom switch	64984	05/30/2018	36.99 06/29/2018
100-555551-350	PARKS - REPAIR/MTCE SUP	AMAZON.COM/GE MONEY	60457 8781 045088 8 (split)	045088 06/18	05/14/2018	176.87 06/29/2018
Total 100555551350:					750.33	
<b>100565641298</b>						
100-565641-298	PLAN COMM - CONTRACT S	KAPUR & ASSOCIATES, INC.	18.0019.01 2018 Burlington Plan Review	94118	05/25/2018	165.00 06/29/2018
Total 100565641298:					165.00	
<b>100575710299</b>						
100-575710-299	GARBAGE - CNTRCT SVCS	REINEMANS, INC.	Supplies - Chocolatefest grounds	144725	05/22/2018	9.88 06/29/2018
Total 100575710299:					9.88	
<b>251555511220</b>						
251-555511-220	UITILITIES	WE ENERGIES	0810-148-657	0810148657JUN18	06/26/2018	1,247.02 06/29/2018
251-555511-220	UITILITIES	WE ENERGIES	5852-857-487	5582857487JUN18	06/25/2018	34.03 06/29/2018
Total 251555511220:					1,281.05	
<b>251555511247</b>						
251-555511-247	REPAIR,MAINTENANCE BUI	DONERITE JANITORIAL SERV I	Library Janitorial Service	3197	06/19/2018	1,300.00 06/29/2018
Total 251555511247:					1,300.00	
<b>251555511310</b>						
251-555511-310	OFFICE SUPPLIES, POSTA	J. J. KELLER & ASSOCIATES, IN	ELP Fed & WI Eng 1 yr subcrptn (split)	9103067849	06/20/2018	51.67 06/29/2018
Total 251555511310:					51.67	
<b>251555511318</b>						
251-555511-318	AUTOMATION	MOBILE BEACON	4G Service Accounts	18250607	06/25/2018	180.00 06/29/2018
251-555511-318	AUTOMATION	MOBILE BEACON	Mobile Beacon Renewal	2018	06/28/2018	1,080.00 06/29/2018

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Total 251555511318:					1,260.00	
<b>251555511327</b>						
251-555511-327 MATERIALS	GAME INFORMER	2 Year Game Informer Magazine	2018	06/28/2018	24.98	06/29/2018
Total 251555511327:					24.98	
<b>251555511330</b>						
251-555511-330 INSERVICE TRAINING/TRAV	MCCARTHY, TAMMY	Reimbursement - mileage	061818	06/18/2018	208.74	06/29/2018
Total 251555511330:					208.74	
<b>251555511345</b>						
251-555511-345 PROGRAMS	PUCCINI, JENNIFER	Reimbursement - Program Supplies	062218	06/22/2018	157.88	06/29/2018
251-555511-345 PROGRAMS	SCHMIDT, JANE	Reimbursement - Program Supplies	061518	06/18/2018	57.52	06/29/2018
251-555511-345 PROGRAMS	SCHMIDT, JANE	Reimbursement - Program Supplies	062118	06/25/2018	48.36	06/29/2018
251-555511-345 PROGRAMS	MELCHI, JENNIFER	reimbursement - supplies	06/09-06/26	06/20/2018	22.96	06/29/2018
251-555511-345 PROGRAMS	WELLS, MEGAN	MEGAN WELLS-GRIMMS FAIRYTALE	PROGRAM	06/27/2018	250.00	06/29/2018
251-555511-345 PROGRAMS	LAPLANDER, ROBERT J.	Program: First World War	071718	06/28/2018	50.00	06/29/2018
Total 251555511345:					586.72	
<b>453565616821</b>						
453-565616-821 2017 Parks Projects	LAKES BRICK & BLOCK, LLC	Congress bathroom retaining wall	064373	06/14/2018	1,354.80	06/29/2018
453-565616-821 2017 Parks Projects	LAKES BRICK & BLOCK, LLC	Hillcrest	064382	06/15/2018	521.20	06/29/2018
Total 453565616821:					1,876.00	
<b>453565616823</b>						
453-565616-823 2017 Pool Construction Proje	SCHERRER CONSTRUCTION C	Project: Burlington Community Pool	6	05/31/2018	1,080,237.27	06/29/2018
453-565616-823 2017 Pool Construction Proje	DIGICORP	Pool Project	323735	05/31/2018	10,260.92	06/29/2018
453-565616-823 2017 Pool Construction Proje	BADGER POPCORN & CONCES	Aquatic Center Equip. Final Payment	419399	05/04/2018	14,935.73	06/29/2018
453-565616-823 2017 Pool Construction Proje	BUREAU OF CORRECTIONAL E	Pool Signs	287228	06/12/2018	322.02	06/29/2018
Total 453565616823:					1,105,755.94	
<b>46555551804</b>						
465-555551-804 PARKS CAPITAL OUTLAY P	MILLER-BRADFORD & RISBER	12 Month rental of backhoe	R00749	04/27/2018	12,000.00	06/29/2018
465-555551-804 PARKS CAPITAL OUTLAY P	MILLER-BRADFORD & RISBER	12 Month rental of a Case 721G	R00750	04/27/2018	13,800.00	06/29/2018
465-555551-804 PARKS CAPITAL OUTLAY P	MILLER-BRADFORD & RISBER	12 Month rental of a Case 721F	R00751	04/27/2018	13,800.00	06/29/2018
Total 46555551804:					39,600.00	
<b>467535320500</b>						
467-535320-500 CONSERVATION AND DEVE	WIN PROPERTIES	HPC Facade Grant - 425 N Pine (North side)	062818	06/28/2018	5,000.00	06/29/2018
Total 467535320500:					5,000.00	
<b>501514900000</b>						
501-514900-000 ADMINISTRATIVE EXPENSE	DIRECTPATH	Monthly fee for Advocacy Serv	AT39906	06/28/2018	162.00	06/29/2018
Total 501514900000:					162.00	
<b>621575740220</b>						
621-575740-220 WWTP-ELECTRIC	WE ENERGIES	0469-455-267	0469455267JUN18	06/18/2018	183.49	06/29/2018
621-575740-220 WWTP-ELECTRIC	WE ENERGIES	8098-971-449	8098971449MAY18	06/12/2018	38.19	06/29/2018

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Total 621575740220:					221.68	
<b>621575740225</b>						
621-575740-225 TELEPHONE	TDS	TDS WWTP 262-539-3646	262-539-3646 06/18	06/19/2018	195.91	06/29/2018
Total 621575740225:					195.91	
<b>621575740244</b>						
621-575740-244 REPAIRS,MAINT EQUIPMEN	RUNDLE-SPENCE	Plumbing parts for Pumps	S2675971.001	06/20/2018	27.45	06/29/2018
621-575740-244 REPAIRS,MAINT EQUIPMEN	WELDERS SUPPLY COMPANY	WELDERS SUPPLY- WWTP	10006425	05/31/2018	22.20	06/29/2018
621-575740-244 REPAIRS,MAINT EQUIPMEN	DONERITE JANITORIAL SERV I	DoneRite Janitorial Cleaning for DPW (split)	3195	06/19/2018	960.00	06/29/2018
Total 621575740244:					1,009.65	
<b>621575740245</b>						
621-575740-245 GROUND IMPROVEMENTS	LANDMARK SERVICES COOPE	TRIPLET	IVC0422116	06/12/2018	199.98	06/29/2018
Total 621575740245:					199.98	
<b>621575740246</b>						
621-575740-246 REPAIRS,MAINT OFF EQUIP	DIGICORP	(3) Standard User Licenses (split)	323797	05/31/2018	352.64	06/29/2018
Total 621575740246:					352.64	
<b>621575740248</b>						
621-575740-248 PLANT OPERATION	CUMMINS NPOWER,LLC	Planned Maintenance Contract	F6-9010	05/31/2018	764.61	06/29/2018
Total 621575740248:					764.61	
<b>621575740249</b>						
621-575740-249 LABORATORY	CULLIGAN OF BURLINGTON	Acct. No. 500-08487456-8	2018JUNEWWT	05/31/2018	42.25	06/29/2018
Total 621575740249:					42.25	
<b>621575740253</b>						
621-575740-253 PHOSPHATE REMOVAL	YSI INCORPORATED, A XYLEM	WWTP - cleaning solution	737702	06/13/2018	223.91	06/29/2018
Total 621575740253:					223.91	
<b>621575740310</b>						
621-575740-310 OFFICE SUPPLIES, POSTA	BEAR GRAPHICS, INC.	BEAR GRAPHICS UTILITY BILLS (split)	798678	05/31/2018	222.82	06/29/2018
621-575740-310 OFFICE SUPPLIES, POSTA	PETTY CASH WWTP	PETTY CASH DPW POST OFFICE	2018JUNE	06/26/2018	30.00	06/29/2018
621-575740-310 OFFICE SUPPLIES, POSTA	PETTY CASH WWTP	PETTY CASH WWTP RICHTER'S	2018JUNE	06/26/2018	39.96	06/29/2018
621-575740-310 OFFICE SUPPLIES, POSTA	J. J. KELLER & ASSOCIATES, IN	ELP Fed & WI Eng 1 yr subcrptn (split)	9103067849	06/20/2018	51.67	06/29/2018
621-575740-310 OFFICE SUPPLIES, POSTA	TIME WARNER CABLE	Time Warner WWTP Acct # 702658601	702658601061218	06/12/2018	124.94	06/29/2018
Total 621575740310:					469.39	
<b>622506230000</b>						
622-506230-000 SUPPLIES	MENARDS	Menards Acct 32120265-Well #11	64393	05/23/2018	22.48	06/29/2018
622-506230-000 SUPPLIES	REINEMANS, INC.	Water #7 repairs	143578	05/03/2018	15.83	06/29/2018
622-506230-000 SUPPLIES	REINEMANS, INC.	Water #7 repairs	143583	05/03/2018	32.38	06/29/2018
622-506230-000 SUPPLIES	WELDERS SUPPLY COMPANY	WELDERS SUPPLY- WATER DEPT	10007645	06/05/2018	50.56	06/29/2018
Total 622506230000:					121.25	
<b>622506250000</b>						
622-506250-000 MAINTENANCE-SUPPLIES	KOCH KUTS	KOCK KUTS SPRING APPLICATION	CLIP22943	05/31/2018	900.00	06/29/2018

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Total 622506250000:					900.00	
<b>622506530000</b>						
622-506530-000 METERS, REPAIRS & TESTI	BADGER METER, INC.	Beacon MBL Lic Serv Unit Annual	80021491	05/30/2018	910.30	06/29/2018
Total 622506530000:					910.30	
<b>622509030000</b>						
622-509030-000 OFFICE SUPPLIES	J. J. KELLER & ASSOCIATES, IN	ELP Fed & WI Eng 1 yr subcrptn (split)	9103067849	06/20/2018	51.67	06/29/2018
Total 622509030000:					51.67	
<b>622509210000</b>						
622-509210-000 OFFICE SUPPLY	BEAR GRAPHICS, INC.	BEAR GRAPHICS UTILITY BILLS (split)	798678	05/31/2018	222.83	06/29/2018
622-509210-000 OFFICE SUPPLY	TDS	TDS DPW 262-539-3770 (SPLIT)	262-539-3770 06/18	06/19/2018	81.65	06/29/2018
622-509210-000 OFFICE SUPPLY	AT & T	414 r24-8901 367 9	414R24890106 18	06/10/2018	68.95	06/29/2018
622-509210-000 OFFICE SUPPLY	CANON FINANCIAL SERVICES,	Contrat No. WI#505ENT-M15-MFD (split)	18756025	06/12/2018	66.78	06/29/2018
622-509210-000 OFFICE SUPPLY	CANON FINANCIAL SERVICES,	Contract No. 3091 /505ENT-M15-MFDCopier	18756026	06/12/2018	5.59	06/29/2018
Total 622509210000:					445.80	
<b>622509300000</b>						
622-509300-000 MISCELLANEOUS-SUPPLIE	SOUTHERN LAKES NEWSPAPE	1 x CCR Notice	316331	05/24/2018	384.67	06/29/2018
Total 622509300000:					384.67	
<b>622509350000</b>						
622-509350-000 GENERAL PLANT-SUPPLIE	CULLIGAN OF BURLINGTON	CULLIGAN DPW ACCT # 19385673 (split)	197858	06/01/2018	22.40	06/29/2018
622-509350-000 GENERAL PLANT-SUPPLIE	WE ENERGIES	1638-891-345 (split)	1638891345JUN18	06/25/2018	775.85	06/29/2018
622-509350-000 GENERAL PLANT-SUPPLIE	DONERITE JANITORIAL SERV I	DoneRite Janitorial Cleaning for DPW (split)	3195	06/19/2018	328.00	06/29/2018
622-509350-000 GENERAL PLANT-SUPPLIE	DIGICORP	(3) Standard User Licenses (split)	323797	05/31/2018	352.64	06/29/2018
Total 622509350000:					1,478.89	
<b>623575740200</b>						
623-575740-200 FUEL FOR RESALE	ASCENT AVIATION GROUP, INC	100LL AVIATION GASOLINE	534338	06/22/2018	25,320.73	06/29/2018
Total 623575740200:					25,320.73	
<b>82055551200</b>						
820-555551-200 ECHO PARK	GLEASON REDI-MIX	Echo bike path gravel	263899	05/10/2018	28.50	06/29/2018
Total 82055551200:					28.50	
<b>82055551600</b>						
820-555551-600 BALL DIAMOND LIGHTS	MENARDS	Congress field lights	65076	05/31/2018	107.98	06/29/2018
Total 82055551600:					107.98	
Grand Totals:					1,208,688.26	

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GL Account and Title	Vendor Name	Description	Invoice Number	Invoice Date	Net Invoice Amount	Date Paid
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Dated: \_\_\_\_\_

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Motion Seconded by: \_\_\_\_\_

GL Account and Title	Vendor Name	Description	Invoice Number	Invoice Date	Net Invoice Amount	Date Paid
<b>10044411000</b>						
100-444411-000 COURT FINES & COSTS	RACINE COUNTY TREASURER	Racine Co Jail Assessment	2018JUN	07/02/2018	1,862.75	07/06/2018
100-444411-000 COURT FINES & COSTS	RACINE COUNTY TREASURER	Racine Co Surcharge	2018JUN	07/02/2018	2,531.42	07/06/2018
100-444411-000 COURT FINES & COSTS	ST OF WISC CONTROLLER'S O	ST OF WI CONTROLLER OFFICE JUNE	2018JUN	07/02/2018	8,984.47	07/06/2018
Total 10044411000:					13,378.64	
<b>100515132220</b>						
100-515132-220 ADMIN - UTILITIES	WE ENERGIES	5843-033-004 (split)	5843033044JUN18	06/25/2018	285.92	07/06/2018
Total 100515132220:					285.92	
<b>100515132225</b>						
100-515132-225 ADMIN - TELEPHONE	AT & T	057 736 7870 001	0577367870001 06	06/21/2018	48.02	07/06/2018
100-515132-225 ADMIN - TELEPHONE	AT & T	171-798-6300 001 (split)	1861532400	06/19/2018	334.70	07/06/2018
100-515132-225 ADMIN - TELEPHONE	AT & T	262 767-1389 327 6	262767138906 201	06/28/2018	262.60	07/06/2018
100-515132-225 ADMIN - TELEPHONE	VERIZON WIRELESS	Verizon: Acct 286396851-00001 (split)	9809623547	06/23/2018	46.36	07/06/2018
Total 100515132225:					691.68	
<b>100515141220</b>						
100-515141-220 FINANCE - UTILITY SERVIC	WE ENERGIES	5843-033-004 (split)	5843033044JUN18	06/25/2018	173.59	07/06/2018
Total 100515141220:					173.59	
<b>100515141225</b>						
100-515141-225 FINANCE - TELEPHONE	AT & T	171-798-6300 001 (split)	1861532400	06/19/2018	200.83	07/06/2018
100-515141-225 FINANCE - TELEPHONE	VERIZON WIRELESS	Verizon: Acct 286396851-00001 (split)	9809623547	06/23/2018	46.41	07/06/2018
Total 100515141225:					247.24	
<b>100525211220</b>						
100-525211-220 POLICE - UTILITY SERVICE	WE ENERGIES	1461-190-073	1461190073JUN18	06/25/2018	49.31	07/06/2018
100-525211-220 POLICE - UTILITY SERVICE	WE ENERGIES	5843-681-877	5843681877JUN18	06/26/2018	1,623.75	07/06/2018
Total 100525211220:					1,673.06	
<b>100525211225</b>						
100-525211-225 POLICE - TELEPHONE	AT & T	171-798-6300 001 (split)	1861532400	06/19/2018	535.54	07/06/2018
100-525211-225 POLICE - TELEPHONE	VERIZON WIRELESS	Verizon: Acct 286396851-00001 (split)	9809623547	06/23/2018	491.75	07/06/2018
Total 100525211225:					1,027.29	
<b>100525211242</b>						
100-525211-242 POLICE - REPAIR/MTCE EQ	REGISTRATION FEE TRUST-WI	replacement license plate fee	E1194	07/02/2018	4.00	07/06/2018
Total 100525211242:					4.00	
<b>100525220220</b>						
100-525220-220 FIRE - UTILITY SERVICES	WE ENERGIES	8419-416-558	8419416558JUN18	06/26/2018	10.81	07/06/2018
100-525220-220 FIRE - UTILITY SERVICES	TIME WARNER CABLE	Acct # 079780001	079780001070118	07/01/2018	115.59	07/06/2018
Total 100525220220:					126.40	
<b>100525220225</b>						
100-525220-225 FIRE - TELEPHONE	VERIZON WIRELESS	Verizon: Acct 286396851-00001 (split)	9809623547	06/23/2018	94.90	07/06/2018
Total 100525220225:					94.90	

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<b>100525220275</b>						
100-525220-275 FIRE - VOLUNTEER FIRE D	CITY OF BURLINGTON VOLUNT	Fire Dues Distribution	2018	07/06/2018	30,100.00	07/06/2018
Total 100525220275:					30,100.00	
<b>100525231220</b>						
100-525231-220 BLDG INSP UTILITIES	WE ENERGIES	5843-033-004 (split)	5843033044JUN18	06/25/2018	51.06	07/06/2018
Total 100525231220:					51.06	
<b>100525231225</b>						
100-525231-225 BLDG INSP - TELEPHONE	VERIZON WIRELESS	Verizon: Acct 286396851-00001 (split)	9809623547	06/23/2018	15.00	07/06/2018
Total 100525231225:					15.00	
<b>100535321220</b>						
100-535321-220 STREETS - UTILITIES	WE ENERGIES	8430-081-671 (split)	8430081671JUN18	06/25/2018	46.39	07/06/2018
Total 100535321220:					46.39	
<b>100535321225</b>						
100-535321-225 STREETS - TELEPHONE	VERIZON WIRELESS	Verizon: Acct 286396851-00001 (split)	9809623547	06/23/2018	80.86	07/06/2018
Total 100535321225:					80.86	
<b>100535321261</b>						
100-535321-261 STREETS - LIGHTING	WE ENERGIES	0819-473-268	0819473268JUN18	06/25/2018	55.70	07/06/2018
100-535321-261 STREETS - LIGHTING	WE ENERGIES	5459-100-732	5459100732JUN18	06/26/2018	241.28	07/06/2018
100-535321-261 STREETS - LIGHTING	WE ENERGIES	5695-147-539	5695147539JUN18	06/25/2018	166.67	07/06/2018
100-535321-261 STREETS - LIGHTING	WE ENERGIES	7245-068-041	7245068041JUN18	06/25/2018	151.39	07/06/2018
100-535321-261 STREETS - LIGHTING	WE ENERGIES	7467-500-426	7467500426JUN18	06/25/2018	243.04	07/06/2018
100-535321-261 STREETS - LIGHTING	WE ENERGIES	8499-073-119	8499073119JUN18	06/25/2018	208.51	07/06/2018
100-535321-261 STREETS - LIGHTING	WE ENERGIES	9418-285-345	9418285345JUN18	06/25/2018	84.89	07/06/2018
Total 100535321261:					1,151.48	
<b>100535321354</b>						
100-535321-354 STREETS-PARKNG STRUC	WE ENERGIES	7082-958-528	7082958528JUN18	06/26/2018	522.93	07/06/2018
Total 100535321354:					522.93	
<b>10055551220</b>						
100-555551-220 PARKS - UTILITIES	WE ENERGIES	1269-762-568	1269762568JUN18	06/25/2018	37.00	07/06/2018
100-555551-220 PARKS - UTILITIES	WE ENERGIES	2428-946-714	2428946714JUN18	06/25/2018	239.11	07/06/2018
100-555551-220 PARKS - UTILITIES	WE ENERGIES	6895-338-188	6895338188JUN18	06/25/2018	97.47	07/06/2018
100-555551-220 PARKS - UTILITIES	WE ENERGIES	8430-081-671 (split)	8430081671JUN18	06/25/2018	23.20	07/06/2018
Total 10055551220:					396.78	
<b>25155551225</b>						
251-555511-225 TELEPHONE	AT & T	171-798-6300 001 (split)	1861532400	06/19/2018	267.77	07/06/2018
Total 25155551225:					267.77	
<b>453565616830</b>						
453-565616-830 Disaster Exenditure	AT & T	262 767-1904 046 8	262767190406 201	06/28/2018	671.31	07/06/2018
Total 453565616830:					671.31	

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<b>621575740220</b>						
621-575740-220 WWTP-ELECTRIC	WE ENERGIES	1887-026-576	1887026576MAY18	06/22/2018	14,396.21	07/06/2018
621-575740-220 WWTP-ELECTRIC	WE ENERGIES	3602-583-285	3602583285MAY18	06/19/2018	28.16	07/06/2018
621-575740-220 WWTP-ELECTRIC	WE ENERGIES	4847-248-215	4847248215MAY18	06/22/2018	166.76	07/06/2018
621-575740-220 WWTP-ELECTRIC	WE ENERGIES	4897-650-087	4897650087MAY18	06/24/2018	66.17	07/06/2018
621-575740-220 WWTP-ELECTRIC	WE ENERGIES	6212-377-525	6212377525MAY18	06/25/2018	4,165.00	07/06/2018
Total 621575740220:					18,822.30	
<b>621575740222</b>						
621-575740-222 GAS	WE ENERGIES	0862-239-067	0862239067JUN18	06/25/2018	742.75	07/06/2018
621-575740-222 GAS	WE ENERGIES	2663-378-614	2663378614JUN18	06/24/2018	27.20	07/06/2018
621-575740-222 GAS	WE ENERGIES	3646-902-199	3646902199MAY18	06/24/2018	14.36	07/06/2018
Total 621575740222:					784.31	
<b>621575740225</b>						
621-575740-225 TELEPHONE	VERIZON WIRELESS	Verizon: Acct 286396851-00001 (split)	9809623547	06/23/2018	27.65	07/06/2018
Total 621575740225:					27.65	
<b>622506220000</b>						
622-506220-000 POWER	WE ENERGIES	0882-547-355 (split)	0882547355JUN18	06/24/2018	5,832.83	07/06/2018
622-506220-000 POWER	WE ENERGIES	3076-628-864	3076628864JUN18	06/26/2018	3,175.53	07/06/2018
622-506220-000 POWER	WE ENERGIES	3267-293-366	3267293366MAY18	06/24/2018	616.19	07/06/2018
622-506220-000 POWER	WE ENERGIES	3457-108-505	3457108505JUN18	06/26/2018	4,162.11	07/06/2018
622-506220-000 POWER	WE ENERGIES	6271-254-861 (split)	6271254861MAY18	06/24/2018	2,882.36	07/06/2018
622-506220-000 POWER	WE ENERGIES	7255-465-187	7255465187MAY18	06/24/2018	179.35	07/06/2018
622-506220-000 POWER	WE ENERGIES	8682-353-384 (split)	8682353384JUN18	06/25/2018	4,423.20	07/06/2018
Total 622506220000:					21,271.57	
<b>622506230000</b>						
622-506230-000 SUPPLIES	WE ENERGIES	0882-547-355 (split)	0882547355JUN18	06/24/2018	11.82	07/06/2018
622-506230-000 SUPPLIES	WE ENERGIES	6271-254-861 (split)	6271254861MAY18	06/24/2018	10.56	07/06/2018
622-506230-000 SUPPLIES	WE ENERGIES	6499-874-589	6499874589MAY18	06/24/2018	15.63	07/06/2018
622-506230-000 SUPPLIES	WE ENERGIES	8682-353-384 (split)	8682353384JUN18	06/25/2018	10.56	07/06/2018
622-506230-000 SUPPLIES	WE ENERGIES	9259-879-303	9259879303JUN18	06/25/2018	10.56	07/06/2018
Total 622506230000:					59.13	
<b>622509350000</b>						
622-509350-000 GENERAL PLANT-SUPPLIE	WE ENERGIES	8430-081-671 (split)	8430081671JUN18	06/25/2018	46.39	07/06/2018
Total 622509350000:					46.39	
<b>623575740225</b>						
623-575740-225 TELEPHONE	AT & T	262 757 0907 307 4	262757090706	06/25/2018	132.33	07/06/2018
Total 623575740225:					132.33	
Grand Totals:					92,149.98	

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<b>100160000</b>						
100-160000 PREPAID EXPENDITURES	ZAREK INSURANCE, INC.	adding Silverado & Pool	7867	06/29/2018	984.00	
100-160000 PREPAID EXPENDITURES	DIGICORP	Digicorp - Pre-Paid Block Time	323882	06/15/2018	1,758.00	
Total 100160000:					2,742.00	
<b>10051511247</b>						
100-515111-247 Repairs & Maint Software	SWAGIT PRODUCTIONS, LLC	Video Streaming Services: June 2018	11068	06/30/2018	645.00	
Total 10051511247:					645.00	
<b>10051511265</b>						
100-515111-265 Festival/Fireworks/Block Party	Mystic Fireworks	Remaining Amount Due for 4th July Fireworks	496	07/08/2018	7,000.00	
Total 10051511265:					7,000.00	
<b>10051511399</b>						
100-515111-399 CITY COUNCIL - PUBLICATI	SOUTHERN LAKES NEWSPAPE	CUP Hearing 454 S Pine	319521	06/28/2018	57.16	
100-515111-399 CITY COUNCIL - PUBLICATI	SOUTHERN LAKES NEWSPAPE	CUP Hearing 332 Milwaukee	319523	06/28/2018	59.24	
100-515111-399 CITY COUNCIL - PUBLICATI	SOUTHERN LAKES NEWSPAPE	CUP Hearing 381 W Market	319524	06/28/2018	57.16	
100-515111-399 CITY COUNCIL - PUBLICATI	SOUTHERN LAKES NEWSPAPE	CUP Hearing 616 Droster	319526	06/28/2018	59.24	
Total 10051511399:					232.80	
<b>100515121310</b>						
100-515121-310 MUNI COURT - OFFICE SUP	BURLINGTON AREA SCHOOL D	BASD MUNI PAPER	062618	06/26/2018	21.04	
100-515121-310 MUNI COURT - OFFICE SUP	MINUTEMAN PRESS OF BURLI	Forms - Municipal Court	35089	06/20/2018	148.25	
Total 100515121310:					169.29	
<b>100515132241</b>						
100-515132-241 ADMIN - REP & MAINT IT	DIGICORP	Email Filtering	324126	06/30/2018	753.00	
Total 100515132241:					753.00	
<b>100515132242</b>						
100-515132-242 ADMIN - REPAIRS AND MAI	REINEMANS, INC.	hardware	146595	06/20/2018	5.34	
Total 100515132242:					5.34	
<b>100515132310</b>						
100-515132-310 ADMIN - OFF SUPP-POSTA	ALSCO	ALSCO DPW (split) Customer # 074780	IMIL1333254	06/06/2018	2.97	
100-515132-310 ADMIN - OFF SUPP-POSTA	ALSCO	ALSCO DPW (split) Customer # 074780	IMIL1335542	06/13/2018	2.97	
100-515132-310 ADMIN - OFF SUPP-POSTA	ALSCO	ALSCO DPW (split) Customer # 074780	IMIL1337818	06/20/2018	2.97	
100-515132-310 ADMIN - OFF SUPP-POSTA	ALSCO	ALSCO DPW (split) Customer # 074780	IMIL1340063	06/27/2018	2.97	
100-515132-310 ADMIN - OFF SUPP-POSTA	ALSCO	ALSCO DPW (split) Customer # 074780	IMIL1342306	07/04/2018	2.97	
100-515132-310 ADMIN - OFF SUPP-POSTA	BURLINGTON AREA SCHOOL D	BASD CITY HALL ADMIN PAPER	062618	06/26/2018	84.16	
100-515132-310 ADMIN - OFF SUPP-POSTA	Office Copying Equipment, LTD	Sharp MX-5070N	AR59412	06/28/2018	190.77	
Total 100515132310:					289.78	
<b>100515132399</b>						
100-515132-399 ADMIN - SUNDRY EXPENSE	RICHTER'S MARKETPLACE	Richter's Marketplace - #1083 City Hall	070918CH	07/09/2018	5.85	
Total 100515132399:					5.85	
<b>100515141298</b>						
100-515141-298 FINANCE - CONTRACT SER	CIVIC SYSTEMS, LLC	CIVIC SYSTEMS SEMI-ANNUAL SUPPORT FEES	CVC16670	06/26/2018	2,706.34	

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Total 100515141298:					2,706.34	
<b>100515141310</b>						
100-515141-310 FINANCE - OFFICE SUPP/P	Office Copying Equipment, LTD	Sharp MX-500IN	AR59412	06/28/2018	8.06	
Total 100515141310:					8.06	
<b>100515141510</b>						
100-515141-510 FINANCE - INSURANCE BO	ZAREK INSURANCE, INC.	Treasures Bond	7860	06/18/2018	1,300.00	
Total 100515141510:					1,300.00	
<b>100515154298</b>						
100-515154-298 ASSESSOR - CONTRACT S	ACCURATE	Services Invoices for 2018	ACCAPP2018-2	06/20/2018	22,680.00	
Total 100515154298:					22,680.00	
<b>100515161220</b>						
100-515161-220 ATTORNEY - CONTRACT	BJELAJAC, JOHN M	Restrictive Covenants: Industrial Park	12100-024D 1	06/30/2018	45.00	
100-515161-220 ATTORNEY - CONTRACT	BJELAJAC, JOHN M	Rick McGaughey Complaint	17100-048D 7	06/30/2018	45.00	
100-515161-220 ATTORNEY - CONTRACT	BJELAJAC, JOHN M	General File - 2018	18100-000D 6	06/30/2018	1,845.00	
100-515161-220 ATTORNEY - CONTRACT	BJELAJAC, JOHN M	Renewal of Echo Lake Agreement	18100-031D 3	06/30/2018	165.00	
100-515161-220 ATTORNEY - CONTRACT	BJELAJAC, JOHN M	Meadows at Pine Brook Agreement	18100-038D 3	06/30/2018	240.00	
100-515161-220 ATTORNEY - CONTRACT	BJELAJAC, JOHN M	Fireplace Storage Building	18100-039D 1	06/30/2018	495.00	
100-515161-220 ATTORNEY - CONTRACT	BJELAJAC, JOHN M	Airport Holding Tank	18100-048D 2	06/30/2018	570.00	
100-515161-220 ATTORNEY - CONTRACT	BJELAJAC, JOHN M	WIN Properties: Requested Easement	18100-056D 1	06/30/2018	795.00	
Total 100515161220:					4,200.00	
<b>100515161272</b>						
100-515161-272 ATTORNEY - MUNICIPAL C	BJELAJAC, JOHN M	Municipal Court General File - 2018	18100-099D 6	06/30/2018	5,190.00	
Total 100515161272:					5,190.00	
<b>100515161298</b>						
100-515161-298 ATTORNEY - CONTRACT S	VONBRIESEN & ROPER, S.C.	Von Briesen & Roper - Labor & Employment	11420	06/18/2018	1,225.00	
Total 100515161298:					1,225.00	
<b>100525211239</b>						
100-525211-239 POLICE - EQUIPMENT NON	AXON ENTERPRISES, INC.	holsters	SI-1540515	06/20/2018	375.00	
Total 100525211239:					375.00	
<b>100525211244</b>						
100-525211-244 POLICE - REPAIR & MAINT E	BROWNELLS, INC.	Firearm Supplies	15982577.00	06/20/2018	157.87	
Total 100525211244:					157.87	
<b>100525211248</b>						
100-525211-248 POLICE - REP & MAINT BUIL	REINEMANS, INC.	hardware	146906	06/26/2018	20.27	
100-525211-248 POLICE - REP & MAINT BUIL	REINEMANS, INC.	flou bulb	147335	07/03/2018	13.48	
Total 100525211248:					33.75	
<b>100525211310</b>						
100-525211-310 POLICE - OFF SUPP-POSTA	BURLINGTON AREA SCHOOL D	BASD POLICE PAPER	062618	06/26/2018	105.20	
100-525211-310 POLICE - OFF SUPP-POSTA	REINEMANS, INC.	cut key	146454	06/18/2018	1.89	

GL Account and Title	Vendor Name	Description	Invoice Number	Invoice Date	Net Invoice Amount	Date Paid
100-525211-310 POLICE - OFF SUPP-POSTA	ZAREK INSURANCE, INC.	Renewal - Notary Bond Willm	7862	06/21/2018	40.00	
100-525211-310 POLICE - OFF SUPP-POSTA	RICHTER'S MARKETPLACE	Richter's Marketplace - #1012 Police Dept	062818PD	06/28/2018	10.40	
100-525211-310 POLICE - OFF SUPP-POSTA	RICHTER'S MARKETPLACE	Richter's Marketplace - #1012 Police Dept	070318PD	07/03/2018	15.34	
Total 100525211310:					172.83	
<b>100525211344</b>						
100-525211-344 POLICE - JANITOR SUPPLIE	MENARDS	Menards Acct 32120263	66025	06/12/2018	23.63	
Total 100525211344:					23.63	
<b>100525211381</b>						
100-525211-381 POLICE - INVESTIGATIONS	TRANS UNION LLC	TRANS UNION LLC POLICE	06811127	06/27/2018	13.97	
100-525211-381 POLICE - INVESTIGATIONS	ACL LABORATORIES	ACL LAB POLICE DEPT 30002225-X661	X661-201806-0	07/01/2018	27.60	
100-525211-381 POLICE - INVESTIGATIONS	TransUnion Risk & Alternative Dat	Account ID: 777966 June Billing	2018JUN	07/01/2018	25.00	
Total 100525211381:					66.57	
<b>100525220157</b>						
100-525220-157 FIRE - INSERVICE TRAININ	NFPA	Supplies	7276175Y	06/22/2018	151.34	
Total 100525220157:					151.34	
<b>100525220242</b>						
100-525220-242 FIRE - REPAIR & MAINT VE	RELIANT FIRE APPARATUS, IN	parts V#951	118-19571	06/18/2018	65.58	
100-525220-242 FIRE - REPAIR & MAINT VE	RELIANT FIRE APPARATUS, IN	parts V#920	118-19589	06/22/2018	95.65	
100-525220-242 FIRE - REPAIR & MAINT VE	BUMPER TO BUMPER BURLING	mini halogen	1-344163	06/18/2018	10.78	
Total 100525220242:					172.01	
<b>100525220244</b>						
100-525220-244 FIRE - REPAIR MAINT EQUI	BENDLIN FIRE EQUIP. CO., INC.	Fire Dept. Supplies	98836	06/06/2018	69.41	
100-525220-244 FIRE - REPAIR MAINT EQUI	BENDLIN FIRE EQUIP. CO., INC.	Fire Hoses	98861	06/12/2018	1,720.00	
100-525220-244 FIRE - REPAIR MAINT EQUI	BENDLIN FIRE EQUIP. CO., INC.	Fire Dept. Supplies	98986	06/29/2018	188.00	
Total 100525220244:					1,977.41	
<b>100525220248</b>						
100-525220-248 FIRE - REPAIR MAINT BLDG	ALSCO	ALSCO - FIRE DEPT CUSTOMER #012470	IMIL1342298	07/04/2018	78.34	
100-525220-248 FIRE - REPAIR MAINT BLDG	AUTUMN SUPPLY	bath tissue	12327	06/22/2018	70.34	
100-525220-248 FIRE - REPAIR MAINT BLDG	MENARDS	Acct # 32120264 - Fire House Supplies	65751	06/08/2018	7.77	
100-525220-248 FIRE - REPAIR MAINT BLDG	MENARDS	Menards Acct 32120264-Fire Dept	66045	06/12/2018	44.18	
100-525220-248 FIRE - REPAIR MAINT BLDG	MENARDS	Menards Acct 32120264-Fire Dept	66424	06/17/2018	56.93	
100-525220-248 FIRE - REPAIR MAINT BLDG	MENARDS	Menards Acct 32120264-Fire Dept	67034	06/24/2018	12.54	
100-525220-248 FIRE - REPAIR MAINT BLDG	MENARDS	Menards Acct 32120264-Fire Dept	67713	07/03/2018	249.99	
100-525220-248 FIRE - REPAIR MAINT BLDG	MENARDS	Menards Acct 32120264-Fire Dept	67724	07/03/2018	16.95	
100-525220-248 FIRE - REPAIR MAINT BLDG	REINEMANS, INC.	dual cd/smoke alarm	145829	06/07/2018	37.79	
100-525220-248 FIRE - REPAIR MAINT BLDG	REINEMANS, INC.	plate cover	146966	06/26/2018	7.72	
100-525220-248 FIRE - REPAIR MAINT BLDG	JIM'S AUTO BODY INC	Repairs Door #3	182683	06/26/2018	729.00	
Total 100525220248:					1,311.55	
<b>100525220275</b>						
100-525220-275 FIRE - VOLUNTEER FIRE D	MENARDS	Menards Acct 32120264-Fire Dept	67034	06/24/2018	84.95	
Total 100525220275:					84.95	
<b>100525220295</b>						
100-525220-295 Medical Service/Supply	5 ALARM	Rescue Wipes	177588-1	06/18/2018	16.00	

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100-525220-295 Medical Service/Supply	EMERGENCY MED. PRODUCTS	statpacks load'n'go, bbp red	1992531	06/04/2018	272.28	
100-525220-295 Medical Service/Supply	EMERGENCY MED. PRODUCTS	statpacks g3 tidal volumn, bbp green	1994093	06/11/2018	205.00	
Total 100525220295:					493.28	
<b>100525220298</b>						
100-525220-298 FIRE- CONTRACT SERVICE	MALEK & ASSOCIATES CONSU	Plan Review-LDV Inc 2018 Modifications Only	5772	06/05/2018	375.00	
100-525220-298 FIRE- CONTRACT SERVICE	MALEK & ASSOCIATES CONSU	Plan Review for Spring Brook Phase II	5773	06/06/2018	610.00	
100-525220-298 FIRE- CONTRACT SERVICE	MALEK & ASSOCIATES CONSU	fire alarm control panel review Burl Memorial Pharma	5774	06/06/2018	195.00	
100-525220-298 FIRE- CONTRACT SERVICE	MALEK & ASSOCIATES CONSU	fire alarm control panel review Burl Memorial Hyperb	5777	06/18/2018	375.00	
Total 100525220298:					1,555.00	
<b>100525220310</b>						
100-525220-310 FIRE - OFFICE SUPPLIES	BURLINGTON AREA SCHOOL D	BASD FIRE DEPT PAPER	062618	06/26/2018	42.08	
100-525220-310 FIRE - OFFICE SUPPLIES	SOUTHERN LAKES NEWSPAPE	Renewal Acct #86718	86718 2018	07/03/2018	36.00	
Total 100525220310:					78.08	
<b>100525220324</b>						
100-525220-324 FIRE - MEMBERSHIP & DUE	IAFC	Membership Dues	123909	07/10/2018	234.00	
Total 100525220324:					234.00	
<b>100525220389</b>						
100-525220-389 FIRE - PROTECTIVE CLOTH	EAGLE ENGRAVING	EAGLE ENGRAVING FIRE DEPT SUPPLIES	2018-2973	06/25/2018	103.00	
Total 100525220389:					103.00	
<b>100525220520</b>						
100-525220-520 FIRE - PROPERTY,LIABILIT	ZAREK INSURANCE, INC.	Firemans Dance	7859	06/13/2018	772.50	
Total 100525220520:					772.50	
<b>100525231298</b>						
100-525231-298 BLDG INSP - CONTRACT	SAFEBUILT, LLC	Code Enforcement - Site Visits	0047367-IN	06/30/2018	880.00	
Total 100525231298:					880.00	
<b>100535321159</b>						
100-535321-159 STREETS - CLOTHING ALL	ALSCO	ALSCO DPW (split) Customer # 074780	IMIL1333254	06/06/2018	34.69	
100-535321-159 STREETS - CLOTHING ALL	ALSCO	ALSCO DPW (split) Customer # 074780	IMIL1335542	06/13/2018	36.98	
100-535321-159 STREETS - CLOTHING ALL	ALSCO	ALSCO DPW (split) Customer # 074780	IMIL1337818	06/20/2018	34.69	
100-535321-159 STREETS - CLOTHING ALL	ALSCO	ALSCO DPW (split) Customer # 074780	IMIL1340063	06/27/2018	34.69	
100-535321-159 STREETS - CLOTHING ALL	ALSCO	ALSCO DPW (split) Customer # 074780	IMIL1342306	07/04/2018	34.69	
Total 100535321159:					175.74	
<b>100535321242</b>						
100-535321-242 STREETS - REP MAINT VE	LOIS TIRE SHOP,INC.	tire repair 2005 Chevrolet 2500 TRK # 53	423117	06/25/2018	300.00	
Total 100535321242:					300.00	
<b>100535321244</b>						
100-535321-244 STREETS - REP MAINT EQ	LOIS TIRE SHOP,INC.	DPW-TIRE REPAIR	423294	06/15/2018	26.89	
Total 100535321244:					26.89	

GL Account and Title	Vendor Name	Description	Invoice Number	Invoice Date	Net Invoice Amount	Date Paid
<b>100535321248</b>						
100-535321-248	STREETS REP & MAINT BL	ALSCO	ALSCO DPW (split) Customer # 074780	IMIL1335542	06/13/2018	31.66
100-535321-248	STREETS REP & MAINT BL	ALSCO	ALSCO DPW (split) Customer # 074781	IMIL1335543	06/13/2018	12.81
100-535321-248	STREETS REP & MAINT BL	ALSCO	ALSCO DPW (split) Customer # 074781	IMIL1340064	06/27/2018	12.81
Total 100535321248:						57.28
<b>100535321298</b>						
100-535321-298	STREETS - CONTRACT SER	ASDA ENTERPRISES INC	Empty & Return	34824	07/01/2018	250.00
100-535321-298	STREETS - CONTRACT SER	WANASEK CORPORATION	Street Sweeper	8636	06/12/2018	3,679.50
100-535321-298	STREETS - CONTRACT SER	ACTIVE ALARM COMPANY, INC	Hosting Fee - 3 months	10827	06/15/2018	105.00
Total 100535321298:						4,034.50
<b>100535321350</b>						
100-535321-350	STREETS - REP MAINT SUP	ELKHORN CHEMICAL & PACKA	DPW (split)	600812	06/21/2018	52.75
100-535321-350	STREETS - REP MAINT SUP	HUMPHREY SERVICE & PARTS,	shop (split)	1179930	06/26/2018	262.70
100-535321-350	STREETS - REP MAINT SUP	MENARDS	Menards Acct 32120266	65568	06/06/2018	5.01
100-535321-350	STREETS - REP MAINT SUP	MENARDS	Menards Acct 32120266	66620	06/19/2018	16.80
100-535321-350	STREETS - REP MAINT SUP	MENARDS	Menards Acct 32120266	67079	06/25/2018	24.65
100-535321-350	STREETS - REP MAINT SUP	REINEMANS, INC.	Supplies	140959	03/14/2018	3.82
100-535321-350	STREETS - REP MAINT SUP	REINEMANS, INC.	hardware	141983	04/04/2018	10.14
100-535321-350	STREETS - REP MAINT SUP	REINEMANS, INC.	hardware	145214	05/30/2018	6.08
100-535321-350	STREETS - REP MAINT SUP	REINEMANS, INC.	Supplies	145705	06/06/2018	3.22
100-535321-350	STREETS - REP MAINT SUP	REINEMANS, INC.	sheet metal	145973	06/11/2018	10.34
100-535321-350	STREETS - REP MAINT SUP	SHERWIN INDUSTRIES, INC.	SHERWIN INDUSTRIES DPW SUPPLIES	SS075309	06/08/2018	275.49
100-535321-350	STREETS - REP MAINT SUP	SHERWIN INDUSTRIES, INC.	cable gun soleniod	SS075678	06/30/2018	112.33
100-535321-350	STREETS - REP MAINT SUP	TRACTOR SUPPLY CREDIT PLA	TRACTOR SUPPLY 6035301200098372 (split)	100436522	06/18/2018	281.94
100-535321-350	STREETS - REP MAINT SUP	WELDERS SUPPLY COMPANY	WELDERS SUPPLY- DPW	10010029	06/21/2018	27.66
100-535321-350	STREETS - REP MAINT SUP	BUMPER TO BUMPER BURLING	unit 510 - parts (split)	1-343843	06/11/2018	378.59
100-535321-350	STREETS - REP MAINT SUP	BUMPER TO BUMPER BURLING	unit 510 - parts (split)	1-343974	06/13/2018	2.09
100-535321-350	STREETS - REP MAINT SUP	BUMPER TO BUMPER BURLING	unit 510 - parts (split)	1-343988	06/13/2018	37.85
100-535321-350	STREETS - REP MAINT SUP	BUMPER TO BUMPER BURLING	unit 510 - parts (split)	1-344043	06/14/2018	2.65
100-535321-350	STREETS - REP MAINT SUP	BUMPER TO BUMPER BURLING	shop supplies (split)	1-344282	06/20/2018	9.47
100-535321-350	STREETS - REP MAINT SUP	ENNIS-FLINT, INC	paint	352157	06/14/2018	1,237.50
Total 100535321350:						2,761.08
<b>100535321351</b>						
100-535321-351	STREETS - MAINT CURB,G	ASPHALT CONTRACTORS, INC	5/8" Crushed Asphalt	218187	06/29/2018	13.00
100-535321-351	STREETS - MAINT CURB,G	CONCRETE SPECIALTIES	manhole covers	065084	06/21/2018	685.00
Total 100535321351:						698.00
<b>100535321352</b>						
100-535321-352	STREETS - REP MAINT STO	WANASEK CORPORATION	Chapel Terrace Inlet	8662	06/21/2018	2,125.13
100-535321-352	STREETS - REP MAINT STO	WANASEK CORPORATION	Crestwood Dr Catch Basin Repair	8675	06/25/2018	3,879.90
100-535321-352	STREETS - REP MAINT STO	GLEASON REDI-MIX	Supplies	265759	06/18/2018	285.00
100-535321-352	STREETS - REP MAINT STO	GLEASON REDI-MIX	6 bag full air	266083	06/27/2018	285.00
Total 100535321352:						6,575.03
<b>100545430298</b>						
100-545430-298	ANIMAL SHELTER	WISCONSIN HUMANE SOCIETY	ANIMAL SHELTER CONTRACT JUNE	1151	07/01/2018	720.38
Total 100545430298:						720.38
<b>10055551159</b>						
100-555551-159	PARKS - CLOTHING	ALSCO	ALSCO DPW (split) Customer # 074780	IMIL1333254	06/06/2018	34.69

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100-555551-159 PARKS - CLOTHING	ALSCO	ALSCO DPW (split) Customer # 074780	IMIL1335542	06/13/2018	36.98	
100-555551-159 PARKS - CLOTHING	ALSCO	ALSCO DPW (split) Customer # 074780	IMIL1337818	06/20/2018	34.69	
100-555551-159 PARKS - CLOTHING	ALSCO	ALSCO DPW (split) Customer # 074780	IMIL1340063	06/27/2018	34.69	
100-555551-159 PARKS - CLOTHING	ALSCO	ALSCO DPW (split) Customer # 074780	IMIL1342306	07/04/2018	34.69	
Total 100555551159:					175.74	
<b>100555551242</b>						
100-555551-242 PARKS - REPAIR MAINT VE	LOIS TIRE SHOP,INC.	tire repair 2005 Chevrolet 2500 TRK # 53	423117	06/25/2018	300.00	
Total 100555551242:					300.00	
<b>100555551244</b>						
100-555551-244 PARKS - REPAIR MAINT EQ	LOIS TIRE SHOP,INC.	LOIS TIRE - Unit 600	422933	06/08/2018	322.00	
Total 100555551244:					322.00	
<b>100555551248</b>						
100-555551-248 PARKS - REPAIR MAINT BL	ALSCO	ALSCO DPW (split) Customer # 074780	IMIL1335542	06/13/2018	31.66	
100-555551-248 PARKS - REPAIR MAINT BL	ALSCO	ALSCO DPW (split) Customer # 074781	IMIL1335543	06/13/2018	6.40	
100-555551-248 PARKS - REPAIR MAINT BL	ALSCO	ALSCO DPW (split) Customer # 074781	IMIL1340064	06/27/2018	6.40	
Total 100555551248:					44.46	
<b>100555551298</b>						
100-555551-298 PARKS - OUTSIDE SERVICE	BURLINGTON LUMBER CO.	2 x 10 16' brown treated	91103	06/06/2018	509.98	
100-555551-298 PARKS - OUTSIDE SERVICE	PATS SERVICES, INC	PATS SANITARY RENTAL CONGRESS FIELD	A-159448	05/23/2018	460.00	
100-555551-298 PARKS - OUTSIDE SERVICE	PATS SERVICES, INC	PATS SANITARY RENTAL RIVERSIDE PARK	A-160108	06/04/2018	180.00	
100-555551-298 PARKS - OUTSIDE SERVICE	PATS SERVICES, INC	PATS SANITARY RENTAL CONGRESS FIELD	A-161072	06/19/2018	100.00	
100-555551-298 PARKS - OUTSIDE SERVICE	PATS SERVICES, INC	CITY OF BURLINGTON DOG PARK	A-161318	06/25/2018	80.00	
100-555551-298 PARKS - OUTSIDE SERVICE	PATS SERVICES, INC	PATS SANITARY COMPOST SITE	A-161322	06/25/2018	100.00	
100-555551-298 PARKS - OUTSIDE SERVICE	PATS SERVICES, INC	PATS SANITARY RENTAL RIVERSIDE PARK	A-161948	07/02/2018	180.00	
100-555551-298 PARKS - OUTSIDE SERVICE	ARBOR IMAGES, INC.	Red Mulch	61088BC	06/06/2018	138.00	
100-555551-298 PARKS - OUTSIDE SERVICE	ARBOR IMAGES, INC.	natural mulch	61104BC	06/07/2018	120.00	
100-555551-298 PARKS - OUTSIDE SERVICE	BUSY B'S GARDEN CENTER, LL	Downtown flowers	INV0009	06/26/2018	1,045.00	
Total 100555551298:					2,912.98	
<b>100555551350</b>						
100-555551-350 PARKS - REPAIR/MTCE SUP	ELKHORN CHEMICAL & PACKA	DPW (split)	600812	06/21/2018	52.74	
100-555551-350 PARKS - REPAIR/MTCE SUP	ELKHORN CHEMICAL & PACKA	Park Restrooms supplies	601273	06/26/2018	184.60	
100-555551-350 PARKS - REPAIR/MTCE SUP	GERBER LEISURE PRODUCTS,	GERBER LEISURE PARTS	5187	07/02/2018	366.00	
100-555551-350 PARKS - REPAIR/MTCE SUP	HUMPHREY SERVICE & PARTS,	shop (split)	1179930	06/26/2018	262.70	
100-555551-350 PARKS - REPAIR/MTCE SUP	MENARDS	Menards Acct 32120266	66078	06/13/2018	39.95	
100-555551-350 PARKS - REPAIR/MTCE SUP	MENARDS	Menards Acct 32120266	66854	06/22/2018	54.22	
100-555551-350 PARKS - REPAIR/MTCE SUP	MENARDS	Menards Acct 32120266	67234	06/27/2018	13.60	
100-555551-350 PARKS - REPAIR/MTCE SUP	REINEMANS, INC.	Supplies	140959	03/14/2018	3.82	
100-555551-350 PARKS - REPAIR/MTCE SUP	REINEMANS, INC.	hardware	141983	04/04/2018	10.14	
100-555551-350 PARKS - REPAIR/MTCE SUP	REINEMANS, INC.	Supplies	144718	05/22/2018	4.04	
100-555551-350 PARKS - REPAIR/MTCE SUP	REINEMANS, INC.	hardware	145214	05/30/2018	6.08	
100-555551-350 PARKS - REPAIR/MTCE SUP	REINEMANS, INC.	Batteries	145691	06/06/2018	2.96	
100-555551-350 PARKS - REPAIR/MTCE SUP	REINEMANS, INC.	hardware	145747	06/07/2018	79.93	
100-555551-350 PARKS - REPAIR/MTCE SUP	REINEMANS, INC.	Supplies	145749	06/07/2018	24.95	
100-555551-350 PARKS - REPAIR/MTCE SUP	REINEMANS, INC.	eye bolt	145963	06/11/2018	7.45	
100-555551-350 PARKS - REPAIR/MTCE SUP	REINEMANS, INC.	toilet repair kit	147126	06/29/2018	5.03	
100-555551-350 PARKS - REPAIR/MTCE SUP	REINEMANS, INC.	Bar oil	147344	07/03/2018	30.58	
100-555551-350 PARKS - REPAIR/MTCE SUP	WELDERS SUPPLY COMPANY	WELDERS SUPPLY- DPW	10010029	06/21/2018	27.66	
100-555551-350 PARKS - REPAIR/MTCE SUP	CONSERV FS	MARKING CHALK	60018672	06/21/2018	216.22	
100-555551-350 PARKS - REPAIR/MTCE SUP	BUMPER TO BUMPER BURLING	unit 510 - parts (split)	1-343843	06/11/2018	378.59	

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100-555551-350	PARKS - REPAIR/MTCE SUP	BUMPER TO BUMPER BURLING	unit 510 - parts (split)	1-343974	06/13/2018	2.09
100-555551-350	PARKS - REPAIR/MTCE SUP	BUMPER TO BUMPER BURLING	unit 510 - parts (split)	1-343988	06/13/2018	37.84
100-555551-350	PARKS - REPAIR/MTCE SUP	BUMPER TO BUMPER BURLING	unit 510 - parts (split)	1-344043	06/14/2018	2.64
100-555551-350	PARKS - REPAIR/MTCE SUP	BUMPER TO BUMPER BURLING	shop supplies (split)	1-344282	06/20/2018	9.46
Total 100555551350:						1,823.29
<b>100555561298</b>						
100-555561-298	FORESTRY-CONTRACT SE	BREEZY HILL NURSERY INC.	BREEZY HILL NURSERY DPW	1-214620	06/06/2018	1,878.00
100-555561-298	FORESTRY-CONTRACT SE	STUMP GRINDING 4 LESS, LLC	ground multiple stumps	2713	06/12/2018	2,506.50
Total 100555561298:						4,384.50
<b>100565641298</b>						
100-565641-298	PLAN COMM - CONTRACT S	GRAEF	Project No: 2017-1005.15 - Burl Manufacturing & Offi	0098106	06/15/2018	1,674.41
100-565641-298	PLAN COMM - CONTRACT S	GRAEF	Project No: 2017-1005.31 - Reesman/BMOP	0098107	06/15/2018	125.00
100-565641-298	PLAN COMM - CONTRACT S	GRAEF	Project No: 2018-1005.08 Black Hawk Dr	0098110	06/15/2018	86.75
100-565641-298	PLAN COMM - CONTRACT S	GRAEF	Project No: 2018-1005.14 30561 Bushnell	0098111	06/15/2018	1,081.00
100-565641-298	PLAN COMM - CONTRACT S	GRAEF	Project No: 2018-1005.17 Teut Rd	0098112	06/15/2018	612.00
100-565641-298	PLAN COMM - CONTRACT S	GRAEF	Project No: 2018-1005.18 700 N Pine St	0098113	06/15/2018	156.25
100-565641-298	PLAN COMM - CONTRACT S	GRAEF	Project No: 2018-1005.20 701 Blackhawk Dr	0098114	06/15/2018	312.50
100-565641-298	PLAN COMM - CONTRACT S	GRAEF	Project No: 2018-1005.01	0098222	06/20/2018	602.83
100-565641-298	PLAN COMM - CONTRACT S	GRAEF	Project No: 2018-1005.00	0098233	06/21/2018	2,589.74
100-565641-298	PLAN COMM - CONTRACT S	KAPUR & ASSOCIATES, INC.	18.0019.01 2018 Burlington Plan Review	94331	06/18/2018	605.00
100-565641-298	PLAN COMM - CONTRACT S	KAPUR & ASSOCIATES, INC.	18.0175.01 2018 Burlington General Engineering	94337	06/18/2018	220.00
100-565641-298	PLAN COMM - CONTRACT S	KAPUR & ASSOCIATES, INC.	18.0176.01 2018 BMOP Expansion Planning	94338	06/18/2018	1,082.50
100-565641-298	PLAN COMM - CONTRACT S	KAPUR & ASSOCIATES, INC.	18.0019.01 2018 Burlington Plan Review	94342	06/18/2018	110.00
100-565641-298	PLAN COMM - CONTRACT S	KAPUR & ASSOCIATES, INC.	18.0019.01 2018 Burlington Plan Review	94346	06/18/2018	110.00
Total 100565641298:						9,367.98
<b>100575710297</b>						
100-575710-297	GARBAGE- CONTRACT SVC	JOHNS DISPOSAL SERVICE IN	CONTRACTED BILLING/RECYCLE	192827	06/25/2018	8,587.92
100-575710-297	GARBAGE- CONTRACT SVC	JOHNS DISPOSAL SERVICE IN	Riverview Manor (split)	194521	06/29/2018	108.00
Total 100575710297:						8,695.92
<b>100575710298</b>						
100-575710-298	GARBAGE - CONTRACT SV	JOHNS DISPOSAL SERVICE IN	CONTRACTED BILLING/GARBAGE	192827	06/25/2018	30,708.32
100-575710-298	GARBAGE - CONTRACT SV	JOHNS DISPOSAL SERVICE IN	Riverview Manor (split)	194521	06/29/2018	371.00
Total 100575710298:						31,079.32
<b>100575710299</b>						
100-575710-299	GARBAGE- CNTRCT SVCS	KAPUR & ASSOCIATES, INC.	17.0115.01 Burlington Landfill 2017-2018	94276	06/12/2018	4,627.65
Total 100575710299:						4,627.65
<b>251555511225</b>						
251-555511-225	TELEPHONE	WI DEPT OF ADMINISTRATION	WI DEPT OF ADMIN TEACH LINE	28146	06/26/2018	600.00
Total 251555511225:						600.00
<b>251555511242</b>						
251-555511-242	REPAIR, MAINTENANCE EQ	STAPLES BUSINESS ADVANTA	STAPLES LIBRARY SUPPLIES	3379242100	06/26/2018	100.99
Total 251555511242:						100.99

GL Account and Title	Vendor Name	Description	Invoice Number	Invoice Date	Net Invoice Amount	Date Paid
<b>251555511247</b>						
251-555511-247	REPAIR,MAINTENANCE BUI	MENARDS	building repair	66102	06/26/2018	18.77
251-555511-247	REPAIR,MAINTENANCE BUI	MENARDS	building supplies	67101	06/26/2018	146.67
251-555511-247	REPAIR,MAINTENANCE BUI	REINEMANS, INC.	Building Repair	146236	06/26/2018	4.96
251-555511-247	REPAIR,MAINTENANCE BUI	REINEMANS, INC.	Building Supplies	146596	06/26/2018	73.55
251-555511-247	REPAIR,MAINTENANCE BUI	VORPAGEL SERVICE INC.	Library New Office Air Duct	42709	06/26/2018	996.36
251-555511-247	REPAIR,MAINTENANCE BUI	AMAZON.COM/GE MONEY	60457 8781 0116166 for Library	0618AMAZ1	06/26/2018	7.99
251-555511-247	REPAIR,MAINTENANCE BUI	BURLINGTON GLASS, INC.	Glass for Back Room Door	172613	06/26/2018	78.82
Total 251555511247:						1,327.12
<b>251555511310</b>						
251-555511-310	OFFICE SUPPLIES, POSTA	BURLINGTON AREA SCHOOL D	BASD LIBRARY PAPER	062618	06/26/2018	63.12
251-555511-310	OFFICE SUPPLIES, POSTA	DEMCO	Tech Services Supplies	6385054	06/26/2018	175.50
251-555511-310	OFFICE SUPPLIES, POSTA	QUILL CORPORATION	8 Pocket Brochure Display	7294711	06/26/2018	81.46
251-555511-310	OFFICE SUPPLIES, POSTA	RICHTER'S MARKETPLACE	Richter's Marketplace - Library	062118LIB	06/26/2018	50.72
251-555511-310	OFFICE SUPPLIES, POSTA	AMAZON.COM/GE MONEY	60457 8781 0116166 for Library	0618AMAZ2	06/26/2018	45.65
251-555511-310	OFFICE SUPPLIES, POSTA	MINUTEMAN PRESS OF BURLI	Library - Supplies	34969	06/26/2018	21.00
251-555511-310	OFFICE SUPPLIES, POSTA	STAPLES BUSINESS ADVANTA	STAPLES LIBRARY SUPPLIES	3379242100B	06/26/2018	4.47
Total 251555511310:						441.92
<b>251555511327</b>						
251-555511-327	MATERIALS	BAKER & TAYLOR	Children's Material	2033778806	06/26/2018	2,026.29
251-555511-327	MATERIALS	BAKER & TAYLOR	Library Materials	2033783265	06/26/2018	3,359.88
251-555511-327	MATERIALS	BAKER & TAYLOR ENTERTAIN	BAKER & TAYLOR ENTERTAINMENT DVD'S	B92788530	06/26/2018	651.16
251-555511-327	MATERIALS	BAKER & TAYLOR CONT. SERV	nonfiction materials	5015034385	06/26/2018	77.47
251-555511-327	MATERIALS	CENTER POINT LARGE PRINT	Large Print Material	1590321	06/26/2018	383.18
251-555511-327	MATERIALS	AMAZON.COM/GE MONEY	60457 8781 0116166 for Library	0618AMAZ4	06/26/2018	7.98
251-555511-327	MATERIALS	MIDWEST TAPE, LLC	Library Materials	96138752	06/26/2018	255.39
251-555511-327	MATERIALS	MIDWEST TAPE, LLC	DVD's	96159758	06/26/2018	22.49
251-555511-327	MATERIALS	MIDAMERICA BOOKS	Childrens Materials	454019	06/26/2018	700.20
251-555511-327	MATERIALS	BAKER & TAYLOR - AUDIOBOO	Audiobooks	2033770424	06/26/2018	23.94
Total 251555511327:						7,507.98
<b>251555511330</b>						
251-555511-330	INSERVICE TRAINING/TRAV	WISCONSIN LIBRARY SERVICE	Overdrive Course	488661	06/26/2018	45.00
Total 251555511330:						45.00
<b>251555511345</b>						
251-555511-345	PROGRAMS	AMAZON.COM/GE MONEY	60457 8781 0116166 for Library	0618AMAZ1B	06/26/2018	89.85
251-555511-345	PROGRAMS	MINUTEMAN PRESS OF BURLI	Library - Program Supplies	34932	06/26/2018	10.00
Total 251555511345:						99.85
<b>453565616821</b>						
453-565616-821	2017 Parks Projects	MENARDS	Menards Acct 32120266	66272	06/15/2018	20.88
453-565616-821	2017 Parks Projects	MENARDS	Menards Acct 32120266	66670	06/20/2018	51.48
453-565616-821	2017 Parks Projects	MENARDS	Menards Acct 32120266 Congress Wall	67813	07/05/2018	34.02
453-565616-821	2017 Parks Projects	MENARDS	Menards Acct 32120266 Congress Wall	67876	07/06/2018	6.79
453-565616-821	2017 Parks Projects	REINEMANS, INC.	magnut nutsetter	147507	07/06/2018	12.59
453-565616-821	2017 Parks Projects	LAKES BRICK & BLOCK, LLC	Congress job	064495	06/27/2018	1,031.40
453-565616-821	2017 Parks Projects	GLEASON REDI-MIX	3/4' river rock for Congress St retaining wall	265760	06/18/2018	198.00
Total 453565616821:						1,355.16

GL Account and Title	Vendor Name	Description	Invoice Number	Invoice Date	Net Invoice Amount	Date Paid
<b>453565616825</b>						
453-565616-825 2017 Kendall Street Project	KAPUR & ASSOCIATES, INC.	17.0040.01 2017 Burlington Streets (split)	94318	06/15/2018	301.50	
Total 453565616825:					301.50	
<b>453565616826</b>						
453-565616-826 2017 Lewis Street Project	KAPUR & ASSOCIATES, INC.	17.0165.01 Lewis Street Wall	94325	06/15/2018	4,237.50	
Total 453565616826:					4,237.50	
<b>453565616827</b>						
453-565616-827 2017 Water Portion Kendall St	KAPUR & ASSOCIATES, INC.	17.0040.01 2017 Burlington Streets (split)	94318	06/15/2018	113.90	
Total 453565616827:					113.90	
<b>453565616829</b>						
453-565616-829 2017 Sewer Portion Kendall S	KAPUR & ASSOCIATES, INC.	17.0040.01 2017 Burlington Streets (split)	94318	06/15/2018	254.60	
Total 453565616829:					254.60	
<b>453565616830</b>						
453-565616-830 Disaster Exenditure	MENARDS	Menards Acct 32120263	66103	06/13/2018	611.48	
453-565616-830 Disaster Exenditure	REINEMANS, INC.	flood replacement	146175	06/13/2018	5.79	
453-565616-830 Disaster Exenditure	CTW CORPORATION	Flood-Disaster	27393	06/08/2018	14,250.00	
Total 453565616830:					14,867.27	
<b>470535321800</b>						
470-535321-800 Other Streets Projects	KAPUR & ASSOCIATES, INC.	18.0109.01 2018 Burlington Streets (split)	94333	06/18/2018	2,403.27	
Total 470535321800:					2,403.27	
<b>621181000</b>						
621-181000 CONSTRUCTION IN PROGRESS	KAPUR & ASSOCIATES, INC.	18.0109.01 2018 Burlington Streets (split)	94333	06/18/2018	1,575.18	
Total 621181000:					1,575.18	
<b>621575740159</b>						
621-575740-159 CLOTHING ALLOWANCE	ALSCO	ALSCO WWTP (split) Cust # 012230	IMIL1335545	06/13/2018	71.87	
621-575740-159 CLOTHING ALLOWANCE	ALSCO	ALSCO WWTP (split) Cust # 012230	IMIL1337820	06/20/2018	225.60	
621-575740-159 CLOTHING ALLOWANCE	ALSCO	ALSCO WWTP (split) Cust # 012230	IMIL1340066	06/27/2018	71.87	
621-575740-159 CLOTHING ALLOWANCE	ALSCO	ALSCO WWTP (split) Cust # 012230	IMIL1342308	07/04/2018	71.87	
Total 621575740159:					441.21	
<b>621575740242</b>						
621-575740-242 REPAIR,MAINTENANCE VE	TRACTOR SUPPLY CREDIT PLA	TRACTOR SUPPLY 6035301200098372 (split)	100436522	06/18/2018	11.99	
Total 621575740242:					11.99	
<b>621575740244</b>						
621-575740-244 REPAIRS,MAINT EQUIPMEN	ALSCO	ALSCO WWTP (split) Cust # 012230	IMIL1335545	06/13/2018	13.44	
621-575740-244 REPAIRS,MAINT EQUIPMEN	ALSCO	ALSCO WWTP (split) Cust # 012230	IMIL1337820	06/20/2018	13.44	
621-575740-244 REPAIRS,MAINT EQUIPMEN	ALSCO	ALSCO WWTP Cust # 012231 (split)	IMIL1337821	06/20/2018	134.27	
621-575740-244 REPAIRS,MAINT EQUIPMEN	ALSCO	ALSCO WWTP (split) Cust # 012230	IMIL1340066	06/27/2018	13.44	
621-575740-244 REPAIRS,MAINT EQUIPMEN	ALSCO	ALSCO WWTP (split) Cust # 012230	IMIL1342308	07/04/2018	13.44	
621-575740-244 REPAIRS,MAINT EQUIPMEN	ALSCO	ALSCO WWTP (split) Cust # 012230	IMIL1342309	07/04/2018	134.27	
621-575740-244 REPAIRS,MAINT EQUIPMEN	RUNDLE-SPENCE	Plumbing parts for ferrous pumps	S2676419.001	06/27/2018	43.73	
621-575740-244 REPAIRS,MAINT EQUIPMEN	REINEMANS, INC.	Batteries	146674	06/21/2018	3.59	

GL Account and Title	Vendor Name	Description	Invoice Number	Invoice Date	Net Invoice Amount	Date Paid
621-575740-244	REPAIRS,MAINT EQUIPMEN	REINEMANS, INC.	Chainsaw guide bar	147174	06/29/2018	37.76
621-575740-244	REPAIRS,MAINT EQUIPMEN	VORPAGEL SERVICE INC.	Boiler #2 flow sensor	42889	06/26/2018	212.00
621-575740-244	REPAIRS,MAINT EQUIPMEN	WELDERS SUPPLY COMPANY	WELDERS SUPPLY- WWTP	10011772	06/29/2018	22.20
621-575740-244	REPAIRS,MAINT EQUIPMEN	BUMPER TO BUMPER BURLING	shop supplies	1-344166	06/18/2018	147.43
621-575740-244	REPAIRS,MAINT EQUIPMEN	FISH WINDOW CLEANING	WWTP Window Cleaning	3063-28368	06/26/2018	322.00
Total 621575740244:						1,111.01
<b>621575740245</b>						
621-575740-245	GROUND IMPROVEMENTS	MIKE'S REPAIR SERVICE	tie rod	48802	06/07/2018	174.00
621-575740-245	GROUND IMPROVEMENTS	TRACTOR SUPPLY CREDIT PLA	TRACTOR SUPPLY 6035301200098372 (split)	100436522	06/18/2018	7.99
621-575740-245	GROUND IMPROVEMENTS	ARBOR IMAGES, INC.	natural mulch	61155BC	06/13/2018	78.00
Total 621575740245:						259.99
<b>621575740248</b>						
621-575740-248	PLANT OPERATION	MENARDS	Menards Acct 32120265	65946	06/11/2018	47.88
Total 621575740248:						47.88
<b>621575740249</b>						
621-575740-249	LABORATORY	ALSCO	ALSCO WWTP (split) Cust # 012230	IMIL1337820	06/20/2018	205.80
621-575740-249	LABORATORY	ALSCO	ALSCO WWTP Cust # 012231 (split)	IMIL1337821	06/20/2018	93.46
621-575740-249	LABORATORY	ALSCO	ALSCO WWTP (split) Cust # 012230	IMIL1342309	07/04/2018	93.46
621-575740-249	LABORATORY	NCL OF WISCONSIN, INC	NCL Acct No. 6900 WWTP supplies	407693	06/05/2018	613.24
621-575740-249	LABORATORY	NCL OF WISCONSIN, INC	LAB SUPPLIES	408400	06/19/2018	253.66
621-575740-249	LABORATORY	ROUNDY'S , INC.	Customer No.: MI0390	0518013463	06/23/2018	128.16
Total 621575740249:						1,387.78
<b>621575740253</b>						
621-575740-253	PHOSPHATE REMOVAL	KEMIRA WATER SOLUTIONS	KEMIRA WWTP FERROUS CHLORIDE	9017594385	06/21/2018	2,391.60
Total 621575740253:						2,391.60
<b>621575740298</b>						
621-575740-298	CONTRACT SERVICE	CIVIC SYSTEMS, LLC	CIVIC SYSTEMS SEMI-ANNUAL SUPPORT FEES	CVC16670	06/26/2018	2,706.33
Total 621575740298:						2,706.33
<b>621575740353</b>						
621-575740-353	REPAIR & MAINT LIFT STAT	MENARDS	Menards Acct 32120265	66592	06/19/2018	176.44
621-575740-353	REPAIR & MAINT LIFT STAT	PATS SERVICES, INC	skimming main lift station	799447	06/13/2018	385.00
621-575740-353	REPAIR & MAINT LIFT STAT	EVOQUA WATER TECHNOLOGI	BIOXIDE WWTP ODOR CONTROL	903588136	06/15/2018	802.70
Total 621575740353:						1,364.14
<b>621575740374</b>						
621-575740-374	SAFETY	MENARDS	Menards Acct 32120265	66698	06/20/2018	109.96
Total 621575740374:						109.96
<b>622501070000</b>						
622-501070-000	WORK IN PROGRESS	KAPUR & ASSOCIATES, INC.	18.0109.01 2018 Burlington Streets (split)	94333	06/18/2018	1,046.55
Total 622501070000:						1,046.55
<b>622503460000</b>						
622-503460-000	METERS & LABOR	MIDWEST METER INC	Meter Inventory	0101841-IN	06/18/2018	5,121.82

GL Account and Title	Vendor Name	Description	Invoice Number	Invoice Date	Net Invoice Amount	Date Paid
Total 622503460000:					5,121.82	
<b>622506230000</b>						
622-506230-000 SUPPLIES	REINEMANS, INC.	Supplies	146221	06/14/2018	11.50	
Total 622506230000:					11.50	
<b>622506250000</b>						
622-506250-000 MAINTENANCE-SUPPLIES	REINEMANS, INC.	Insect killer	146730	06/22/2018	8.99	
622-506250-000 MAINTENANCE-SUPPLIES	SHERWIN-WILLIAMS	Paint for #11	0552-3	06/13/2018	44.87	
622-506250-000 MAINTENANCE-SUPPLIES	SHERWIN-WILLIAMS	Paint for #11	9102-9	06/06/2018	49.26	
622-506250-000 MAINTENANCE-SUPPLIES	VORPAGEL SERVICE INC.	#7 A/C repairs	42980	06/19/2018	248.41	
622-506250-000 MAINTENANCE-SUPPLIES	VORPAGEL SERVICE INC.	#11 A/C repairs	42992	06/25/2018	658.33	
622-506250-000 MAINTENANCE-SUPPLIES	BUMPER TO BUMPER BURLING	#11 belt	1-344851	06/29/2018	14.04	
622-506250-000 MAINTENANCE-SUPPLIES	AMERICAN POWER EQUIPMEN	leaf blower	83221	06/08/2018	399.96	
622-506250-000 MAINTENANCE-SUPPLIES	K&M WELDING AND FABRICATI	Stainless steel plates for Well #11	1578	06/15/2018	95.66	
622-506250-000 MAINTENANCE-SUPPLIES	BRAY SALES INC	Parts: radium maintenance	220/40013006	06/29/2018	1,007.94	
Total 622506250000:					2,527.46	
<b>622506310000</b>						
622-506310-000 CHEMICALS	HAWKINS, INC	CHEMICALS FOR WELL #10	4296470	06/07/2018	4,120.01	
622-506310-000 CHEMICALS	HAWKINS, INC	LPC-4	4308761	06/26/2018	529.94	
Total 622506310000:					4,649.95	
<b>622506500000</b>						
622-506500-000 RESERVOIRS & SUPPLES	REINEMANS, INC.	Supplies	145675	06/06/2018	14.11	
Total 622506500000:					14.11	
<b>622509030000</b>						
622-509030-000 OFFICE SUPPLIES	ALSCO	credit	1337820	06/21/2018	135.45-	
622-509030-000 OFFICE SUPPLIES	ALSCO	ALSCO DPW - Water Customer #025570	IMIL1335544	06/13/2018	33.71	
622-509030-000 OFFICE SUPPLIES	ALSCO	ALSCO DPW - Water Customer #025570	IMIL1337819	06/20/2018	33.71	
622-509030-000 OFFICE SUPPLIES	ALSCO	ALSCO WATER DEPT	IMIL1340065	06/27/2018	33.71	
622-509030-000 OFFICE SUPPLIES	ALSCO	ALSCO WATER DEPT	IMIL1342307	07/04/2018	33.71	
Total 622509030000:					.61-	
<b>622509230000</b>						
622-509230-000 OUTSIDE SERVICES	CIVIC SYSTEMS, LLC	CIVIC SYSTEMS SEMI-ANNUAL SUPPORT FEES	CVC16670	06/26/2018	2,706.33	
622-509230-000 OUTSIDE SERVICES	EHLERS & ASSOCIATES, INC	2017 WATER RATE STUDY	77156	06/11/2018	262.50	
Total 622509230000:					2,968.83	
<b>622509330000</b>						
622-509330-000 TRANSPORTATION-SUPPLI	BUMPER TO BUMPER BURLING	Brake pads	1-344665	06/26/2018	38.95	
622-509330-000 TRANSPORTATION-SUPPLI	BUMPER TO BUMPER BURLING	Mower parts	1-344730	06/27/2018	51.28	
Total 622509330000:					90.23	
<b>622509350000</b>						
622-509350-000 GENERAL PLANT-SUPPLIE	ALSCO	ALSCO DPW (split) Customer # 074781	IMIL1335543	06/13/2018	12.81	
622-509350-000 GENERAL PLANT-SUPPLIE	ALSCO	ALSCO DPW (split) Customer # 074781	IMIL1340064	06/27/2018	12.81	
622-509350-000 GENERAL PLANT-SUPPLIE	REINEMANS, INC.	Supplies	146003	06/11/2018	3.86	
622-509350-000 GENERAL PLANT-SUPPLIE	REINEMANS, INC.	shop supplies	146863	06/25/2018	8.62	

GL Account and Title	Vendor Name	Description	Invoice Number	Invoice Date	Net Invoice Amount	Date Paid
Total 622509350000:					38.10	
<b>623575740245</b>						
623-575740-245	REPAIR,MAINTENANCE GR	HUGHES ELECTRIC, INC	Grass Mowing at Airport	11377	06/30/2018	480.00
623-575740-245	REPAIR,MAINTENANCE GR	F & W LANDSCAPE SPEC.	F & W LANDSCAPE AIRPORT CUTTING	262	07/01/2018	2,465.00
Total 623575740245:					2,945.00	
<b>623575740246</b>						
623-575740-246	REPAIR MAINT.RUNWAY,TA	HUGHES ELECTRIC, INC	Repairs at Airport	11377	06/30/2018	1,920.96
Total 623575740246:					1,920.96	
<b>623575740298</b>						
623-575740-298	CONTRACT SERVICES	MEISNER, GARY	MEISNER AIRPORT MANAGER JULY BILLING	2018JULY	07/01/2018	319.30
Total 623575740298:					319.30	
<b>820454590000</b>						
820-454590-000	PARK DEVELOPMENT	AYRES ASSOCIATES	Project 52-0520.00 2018 DNR Grant Application	175054	06/08/2018	1,500.00
Total 820454590000:					1,500.00	
Grand Totals:					205,094.30	

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

Motion for Approval by: \_\_\_\_\_

Motion Seconded by: \_\_\_\_\_



DATE: July 17, 2018

SUBJECT: **LICENSES** - approval of Operator's Licenses for the 2018-2019 licensing year.

SUBMITTED BY: Diahnn Halbach, City Clerk

**BACKGROUND/HISTORY:**

**Operator's License Applications** Operator's licenses (aka Bartender's License) shall be issued to individuals 18 years of age or over who do not have an arrest or conviction record subject to secs. 111.321, 111.322, and 111.335 and will be responsible for supervising activities and pouring of Class "A" beer, Class "B" beer, "Class B" intoxicating liquor, and "Class A" intoxicating liquor and "Class C" wine on premises during required hours in absence of the licensee or approved agent of licensed businesses.

The following have submitted applications for an Operator's License:

Anderson	Joel
Bilitz	Patricia
Bourassa	Nicole
Briggs	Bert
Bruley	Jordan
Button	Molly
Carpenter	Melissa
DeNart	Kim
Edgell	Jennifer
Erickson	Jesse
Fennema	Cathy
Gruman	Madison
Johnson	Sara
Kafar	Kya
Kelly	Colleen
Langer	Madison
Linden	Chrisandra
Marriner	Kyle
May	Donna
Melahn	Kyle
Michel	Laura
Moore	Amanda
O'Keefe-Speth	Roberta
Olalde	Kayla
Poffenberger	Sean
Puglisi	Kayla
Punzel	Alexis
Quaid	Travis
Ropp	Kaitlynn
Schildt	Cassandra
Simmon	Steve
Stark	Todd
Taff	Chantel
Uhen	Hannah
Weis	Olivia

Whitford	Amanda
Wiemer	Michael
Zavaleta	Olga
Zergoski	Kerri

**BUDGET/FISCAL IMPACT:**

Applicants are charged an administrative fee of which a portion of the funds are applied towards background checks performed by the police department.

**RECOMMENDATION:**

Staff recommends that Council approve the submitted reports.

**TIMING/IMPLEMENTATION:**

This item is scheduled for consideration at the July 17, 2018 Common Council meeting.

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**DATE:** July 17, 2018

**SUBJECT:** LIQUOR LICENSE - Consideration to issue a "Class B" Liquor License to Brian Torgerson for BJ Wentkers located at 230 Milwaukee Avenue.

**SUBMITTED BY:** Diahnn Halbach, City Clerk

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**BACKGROUND/HISTORY:**

As a result of a lack of available "Class B" liquor licenses, City staff has implemented a policy in which new and existing businesses wishing to obtain this particular license, needs to follow. The purpose of this is to ensure a viable business plan is in place, which provides a good foundation to build a sustainable and successful business in the City of Burlington, as well as provide Council with the necessary data to make an informed decision for liquor license allocation.

This policy was implemented beginning with Gooseberries in 2017. Since then, any person wishing to acquire a "Class B" liquor license has gone through the same process including Burly Duck and Mercantile. Carolyn Engel, from the Racine County Economic Development Corporation (RCEDC), has the role to review the applicants financials and business plan and then provide Council with a recommendation.

The City of Burlington currently has one (1) "Class B" Liquor Licenses and one (1) "Class B" Reserve Liquor License. On April 5, 2018, Friendza LLC, owners of BJ Wentkers, closed their doors and will not be renewing their liquor license, which expired June 30, 2018. In addition, on January 16, 2018, Council voted unanimously to revoke the "Class B" Reserve liquor license that was previously issued to MK Allen, Inc. dba The Burly Duck, due to inactivity.

On May 16, 2018, Brian Torgerson applied for a "Class B" Liquor License for BJ Wentkers located at 230 Milwaukee Avenue. Notification of this application was published in the May 24, 2018 edition of the Standard Press. Carolyn Engel has had contact with Mr. Torgerson and has provided a recommendation based on the information submitted, which is attached.

This information was first brought to Council on June 19, 2018 for consideration; however, Mr. Torgerson was not in attendance, therefore Council tabled this item as to allow Mr. Torgerson the opportunity to answer any questions that Council may have.

**BUDGET/FISCAL IMPACT:**

Applicants are charged an administrative fee of which a portion of the funds are applied towards background checks performed by the police department. Liquor license fees for businesses are calculated on a case by case basis depending on the type of license applied for (noted above).

**RECOMMENDATION:**

**TIMING/IMPLEMENTATION:**

This item is scheduled for consideration at the July 17, 2018 Common Council meeting.

---

**Attachments**

Torgerson Business Plan  
RCEDC Letter

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## **Bj Wentkers Business Plan**

My plan to operate is at this time I will open the doors as a cocktail lounge without food operations until such a time as I can acquire a chef with experience. At this time the property is currently listed by Bear realty for lease. My plan is to have it open so possible lessees can come in and see the working establishment and hopefully we can lease it out. I may or may not partner with them that will be addressed at a further date.

My business experience is I am an owner operator of a furniture business in Delavan and an owner operator of the Venture Inn Bar/Eatery in the town of Burlington.

I do not offer financial projections as they are variable do to the unknown of when the kitchen will reopen.

I have attached my financial statement for your review as well.

The last item asked for is a budget I have never operated under a budget system as I have always had the funds to back my investments and they have always been very successful for me.

Sincerely,

A handwritten signature in black ink, appearing to read 'Brian James Torgerson', with a long horizontal line extending to the right.

**Brian James Torgerson**

**MEMORANDUM**

**TO: CARINA WALTERS, CITY OF BURLINGTON ADMINISTRATOR**

**FROM: CAROLYN ENGEL, BUSINESS FINANCE MANAGER**

**RE: BRIAN JAMES TORGERSON - LIQUOR LICENSE APPLICATION**

**DATE: JUNE 7, 2018**

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**REQUEST**

The purpose of this memo is to notify you that the staff of Racine County Economic Development Corporation (RCEDC) has reviewed the documentation provided as part of the liquor license application for Brian James Torgerson dba B.J. Wentkers. Upon review of the documentation, RCEDC staff is providing comments on the limited information received.

As part of the liquor license application, this applicant provided the following documentation on the proposed business:

- A limited Business Plan
- One Page of Mr. Torgerson's 2016 Personal Tax Return
- One Page of Mr. Torgerson's 2016 Tax Return for Brian Torgerson & Ellen Valdez LLC
- One Page of Mr. Torgerson's Personal Financial Statement

With the information provided, the review was completed with the following limitations:

- The Business Plan was not complete including clarification on whether Mr. Torgerson would be sole owner and operator of the establishment (references in the plan were both 'I' and 'our'), if and when the business would grow beyond being a bar and no financial projections were provided to demonstrate projected revenues, expenses and profits. Also missing was any start up budget planned to begin the business.
- Limiting personal financial information was provided as described above, including the schedules typically attached to a personal financial statement which would provide more detail to the information being provided, the date of the report and a signature from the individual supplying the information. With that limitation, the personal liquidity of this individual appears strong and it is likely he can personally support a small business.
- Limited information was provided on Brian Torgerson & Ellen Valdez LLC which RCEDC understands to be the business operating as the Venture Inn. Based upon the limited information provided, the business appears profitable.
- Information on other businesses owned was not provided (financial and full names of corporations) which would allow for a global review of financial performance as well as a review of public records for any concerns.

**SUMMARY**

Based on the information provided, RCEDC staff is not able to complete a full review of the proposed permanent business planned for this location. Given the assumed personal liquidity of this applicant and with the limited information provided, including a similar profitable bar establishment, RCEDC staff assumes this individual could support the proposed bar.



**DATE:** July 17, 2018

**SUBJECT:** SPECIAL EVENTS

**SUBMITTED BY:** Diahnn Halbach, City Clerk

---

**BACKGROUND/HISTORY:**

A Special Event Permit is required for any planned extraordinary occurrence on the public right-of-way or public premises, including but not limited to parades, processions, bicycle or foot races, and festivals. Prior to Council approval, applications must be approved by the Police Department, Fire Department, Department of Public Works, Building Inspection, and Health Department if food is being served.

The following application(s) have been submitted for approval of a Special Event Permit:

Organization: Tall Tales  
Event: Tall Tales Music Festival  
Date: August 10 - 11, 2018  
Location: Downtown (to include road closures)  
Time: 5 p.m. to 11 p.m.  
Key Notes to Consider:

Some key notes to consider:

- They want to close the streets at Milw/Pine, Milw/Chestnut, Chestnut/Dodge and Pine/Washington (a map is with the application)
- They plan to have the restaurants on Pine Street serving food in front of their business
- They plan to have about three food trucks
- There will be a beer tent in the same location as previous years
- The main stage will continue to be on Chestnut, with a second stage added at Pine/Washington

**BUDGET/FISCAL IMPACT:**

There is no fee to apply for a Special Event Permit, however, the applicant shall pay a fee based on a rate as set by the Common Council per man-hour for City services as determined in the application review and approval process. These costs will be assessed on an individual basis and billed directly to the applicant by the corresponding department.

**RECOMMENDATION:**

Staff recommends that Council approve the Special Event applications as submitted.

**TIMING/IMPLEMENTATION:**

This item is scheduled for final consideration at the July 17, 2018 Common Council meeting.

---

**Attachments**

Tall Tales Permit

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### Special Event Permit Application

Date of Application: 6/29/2018

Permit Number: \_\_\_\_\_

#### SUMMARY OF EVENT

Event Title: TALL TALES MUSIC FESTIVAL Date of Event: 8/10/18 and 8/11/18

Event Location: 200 BLOCK OF E. CHESTNUT, the "LOOP", + PINE ST. FROM

Nature of Event:  Festival  Parade  Bike Race/Ride  Foot Race/Run  March/Processional  Rally  Circus  Demonstration  Other: \_\_\_\_\_  
310 to JEFFERSON ST, + WHEM OFF SQUARE

**Site Plan Requirement:** All applicants are required to submit a detailed Site Plan/Map. Site plans/maps must include location, any street closures, barricades, race/parade routes, stages, alcohol sale location, tents, etc.

**Certificate of Insurance** must be attached before permit can be issued.

Description of Event: Describe what you are planning so that reviewing officials can determine whether city services will be needed.

10th Annual Tall Tales Music Festival featuring live music, craft beer, food + youth music workshops. Community event is free and open to the public! See TALLTALESFESTIVAL.com for more info.

Anticipated Attendance (participants, staff, vendors, crowd, etc.): 1,000 + at peak hours

Is this a multi-day event?  Yes  No

If so, how many days? 2

Start Date: 8/10/18 End Date: 8/11/18

#### EVENT ORGANIZER INFORMATION

Applicant Name: CARLY HURLEY

Group Represented: TALL TALES MUSIC FESTIVAL

Address: 492 N. PINE ST.

Phone: 1030-217-1378 Email: carly@burlingtoncoffeehouse.com

Person In Charge of Event: PATRICK SULLIVAN

On-Site Contact: PATRICK SULLIVAN On-Site Phone: 262-332-0238

Billing Address: 492 N. PINE ST. BURLINGTON, WI 53105

**DETAILED EVENT INFORMATION**

Event Set Up Date: 8/10/18 Time: 8 AM

Start Time For Event: 5 PM a.m./p.m. End Time For Event: 11 PM ON 8/11/18 a.m./p.m.

Alcohol Being Served\*?  Yes  No Licensed Agent: THE COFFEE HOUSE  
*\*An application for a Temporary Class "B"/"Class B" Retailer's License must be submitted and approved to serve alcohol.*

Barricades Needed\*?  Yes  No Amount Needed & Locations: 8-10, drop off outside TCH  
*\*This may result in a fee*

Will A Temporary Structure or Tent Be On-Site?  Yes  No Does the Tent have Sidewalls?  Yes  No

Police Services Requested\*?  Yes  No

Hours & Dates Police Services Needed: 7-11pm both nights of event  
*\*This may result in a fee*

Trash Receptacles Needed\*?  Yes  No Amount Needed & Locations 6-8, drop off outside THE COFFEE HOUSE  
*\*This may result in a fee*

Person(s) Responsible for Clean Up After the Event: PAUL SULLIVAN

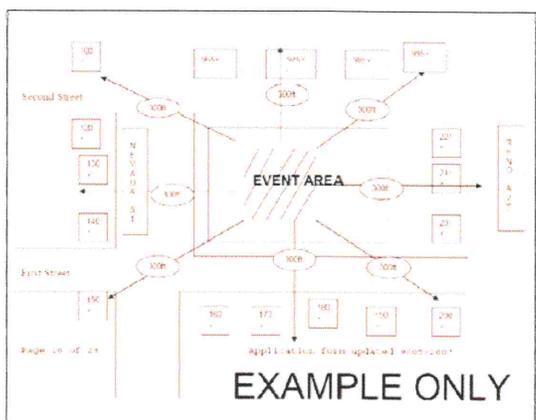
Picnic Tables Needed\*?  Yes  No Amount Needed & Locations \_\_\_\_\_  
*\*This may result in a fee*

Will Your Event Involve Live Performances, Loud Speakers or a DJ\*?  Yes  No  
*\*Per Section 219-2A(7) of the Municipal Code, loudspeaker or sound-amplifying devices shall not be used between the hours of 10 PM to 8 AM and privileges may be revoked if the volume becomes a nuisance.*

**IMPACTED NEIGHBOR NOTIFICATION**

The Event Organizer shall notify all residences and businesses within any street closure or lane restriction area of the upcoming event. Notification shall include the following information:

- Event name
- Dates and times of event
- A brief description of the event
- Any closure areas
- Where attendees will be parking



**AFFIDAVIT OF APPLICANT**

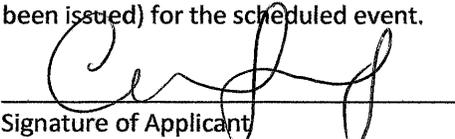
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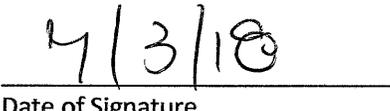
I, the undersigned applicant, or authorized agent thereof, swear or affirm that the matters stated in the foregoing application are true and correct upon my personal knowledge and information for the purpose of requesting the City of Burlington to approve the Special Event and other permits herein applied for, that I am qualified and eligible to obtain the permit applied for and agree to pay all fees, to meet all requirements and any additional regulations, conditions, or restrictions set forth in the permit and to comply with the laws of the City of Burlington in the conduct of the Special Event described herein.

  
\_\_\_\_\_  
Signature of Applicant

  
\_\_\_\_\_  
Date of Signature

I/We, the undersigned, agree to abide by all City Ordinances and the rules and regulations which are made part of this permit application and hereby release, discharge, hold harmless and agree to defend the City of Burlington, its officers, agents, and employees from and against any and all loss that may arise out of or result from, in any way, in whole or in part, the scheduled event, the conduct or actions of any individual participating in or attending the scheduled event, the issuance of the Road Closing Permit or the closing of any road (whether or not a Permit has been issued) for the scheduled event.

  
\_\_\_\_\_  
Signature of Applicant

  
\_\_\_\_\_  
Date of Signature



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
01/09/2018

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

**IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).**

<b>PRODUCER</b> Mays Insurance Agency Inc 500 N Pine Street Burlington WI 53105		<b>CONTACT NAME:</b> Nicole Baumeister <b>PHONE (A/C, No, Ext):</b> (262) 763-2408 <b>FAX (A/C, No):</b> (262) 763-5080 <b>E-MAIL ADDRESS:</b> n.baumeister@maysinsurance.com	
<b>INSURED</b> 492 PINE COFFEEHOUSE LLC, DBA: THE COFFEE HOUSE AT CHESTNUT & PINE 492 N PINE ST BURLINGTON WI 53105		<b>INSURER(S) AFFORDING COVERAGE</b> <b>INSURER A:</b> CINCINNATI INSURANCE COMPANY <b>NAIC #</b> 10677 <b>INSURER B:</b> SFM Mutual <b>INSURER C:</b> <b>INSURER D:</b> <b>INSURER E:</b> <b>INSURER F:</b>	

COVERAGES      CERTIFICATE NUMBER: 2017-18 MASTER      REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR VVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:	Y		EPP0467144	12/21/2017	12/21/2018	EACH OCCURRENCE	\$ 2,000,000
	DAMAGE TO RENTED PREMISES (Ea occurrence)						\$ 500,000	
							MED EXP (Any one person)	\$ 10,000
							PERSONAL & ADV INJURY	\$ 2,000,000
							GENERAL AGGREGATE	\$ 4,000,000
							PRODUCTS - COMP/OP AGG	\$ 4,000,000
								\$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident)	\$
							BODILY INJURY (Per person)	\$
							BODILY INJURY (Per accident)	\$
							PROPERTY DAMAGE (Per accident)	\$
								\$
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED    RETENTION \$						EACH OCCURRENCE	\$
							AGGREGATE	\$
								\$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N/A		94298.101	01/01/2018	01/01/2019	PER STATUTE	OTH-ER
	E.L. EACH ACCIDENT						\$ 100,000	
	E.L. DISEASE - EA EMPLOYEE						\$ 100,000	
							E.L. DISEASE - POLICY LIMIT	\$ 500,000
A	LIQUOR LIABILITY			EPP0467144	12/21/2017	12/21/2018	EACH CAUSE	1,000,000
							AGGREGATE	1,000,000
							DEDUCTIBLE	1,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

THE CITY OF BURLINGTON IS LISTED AS ADDITIONAL INSURED IN REGARD TO GENERAL LIABILITY. LIABILITY EXTENDS OFF PRIVATE PROPERTY, INTO THE PUBLIC RIGHT-OF-WAY, TO COVER TABLES AND CHAIRS ON SIDEWALK IN FRONT OF RESTAURANT.

## CERTIFICATE HOLDER

CITY OF BURLINGTON 2200 S PINE ST  BURLINGTON WI 53105
---

## CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.  AUTHORIZED REPRESENTATIVE <i>Nicole Baumeister</i>
---

Dear Neighbors,

We are seeking your support for the Tall Tales Music Festival that will take place Friday, August 10 and Saturday, August 11, 2018.

We will be requesting to close off Chestnut Street between Pine and Dodge streets starting Friday morning into Sunday morning (Aug 10 – 12). And for the second year we will be blocking off “the Loop” all day Saturday.

As a new addition we are also planning to close off Pine St. from 36 to Jefferson St. to feature a family stage in Wehmoff Square. Our hope is that businesses along this stretch will participate in the festival by retailing items outside on the sidewalk, hosting a youth music workshop in their business, or selling food in front of their restaurant!

Please let us know if you have any questions or concerns so we can work with you to make this a beneficial event for all of the neighboring businesses!

*Timeline below is approximate, you can expect lots of commotion starting right away on 8/10 through the evening of 8/11.*

**Friday, 8/10/18**

7:00 a.m. - 200 block of E. Chestnut Street closed to through traffic

12:00 p.m. - Stage and sound installation complete

2:00 p.m. - Sound check

5:00 p.m. - Live music begins

11:00 p.m. Live music concludes for evening

**Saturday, 8/11/18**

7 a.m. Pine St. closed

10:00 a.m. - Youth music workshops begin at participating downtown businesses, Kids Zone opens in “the loop,” Family Stage kicks off

12:00 p.m. - Live music for kids!

2:00 p.m. - Live music featuring national touring musicians

11:00 p.m. - Live music concludes for the evening

We are asking for your signature of support below to submit with our permit application to the city.

Sincerely,

**Tall Tales Committee!**

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I am aware that the Tall Tales Music Festival will be requesting to close off Chestnut Street in between Pine and Dodge from Friday morning to Sunday morning (Aug 10 – 11), and also closing “the Loop” and Pine St. on Saturday, and I have no objection to this request.

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Business Name

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Owner/Manager Signature





**DATE:** July 17, 2018

**SUBJECT: PUBLIC HEARING** - to hear comments and concerns regarding a rezone request for property located at 169 Industrial Drive.

**SUBMITTED BY:** Gregory Guidry, Building Inspector

---

**BACKGROUND/HISTORY:**

A Public Hearing has been scheduled to hear comments and concerns from the public regarding a rezone request from Richard Torhorst on behalf of Brian Ehlert for property located at 169 Industrial Drive. The applicant is requesting to rezone the property from M-2, General Manufacturing District to M-2 PUD, General Manufacturing District with a Planned Unit Development Overlay. The applicant would like to convert an existing multi-tenant industrial building to condominium ownership. This condominium conversion requires a Planned Unit Development (PUD) Overlay District.

**BUDGET/FISCAL IMPACT:**

N/A

**RECOMMENDATION:**

For Public comment only.

**TIMING/IMPLEMENTATION:**

This item is for Public Hearing at the July 17, 2018 Committee of the Whole and final consideration at the August 7, 2018 Common Council meeting.

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**Attachments**

169 Industrial Dr. PH

---

**NOTICE OF PUBLIC HEARING  
FOR AMENDING THE ZONING MAP**

TO WHOM IT MAY CONCERN:

**NOTICE** is hereby given that the Common Council of the City of Burlington proposes to amend Chapter 315 of the Municipal Code, Zoning Map, as it pertains to:

**Owner:** Brian Ehlert  
**Applicant:** Richard Torhorst, Attorney, (owner's agent)  
**Applicant Address:** PO Box 1300, Lake Geneva, WI 53147  
**Location:** 169 Industrial Drive  
**Existing Zoning:** M-2, General Manufacturing District  
**Proposed Zoning:** M-2 with a PUD Overlay, multi-tenant commercial building with a Planned Unit Development Overlay for the development of multi-commercial condominium ownership.  
**Legal Description:**

LOT 4, BLOCK 2, BURLINGTON INDUSTRIAL COMPLEX FIRST ADDITION, A SUBDIVISION OF PART OF THE NORTHEAST QUARTER OF THE NORTHEAST QUARTER, PART OF THE NORTHWEST QUARTER OF THE NORTHEAST QUARTER, PART OF THE SOUTHWEST QUARTER OF THE NORTHEAST QUARTER AND PART OF THE SOUTHEAST QUARTER OF THE NORTHEAST QUARTER, ALL IN SECTION 5, TOWN 2 NORTH, RANGE 19 EAST OF THE 4<sup>TH</sup> PRINCIPAL MERIDIAN, CITY OF BURLINGTON, COUNTY OF RACINE, STATE OF WISCONSIN.

**NOTICE IS FURTHER GIVEN** that a Public Hearing on the above matter will be held by the Common Council in the City Council Chambers, in the City of Burlington located at 224 E. Jefferson Street on:

**TUESDAY, JULY 17, 2018 DURING THE MEETING OF THE COMMON COUNCIL  
SCHEDULED TO BEGIN AT 6:30 P.M. OR SHORTLY THEREAFTER**

to hear any persons objecting to, or in support thereof, on the above mentioned matter.

Dated at Burlington, Wisconsin, this 25<sup>th</sup> day of June 2018.  
Diahm Halbach, City Clerk

Published in the Burlington Standard Press  
June 28, 2018 and July 5, 2018



**DATE:** July 17, 2018

**SUBJECT: PUBLIC HEARING** - to hear comments and concerns regarding a rezone request for property located at 332 Milwaukee Avenue.

**SUBMITTED BY:** Gregory Guidry, Building Inspector

---

**BACKGROUND/HISTORY:**

A Public Hearing has been scheduled to hear comments and concerns from the public regarding a rezone request from Craig Faust for property located at 332 Milwaukee Avenue. The applicant is requesting to rezone the property from B-2, Central Business District to Rd-2, Two-Family Residential. The applicant would like to convert an existing commercial business rental unit into a single-family residence, with a Conditional Use Permit.

**BUDGET/FISCAL IMPACT:**

N/A

**RECOMMENDATION:**

For Public comment only.

**TIMING/IMPLEMENTATION:**

This item is for Public Hearing at the July 17, 2018 Common Council meeting.

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**Attachments**

Rezone PH 332 Milw.

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**NOTICE OF PUBLIC HEARING  
FOR AMENDING THE ZONING MAP**

TO WHOM IT MAY CONCERN:

NOTICE is hereby given that the Common Council of the City of Burlington proposes to amend Chapter 315 of the Municipal Code, Zoning Map, as it pertains to:

**Owner:** Craig Faust  
**Applicant:** Craig Faust  
**Applicant Address:** PO Box 365, Burlington, WI 53105  
**Location of Request:** 332 Milwaukee Avenue  
**Existing Zoning:** B-2, Central Business District  
**Proposed Zoning:** Rd-2, Two-Family Residential District  
**Proposed Use:** To change the existing property from a commercial business rental into a single-family residence, with a Conditional Use Permit.

NOTICE IS FURTHER GIVEN that a Public Hearing on the above matter will be held by the Common Council in the City Council Chambers, in the City of Burlington located at 224 E. Jefferson Street on:

**TUESDAY, JULY 17, 2018 DURING THE MEETING OF THE COMMON COUNCIL  
SCHEDULED TO BEGIN AT 6:30 P.M. OR SHORTLY THEREAFTER**

To hear any persons objecting to, or in support thereof, on the above mentioned matter.

CITY OF BURLINGTON

Dated at Burlington, Wisconsin, this 25<sup>th</sup> day June, 2018.

Diahm Halbach, City Clerk

Published in the Burlington Standard Press  
June 28<sup>th</sup>, 2018 and July 5<sup>th</sup>, 2018



**DATE:** July 17, 2018

**SUBJECT:** MOTION 18-903 - to approve Ansay & Associates, LLC as the City of Burlington's Workman's Compensation and General Liability Advisor and pay the remaining seven month balance for the City's insurance premium in the amount of \$299,567.

**SUBMITTED BY:** Carina Walters, City Administrator

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**BACKGROUND/HISTORY:**

The City of Burlington has been utilizing Zarek Insurance for forty (40) years regarding workman's compensation and general liability insurance. Although it's not policy, it is recommended that the City go out for bid and seek proposal from firms every five (5) years for services we are provided. This keeps vendors honest and allows the City to identify what progress has been made within that field.

On March 7, 2018 City staff sent Agent Qualification Questionnaires to Mangold Insurance, Zarek Insurance, League of Wisconsin Municipalities, Johnson Insurance, Ansay & Associates, and Mays Insurance seeking an experienced, responsible, capable and professional firm to serve as the Property & Casualty Insurance Consultant/Broker for the insurance placements. The questionnaire sought specific information as to the years of insurance experience, and specifically the number of Wisconsin Public Entities Insured.

Based on the results, staff released a Request for Proposal on April 2, 2018 to Johnson Insurance Services, Zarek Insurance, League of Wisconsin Municipalities and Ansay & Associates for effective coverage beginning on July 1. Our annual renewal with Zarek ended on May 15<sup>th</sup> and we have been paying a month-to month contract.

On May 2, 2018 the City received proposals from Zarek Insurance, League of Wisconsin Municipalities and Ansay & Associates. Staff received Estimated Total Premium ranging from \$376,989 to \$389,246. Staff compared apples to apples within the body of the RFP. These are just estimates and may change based on the City's Workman's Compensation Experience Modification Factor, (claims history) an updated audit of the account etc.

On May 30 and May 31, staff interviewed Zarek, Ansay & Associates and the League of Wisconsin Municipalities with the goal of having an extension of the City (not just a Broker and not just about finances). Staff was interviewing for a pro-active broker who will make recommendations on services and programs based on past claims, how to enhance internal efficiencies, and how data can assist with future budgeting. Staff also wanted to understand how the insurance markets have changed and how the Brokers are infusing (if they do) into the organizations. Staff chose to interview Ansay and the League of Wisconsin Municipalities a second time due to the programs and services that are provided to compliment and/or enhance current city processes.

Staff is choosing and recommending to Council to move to Ansay & Associates, LLC. What solidified this decision was: A) a local representative (Corina Kretschmer) will be assigned to the account besides the Port Washington representative; B) the willingness to be a proactive partner for the best interest of the City; and C) fit, staff will transition more comfortably to Ansay versus the League. Ansay & Associates will have a representative at this evening's meeting to provide an overview regarding their programs/services.

**BUDGET/FISCAL IMPACT:**

The City will remain with EMC as the carrier for the remainder of the 2018 policy and in January 2019 Ansay will seek alternative carrier proposals. The prorated EMC Premium for the remaining seven months (through 5/15/19) is \$342,236 in total. This includes the Housing Authority, which in the past was paid directly to Zarek from the Housing Authority. Ansay expects this amount to be approximately \$5,000 to \$6,000.

The City has already paid \$42,669, with the balance of \$299,567 due (general liability = \$169,169, and workers compensation = \$130,398). Attached are the quotes from Ansay.

**RECOMMENDATION:**

Staff recommends moving to Ansay & Associates, LLC.

**TIMING/IMPLEMENTATION:**

This item is for discussion at tonight's Committee of the Whole meeting and due to timing, will be presented to Council for final consideration the same evening.

---

**Attachments**

Ansay PowerPoint

Ansay Quote Sheet

---

# Ansay & Associates, LLC

Introductory Meeting

## City of Burlington



**Ansay & ASSOCIATES**  
*Insurance & Benefit Solutions*

# Our Mission

At Ansay & Associates we combine our entrepreneurial spirit with a disciplined strategic process to develop and provide the best insurance and benefit solutions to our clients.

At all times, we serve internal and external customers with respect and integrity, we passionately cultivate long-term partnerships by building excellent results and relationships, one satisfied customer at a time.

# Ansay Service Team

Tony Matera– Public Entity Insurance Advisor

Corina Kretschmer -Insurance Advisor

Kitty Vogt- Burlington Account Executive

Mike Anderson – In-House Risk Management / Claims

Michelle Perez – Internal Customer Service

# Our Locations

- Port Washington (HQ)
- West Bend
- Green Bay
- Manitowoc
- Mosinee
- Appleton
- Oshkosh
- Madison
- **Burlington**
- Franklin
- Eau Claire
- Chippewa Falls
- Augusta
- Menomonie
- River Falls
- Bloomer
- New Richmond
- Chetek
- Marshfield
- Stevens Point



# Customer Resources

## • Valued Solutions

- Risk Assessment / Coverage Benchmarking
- Risk Management / Open Claim Reviews
- Mod Master – Work Comp Experience Mod Analysis
- Future Forecast Analysis
- RiskPro- Online Risk Management Portal
- HR Connect
- Ansay Connect – Certificates, Auto ID Cards, View Policy Details
- Safety & Loss Control Services
- Ansay MedPro Work Comp Triage
- Future Office – Benefit Program Management
- On-Site training, workshops

# The Ansay Way

Ansay looks to begin the relationship here



## Ansay (Outsourced Risk Advisors)

1. Relationship / Solution Oriented Approach
2. Process Driven
3. Pro-Active
4. Communication

**Insurance Placement is a small part of what we do.**

# Ansay Medpro / Advantages

## (Telephonic Triage for WC)

- Employees receive immediate attention from a medical professional, toll free, 24/7.
- Injuries receive appropriate treatment or level of care right away.
- Unnecessary doctor visits are avoided, reducing unnecessary claims.
- Supervisors are freed from making medical decisions.
- Liability for triage decisions are transferred to Medpro.
- Recorded statements at the time of incident.
- Reduced paperwork for claims administrators.
- Instant notification to designated personnel (safety director, HR ...etc).
- Medpro can help direct employees to facilities in your provider's PPO Network.

This all adds up to prompt and proper treatment, lower claim experience, and premium savings.

# Safety Services

## Public Entity Safety Services

- Mock OSHA audits
- Safety training—classroom and hands-on—examples: confined space, fork lift, seasonal employees,
- Develop written Safety Handbooks
- Accident Investigation and Return-to-Work written programs and training
- Safety Committee development and train the trainer (facilitator)

## On Line Risk Management Platform Safety Services

- HR Library Labor Employment Source
- Incident tracking
- Online Training scheduling and tracking
- Hazard Communication Compliance Program
- Driver Safety Training
- Sexual Harassment Prevention training

# Risk Management Service Timeline

## **Coverage Review and Current Program Assessment**

- Perform current policy review and best practices benchmarking
- Develop and present renewal strategy for upcoming term

**Target Date: May/June**

## **Begin Risk Assessment Process**

- Schedule key employee interviews
- Report risk assessment findings to management

**Target Date: May/ June**

## **Program Initiation**

- Introduction of insurance carrier service teams and technology platforms
- Outline claim reporting procedures and Ansay MedPro guidelines
- Set up loss run frequency, format, and recipients
- Deliver insurance policy binder (paper or electronic)

**Target Date: July-August**

# Risk Management - continued

## **Midterm Review**

- Review prior term audits and compare to current exposure base
- Assist with claim closure prior to unit stat cards being filed
- Review open item reports from insurance carriers

**Target Date: November 2018**

## **Open Claim Reviews**

- Identify all open claims
- Solicit status reports from claims adjusters
- Review planned activity and projected close dates

**Target Date: Quarterly (as needed)**

## **Stewardship Report Market Insurance Program (if necessary)**

- Coordinate insurance carrier inspections
- Obtain alternative protection programs and pricing
- Evaluate options and make recommendations
- Finalize insurance carrier placements
- Issue binders, certificates of insurance, and auto ID cards

**Target Date: February 2019**

# Safety & Loss Control Service Timeline

## **Current Safety Program Evaluation**

- Identify current safety tools utilization
- Review current safety handbook
- Identify any changes necessary to reach a “Best Practices” safety culture

**Target Date: July**

## **Review Safety Committee Effectiveness**

- Interview employees to determine safety culture and jobsite practices
- Meet with management to identify additional services we can provide
- Assist with safety committee meetings and training if necessary

**Target Date: August**

## **Employee Training**

- Participate in supervisor training focusing on leading loss indicators
- Identify if written policies are enforced within departments
- Assist with “Best Practices” approach to workplace safety

**Target Date: As needed**

## **Review Injury Reporting Procedures**

- Develop a system to track, review, and correct near misses
- Provide supervisor training to implement a near miss program
- Track results and corrective actions

**Target Date: July**

# Safety & Loss Control - continued

## **Accident Investigations**

- Assist with investigation of all serious incidents
- Train supervisors to properly investigate all claims
- Assist with OSHA mediation in cases where citations are delivered

**Target Date: work with safety committee**

## **Finalize changes to the written safety program**

- OSHA Compliance
- PPE Guidelines
- Training and documentation

**Target Date: 2019**

## **Stewardship Report**

- Review services provided YTD
- Develop service plan for next year

**Target Date: April 2019**

Excited to join  
Team Burlington!

Any Questions?





# Quote Option Overview

CITY OF BURLINGTON | 07/01/18

## Option 002: \$169,169

Ref# X901240-002

Short Term quote

### A - Commercial Property

Premium	\$75,586
Deductible Range	70 bldg @ \$1,000
Extension Endorsement	Not Applicable
Unique Forms	Comparison Unavailable

### B - General Liability

Premium	\$24,174
Occurrence Limit	\$1,000,000
Aggregate Limit	\$2,000,000
Medical Limit	
Damage to Premises	\$300,000
EPLI	Not Applicable
Extension Endorsement	Essential Extension Endorsement
Unique Forms	Comparison Unavailable

### C - Commercial Inland Marine

Premium	\$6,952
Class Description	SCHEDULED PROPERTY FLOATER CONTRACTORS EQUIP-SPECIAL CONTR EQUIP-LEASED FROM OTHERS
Unique Forms	Comparison Unavailable

### E - Business Auto

Premium	\$37,652
Liability Limit	\$1,000,000
Medical Payments	\$10,000
Special Auto Comp	Deductible Varies
Special Auto Coll	Deductible Varies
Trucks & Trlrs Comp	\$100 Deductible
Trucks & Trlrs Coll	\$250 Deductible
Extension Endorsement	Elite Extension
Unique Forms	Comparison Unavailable

### F - Commercial Crime

Premium	\$1,016
Unique Forms	Comparison Unavailable

### G - Law Enforcement

Premium	\$3,641
Occurrence Limit	\$1,000,000
Aggregate Limit	\$1,000,000
Deductible	\$5,000
Medical Payments	\$5,000
Unique Forms	Comparison Unavailable



# Quote Option Overview

CITY OF BURLINGTON | 07/01/18

## Option 002: \$169,169

Ref# X901240-002

Short Term quote

### J - Commercial Umbrella

Premium	\$11,639
Liability Limit	\$5,000,000
SIR	\$0
Unique Forms	Comparison Unavailable

### K - Linebacker

Premium	\$7,645
Loss Limit	\$1,000,000
Aggregate Limit	\$1,000,000
Deductible	\$5,000
Unique Forms	Comparison Unavailable

### Q - Cybersolutions

Premium	\$864
Cyber Liability	\$100,000 Limit \$1,000 Deductible
Data Compromise	\$100,000 Limit \$1,000 Deductible
Unique Forms	Comparison Unavailable



# Quote Option Overview

BURLINGTON CITY OF | 07/01/18

## Option 001: \$130,398

Ref# X930180-001

WC quote 7/1 to 5/15/19

### H - Workers Compensation

Premium	\$130,398
Liability Limits	\$500,000/\$500,000/\$500,000
Experience Mod	1.000 WI
Unique Forms	Comparison Unavailable



EMCASCO INSURANCE COMPANY  
BURLINGTON CITY OF

QUOTE NUMBER: H930180-01  
EFF DATE: 07/01/18 EXP DATE: 05/15/19

\*\*\*\*\*

W I S C O N S I N

STATE EMPL ID.: INTRASTATE ID.: 038104006 OTHER ID.:

( 001 ) 300 N PINE ST  
BURLINGTON, WI. 53105-1435

NUMBER OF EMPLOYEES:

MAXIMUM # OF EMPLOYEES EXPOSED AT ANY ONE TIME: 19

FULL TIME: 8 PART TIME: 11

SIC: 9011 NAICS:921191

CLASSIFICATION PHRASEOLOGY	.CODE . NO.	ESTIMATED ANNUAL . REMUNERATION	RATES . PER \$100 . REMUNERATION	ESTIMATED ANNUAL PREMIUM
CLERICAL OFFICE EMPLOYEES NOC	.8810	944,242.	0.21 . \$	1,727.00
MUNICIPAL OPERATIONS - CITY	.9412	1,356,309.	4.25 . \$	50,207.00
STREET OR ROAD CONSTRUCTION - SUBSURFACE WORK & DRIVERS	.5507	IF ANY.	7.50 . \$	0.00
FIRE PATROL OR PROTECTIVE CORPS & DRIVERS	.7704	556,643.	4.53 . \$	21,963.00
SEWER CONSTRUCTION - ALL OPERATIONS & DRIVERS	.6306	IF ANY.	8.99 . \$	0.00
WATERWORKS OPERATION & DRIVERS	.7520	133,381.	4.04 . \$	4,693.00
POLICE OFFICERS & DRIVERS	.7720	1,941,292.	3.16 . \$	53,431.00
ELECTRIC LIGHT OR POWER CO. NOC - ALL EMPLOYEES & DRIVERS	.7539	IF ANY.	1.69 . \$	0.00
CARPENTRY NOC	.5403	IF ANY.	12.12 . \$	0.00
EXCAVATION & DRIVERS	.6217	IF ANY.	6.96 . \$	0.00
HOUSING AUTHORITY & CLERICAL, SALESPERSONS, DRIVERS	.9033	67,191.	1.84 . \$	1,077.00
FIRE DEPARTMENT - VOLUNTEER	.7709	10,824.	. \$	6,557.00
EMPLOYERS LIABILITY PREMIUM FOR INCR LIMITS PART TWO.	.9807	.	. \$	1,117.00

SUBJECT PREMIUM . \$ 140,772.00

MODIFIED PREMIUM - EXP. MOD. APPLIED (1.000) . \$ 140,772.00

STATE TOTAL ESTIMATED STANDARD PREMIUM . \$ 140,772.00

ISSUED FROM: BROOKFIELD, WI

TERM FACTOR: 0.871

AS QUOTED ON: 06/27/18 (BPP)



EMCASCO INSURANCE COMPANY  
BURLINGTON CITY OF

QUOTE NUMBER: H930180-01  
EFF DATE: 07/01/18      EXP DATE: 05/15/19

CLASS CODE - 0063	ESTIMATED PREMIUM DISCOUNT	.\$	-11,900.00
Terrorism - Code 9740	(RATE .02)	.\$	871.00
Catastrophe (Other Than Cert Acts) - Code 9741	(RATE .01)	.\$	435.00
-----			
STATE TOTAL PREMIUM			.\$ 130,178.00
-----			
ESTIMATED POLICY PREMIUM			.\$ 130,178.00
EXPENSE CONSTANT			.\$ 220.00
-----			
TOTAL ESTIMATED POLICY PREMIUM			.\$ 130,398.00

ISSUED FROM: BROOKFIELD, WI

TERM FACTOR: 0.871

AS QUOTED ON: 06/27/18 (BPP)



**DATE:** July 17, 2018

**SUBJECT:** MOTION 18-904 - to approve the 2017 Annual Audit completed by Sitzberger & Company, S.C.

**SUBMITTED BY:** Steven DeQuaker, Finance Director

---

**BACKGROUND/HISTORY:**

The 2017 Annual Audit was completed by Sitzberger & Company, S.C. (Sitzberger) out of Lake Geneva, Wisconsin. This was the first year Sitzberger has completed the audit for the City of Burlington. The prior auditor, Pat Romenesko needed to reduce his workload due to the loss of his primary accountant. Sitzberger was recommended by Mr. Romenesko as a good company to handle the Audit needs of the City of Burlington.

The 2017 Budget vs Actual performed well despite the heavy losses due to the July 2017 flood. The General Fund Balance at year end is listed at \$2,215,299, "Fund Balances - Ending", as shown on page 9. This is 28.99% of 2017 Expenditures, shown on the prior page 8.

Other points on page 9 are the negative balance in ER-TID 1 and TID 5. The ER TID will be cleared with additional increment sharing from TID 3, and the negative balance in TID 5 will be cleared up in 2018 as this was a payment timing issue with the Aurora payment guarantees.

The other negative balance is the Capital Projects fund (\$-1,051,735, pages 28 and 57) which has been negative for a few years. The clearing up of this fund will happen in 2018 with the close of TID 3 and the ER TID, both of which were closed in March of 2018.

Enterprise funds are continuing to be stable in cash and in meeting their bond requirements. (pages 12-16, with cash balances on page 16). These efforts are supported by the Financial Management Plan of regular small increases in both Sewer and Water fees to account for increases in expenses. The airport continues it's good performance by solid costing of Fuel sales, Federal Grants use and monitoring expenses.

These are a few of the hi-lights from the Audit document. This evening, Bryan Snyder from Sitzberger, will present the audit discussing depreciation of City assets and answer any questions the Council may have.

**BUDGET/FISCAL IMPACT:**

The overall Budget vs. Actual in 2017 was better then budgeted. Several revenue items in the form of grants were received to offset expenditures or expenses. The Budget vs. Actual recap is on page 11. The detail begins on page 58 and runs through page 61 for the General Fund with a net positive of \$299,095 under budget.

General Obligation Debt (page 38) of \$26,620,000 represents 2.94% of equalized Value - 5% is allowed by statute. This meets he policy currently in effect for the 2017 budget.

Cash reserves remained in good standing for the City - pages 29 through 31. Some corrections to the amounts at specific depositories were resolved in 2018. These "higher" balances were from Tax Collections. Cash as of this date are now secured through FDIC, State Deposit Guarantee Fund or other allowed securities. Total available cash on hand at year end was \$19,437,824 (does not count restricted cash and investments) prior to January settlements with other taxing jurisdictions.

All other Special Revenue Funds (pages 56 & 57), with the exception of the Capital Project Fund already noted, maintained positive fund balances.

**RECOMMENDATION:**

Staff recommends approving the motion to accept the 2017 Annual Audit from Sitzberger & Company, S.C.

**TIMING/IMPLEMENTATION:**

For discussion at the July 17, 2018 Committee of the Whole with adoption the same night due to timing considerations and publication of the Audit.

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**Attachments**

Draft Report

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**CITY OF BURLINGTON**

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**INDEPENDENT AUDITORS' REPORT  
AND  
FINANCIAL STATEMENTS**

---

**FOR THE YEAR ENDED  
DECEMBER 31, 2017**

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## **INDEPENDENT AUDITOR'S REPORT**

To the City Council  
City of Burlington  
Racine and Walworth Counties, Wisconsin

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Burlington, as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the City of Burlington'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.

### **Auditor's 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 evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's 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 entity'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 entity'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, business-type activities, each major fund, and the aggregate remaining fund information of the City of Burlington as of December 31, 2017, and the respective changes in financial position and, where applicable, the cash flows thereof and the respective budgetary comparison for the general fund 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 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 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 opinion on the basic financial statements is not affected by this missing information.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Burlington's basic financial statements. The accompanying supplementary information, as listed in the table of contents, is presented for purposes of additional analysis and are not a required part of the basic financial statements.

This supplementary information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such 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 taken as a whole.

The Long-Term Debt Schedules as listed in the table of contents have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Sitzberger & Company, S.C.  
Lake Geneva, Wisconsin  
July 10, 2018

CITY OF BURLINGTON  
STATEMENT OF NET POSITION  
DECEMBER 31, 2017

DRAFT

	Primary Government		Total	Component Unit
	Governmental Activities	Business-type Activities		Housing Authority
<b><u>ASSETS</u></b>				
Cash and investments	\$ 7,481,070	\$ 3,044,911	\$ 10,525,981	\$ 81,849
Receivables:				
Tax levy	11,773,732	-	11,773,732	-
Accounts and other	927,533	1,416,912	2,344,445	2,480
Special assessments	4,559	177,224	181,783	-
Internal balances	515,869	(500,310)	15,559	-
Inventories	-	70,948	70,948	-
Prepaid items	63,900	-	63,900	15,182
Restricted assets - cash and investments	2,924,163	413,296	3,337,459	157,513
Notes receivable	1,921,435	-	1,921,435	-
Other deferred debits	-	654	654	-
Capital assets:				
Land	24,083,170	1,164,332	25,247,502	87,236
Construction in progress	1,208,454	765,691	1,974,145	-
Other capital assets, net of depreciation	31,164,196	42,828,585	73,992,781	2,184,062
<b>TOTAL ASSETS</b>	<b>82,068,081</b>	<b>49,382,243</b>	<b>131,450,324</b>	<b>2,528,322</b>
<b><u>DEFERRED OUTFLOWS OF RESOURCES</u></b>				
Deferred outflows related to pension	376,677	71,535	448,212	24,164
<b><u>LIABILITIES</u></b>				
Accounts payable and other accrued expenses	1,808,429	193,154	2,001,583	8,690
Accrued interest payable	197,214	6,077	203,291	-
Deposits held	32,365	3,000	35,365	35,626
Current - long-term obligations	4,058,405	1,146,526	5,204,931	29,568
Liabilities payable from restricted assets:				
Accrued interest payable	-	62,720	62,720	-
Non-current liabilities:				
Compensated absences	249,229	82,610	331,839	-
Net pension liability	253,118	48,070	301,188	2,491
Long-term obligations	21,800,963	14,945,168	36,746,131	2,158,661
<b>TOTAL LIABILITIES</b>	<b>28,399,723</b>	<b>16,487,325</b>	<b>44,887,048</b>	<b>2,235,036</b>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>				
Property taxes	12,261,999	-	12,261,999	-
Deferred inflows related to pension	249,569	47,395	296,964	10,290
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>12,511,568</b>	<b>47,395</b>	<b>12,558,963</b>	<b>10,290</b>
<b><u>NET POSITION</u></b>				
Net investment in capital assets	30,596,452	28,666,914	59,263,366	127,836
Restricted for debt service	2,923,440	413,296	3,336,736	133,270
Restricted for capital projects	4,521,873	-	4,521,873	-
Unrestricted	3,491,702	3,838,848	7,330,550	46,054
<b>TOTAL NET POSITION</b>	<b>\$ 41,533,467</b>	<b>\$ 32,919,058</b>	<b>\$ 74,452,525</b>	<b>\$ 307,160</b>

See accompanying notes to financial statements.

CITY OF BURLINGTON  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2017

DRAFT

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position			
	Expenses	Charges for Services	Operating	Capital	Primary Government			Component
			Grants and Contributions	Grants and Contributions	Governmental Activities	Business-type Activities	Total	Housing Authority
Primary government:								
<b>GOVERNMENTAL ACTIVITIES:</b>								
General government	\$ 1,468,357	\$ 63,579	\$ -	\$ -	\$ (1,404,778)	\$ -	\$ (1,404,778)	\$ -
Public safety	4,208,368	423,434	297,052	-	(3,487,882)	-	(3,487,882)	-
Public works	3,473,019	543	680,899	74,713	(2,716,864)	-	(2,716,864)	-
Health and human services	81,873	-	-	-	(81,873)	-	(81,873)	-
Culture, recreation and education	2,072,358	27,986	323,164	219,500	(1,501,708)	-	(1,501,708)	-
Conservation and development	643,710	20,525	-	157,020	(466,165)	-	(466,165)	-
Interest and fiscal charges	543,096	-	-	-	(543,096)	-	(543,096)	-
Other	84,507	-	-	-	(84,507)	-	(84,507)	-
<b>TOTAL GOVERNMENTAL</b>	<b>12,575,289</b>	<b>536,067</b>	<b>1,301,115</b>	<b>451,233</b>	<b>(10,286,874)</b>	<b>-</b>	<b>(10,286,874)</b>	<b>-</b>
<b>BUSINESS-TYPE ACTIVITIES</b>								
Water	1,990,156	2,426,442	-	110,997	-	547,283	547,283	-
Sewer	3,961,207	3,290,137	-	33,000	-	(638,070)	(638,070)	-
Airport	678,139	682,302	-	-	-	4,163	4,163	-
<b>TOTAL BUSINESS-TYPE</b>	<b>6,629,502</b>	<b>6,398,881</b>	<b>-</b>	<b>143,997</b>	<b>-</b>	<b>(86,624)</b>	<b>(86,624)</b>	<b>-</b>
<b>TOTAL PRIMARY GOVERNMENT</b>	<b>19,204,791</b>	<b>6,934,948</b>	<b>1,301,115</b>	<b>595,230</b>	<b>(10,286,874)</b>	<b>(86,624)</b>	<b>(10,373,498)</b>	<b>-</b>
<b>COMPONENT UNIT</b>								
Housing authority	\$ 438,074	\$ 331,401	\$ 90,527	\$ -				(16,146)
<b>GENERAL REVENUES AND TRANSFERS</b>								
Property taxes levied for general purposes					10,329,154	-	10,329,154	-
Franchise taxes					144,625	-	144,625	-
Public accommodation taxes					134,398	-	134,398	-
Payments in lieu of taxes					49,020	-	49,020	-
Intergovernmental revenues not restricted to specific programs					495,916	-	495,916	-
Property rents					58,234	-	58,234	-
Gain (loss) on sale of capital assets					(23,898)	-	-	(6,950)
Unrestricted investment earnings					123,845	26,789	150,634	1,474
Transfers					505,913	(519,957)	(14,044)	-
<b>TOTAL GENERAL REVENUES AND TRANSFERS</b>					<b>11,817,207</b>	<b>(493,168)</b>	<b>11,324,039</b>	<b>(5,476)</b>
<b>CHANGE IN NET POSITION</b>					<b>1,530,333</b>	<b>(579,792)</b>	<b>950,541</b>	<b>(21,622)</b>
<b>NET POSITION - BEGINNING</b>					<b>38,284,295</b>	<b>33,498,850</b>	<b>71,783,145</b>	<b>328,782</b>
<b>PRIOR PERIOD ADJUSTMENT</b>					<b>1,718,839</b>	<b>-</b>	<b>1,718,839</b>	<b>-</b>
<b>NET POSITION - ENDING</b>					<b>\$ 41,533,467</b>	<b>\$ 32,919,058</b>	<b>\$ 74,452,525</b>	<b>\$ 307,160</b>

See accompanying notes to financial statements.

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CITY OF BURLINGTON  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2017

DRAFT

	General	TIF No. 3 Debt Service	Environmental TIF District	TIF No. 5 Capital Projects	General Capital Projects	Other Governmental Funds	Total Governmental Funds
<b><u>ASSETS</u></b>							
Cash and investments	\$ 65,974	\$ -	\$ -	\$ 158,435	\$ 5,448,655	\$ 2,429,303	\$ 8,102,367
Receivables:							
Tax levy	5,498,673	4,573,829	42,318	378,943	-	1,279,969	11,773,732
Accounts and other	185,228	-	-	742,305	-	-	927,533
Special assessments	4,559	-	-	-	-	-	4,559
Due from other funds	1,498,453	-	-	-	-	-	1,498,453
Prepaid items	62,636	-	-	-	-	1,264	63,900
Restricted assets:							
Cash and investments	-	2,924,163	-	-	-	-	2,924,163
Advances to other funds	1,481,628	-	-	-	-	-	1,481,628
Notes receivable	-	-	928,542	-	-	992,893	1,921,435
<b>TOTAL ASSETS</b>	<b>8,797,151</b>	<b>7,497,992</b>	<b>970,860</b>	<b>1,279,683</b>	<b>5,448,655</b>	<b>4,703,429</b>	<b>28,697,770</b>
<b><u>LIABILITIES</u></b>							
Accounts payable and accrued expenses	546,230	723	434	72	926,782	90,070	1,564,311
Due to other funds	-	-	73,881	908,703	-	-	982,584
Deposits held	32,365	-	-	-	-	-	32,365
Advances from other funds	-	-	-	-	-	1,481,628	1,481,628
<b>TOTAL LIABILITIES</b>	<b>578,595</b>	<b>723</b>	<b>74,315</b>	<b>908,775</b>	<b>926,782</b>	<b>1,571,698</b>	<b>4,060,888</b>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>							
Deferred revenue	5,986,940	4,573,829	970,860	1,121,248	-	2,272,862	14,925,739
Deferred special assessments	16,317	-	-	-	-	-	16,317
<b>TOTAL DEFERRED     INFLOWS OF RESOURCES</b>	<b>\$ 6,003,257</b>	<b>\$ 4,573,829</b>	<b>\$ 970,860</b>	<b>\$ 1,121,248</b>	<b>\$ -</b>	<b>\$ 2,272,862</b>	<b>\$ 14,942,056</b>

CITY OF BURLINGTON  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2017

DRAFT

	<u>General</u>	<u>TIF No. 3 Debt Service Fund</u>	<u>Environmental TIF District</u>	<u>TIF No. 5 Capital Projects</u>	<u>General Capital Projects</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b><u>FUND BALANCES</u></b>							
Nonspendable for:							
Prepaid expenditures	\$ 62,636	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62,636
Permanent funds	-	-	-	-	-	50,000	50,000
Net advances to other funds	1,481,628	-	-	-	-	-	1,481,628
Restricted	-	2,923,440	-	-	4,521,873	-	7,445,313
Assigned	-	-	-	-	-	808,869	808,869
Unassigned	671,035	-	(74,315)	(750,340)	-	-	(153,620)
<b>TOTAL FUND BALANCES</b>	<b><u>2,215,299</u></b>	<b><u>2,923,440</u></b>	<b><u>(74,315)</u></b>	<b><u>(750,340)</u></b>	<b><u>4,521,873</u></b>	<b><u>858,869</u></b>	<b><u>9,694,826</u></b>
 <b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>							
	<b><u><u>\$ 8,797,151</u></u></b>	<b><u><u>\$ 7,497,992</u></u></b>	<b><u><u>\$ 970,860</u></u></b>	<b><u><u>\$ 1,279,683</u></u></b>	<b><u><u>\$ 5,448,655</u></u></b>	<b><u><u>\$ 4,703,429</u></u></b>	<b><u><u>\$ 28,697,770</u></u></b>

CITY OF BURLINGTON  
 RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
 TO THE STATEMENT OF NET POSITION  
 FOR THE YEAR ENDED DECEMBER 31, 2017

DRAFT

TOTAL FUND BALANCES - GOVERNMENTAL FUNDS \$ 9,694,826

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

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

Capital assets	87,789,700	
Accumulated depreciation	<u>(31,333,880)</u>	56,455,820

Other long-term assets are not available to pay for current period expenditures and therefore, are deferred in the governmental funds.

Deferred revenue		2,680,057
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The City's proportionate share of the Wisconsin Retirement System pension plan is applicable to future periods, therefore it is not reported in the governmental funds.

(126,010)

Long-term debt and related items are not due and payable in the current period and therefore are not reported in the governmental funds.

Long-term liabilities at year end consist of:

Notes and bonds payable	(25,859,368)	
Compensated absences	<u>(249,229)</u>	(26,108,597)

Accrued interest payable on debt is not due and payable in the current period and therefore is not reported as a liability in the governmental funds.

(197,214)

Internal service funds are used by management to charge the costs of health and dental insurance benefits to individual funds. The assets and liabilities of this fund are included in governmental activities in the statement of net position.

(865,415)

TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES \$ 41,533,467

CITY OF BURLINGTON  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2017

DRAFT

	General	TIF No. 3 Debt Service	Environmental TIF District	TIF No. 5 Capital Projects	General Capital Projects	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>							
General property taxes	\$ 5,216,208	\$ 4,023,219	\$ 42,692	\$ 140,255	\$ -	\$ 906,780	\$ 10,329,154
Payments in lieu of taxes	49,020	-	-	-	-	-	49,020
Room tax and other taxes	134,398	-	-	-	-	-	134,398
Intergovernmental	1,205,633	14,497	49	-	-	302,211	1,522,390
Licenses and permits	479,652	-	-	-	-	-	479,652
Fines and forfeitures	166,673	-	-	-	-	-	166,673
Charges for services	66,808	-	-	-	-	19,836	86,644
Special assessments	27,571	-	-	-	-	-	27,571
Investment income	27,688	(26,701)	21,108	3,613	42,674	55,464	123,846
Repayments of note receivable principal	-	-	57,694	-	-	56,598	114,292
Other	331,847	-	-	45,000	47,818	354,987	779,652
<b>TOTAL REVENUES</b>	<b>7,705,498</b>	<b>4,011,015</b>	<b>121,543</b>	<b>188,868</b>	<b>90,492</b>	<b>1,695,876</b>	<b>13,813,292</b>
<b>EXPENDITURES</b>							
Current:							
General government	960,023	16,032	11,684	1,756	-	-	989,495
Public safety	3,815,412	-	-	-	-	113,430	3,928,842
Public works	1,744,856	-	-	-	-	50,338	1,795,194
Health and human services	81,873	-	-	-	-	-	81,873
Culture, recreation and education	784,208	-	-	-	-	754,284	1,538,492
Conservation and development	255,437	5,402	-	100	-	382,771	643,710
Capital outlay	-	-	-	2,402	3,546,704	395,487	3,944,593
Debt service:							
Principal	-	2,788,866	95,000	700,000	-	1,520,830	5,104,696
Interest and fiscal charges	-	141,133	49,326	74,221	-	189,140	453,820
<b>TOTAL EXPENDITURES</b>	<b>7,641,809</b>	<b>2,951,433</b>	<b>156,010</b>	<b>778,479</b>	<b>3,546,704</b>	<b>3,406,280</b>	<b>18,480,715</b>
<b>EXCESS (DEFICIENCY) OF REVENUES</b>							
OVER (UNDER) EXPENDITURES	\$ 63,689	\$ 1,059,582	\$ (34,467)	\$ (589,611)	\$ (3,456,212)	\$ (1,710,404)	\$ (4,667,423)

See accompanying notes to financial statements.

CITY OF BURLINGTON  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2017

DRAFT

	General	TIF No. 3 Debt Service	Environmental TIF District	TIF No. 5 Capital Projects	General Capital Projects	Other Governmental Funds	Total Governmental Funds
<u>OTHER FINANCING SOURCES (USES)</u>							
Transfers in	\$ 25,000	\$ -	\$ 1,787,021	\$ -	\$ -	\$ 355,750	\$ 2,167,771
Transfers out	(350,750)	(1,787,021)	-	-	-	(5,000)	(2,142,771)
Water utility tax equivalent	480,913	-	-	-	-	-	480,913
Bond proceeds	-	-	-	-	8,040,000	1,170,000	9,210,000
Sale of capital assets	-	-	15,200	-	-	24,179	39,379
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>155,163</u>	<u>(1,787,021)</u>	<u>1,802,221</u>	<u>-</u>	<u>8,040,000</u>	<u>1,544,929</u>	<u>9,755,292</u>
<b>NET CHANGE IN FUND BALANCES</b>	218,852	(727,439)	1,767,754	(589,611)	4,583,788	(165,475)	5,087,869
<b>FUND BALANCES - BEGINNING</b>	<u>1,996,447</u>	<u>3,650,879</u>	<u>(1,842,069)</u>	<u>(160,729)</u>	<u>(61,915)</u>	<u>1,024,344</u>	<u>4,606,957</u>
<b>FUND BALANCES - ENDING</b>	<u><u>\$ 2,215,299</u></u>	<u><u>\$ 2,923,440</u></u>	<u><u>\$ (74,315)</u></u>	<u><u>\$ (750,340)</u></u>	<u><u>\$ 4,521,873</u></u>	<u><u>\$ 858,869</u></u>	<u><u>\$ 9,694,826</u></u>

CITY OF BURLINGTON  
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, 2017

DRAFT

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS \$ 5,087,869

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 activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.

Capital outlays	2,903,070
Depreciation expense	(1,767,896)

In the statement of activities, losses on the sale of capital assets are shown, whereas in the governmental funds only the proceeds on the sale (if any) are shown.

Loss on disposal of capital assets	(63,275)
------------------------------------	----------

Changes in the net pension liability and related deferred inflows and outflows or resources as a result of employer contributions, changes in assumptions and proportionate share and the difference between the expected and actual experience of the plan

(1,381,698)

Long-term receivables not available are reported as revenue in the fund financial statements when collected or currently available, but are recognized as revenue when earned in the government-wide financial statements.

Notes receivable transactions	784,547
Special assessments transactions	(17,216)

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.

Principal payments on long-term debt	5,104,696
Issuance of long-term debt	(9,210,000)

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Changes in interest accrued on long-term debt	(89,278)
Changes in compensated absences	55,124

The net revenue of internal service fund activity is reported with governmental activities.

124,390

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES

\$ 1,530,333

See accompanying notes to financial statements.

CITY OF BURLINGTON  
GENERAL FUND

DRAFT

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2017

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<u>REVENUES</u>				
General property taxes	\$ 5,216,776	\$ 5,216,776	\$ 5,216,208	\$ (568)
Payments in lieu of taxes	38,500	38,500	49,020	10,520
Room tax	105,000	105,000	134,221	29,221
Other taxes	150	150	177	27
Intergovernmental	1,171,677	1,171,677	1,205,633	33,956
Licenses and permits	389,980	389,980	479,652	89,672
Fines and forfeitures	186,000	186,000	166,673	(19,327)
Charges for services	99,120	99,120	66,808	(32,312)
Special assessments	15,000	15,000	27,571	12,571
Investment income	12,500	12,500	27,688	15,188
Other	24,200	24,200	331,847	307,647
<b>TOTAL REVENUES</b>	<u>7,258,903</u>	<u>7,258,903</u>	<u>7,705,498</u>	<u>446,595</u>
<u>EXPENDITURES</u>				
Current:				
General government	1,016,403	1,016,403	960,023	56,380
Public safety	3,914,170	3,914,170	3,815,412	98,758
Public works	1,960,701	1,960,701	1,744,856	215,845
Health and human services	81,561	81,561	81,873	(312)
Culture, recreation and education	635,154	635,154	784,208	(149,054)
Conservation and development	186,667	186,667	255,437	(68,770)
<b>TOTAL EXPENDITURES</b>	<u>7,794,656</u>	<u>7,794,656</u>	<u>7,641,809</u>	<u>152,847</u>
<b>EXCESS EXPENDITURES OVER REVENUES</b>	<u>(535,753)</u>	<u>(535,753)</u>	<u>63,689</u>	<u>599,442</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	49,000	49,000	25,000	(24,000)
Transfers out	(67,490)	(67,490)	(350,750)	(283,260)
Water utility tax equivalent	474,000	474,000	480,913	6,913
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>455,510</u>	<u>455,510</u>	<u>155,163</u>	<u>(300,347)</u>
<b>CHANGES IN FUND BALANCES</b>	<u>(80,243)</u>	<u>(80,243)</u>	<u>218,852</u>	<u>299,095</u>
<b>FUND BALANCES - BEGINNING</b>	<u>1,996,447</u>	<u>1,996,447</u>	<u>1,996,447</u>	<u>-</u>
<b>FUND BALANCES - ENDING</b>	<u>\$ 1,916,204</u>	<u>\$ 1,916,204</u>	<u>\$ 2,215,299</u>	<u>\$ 299,095</u>

CITY OF BURLINGTON  
STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
DECEMBER 31, 2017

DRAFT

<u>ASSETS</u>	Business-type Activities - Enterprise Funds				Governmental Activities -
	Water Utility	Sewer Utility	Airport	Totals	Internal Service Fund
Current assets:					
Cash and investments	\$ 558,320	\$ 1,444,484	\$ 420,730	\$ 2,423,534	\$ -
Customer accounts receivable	661,007	557,491	2,774	1,221,272	-
Special assessments receivable	43,696	133,528	-	177,224	-
Other receivables	96,676	93,268	5,696	195,640	-
Inventories	19,989	-	50,959	70,948	-
Total current assets	1,379,688	2,228,771	480,159	4,088,618	-
Noncurrent assets:					
Restricted assets:					
Restricted cash and investments	213,249	200,047	-	413,296	-
Other assets:					
Other deferred debits	-	654	-	654	-
Capital assets:					
Land	260,027	778,671	125,634	1,164,332	-
Construction in process	765,691	-	-	765,691	-
Other capital assets	25,577,098	51,144,740	2,983,427	79,705,265	-
Accumulated depreciation	(8,527,448)	(26,797,191)	(1,552,041)	(36,876,680)	-
Total capital assets, net	18,075,368	25,126,220	1,557,020	44,758,608	-
TOTAL ASSETS	19,668,305	27,555,692	2,037,179	49,261,176	-
<u>DEFERRED OUTFLOWS OF RESOURCES</u>					
Deferred outflows related to pension	30,075	41,460	-	71,535	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 19,698,380	\$ 27,597,152	\$ 2,037,179	\$ 49,332,711	\$ -

CITY OF BURLINGTON  
STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
DECEMBER 31, 2017

DRAFT

	Business-type Activities - Enterprise Funds				Governmental Activities -
	Water Utility	Sewer Utility	Airport	Totals	Internal Service Fund
<b>LIABILITIES</b>					
Current liabilities:					
Accounts payable	\$ 44,932	\$ 107,220	\$ 2,706	\$ 154,858	\$ 244,117
Accrued payroll	15,484	22,812	-	38,296	-
Accrued interest payable	2,360	3,717	-	6,077	-
Due to general fund	500,310	-	-	500,310	-
Current general obligation bonds	45,000	40,000	-	85,000	-
Current lease obligation payable	-	71,372	-	71,372	-
Deposits held	-	3,000	-	3,000	-
Total current liabilities	<u>608,086</u>	<u>248,121</u>	<u>2,706</u>	<u>858,913</u>	<u>244,117</u>
Current liabilities payable from restricted assets:					
Current revenue bonds payable	315,800	674,354	-	990,154	-
Accrued interest payable	14,016	48,704	-	62,720	-
Total current liabilities payable from restricted assets	<u>329,816</u>	<u>723,058</u>	<u>-</u>	<u>1,052,874</u>	<u>-</u>
Noncurrent liabilities:					
Revenue bonds payable	3,159,804	10,400,364	-	13,560,168	-
General obligation bonds payable	535,000	850,000	-	1,385,000	-
Net pension liability	20,210	27,860	-	48,070	-
Compensated absences	40,231	42,379	-	82,610	-
Total noncurrent liabilities	<u>3,755,245</u>	<u>11,320,603</u>	<u>-</u>	<u>15,075,848</u>	<u>-</u>
<b>TOTAL LIABILITIES</b>	<u>4,693,147</u>	<u>12,291,782</u>	<u>2,706</u>	<u>16,987,635</u>	<u>244,117</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred inflows related to pension	19,926	27,469	-	47,395	-
<b>NET POSITION</b>					
Net investment in capital assets	14,019,764	13,090,130	1,557,020	28,666,914	-
Restricted for debt service	213,249	200,047	-	413,296	-
Unrestricted	752,294	1,987,724	477,453	3,217,471	(244,117)
<b>TOTAL NET POSITION</b>	<u>\$ 14,985,307</u>	<u>\$ 15,277,901</u>	<u>\$ 2,034,473</u>	<u>\$ 32,297,681</u>	<u>\$ (244,117)</u>

CITY OF BURLINGTON  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2017

DRAFT

	Business-Type Activities - Enterprise Funds				Governmental
	Water Utility	Sewer Utility	Airport	Totals	Activities - Internal Service Fund
<b><u>OPERATING REVENUES</u></b>					
Charges for service	\$ 2,400,930	3,195,536	\$ -	\$ 5,596,466	\$ -
Fuel sales	-	-	585,754	585,754	-
Billings to departments	-	-	-	-	1,476,890
Other	17,452	94,601	96,548	208,601	28,918
<b>TOTAL OPERATING REVENUES</b>	<b>2,418,382</b>	<b>3,290,137</b>	<b>682,302</b>	<b>6,390,821</b>	<b>1,505,808</b>
<b><u>OPERATING EXPENSES</u></b>					
Operation and maintenance	1,129,101	1,773,061	109,788	3,011,950	-
Fuel for resale	-	-	461,219	461,219	-
Depreciation	628,596	1,668,268	96,708	2,393,572	-
Taxes	29,116	43,280	10,424	82,820	-
Insurance claims and administration	-	-	-	-	1,635,916
<b>TOTAL OPERATING EXPENSES</b>	<b>1,786,813</b>	<b>3,484,609</b>	<b>678,139</b>	<b>5,949,561</b>	<b>1,635,916</b>
<b>OPERATING INCOME (LOSS)</b>	<b>631,569</b>	<b>(194,472)</b>	<b>4,163</b>	<b>441,260</b>	<b>(130,108)</b>
<b><u>NONOPERATING REVENUES (EXPENSES)</u></b>					
Investment income (loss)	12,266	14,523	-	26,789	4,749
Grant proceeds	108,255	-	-	108,255	-
Insurance proceeds	8,060	-	-	8,060	-
Interest expense	(87,665)	(303,192)	-	(390,857)	-
Bond issuance costs	(7,000)	(46,378)	-	(53,378)	-
<b>TOTAL NONOPERATING REVENUE (EXPENSE)</b>	<b>33,916</b>	<b>(335,047)</b>	<b>-</b>	<b>(301,131)</b>	<b>4,749</b>
<b>INCOME BEFORE CONTRIBUTIONS AND TRANSFERS</b>	<b>665,485</b>	<b>(529,519)</b>	<b>4,163</b>	<b>140,129</b>	<b>(125,359)</b>
Capital contributions - other	2,742	33,000	-	35,742	-
Transfers out	-	-	(25,000)	(25,000)	-
Tax equivalent to municipality	(480,913)	-	-	(480,913)	-
<b>CHANGE IN NET POSITION</b>	<b>187,314</b>	<b>(496,519)</b>	<b>(20,837)</b>	<b>(330,042)</b>	<b>(125,359)</b>
<b>NET POSITION - BEGINNING OF YEAR</b>	<b>14,797,993</b>	<b>15,774,420</b>	<b>2,055,310</b>	<b>32,627,723</b>	<b>(118,758)</b>
<b>NET POSITION - END OF YEAR</b>	<b>\$ 14,985,307</b>	<b>\$ 15,277,901</b>	<b>\$ 2,034,473</b>	<b>32,297,681</b>	<b>\$ (244,117)</b>
Adjustment to reflect consolidation of internal service fund activities.				621,377	
Net position of business-type activities				<b>\$ 32,919,058</b>	

CITY OF BURLINGTON  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2017

DRAFT

	Business-type Activities - Enterprise Funds				Governmental
	Water Utility	Sewer Utility	Airport	Totals	Activities - Internal Service Fund
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>					
Receipts from customers and users	\$ 2,396,913	\$ 3,141,278	\$ 680,657	\$ 6,218,848	\$ -
Receipts from interfund services provided	-	-	-	-	1,505,808
Payments to suppliers	(425,639)	(760,515)	(604,679)	(1,790,833)	-
Payments to employees	(610,917)	(883,057)	-	(1,493,974)	-
Payments for interfund services used	-	-	-	-	(1,510,557)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	1,360,357	1,497,706	75,978	2,934,041	(4,749)
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</u>					
Transfers to other funds	(480,913)	-	(25,000)	(505,913)	-
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	(480,913)	-	(25,000)	(505,913)	-
<u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</u>					
Capital contributions	2,742	33,000	-	35,742	-
Acquisition and construction of capital assets	(1,074,230)	(957,758)	-	(2,031,988)	-
Proceeds of debt	890,145	1,610,000	-	2,500,145	-
Grant and insurance proceeds	116,315	-	-	116,315	-
Principal paid on bonds / leases	(308,105)	(703,873)	-	(1,011,978)	-
Bond issuance costs	(7,000)	(46,378)	-	(53,378)	-
Interest paid	(86,226)	(298,136)	-	(384,362)	-
Special assessment collections (additions)	8,649	(59,182)	-	(50,533)	-
NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	(457,710)	(422,327)	-	(880,037)	-
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>					
Investment income (loss)	12,266	14,523	-	26,789	4,749
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	12,266	14,523	-	26,789	4,749
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	434,000	1,089,902	50,978	1,574,880	-
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	337,569	554,629	369,752	1,261,950	-
CASH AND CASH EQUIVALENTS - END OF YEAR	\$ 771,569	\$ 1,644,531	\$ 420,730	\$ 2,836,830	\$ -

See accompanying notes to financial statements.

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CITY OF BURLINGTON  
STATEMENT OF CASH FLOWS - CONTINUED  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2017

DRAFT

<u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES</u>	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Fund
	Water Utility	Sewer Utility	Airport	Totals	
Operating income (loss)	\$ 631,569	\$ (194,472)	\$ 4,163	\$ 441,260	\$ (130,108)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:					
Depreciation	628,596	1,668,268	96,708	2,393,572	-
Depreciation charged to clearing account	22,063	-	-	22,063	-
(Increase) decrease in customer and other receivables	(21,469)	(148,859)	(1,645)	(171,973)	-
(Increase) decrease in inventories	735	-	(25,701)	(24,966)	-
(Increase) decrease in net pension and deferred items	110,309	152,062	-	262,371	-
Increase (decrease) in accounts payable	(20,326)	9,595	2,453	(8,278)	125,359
Increase (decrease) in accrued payroll	(7,125)	6,750	-	(375)	-
Increase (decrease) in due to other funds	19,397	-	-	19,397	-
Increase (decrease) in compensated absences payable	(3,392)	4,362	-	970	-
<b>NET CASH FLOWS PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<b>1,360,357</b>	<b>1,497,706</b>	<b>75,978</b>	<b>2,934,041</b>	<b>(4,749)</b>
 <u>RECONCILIATION OF CASH AND CASH EQUIVALENTS TO STATEMENT OF NET POSITION - PROPRIETARY FUNDS</u>					
Cash and investments reported as current assets	558,320	1,444,484	420,730	2,423,534	-
Cash and investments reported as restricted assets	213,249	200,047	-	413,296	-
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<b>\$ 771,569</b>	<b>\$ 1,644,531</b>	<b>\$ 420,730</b>	<b>\$ 2,836,830</b>	<b>\$ -</b>

NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES

Capital additions of \$2,742 and \$33,000 were contributed to the water and sewer utilities, respectively, by developers.

CITY OF BURLINGTON  
STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
DECEMBER 31, 2017

DRAFT

	Tax Roll	Municipal Court	Developers' Reimbursement Fund	Totals
<b><u>ASSETS</u></b>				
Cash and cash equivalents	\$ 8,893,202	\$ 10,850	\$ 7,791	\$ 8,911,843
Taxes receivable	1,650,012	-	-	1,650,012
TOTAL ASSETS	10,543,214	10,850	7,791	10,561,855
<b><u>LIABILITIES</u></b>				
Accounts payable	205,489	10,850	-	216,339
Due to county and state	2,543,443	-	-	2,543,443
Due to school and VTAE districts	7,794,282	-	-	7,794,282
Deposits held	-	-	7,791	7,791
TOTAL LIABILITIES	10,543,214	10,850	7,791	10,561,855
NET POSITION	\$ -	\$ -	\$ -	\$ -

**Note A - Summary of Significant Accounting Policies**

The basic financial statements of the City of Burlington, Wisconsin have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the City are described below.

**a) Reporting Entity**

The City of Burlington (the City) is a municipal corporation governed by an elected mayor and eight-member council. The accompanying financial statements present the City and its component unit, an entity for which the City is considered to be financially accountable. The discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the City.

Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The primary government is financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to or burdens on the primary government. Although it is a legally separate entity, standards set forth in Statement No. 61 of the Governmental Accounting Standards Board require that the financial statements of the Housing Authority of the City of Burlington be reported as a component unit of the City due to the appointment of its board of commissioners by the City's mayor. The Housing Authority of the City of Burlington is reported as a discretely presented component unit to emphasize that it is an entity that is legally separate from the City. The financial information included in the statement of net position is as of the Housing Authority's fiscal year end of August 31, 2017. Complete financial statements for the component unit may be obtained at its administrative offices.

Riverview Manor  
580 Madison Street  
Burlington, Wisconsin 53105

**b) Basis of Presentation**

**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 and intergovernmental revenues. Business-type activities are financed in whole or in part by fees and charges for goods or services. Eliminations have been made to avoid double counting of internal activities of the City.

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.

**Note A - Summary of Significant Accounting Policies (continued)**

**b) Basis of Presentation (continued)**

**Fund Financial Statements**

Financial statements of the reporting entity 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 equity, revenues, and expenditure/expenses.

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.

Funds are organized as major funds or non-major 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 percent of the corresponding total for all funds of that category or type, and
- b. The same element of the individual governmental fund or enterprise fund that met the 10 percent test is at least 5 percent of the corresponding total for all governmental and enterprise funds combined.
- c. In addition, any other governmental or proprietary fund that the City believes is particularly important to financial statement users may be reported as a major fund.

**Major Governmental Funds**

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 of the City except those required to be accounted for in another fund.

General Capital Projects Fund - accounts for the financial resources for the acquisition and construction of general capital projects for the City.

TIF No. 3 Debt Service Fund - accounts for the resources accumulated and payments made for principal and interest on long-term obligation debt of the City’s Tax Incremental Financing District No. 3.

TIF No. 5 Capital Projects Fund - accounts for the financial resources segregated for the acquisition and construction of major capital facilities for the City’s Tax Incremental Financing District No. 5.

Environmental TIF District Fund - accounts for remediation and other capital costs as authorized by the Wisconsin statutes.

The City reports the following major proprietary funds:

Sewer Utility Enterprise Fund - accounts for the activities of operating the sewage treatment plant, sewage pumping stations and collections systems.

**Note A - Summary of Significant Accounting Policies (continued)**

**b) Basis of Presentation (continued)**

Water Utility Enterprise Fund - accounts for the activities of operating the water distribution system.

Airport Enterprise Fund - accounts for the activities of the City's airport operations.

**Non-Major Funds**

The City reports the following non-major governmental funds:

Special Revenue Funds - Special revenue funds are used to account for the proceeds of specific revenue sources that are restricted to expenditures for specified purposes.

- Library Operations
- Community Development Block Grant
- TIF No. 3 Revolving Loan
- Park Development
- Library Trust
- Police Donations
- Wehmhoff

Debt Service Fund - Debt service funds are used to account for the accumulation of resources for, and the payment of general long-term debt principal and interest.

- General Debt Service

Capital Projects Funds - Capital projects funds are used to account for financial resources segregated for the acquisition and construction of major capital facilities.

- Revolving Capital Projects
- Infrastructure
- Downtown Redevelopment
- Facade Grants

Additionally, the City reports the following fund types:

Internal Service Fund - The internal service fund is used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City, on a cost reimbursement basis. The City's internal service fund accounts for the City's risk financing activities related to its employee health insurance medical claims.

Agency Funds - Trust and agency funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds. For the City, the agency funds are:

- Tax Roll Fund
- Municipal Court Bond Fund
- Developers' Reimbursement Fund

**Note A - Summary of Significant Accounting Policies (continued)**

**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, as are the proprietary fund financial statements. 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 Water and Sewer Utilities, 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.

Property taxes are recorded in the year levied as receivables and deferred inflows of resources. 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 to the resources and the amounts are available. Amounts owed to the City which are not available, are recorded as receivables and deferred inflows of resources. Amounts received prior to the entitlement period are also recorded as deferred inflows of resources.

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 deferred inflows of resources.

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.

**Note A - Summary of Significant Accounting Policies (continued)**

**c) Measurement Focus, Basis of Accounting, and Financial Statement Presentation (continued)**

**Fund Financial Statements (continued)**

The City reports deferred inflows of resources on its governmental funds balance sheet. Deferred inflows of resources arise from taxes levied in the current year which are for subsequent year's operations. For governmental fund financial statements, deferred inflows of resources arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred inflows of resources also arise when resources are received before the City has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the City has a legal claim to the resources, the deferred inflows of resources is removed from the balance sheet and revenue is recognized.

Proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as described previously in this note.

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 City's enterprise funds are charges to customers for services. Operating expenses for enterprise funds include the cost of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The preparation of the City's financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and related notes. Actual results could differ from those estimates.

**d) Cash and Investments**

The City's cash and investments are considered to be cash on hand, demand deposits, savings deposits, certificates of deposit, the Wisconsin Local Government Investment Pool and government agency securities. Investments are stated at fair value. Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. For purposes of the statement of cash flows for the enterprise funds, cash equivalents are temporary cash investments with a maturity of three months or less at the date of purchase. Pooled bank accounts that are shared between its various accounting funds are maintained.

Investment of City funds are restricted by state statutes. Permitted investments for the City include any of the following:

- Time deposits in any credit union, bank, savings bank, trust company, or savings and loan association which is authorized to transact business in Wisconsin maturing in three years or less.
- Bonds or securities issued or guaranteed by the federal government and its agencies.
- Bonds or securities of any county, city, drainage district, vocational, technical and adult education district, village, town or school district of the state.
- Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.
- The local government investment pool and the Wisconsin Investment Trust.

**Note A - Summary of Significant Accounting Policies (continued)**

**d) Cash and Investments (continued)**

- Bonds issued by a local exposition district, local professional baseball park district, professional football stadium district, the University of Wisconsin Hospitals and Clinics Authority, a local cultural arts district, or the Wisconsin Aerospace Authority.
- Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.
- Repurchase agreements with public depositories, with certain conditions.

**e) Receivables**

Accounts receivable in all funds report amounts that have arisen in the ordinary course of business and are stated net of allowances for uncollectable amounts.

Property taxes are levied in December on the assessed value as of the prior January 1. Property taxes are recorded as a receivable and deferred revenue in the appropriate fund in the year levied because the taxes are restricted to funding the succeeding year's budget appropriations. 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 districts and technical college district. Taxes for all state and local governmental units billed in the current year for the succeeding year are reflected as deferred revenues and due to other governments on the statement of net position. Property tax payments received prior to year-end are reflected in the agency fund. Interest on delinquent property taxes is recognized as revenue when received.

Details of the City's property tax calendar for the 2017 tax levy follows:

Lien and levy dates	December 2017
Real estate collection due dates:	
First installment due	January 31, 2018
Second installment due	July 31, 2018
Personal property tax due in full	January 31, 2018
Final settlement with county	August 2018
Tax sale of 2018 delinquent real estate taxes	October 2020

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as due from other funds and due to other funds on the balance sheet as appropriate. See Note H for additional information. For the statement of net position, interfund balances which are owed within the governmental activities or business-type activities are netted and eliminated.

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

**f) Inventories**

Inventories of the utility enterprise fund are generally used in the operation and maintenance of the water utility. The inventories are valued at cost (first-in, first-out method), which is not in excess of market value. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

**Note A - Summary Of Significant Accounting Policies (continued)**

**g) Prepaid Items**

Payments made to vendors that will benefit periods beyond the end of the current fiscal year are recorded as prepaid items.

**h) Restricted Assets**

Cash and equivalents of the City’s utilities have been restricted by bond resolution for the following purposes:

	Water Utility	Sewer Utility	Total
Bond reserve account	\$ 213,249	\$ -	\$ 213,249
Bond debt service fund		200,047	200,047
Total Utility Restricted Assets	\$ 213,249	\$ 200,047	\$ 413,296

The TIF #3 Debt Service Fund had a restricted cash balance of \$2,939,722 at December 31, 2017.

**i) Capital Assets**

*Government Wide Statements* – In the government-wide financial statements, fixed assets are accounted for as capital assets. Capital assets are defined by the government as assets with an initial cost of more than \$5,000 and an estimated useful life in excess of two years, except for certain assets of the Water and Sewer Utilities which may be capitalized at a lower cost. 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 fair value at the date of donation. The costs of maintenance and repairs that do not add to the value of the asset or extend the asset life are not capitalized. No interest was capitalized during the current year.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets’ estimated useful lives using the straight-line method of depreciation.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of assets constructed.

Property, plant, and equipment of the primary government, as well as the component units, is depreciated using the straight line method over the following estimated useful lives:

Buildings	50 – 75 Years
Land improvements	30 Years
Roads	30 Years
Other infrastructure	30 – 50 Years
Vehicles	5 – 10 Years
Office equipment	6 – 10 Years
Computer equipment	5 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.

**Note A - Summary Of Significant Accounting Policies (continued)**

**j) Compensated Absences**

City employees earn vacation time in varying amounts in accordance with City policy. All full-time employees are eligible for paid vacation annually on the anniversary of their date of hire. Payments for vacation will be made at rates in effect when the benefits are used. At December 31, 2017, the total vacation benefits accrued were \$120,834 for the governmental activities and \$44,504 for the business-type activities.

All regular full-time employees who have completed 30 calendar days of employment are eligible to earn sick leave at the rate of one day per month. Employees may accumulate sick leave to a maximum number of days ranging from 150 to 252. It is the City's policy to pay for unused sick leave upon retirement or death at a rate of \$25 per day or apply it to future retiree health insurance premiums at a rate of \$50 per day. The City determined its liability for accumulated sick pay benefits payable based on the option of applying \$50 per day toward health insurance premiums. The total sick leave benefits payable upon termination or retirement were approximately \$128,395 for the governmental activities and \$38,106 for the business-type activities.

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

**k) Deferred Outflows/Inflows 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. The City has one item that qualifies for reporting in this category. The City's proportionate share of the Wisconsin Retirement System pension plan is deferred and amortized over the expected remaining service lives of the pension plan participants.

A deferred inflow of resources represents an acquisition of net position/fund balance that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The City has two types of items that qualify for reporting in this category. The first item, property taxes, will be recognized as an inflow of resources in the subsequent year for which it was levied. The second item, deferred inflows related to pension, is deferred and recognized as an inflow of resources in the period the amount becomes available. The City also has an additional type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental fund balance sheet. The governmental fund reports unavailable revenues from special assessments. This amount is deferred and recognized as an inflow of resources in the period the amount become available.

**l) Long-Term Obligations**

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**Note A - Summary Of Significant Accounting Policies (continued)**

**m) Pensions**

For purposes of measuring the net pension 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.

**n) Net Position and Fund Balances**

Equity is classified as Net Position and displayed in three components:

Net Investment in Capital Assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation, and any capital related deferred outflows of resources and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets and any capital related deferred inflows of resources.

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.

Unrestricted Net Position – Consists of Net Position which are available for appropriation and expenditure in future periods and are neither classified as restricted or as 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.

**Governmental Fund Financial Statements**

Fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Governmental fund balance is classified as nonspendable, restricted, committed, assigned, or unassigned. Following are descriptions of fund balance classifications.

Restricted Fund Balance – includes amounts that have constraints placed upon the use of the resources either by an external party or imposed by law through a constitutional provision or enabling legislation.

Assigned Fund Balance – includes amounts that are constrained by the City's intent to be used for a specific purpose, but are neither restricted nor committed. For governmental funds, other than the general fund, this is the residual amount within the fund that is not restricted or committed. Assignments of fund balance are created by the City Council.

Committed Fund Balance – includes amounts that can be used only for the specific purposes pursuant to constraints imposed by a formal action of the City Council, the City's highest level of decision-making authority. This formal action is a City Council resolution.

Nonspendable Fund Balance – includes amounts that cannot be spent because they are not in a spendable form and cannot be converted to cash or because they are legally or contractually required to remain intact.

**Note A - Summary Of Significant Accounting Policies (continued)**

**n) Net Position and Fund Balances**

Unassigned Fund Balance – is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund. The general fund should be the only fund that reports an unassigned fund balance amount.

When an expenditure/expense is incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) resources are available, it is the City’s general policy to use restricted resources first.

When expenditures/expenses are incurred for purposes for which unrestricted (committed, assigned, and unassigned) resources are available, and amounts in any of these unrestricted classifications could be used, it is the City’s general policy to spend committed resources first, followed by assigned amounts, and then unassigned amounts.

**n) Utility User Rates**

Water utility user rates currently in place were established by the Wisconsin Public Service Commission effective January 27, 2016. Sewer utility rates currently in place were approved by the City Council effective January 1, 2017.

**Note B - Stewardship, Compliance, and Accountability**

**a) Budgetary Information**

The City reviews and adopts its annual budget by December or earlier of the preceding year. The budgetary information included in the accompanying financial statements is comprised of the originally approved budget plus or minus approved revisions of budgeted revenues and expenditures. These budgets are adopted on a basis consistent with GAAP. Management control of the budgetary process has been established at the departmental level of expenditure. A department can be a fund, cost center, program or other activity for which control of expenditures is considered desirable. Budget appropriations for certain capital projects funds are project oriented, often possessing multi-year lives; consequently, budgeted capital projects expenditures are controlled through fund balances.

The budget may be amended for supplemental appropriations periodically during the year. Budget changes require a two-thirds approval by the City Council. The 2017 general fund budget was not amended.

**b) General Fund Nonspendable Fund Balances**

The fund balance of the general fund at December 31, 2017 was nonspendable for the following:

	Amount
Prepaid expenditures	\$ 62,636
Advances to other funds	1,481,628
Total Nonspendable Fund Balance	\$ 1,544,264

**Note B - Stewardship, Compliance, and Accountability (continued)**

**c) Deficit Fund Equity**

The following individual funds had deficit fund balances as of December 31, 2017.

	Deficit
Environmental TIF District Fund	\$ (74,315)
TIF No. 5 Capital Projects Fund	(750,340)
Infrastructure Capital Projects Fund	(1,051,735)
	\$ (1,876,390)

The deficit fund balance in the environmental TIF district capital projects funds will be eliminated in loan receivable repayments and tax increments. The deficit fund balance in the infrastructure and TIF No. 5 funds will be eliminated by future borrowing or general fund transfers.

**d) Utility Bond Covenant Compliance**

The 2011 Waterworks System Revenue Refunding Bonds, Series 2011A require the maintenance of a bond reserve account in the amount of \$205,000. This account was properly funded at December 31, 2017.

Resolutions for water and sewer revenue bonds also specify that a debt service fund be established for monthly deposits of principal and interest payments coming due. Monthly deposits to fund the calculated balances required at year end were not made; however, bond resolutions additionally stipulate that amounts transferred to the debt service fund be sufficient to pay principal and interest on bonds as the payments become due. All principal and interest payments on outstanding debt were made timely.

**Note C - Cash and Investments**

The City's cash and investments at December 31, 2017 consisted of the following:

	Carrying Amount	Bank Balance	Uncollateralized Uninsured Deposits	Associated Risks
Checking and savings accounts	\$ 14,476,813	\$ 14,566,543	\$ 3,191,250	Custodial
Local Government Investment Pool	7,366,608	7,366,608	-	Credit
Certificates of deposit	70,885	70,885	-	Custodial
Government agency securities	875,378	875,378	-	Credit
Petty cash	1,158	-	-	N/A
Total cash and investments	\$ 22,790,842	\$ 22,879,414	\$ 3,191,250	

The City's cash and investments are reported in the financial statements as follows:

Per Statement of Net Position

Cash and investments	\$ 10,525,981
Restricted cash and investments	3,353,018

Per Statement of Fiduciary Net Position

Tax Collection Fund	8,893,202
Municipal Court	10,850
Developer's Reimbursement Fund	7,791
Total cash and investments	\$ 22,790,842

The City addresses the following risks related to its cash and investments:

**Credit Risk**

The City has policies to minimize credit risk, which is the risk of loss due to the failure of the security issuer or backer, by:

- Limiting investments to the types of securities listed in the policy resolution.
- The common council shall by resolution each year approve the public depositories within the City that are deemed appropriate for use under the state and federal law.
- Diversifying the investment portfolio so that the impact of potential losses from any one type of security or from any one individual issuer will be minimized.
- Maintain balances with its banking financial institutions that do not exceed the combined amount FDIC insurance and State Deposit Guarantee Fund insurance, along with the amount of collateralized deposits per an agreement with its primary banking institution. However, deposits may temporarily exceed the insured and collateralized amounts during periods when property taxes are collected.

**Interest Rate Risk**

The City has policies to minimize interest rate risk, which is the risk that the market value of securities in the portfolio will fall due to changes in market interest rates, by:

- Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity.

**Note C - Cash and Investments (continued)**

Custodial Risk

The City has policies to minimize custodial risk, which is the risk that in the event of a financial institution failure, the City's deposits may not be returned to it, by:

- Maintaining a list of financial institutions, public depositories and broker/dealers authorized by resolution to provide deposit and investment services.
- All financial institutions, public depositories and broker/dealers authorized by resolution to provide deposit and investment services must supply as appropriate audited financial statements demonstrating compliance with state and federal capital adequacy guidelines.

The Federal Depositor's Insurance Corporation FDIC insures the deposits of the City in the amount of \$250,000 for demand deposits (interest-bearing and noninterest bearing) and \$250,000 in time and savings deposits (including NOW accounts). Deposits may exceed the amount of FDIC insurance available at certain times during the year due primarily to the collection of property taxes. In addition, the Wisconsin State Deposit Guarantee Fund provides coverage under state law of \$400,000 per public depositor and per public depository above the amount provided by the FDIC. This amount may not be realized given the size of the Guarantee Fund in relation to the pool of deposits it insures.

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 and administered by the State of Wisconsin Department of the Treasury. Investments in the LGIP are not rated. The SIF is not registered and has no plans to register with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Chapter 25.50. The SIF reports the fair value of its underlying assets annually. The City has the right to withdraw its funds in total on one day's notice. At December 31, 2017, the fair value of the City's share of the LGIP assets was substantially equal to the amount reported above.

For purposes of the statement of cash flows for the enterprise funds, cash equivalents are temporary cash investments with a maturity of three months or less at the date of purchase.

Fair Value Measurements of Investments

The City implemented GASB Statement No. 72, *Fair Value Measurement and Application*, for the year ending December 31, 2017. 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 assets and is described as follows:

Level 1	Unadjusted quoted prices in active markets for identical assets or liabilities that a government can access at the measurement date.
Level 2	Significant inputs other than quoted prices included within Level 1 that are observable for an asset or liability, either directly or indirectly.
Level 3	Significant unobservable inputs for an asset or liability.

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**Note C - Cash and Investments (continued)**

	Fair Value Measurement Using			Total
	Level 1	Level 2	Level 3	
Government Agency Securities	\$ 875,378	\$ -	\$ -	\$ 875,378

**Note D - Receivables**

Governmental funds report *deferred revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also report *deferred inflows of resources* in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of *deferred revenue* and *deferred inflows of resources* reported in the governmental funds were as follows:

	Unavailable	Unearned
Property and other taxes receivable	\$ -	\$ 11,761,689
Water utility property tax equivalent	-	500,310
Special assessments not yet due (general fund)	16,317	-
Notes and accounts receivable	1,921,435	-
Total deferred / unearned revenue for governmental funds	\$ 1,937,752	\$ 12,261,999

The City has issued notes receivable which are due for the following purposes:

Purpose	Date of Issue	Interest Rate	Original Principal	Balance 12/31/2017
Environmental TIF Capital Projects	9/1/2010	7.00%	\$ 1,160,000	\$ 928,542
Community Development Block Grant	7/6/2010	2.00%	340,000	249,248
Community Development Block Grant	12/31/2011	2.00%	400,000	160,000
Community Development Block Grant	7/2/2013	0.00%	202,500	202,500
Community Development Block Grant	6/1/2015	Varies	28,410	14,994
TIF No. 3 Revolving Loan	1/24/2013	1.625%	175,000	168,530
TIF No. 3 Revolving Loan	7/1/2016	1.75%	70,000	57,621
TIF No. 3 Revolving Loan	12/31/2017	1.75%	140,000	140,000
Total				\$ 1,921,435

\* - Contains forgiveness provisions for full time employees added.

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**Note E - Capital Assets**

**Governmental Activities**

Governmental capital asset activity for the year ended December 31, 2017 was as follows:

	Balance 1/1/2017	Prior Period Adjustment	Additions	Deletions	Balance 12/31/2017
<b>Governmental Activities:</b>					
Capital assets not being depreciated					
Land	\$ 24,083,170	\$ -	\$ -	\$ -	\$ 24,083,170
Construction in progress	65,915	-	1,142,539	-	1,208,454
Total capital assets not being depreciated	24,149,085	-	1,142,539	-	25,291,624
Capital assets being depreciated:					
Building and improvements	9,896,104	643	290,761	(58,277)	10,129,231
Land improvements & structures	3,667,133	(265,777)	68,489	-	3,469,845
Machinery and equipment	7,566,917	74,288	628,236	(248,761)	8,020,680
Infrastructure	39,841,855	263,420	773,045	-	40,878,320
Total capital assets being depreciated	60,972,009	72,574	1,760,531	(307,038)	62,498,076
Less: accumulated depreciation	(31,456,012)	1,646,265	(1,767,896)	243,763	(31,333,880)
Net capital assets being depreciated	29,515,997	\$ 1,718,839	\$ (7,365)	\$ (63,275)	31,164,196
Net governmental activities capital assets	\$ 53,665,082				\$ 56,455,820

Depreciation expense was charged to governmental activities of the City as follows:

General government	\$ 51,740
Public safety	289,410
Public works (includes depreciation of infrastructure)	1,206,773
Culture and recreation	219,973
Total governmental activities depreciation expense	\$ 1,767,896

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**Note E - Capital Assets (continued)**

**Business Type Activities**

Capital asset activity in the business type activities for the year ended December 31, 2017 was as follows:

<b><u>Water Utility</u></b>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Capital assets not being depreciated				
Land	\$ 260,027	\$ -	\$ -	\$ 260,027
Construction in process	104,833	660,858		765,691
Total capital assets not being depreciated	<u>364,860</u>	<u>660,858</u>	<u>-</u>	<u>1,025,718</u>
Capital assets being depreciated				
Buildings and improvements	3,055,811	13,751	-	3,069,562
Machinery and equipment	3,370,130	53,090	-	3,423,220
Infrastructure	18,810,140	346,531	(72,355)	19,084,316
Total capital assets being depreciated	<u>25,236,081</u>	<u>413,372</u>	<u>(72,355)</u>	<u>25,577,098</u>
Total capital assets	<u>25,600,941</u>	<u>1,074,230</u>	<u>(72,355)</u>	<u>26,602,816</u>
Less: accumulated depreciation	<u>(7,949,144)</u>	<u>(650,659)</u>	<u>72,355</u>	<u>(8,527,448)</u>
Capital assets net of depreciation	<u>\$ 17,651,797</u>			<u>\$ 18,075,368</u>

<b><u>Sewer Utility</u></b>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Capital assets not being depreciated				
Land	\$ 778,671	\$ -	\$ -	\$ 778,671
Total capital assets not being depreciated	<u>778,671</u>	<u>-</u>	<u>-</u>	<u>778,671</u>
Capital assets being depreciated				
Buildings and system	27,156,174	-	-	27,156,174
Machinery and equipment	7,024,912	14,252	-	7,039,164
Infrastructure	16,005,896	943,506	-	16,949,402
Total capital assets being depreciated	<u>50,186,982</u>	<u>957,758</u>	<u>-</u>	<u>51,144,740</u>
Total capital assets	<u>50,965,653</u>	<u>957,758</u>	<u>-</u>	<u>51,923,411</u>
Less: accumulated depreciation	<u>(25,128,923)</u>	<u>(1,668,268)</u>	<u>-</u>	<u>(26,797,191)</u>
Sewer capital assets net of depreciation	<u>\$ 25,836,730</u>			<u>\$ 25,126,220</u>

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**Note E - Capital Assets (continued)**

	Balance 1/1/2017	Additions	Deletions	Balance 12/31/2017
<b><u>Airport</u></b>				
Capital assets not being depreciated				
Land	\$ 125,634	\$ -	\$ -	\$ 125,634
Total capital assets not being depreciated	<u>125,634</u>	<u>-</u>	<u>-</u>	<u>125,634</u>
Capital assets being depreciated:				
Buildings	627,810	-	-	627,810
Land improvements	2,054,267	-	-	2,054,267
Machinery and equipment	301,350	-	-	301,350
Total capital assets being depreciated	<u>2,983,427</u>	<u>-</u>	<u>-</u>	<u>2,983,427</u>
Total capital assets	<u>3,109,061</u>	<u>-</u>	<u>-</u>	<u>3,109,061</u>
Less: accumulated depreciation	<u>(1,455,333)</u>	<u>(96,708)</u>	<u>-</u>	<u>(1,552,041)</u>
Airport capital assets net of depreciation	<u>\$ 1,653,728</u>			<u>\$ 1,557,020</u>

Depreciation expense was charged to business-type activities of the City as follows:

Water Utility	\$ 650,659
Sewer Utility	1,668,268
Airport	96,708
Total business-type activities depreciation expense	<u>\$ 2,415,635</u>

**Discretely Presented Component Unit**

Capital asset activity for the Housing Authority for the year ended August 31, 2017 follows:

	Beginning Balance	Additions	Deletions	Ending Balance
<b>Governmental Activities:</b>				
Capital assets not being depreciated				
Land	\$ 87,236	\$ -	\$ -	\$ 87,236
Total capital assets not being depreciated	<u>87,236</u>	<u>-</u>	<u>-</u>	<u>87,236</u>
Capital assets being depreciated:				
Buildings and improvements	3,195,953	32,316	-	3,228,269
Furniture and equipment	652,831	19,602	(2,011)	670,422
Landscaping	137,904	135,214	(14,848)	258,270
Total capital assets being depreciated	<u>3,986,688</u>	<u>187,132</u>	<u>(16,859)</u>	<u>4,156,961</u>
Less: accumulated depreciation	<u>(1,866,665)</u>	<u>(116,137)</u>	<u>9,903</u>	<u>(1,972,899)</u>
Net capital assets being depreciated	<u>2,120,023</u>	<u>70,995</u>	<u>(6,956)</u>	<u>2,184,062</u>
Net governmental activities capital assets	<u>\$ 2,207,259</u>			<u>\$ 2,271,298</u>

Accumulated depreciation by capital asset category for the housing authority is not available.

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**Note F - Interfund Receivables, Payables and Transfers**

The following is a schedule of interfund receivables and payables at December 31, 2017:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Water Utility (tax equivalent)	\$ 500,310
General	Environmental TIF District	89,440
General	TIF No. 5	<u>908,703</u>
		<u>\$ 1,498,453</u>

Advances to and from other funds consist of the following:

<u>Payable Fund</u>	<u>Receivable Fund</u>	<u>Amount</u>
General	Infrastructure Capital Projects	<u>\$ 1,481,628</u>
		<u>\$ 1,481,628</u>

The advance by the TIF No. 3 Debt Service Fund to the Environmental TIF Fund will be paid through tax increment sharing established by City resolution. The City is establishing a five-year financing plan that is expected to include settling the General Fund advance to the Infrastructure Fund by a combination of budgetary allotments and borrowed money.

Interfund transfers consist of the following:

<u>Fund Transferred From</u>	<u>Fund Transferred To</u>	<u>Amount</u>
General Fund	TIF No.3 Revolving Loan	\$ 163,452
TIF No. 3 Debt Service	Environmental TIF District	1,787,021
General Fund	Park Development	30,000
General Fund	Debt Service	107,298
Library Fund	Revolving Capital Projects	5,000
General Fund	Facade Grants	50,000
Airport	General Fund	<u>25,000</u>
		<u>\$ 2,167,771</u>

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**Note G - Long-Term Obligations**

Outstanding debt and other long-term obligations were comprised of the following at December 31, 2017:

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
<b><u>Governmental Activities:</u></b>					
General obligation debt	\$ 20,560,000	\$ 9,210,000	\$ 4,895,000	\$ 24,875,000	\$ 3,960,000
Compensated absences	304,353	-	55,124	249,229	-
Total governmental activities	<u>20,864,353</u>	<u>9,210,000</u>	<u>4,950,124</u>	<u>25,124,229</u>	<u>3,960,000</u>
<b><u>Business-Type Activities:</u></b>					
General obligation debt	1,535,000	275,000	65,000	1,745,000	85,000
Revenue bonds	12,927,286	2,225,145	877,109	14,275,322	990,154
Compensated absences	81,640	970	-	82,610	-
Total business-type activities	<u>14,543,926</u>	<u>2,501,115</u>	<u>942,109</u>	<u>16,102,932</u>	<u>1,075,154</u>
<b><u>Other Long-Term Obligations</u></b>					
Leases payable	1,221,438	-	165,698	1,055,740	169,777
Developer revenue agreement	113,866	-	113,866	-	-
	<u>1,335,304</u>	<u>-</u>	<u>279,564</u>	<u>1,055,740</u>	<u>169,777</u>
Total Long-Term Obligations	<u>\$ 36,743,583</u>	<u>\$ 11,711,115</u>	<u>\$ 6,171,797</u>	<u>\$ 42,282,901</u>	<u>\$ 5,204,931</u>

**General Obligation Debt**

General obligation notes and bonds payable are backed by the full faith and credit of the City. Governmental funds general obligation debt will be retired by future property tax levies and tax increments accumulated in the Debt Service Fund. Business-type activities general obligation debt will be retired by revenues from user fees or, if the revenues are not sufficient to cover debt, by future tax levies.

General obligation debt of the City currently outstanding is as follows:

	Date of Issue	Final Maturity	Interest Rates	Original Principal	Balance 12/31/2017
<b><u>Governmental Activities</u></b>					
2007 refunding bonds	09/20/07	04/01/19	4.1% - 4.375%	\$ 1,500,000	\$ 230,000
2011 refunding bonds	11/15/11	04/01/20	2.0% - 3.0%	9,120,000	3,055,000
2012A street bonds	05/23/12	04/01/32	2.0% - 2.8%	3,155,000	3,005,000
2012B refunding bonds	06/12/12	04/01/22	2.0% - 3.0%	1,460,000	565,000
2014A refunding bonds	06/10/14	05/01/30	0.4% - 3.2%	4,539,000	3,300,000
2015A refunding bonds	05/13/15	04/01/18	2.0% - 3.0%	4,215,000	1,410,000
2015B promissory notes	05/13/15	04/01/22	0.7% - 2.25%	4,500,000	3,800,000
2015 bank note	12/02/15	04/01/22	2.25% - 3.25%	300,000	300,000
2017A refunding bonds	05/25/17	04/01/37	2.0% - 3.375%	7,715,000	7,715,000
2017D promissory notes	12/06/17	04/01/27	2.0% - 3.0%	1,495,000	1,495,000
Total general obligation debt - governmental activities					<u>24,875,000</u>
<b><u>Business-Type Activities</u></b>					
2014A refunding bonds	06/10/14	05/01/30	0.4% - 3.2%	1,661,000	1,470,000
2017A refunding bonds	05/25/17	04/01/37	2.0% - 3.375%	275,000	275,000
Total general obligation debt - business-type activities					<u>1,745,000</u>
Total all general obligation debt					<u>\$ 26,620,000</u>

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**Note G - Long-Term Obligations (continued)**

The annual debt service requirements to maturity for general obligation long term debt as of December 31, 2017, are as follows:

Year Ending December 31,	Governmental Activities General Obligation Debt		Business-type Activities General Obligation Debt	
	Principal	Interest	Principal	Interest
	2018	\$ 3,960,000	\$ 624,360	\$ 85,000
2019	2,925,000	489,904	90,000	40,341
2020	3,150,000	420,078	90,000	38,948
2021	1,875,000	365,465	125,000	37,109
2022	1,910,000	325,917	135,000	34,714
2023-2027	5,340,000	1,206,564	770,000	123,215
2028-2032	4,140,000	545,835	450,000	21,550
2033-2037	1,575,000	127,515	-	-
	\$ 24,875,000	\$ 4,105,638	\$ 1,745,000	\$ 339,665

**Revenue Bonds**

Revenue bonds are pledged by the assets and revenues of the issuing utility.

Revenue bond debt outstanding at December 31, 2017 is as follows:

Business-Type Activities	Date of Issue	Final Maturity	Interest Rates	Original Principal	Balance 12/31/2017
2008 CWF bonds (1)	7/23/2008	5/1/2028	2.569%	\$ 4,465,837	\$ 2,756,584
2008 CWF bonds (2)	2/27/2008	5/1/2027	2.365%	926,948	538,776
2011 refunding bonds	11/15/2011	4/1/2020	2.0% - 3.5%	2,050,000	1,045,000
2012 CWF sewer bonds	10/10/2012	5/1/2032	2.625%	7,439,911	6,169,357
2012 CWF water bonds	2/22/2012	5/1/2031	2.20%	2,044,276	1,540,460
2017 Sewer revenue bonds	5/25/2017	11/1/2037	1.3% - 4.0%	1,610,000	1,610,000
2017 Water revenue bonds	6/28/2017	5/1/2037	1.870%	615,145	615,145
Total Business-Type Activity Revenue Debt					\$ 14,275,322

Debt service requirements to maturity for revenue bond debt as of December 31, 2017, are as follows:

Year Ending December 31,	Business-Type Activities Revenue Bonds	
	Principal	Interest
	2018	\$ 990,154
2019	1,013,474	333,433
2020	1,042,255	307,079
2021	1,071,510	279,472
2022	1,101,252	250,610
2023-2027	4,715,268	890,315
2028-2032	3,675,642	333,875
2033-2037	665,767	57,532
	\$ 14,275,322	\$ 2,810,877

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**Note G - Long-Term Obligations (continued)**

Tax increment project revenue bonds

Tax increment indebtedness is represented by revenue bonds that were issued for the various developer and construction incentive agreements. The remaining balance on these bonds of \$113,865 was paid in full during December 31, 2017.

Lease purchase agreements

Annual debt service requirements to maturity of lease purchase agreements are as follows:

Year Ending December 31,	Lease agreements	
	Principal	Interest
2018	\$ 169,777	\$ 27,410
2019	70,082	23,234
2020	71,997	21,319
2021	73,964	19,352
2022	75,984	17,332
2023-2027	412,213	54,367
2028-2032	181,723	5,551
	\$ 1,055,740	\$ 168,565

Margin of Indebtedness

The Wisconsin Statutes restrict the City's general obligation debt to 5% of the equalized value of all property in the City. This amount is compared below with the outstanding debt on December 31, 2017.

Equalized Value - 2017	\$ 903,995,500
Debt limit (5% of 903,995,500)	45,199,775
Deduct general obligation debt	26,620,000
Margin of indebtedness	\$ 18,579,775

**Note H - Risk Management**

The City has purchased commercial insurance policies for various risks of loss related to litigation, theft, damage or destruction of assets, errors or omissions, injuries to employees, or acts of God. Payments of premiums for these policies are recorded as expenditures or expenses in the various funds of the City.

The City is also exposed to various risks of loss related to medical claims. The City’s risk management fund (an internal service fund) is used to account for and finance its uninsured health risks of loss. Under this program the risk management fund provides coverage for up to a maximum of \$50,000 for each individual’s total claims with group claims limited to 125% of expected claims. The City purchases commercial insurance for health claims in excess of coverage provided by the fund. Settled claims have not exceeded this commercial insurance coverage since inception of the fund.

All funds of the City participate in the health program and are charged amounts needed to pay prior and current year claims and to establish a reserve for future insurance costs. That reserve had a deficit balance of \$244,117 at December 31, 2017 and is reported as the internal service fund net position. The deficit balance is expected to be eliminated by future year interdepartmental charges. The accounts payable of \$102,155 reported in the fund at December 31, 2017 is based on the amount of the loss that can be reasonably estimated at year end. Changes in the fund’s reported liability amount for the year ended December 31, 2017 is as follows:

Beginning of Year Liability	Incurred Claims	Claim Payments	End of Year Liability
\$ 88,945	\$ 1,635,916	\$ 1,622,706	\$ 102,155

**Note I - WRS Pension Plan**

**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 1,200 hours a year (880 hours for teachers and school district educational support employees) 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) 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.

**Note I - WRS Pension Plan (continued)**

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.

**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 Adjustment	Variable Fund Adjustment
2007	3.0%	10%
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)

**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, including teachers, and Executives and Elected Officials. Starting on January 1, 2016, the Executives and Elected Officials category was 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 \$343,934 in contributions from the employer.

CITY OF BURLINGTON  
 NOTES TO THE FINANCIAL STATEMENTS  
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**Note I - WRS Pension Plan (continued)**

Contribution rates as of December 31, 2017 are:

<u>Employee Category</u>	<u>Employee</u>	<u>Employer</u>
General (including teachers, executives, and elected officials)	6.8%	6.8%
Protective with Social Security	6.8%	10.8%
Protective without Social Security	6.8%	14.9%

***Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions***

At December 31, 2017, the City of Burlington reported a liability of \$301,188 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2015 rolled forward to December 31, 2016. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The City of Burlington's proportion of the net pension liability was based on the City of Burlington's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2016, the City of Burlington's proportion was 0.03654138%, which was an decrease of 0.00069296% from its proportion measured as of December 31, 2015.

For the year ended December 31, 2017, the City of Burlington recognized pension expense of \$1,644,069.

At December 31, 2017, the City of Burlington reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 44,056	\$ -
Changes in assumptions	-	-
Net differences between projected and actual earnings on pension plan investments	-	296,964
Changes in proportion and differences between employer contributions and proportionate share of contributions	12,989	-
Employer contributions subsequent to measurement date	391,166	-
	<u>\$ 448,211</u>	<u>\$ 296,964</u>

***Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)***

\$391,166 reported as deferred outflows related to pension resulting from the City of Burlington'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, 2017.

**Note I - WRS Pension Plan (continued)**

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 December 31,	Deferred Outflow of Resources	Deferred Inflow of Resources
2017	\$ 784,200	\$ 376,652
2018	784,200	376,652
2019	656,680	376,652
2020	27,907	114,220
Thereafter	678	-

**Actuarial assumptions.** The total pension liability in the December 31, 2016, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2015
Measurement Date of Net Pension Liability (Asset)	December 31, 2016
Actuarial Cost Method:	Entry Age
Asset Valuation Method:	Fair Market Value
Long-Term Expected Rate of Return:	7.20%
Discount Rate:	7.20%
Salary Increases:	
Inflation	3.20%
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, 2016 is based upon a roll-forward of the liability calculated from the December 31, 2015 actuarial valuation.

**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.

**Note I - WRS Pension Plan (continued)**

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

**Retirement Funds**

**Asset Allocation Targets and Expected Returns  
 As of December 31, 2016**

Core Fund Asset Class	Current Asset Allocation %	Destination Target Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Nominal Rate of Return %
Global Equities	50%	45%	8.3%	5.4%
Fixed Income	24.5%	37%	4.2%	1.4%
Inflation Sensitive Assets	15.5%	20%	4.3%	1.5%
Real Estate	8%	7%	6.5%	3.6%
Private Equity/Debt	8%	7%	9.4%	6.5%
Multi-Asset	4%	4%	6.6%	3.7%
Total Core Fund	110%	120%	7.4%	4.5%
Variable Fund Asset Class				
US Equities	70%	70%	7.6%	4.7%
International Equities	30%	30%	8.5%	5.6%
Total Variable Fund	100%	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 3.78%. 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.

***Sensitivity of the City's proportionate share of the net pension liability (asset) to changes in the discount rate.***

The following presents the City's proportionate share of the net pension liability (asset) calculated using the discount rate of 7.20 percent, as well as what the City's proportionate share of the net pension liability (asset) 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 Discount Rate (6.20%)	Current Discount Rate (7.20%)	1% Increase to Discount Rate (8.20%)
Village's proportionate share of the net pension liability (asset)	\$ 3,962,324	\$ 301,188	\$ (2,518,052)

**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>.

**Payable to the pension plan.** At December 31, 2017 the City reported a payable of \$70,555 for the outstanding amount of contributions to the pension plan for the year ended December 31, 2017.

**Note J - Tax Incremental Financing Districts**

The City has established tax incremental financing (TIF) District No. 3 pursuant to a law enacted to provide a process by which local units of government could finance public works or improvements in blighted areas from taxes levied by county, city, schools and other local jurisdictions based on the increase in property values within a designated geographic area. When a tax incremental district is established, the state determines the aggregate value of taxable property located within the district (the base value). Taxes derived from levies by all local jurisdictions on property values exceeding the base value determined by the state are allocated to the City for financing improvements within the district.

During November 2014, the City adopted a resolution amending Tax Incremental District No. 3 to allow for the sharing of revenues with Tax Incremental E.R. District No. 1 for a five year period as provided for in section 66.1105(6) of the Wisconsin statutes. Positive tax increments in excess of District No. 3's (the donor) project costs are to be allocated to E. R. District No. 1 (the recipient) beginning in 2017.

Summary information on TIF district no. 3 follows:

Date of creation	9/29/1992
End of statutory construction period	9/29/2014
Maximum statutory life of district	9/29/2019

The following summarizes the transactions to date of TIF district no. 3.

<u>Project costs:</u>	<u>Year Ended</u>	<u>From Date of Creation</u>
Accumulated project expenditures (including interest costs)	\$ 162,567	\$ 61,270,090
 <u>Less: Project Revenues</u>		
Tax increments	4,023,219	56,093,573
Intergovernmental revenues	14,497	762,530
Special assessments / property sales	-	231,751
Rental income	-	2,794
Investment income	(26,701)	2,283,753
City contribution for Wehmhoff Park	-	60,000
Increment allocations from TIF District No. 4	-	2,009,000
Premium on bonds issued	-	69,151
All other	-	3,000
Total Project Revenues	4,011,015	61,515,552
 Net Costs Recoverable (Recovered) Through TIF Increments - December 31, 2017	 \$ (3,848,448)	 \$ (245,462)

The recovery of the above costs is subject to sufficient increments being generated in the district before the end of its life. The above costs have been primarily financed by the issuance of general obligation and lease revenue bonds and notes.

CITY OF BURLINGTON  
 NOTES TO THE FINANCIAL STATEMENTS  
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**Note J - Tax Incremental Financing Districts (continued)**

The City created an Environmental Remediation Tax Incremental Financing District in 2009 pursuant to the Wisconsin Statutes. The following summarizes the transactions to date of the Environmental Remediation Tax Incremental Financing District.

<u>Project costs:</u>	<u>Year Ended</u>	<u>From Date of Creation</u>
Accumulated project expenditures (including interest costs)	\$ 61,010	\$ 5,365,323
 <u>Less: Project Revenues</u>		
Tax increments	42,692	275,018
Intergovernmental revenues	49	332,325
Interest earned on note receivable	21,108	476,700
Loan repayments	57,694	229,743
Sale of property	15,200	15,200
Total Project Revenues	136,743	1,328,986
 Net Costs Recoverable (Recovered) Through		
TIF Increments - December 31, 2017	\$ (75,733)	\$ 4,036,337

The Tax Incremental Financing District No. 5 was created under the provisions of Wisconsin Statute Section 66.1105 as a “Mixed Use District”. The purpose of that section is to allow a municipality to recover development and improvement costs in a designated area that the property taxes generated on the increased value of property after the creation date of the district. That tax on the increased value is referred to as a tax increment.

Summary information on TIF District No. 5 follows:

<u>Creation Date</u>	<u>Last Date to Incur Project Costs</u>	<u>Final Dissolution Date</u>
December 2, 2014	October 1, 2017	October 1, 2022

**Note J - Tax Incremental Financing Districts (continued)**

The following summarizes the transactions to date of TIF district no. 5.

<u>Project costs:</u>	<u>Year Ended</u>	<u>From Date of Creation</u>
Accumulated project expenditures (including interest costs)	\$ 78,479	\$ 5,156,375
 <u>Less: Project Revenues</u>		
Tax increments	140,255	140,255
Intergovernmental revenues	45,000	45,000
Developer reimbursements	-	113,622
Investment income	3,613	7,158
Total Project Revenues	188,868	306,035
 Net Costs Recoverable (Recovered) Through TIF Increments - December 31, 2017		
	\$ (110,389)	\$ 4,850,340

**Note K - Litigation and Contingencies**

The City incurred severe flood damage in July of 2017 resulting in damages of approximately \$1,500,000.

**Note L - Subsequent Events**

Management has evaluated the need for disclosure or recording of transactions resulting from subsequent events through July 10, 2018, the date the financial statements were available to be issued; and concluded there were no matters required to be disclosed.

**Note M - Housing Authority Component Unit**

The Housing Authority of the City of Burlington is a component unit of the City. The fiscal year end of the housing authority is August 31, 2017. The following is a summary of significant disclosures of the housing authority.

a) Summary of significant accounting policies

The housing authority was formed under the applicable sections of the Wisconsin Statutes to provide an economically designed and constructed low-rent housing facility for senior citizens in the City of Burlington. The housing authority is governed by a five-member board of commissioners appointed by the City's mayor.

**Note M - Housing Authority Component Unit (continued)**

The housing authority uses the accrual basis of accounting.

Property and equipment are stated at cost. Depreciation is provided on the straight line method over the estimated useful lives of the assets.

b) Cash and investments

The housing authority's cash and investments consist of deposits at local banks. At August 31, 2017, the housing authority's deposits totaled \$245,270. The carrying value of those deposits on the housing authority's financial statements was \$239,362. All of the housing authority's deposits at August 31, 2017 were covered by FDIC insurance.

c) Restricted cash

The housing authority is required to maintain separate restricted accounts for debt service, security deposits, and capital improvements and replacements. Restricted cash at August 31, 2017 consisted of the following:

Reserve account	\$ 121,297
Security deposits	<u>36,216</u>
Total Restricted Assets	<u><u>\$ 157,513</u></u>

d) Long-term debt

The Housing Authority's long-term debt as of August 31, 2017 consisted of the following:

1977 USDA Rural Development loan. This loan was reamortized on July 1, 2014 at a stated interest rate of 3.625%, however, a Rural Development interest subsidy reduces the rate paid to 1%. The loan has been deferred for 20 years and will be due for refinancing on July 1, 2034.	\$ 430,812
1984 USDA Rural Development loan. This loan was reamortized on July 1, 2014 at a stated interest rate of 3.625%, however, a Rural Development interest subsidy reduces the rate paid to 1.0%. The loan has been deferred for 20 years and will be due for refinancing on July 1, 2034.	340,578
2014 USDA Rural Development loan. This loan was authorized on July 10, 2014 for \$1,475,978 with principal payments to commence September 2015. Interest is not charged on the loan. Monthly principal payments for the loan will be \$2,464 based on a 50 year amortization.	<u>1,416,839</u>
Total Notes Payable	2,188,229
Add: Net pension liability	2,491
Less: Current maturities	<u>(29,568)</u>
Total Long-Term Debt	<u><u>\$ 2,161,152</u></u>

CITY OF BURLINGTON  
 NOTES TO THE FINANCIAL STATEMENTS  
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**Note M - Housing Authority Component Unit (continued)**

Interest payments of the scheduled payments below are reported at the subsidized rate of 1%.

Annual principal and interest payments to maturity are as follows:

Year	Principal	Interest	Totals
2018	\$ 29,568	\$ -	\$ 29,568
2019	29,568	-	29,568
2020	29,568	-	29,568
2021	29,568	-	29,568
2022	29,568	-	29,568
2023-2027	147,840	-	147,840
2028-2032	147,840	-	147,840
2033-2037	919,228	140,688	1,059,916
2038-2042	147,840	-	147,840
2043-2047	147,840	-	147,840
2048-2052	147,840	-	147,840
2053-2057	147,840	-	147,840
2058-2062	147,840	-	147,840
2063-2067	86,281	-	86,281
	<u>\$ 2,188,229</u>	<u>\$ 140,688</u>	<u>\$ 2,328,917</u>

\* The 1977 and 1984 USDA Rural Development loans are due for refinancing on July 1, 2034 including accrued interest of \$140,688.

**Note N – Prior Period Adjustment**

A prior period adjustment was made to increase net position of the governmental activities and to adjust governmental capital assets as of December 31, 2016. The adjustment was made to adjust prior year capital asset balances and accumulated depreciation to agree to capital asset schedule. The adjustment was as follows:

The change in net position of the governmental activities was as follows:

Net position of governmental activities as of December 31, 2016	\$ 38,284,295
Prior period adjustment	<u>1,718,839</u>
Net position of governmental activities as of December 31, 2016 as restated	<u>40,003,134</u>

The change in capital assets was as follows:

Capital assets as of December 31, 2016	85,121,094
Prior period adjustment	<u>72,574</u>
Capital assets as of December 31, 2016 as restated	<u>85,193,668</u>
Accumulated depreciation as of December 31, 2016	(31,456,012)
Prior period adjustment	<u>1,646,265</u>
Accumulated depreciation as of December 31, 2016 as restated	<u>(29,809,747)</u>
Net capital assets as restated	<u>\$ 55,383,921</u>

**REQUIRED SUPPLEMENTARY INFORMATION**

CITY OF BURLINGTON  
 SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION (ASSET) LIABILITY

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Wisconsin Retirement System  
 Last 10 Fiscal Years\*

	2016	2015	2014
Proportion of net pension asset / liability	0.03654138%	0.03723434%	0.03809625%
Proportionate share of the			
net pension (asset) liability	\$ 301,188	\$ 605,052	\$ (935,748)
Covered-employee payroll	\$ 4,325,346	\$ 4,234,746	\$ 4,351,295
Net pension asset / liability as a percentage			
of employee-covered payroll	6.96%	14.29%	21.51%
Plan fiduciary net position as a percentage			
of total pension asset / liability	99.12%	98.20%	102.74%

\*The amounts presented for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year.

\*GASB Pronouncements 67 and 68 require the presentation of the last 10 prior fiscal years completed under these pronouncements. The fiscal years completed prior to the enactment of these pronouncements are not required to be presented for this schedule.

CITY OF BURLINGTON  
SCHEDULE OF CONTRIBUTIONS

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Wisconsin Retirement System  
Last 10 Fiscal Years\*

	2016	2015	2014
Contractually required contributions	\$ 343,934	\$ 346,167	\$ 369,564
Contributions in relation to the			
contractually required contributions	\$ 343,934	\$ 346,167	\$ 369,564
Contributions deficiency (excess)	\$ -	\$ -	\$ -
covered-employee payroll	\$ 4,325,346	\$ 4,234,746	\$ 4,351,295
Contributions as a percentage of covered-employee payroll	7.95%	8.17%	8.49%

\*The amounts presented for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year.

\*GASB Pronouncements 67 and 68 require the presentation of the last 10 prior fiscal years completed under these pronouncements. The fiscal years completed prior to the enactment of these pronouncements are not required to be presented for this schedule.

NOTE 1 - PENSIONS

*Changes of benefit terms.* There were no changes of benefit terms for any participating employer in WRS.

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

**SUPPLEMENTARY INFORMATION**

CITY OF BURLINGTON  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 DECEMBER 31, 2017

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Special Revenue Funds

	Library Operations	Community Development Block Grant	TIF No. 3 Revolving Loan	Park Develop- ment	Library Trust	Police Donations	Wehmhoff
<b><u>ASSETS</u></b>							
Cash and investments	\$ 134,984	\$ 119,922	\$ -	\$ 110,156	\$ 114,161	\$ 55,075	\$ 57,442
Taxes receivable	405,500	-	-	-	-	-	-
Prepaid expenditures	-	-	-	1,264	-	-	-
Notes receivable	-	626,742	366,151	-	-	-	-
<b>TOTAL ASSETS</b>	<b>540,484</b>	<b>746,664</b>	<b>366,151</b>	<b>111,420</b>	<b>114,161</b>	<b>55,075</b>	<b>57,442</b>
<b><u>LIABILITIES</u></b>							
Accounts payable	35,545	-	-	-	-	23,594	-
Advances from other funds	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>35,545</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23,594</b>	<b>-</b>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>							
Deferred revenue	405,500	626,742	366,151	-	-	-	-
<b><u>FUND BALANCES</u></b>							
Permanent	-	-	-	-	-	-	50,000
Assigned	99,439	119,922	-	111,420	114,161	31,481	7,442
<b>TOTAL FUND BALANCES</b>	<b>99,439</b>	<b>119,922</b>	<b>-</b>	<b>111,420</b>	<b>114,161</b>	<b>31,481</b>	<b>57,442</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 540,484</b>	<b>\$ 746,664</b>	<b>\$ 366,151</b>	<b>\$ 111,420</b>	<b>\$ 114,161</b>	<b>\$ 55,075</b>	<b>\$ 57,442</b>

Capital Projects Funds					
General Debt Service Fund	Revolving Capital Projects	Infrastructure	Downtown Redevelopment	Facade Grants	Total Nonmajor Funds
\$ -	\$ 1,399,610	\$ 429,893	\$ -	\$ 8,060	\$ 2,429,303
874,469	-	-	-	-	1,279,969
-	-	-	-	-	1,264
-	-	-	-	-	992,893
<u>874,469</u>	<u>1,399,610</u>	<u>429,893</u>	<u>-</u>	<u>8,060</u>	<u>4,703,429</u>
-	30,931	-	-	-	90,070
-	-	1,481,628	-	-	1,481,628
-	30,931	1,481,628	-	-	1,571,698
<u>874,469</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,272,862</u>
-	-	-	-	-	50,000
-	1,368,679	(1,051,735)	-	8,060	808,869
-	1,368,679	(1,051,735)	-	8,060	858,869
<u>\$ 874,469</u>	<u>\$ 1,399,610</u>	<u>\$ 429,893</u>	<u>\$ -</u>	<u>\$ 8,060</u>	<u>\$ 4,703,429</u>

CITY BURLINGTON  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 DECEMBER 31, 2017

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	Special Revenue Funds						
	Library Operations	Community Development Block Grant	TIF No. 3 Revolving Loan	Park Develop- ment	Library Trust	Police Donations	Wehmhoff
<b>REVENUES</b>							
Taxes	\$ 405,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	302,211	-	-	-	-	-	-
Charges for services	19,836	-	-	-	-	-	-
Investment income	1,076	9,633	4,206	-	451	-	2,668
Repayment of note receivable	-	40,957	15,641	-	-	-	-
All other	3,291	-	-	19,380	20,953	124,630	-
TOTAL REVENUES	731,914	50,590	19,847	19,380	21,404	124,630	2,668
<b>EXPENDITURES</b>							
Public safety	-	-	-	-	-	113,430	-
Public works	-	-	-	-	-	-	-
Culture, recreation & education	740,069	-	-	-	14,215	-	-
Conservation and development	-	6,180	183,299	-	-	-	-
Capital outlay	-	-	-	73,605	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
TOTAL EXPENDITURES	740,069	6,180	183,299	73,605	14,215	113,430	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(8,155)	44,410	(163,452)	(54,225)	7,189	11,200	2,668
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in	-	-	163,452	30,000	-	-	-
Transfers out	(5,000)	-	-	-	-	-	-
Proceeds of bonds	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(5,000)	-	163,452	30,000	-	-	-
NET CHANGE IN FUND BALANCES	(13,155)	44,410	-	(24,225)	7,189	11,200	2,668
FUND BALANCES - BEGINNING	112,594	75,512	-	135,645	106,972	20,281	54,774
FUND BALANCES - ENDING	\$ 99,439	\$ 119,922	\$ -	\$ 111,420	\$ 114,161	\$ 31,481	\$ 57,442

General Debt Service Fund	Capital Projects Funds				Total Nonmajor Funds
	Revolving Capital Projects	Infrastructure	Downtown Redevelopment	Facade Grants	
\$ 431,280	\$ 70,000	\$ -	\$ -	\$ -	\$ 906,780
-	-	-	-	-	302,211
-	-	-	-	-	19,836
1,392	(85)	35,947	-	176	55,464
-	-	-	-	-	56,598
-	29,713	-	157,020	-	354,987
<u>432,672</u>	<u>99,628</u>	<u>35,947</u>	<u>157,020</u>	<u>176</u>	<u>1,695,876</u>
-	-	-	-	-	113,430
-	-	50,338	-	-	50,338
-	-	-	-	-	754,284
-	-	-	157,020	36,272	382,771
-	321,882	-	-	-	395,487
1,520,830	-	-	-	-	1,520,830
189,140	-	-	-	-	189,140
<u>1,709,970</u>	<u>321,882</u>	<u>50,338</u>	<u>157,020</u>	<u>36,272</u>	<u>3,406,280</u>
<u>(1,277,298)</u>	<u>(222,254)</u>	<u>(14,391)</u>	<u>-</u>	<u>(36,096)</u>	<u>(1,710,404)</u>
107,298	5,000	-	-	50,000	355,750
-	-	-	-	-	(5,000)
1,170,000	-	-	-	-	1,170,000
-	24,179	-	-	-	24,179
<u>1,277,298</u>	<u>29,179</u>	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>1,544,929</u>
-	(193,075)	(14,391)	-	13,904	(165,475)
-	1,561,754	(1,037,344)	-	(5,844)	1,024,344
<u>\$ -</u>	<u>\$ 1,368,679</u>	<u>\$ (1,051,735)</u>	<u>\$ -</u>	<u>\$ 8,060</u>	<u>\$ 858,869</u>

CITY OF BURLINGTON  
GENERAL FUND

DRAFT

SCHEDULE OF REVENUES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2017

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<u>TAXES</u>				
General property taxes	\$ 5,216,776	\$ 5,216,776	\$ 5,216,208	\$ (568)
Payments in lieu of taxes	38,500	38,500	49,020	10,520
Room tax	105,000	105,000	134,221	29,221
Interest on personal property taxes	150	150	177	27
TOTAL TAXES	<u>5,360,426</u>	<u>5,360,426</u>	<u>5,399,626</u>	<u>39,200</u>
<u>INTERGOVERNMENTAL</u>				
Shared taxes from state	453,997	453,997	455,631	1,634
Exempt computer aid	17,534	17,534	25,739	8,205
Fire insurance from state	36,000	36,000	39,517	3,517
Municipal services	1,913	1,913	1,497	(416)
General transportation aid	589,312	589,312	588,038	(1,274)
Connecting streets	2,840	2,840	2,840	-
Recycling grants	24,000	24,000	29,683	5,683
Clean sweep grant	13,000	13,000	17,220	4,220
State aid for police training	1,000	1,000	2,560	1,560
Safety aid	2,500	2,500	1,286	(1,214)
Forestry grant	25,000	25,000	27,792	2,792
DNR aid in lieu of tax	681	681	600	(81)
Miscellaneous Grants	3,900	3,900	13,230	9,330
TOTAL INTERGOVERNMENTAL	<u>1,171,677</u>	<u>1,171,677</u>	<u>1,205,633</u>	<u>33,956</u>
<u>LICENSES AND PERMITS</u>				
Business and occupational licenses	36,380	36,380	49,408	13,028
Weights and measures	7,400	7,400	7,025	(375)
Wisconsin cable TV licenses	135,000	135,000	144,625	9,625
Parking permits	700	700	350	(350)
Cell tower permit	55,000	55,000	58,234	3,234
Building and electrical permits	105,500	105,500	210,112	104,612
Right of way and zoning permits	10,000	10,000	9,898	(102)
Developer Reimbursement	40,000	40,000	-	(40,000)
TOTAL LICENSES AND PERMITS	<u>389,980</u>	<u>389,980</u>	<u>479,652</u>	<u>89,672</u>
<u>FINES AND FORFEITURES</u>				
Court penalty costs	131,000	131,000	133,032	2,032
Parking violations	55,000	55,000	33,641	(21,359)
TOTAL FINES AND FORFEITURES	<u>\$ 186,000</u>	<u>\$ 186,000</u>	<u>\$ 166,673</u>	<u>\$ (19,327)</u>

CITY OF BURLINGTON  
GENERAL FUND

DRAFT

SCHEDULE OF REVENUES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2017

	Original and Final Budget	Original and Final Budget	Actual	Variance Positive (Negative)
<u>CHARGES FOR SERVICES</u>				
Clerk's revenue	\$ 6,850	\$ 6,850	\$ 11,524	\$ 4,674
Police department	8,770	8,770	6,432	(2,338)
Fire department	42,000	42,000	22,924	(19,076)
Street department	9,000	9,000	544	(8,456)
Zoning and developer fees	25,000	25,000	20,525	(4,475)
Parks fees	7,500	7,500	4,859	(2,641)
TOTAL CHARGES FOR SERVICES	99,120	99,120	66,808	(32,312)
<u>SPECIAL ASSESSMENTS</u>				
Sidewalks and all other	15,000	15,000	27,571	12,571
<u>INTEREST</u>				
Investment earnings	10,000	10,000	27,403	17,403
Interest on special assessments	2,500	2,500	285	(2,215)
TOTAL INTEREST	12,500	12,500	27,688	15,188
<u>OTHER</u>				
Lease of city property	11,600	11,600	-	(11,600)
Insurance recoveries	10,000	10,000	128,584	118,584
Police donations	-	-	495	495
Miscellaneous donation (senior citizens)	-	-	200,120	200,120
All other	2,600	2,600	2,648	48
TOTAL OTHER	24,200	24,200	331,847	307,647
TOTAL REVENUES	\$ 7,258,903	\$ 7,258,903	\$ 7,705,498	\$ 446,595

CITY OF BURLINGTON  
GENERAL FUND

DRAFT

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2017

	Original and Final Budget	Original and Final Budget	Actual	Variance Positive (Negative)
<u>GENERAL GOVERNMENT</u>				
Mayor and city council	\$ 129,950	\$ 129,950	\$ 62,051	\$ 67,899
Municipal court	79,788	79,788	71,195	8,593
Administration	358,865	358,865	382,552	(23,687)
Finance - treasurer	209,350	209,350	205,519	3,831
City clerk	56,394	56,394	54,306	2,088
Elections	20,148	20,148	15,151	4,997
Assessor and board of review	51,908	51,908	49,413	2,495
City attorney	110,000	110,000	119,836	(9,836)
TOTAL GENERAL GOVERNMENT	1,016,403	1,016,403	960,023	56,380
<u>PUBLIC SAFETY</u>				
Police department	2,965,420	2,965,420	2,871,528	93,892
Fire department	799,723	799,723	832,659	(32,936)
Building inspector	149,027	149,027	111,225	37,802
TOTAL PUBLIC SAFETY	3,914,170	3,914,170	3,815,412	98,758
<u>PUBLIC WORKS</u>				
Street administration and maintenance	1,131,201	1,131,201	894,117	237,084
Street lighting	260,000	260,000	267,882	(7,882)
Sidewalks, curb and gutters	35,000	35,000	44,448	(9,448)
Storm sewers	6,500	6,500	3,482	3,018
Parking structure	12,000	12,000	13,324	(1,324)
Garbage collection	365,000	365,000	365,602	(602)
Recycling	104,000	104,000	104,887	(887)
Landfill	25,000	25,000	26,926	(1,926)
Clean sweep	22,000	22,000	24,188	(2,188)
TOTAL PUBLIC WORKS	1,960,701	1,960,701	1,744,856	215,845
<u>HEALTH AND HUMAN SERVICES</u>				
Health officer	74,561	74,561	74,561	-
Cemetery	-	-	3,863	(3,863)
Animal shelter	7,000	7,000	3,449	3,551
TOTAL HEALTH AND HUMAN SERVICES	\$ 81,561	\$ 81,561	\$ 81,873	\$ (312)

CITY OF BURLINGTON  
GENERAL FUND

DRAFT

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2017

	Original and Final Budget	Original and Final Budget	Actual	Variance Positive (Negative)
<u>CULTURE, RECREATION AND EDUCATION</u>				
Historical society	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
Senior citizens	2,500	2,500	213,016	(210,516)
Celebrations and festivals	-	-	12,110	(12,110)
Parks and forestry	631,654	631,654	558,082	73,572
TOTAL CULTURE, RECREATION AND EDUCATION	635,154	635,154	784,208	(149,054)
<u>CONSERVATION AND DEVELOPMENT</u>				
Economic development	80,000	80,000	161,640	(81,640)
Plan commission	95,500	95,500	82,520	12,980
Town annexation revenue sharing	11,167	11,167	11,277	(110)
TOTAL CONSERVATION AND DEVELOPMENT	186,667	186,667	255,437	(68,770)
 TOTAL EXPENDITURES	 \$ 7,794,656	 \$ 7,794,656	 \$ 7,641,809	 \$ 152,847

CITY OF BURLINGTON  
LONG-TERM DEBT SCHEDULES  
FOR THE YEAR ENDED DECEMBER 31, 2017

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The following is a summary of the bonds and notes payable of the city as of December 31, 2017.

<u>General Obligation Debt</u>	<u>Original Principal</u>	<u>Outstanding Principal 12/31/2017</u>
2007 refunding bonds	\$ 1,500,000	\$ 230,000
2011 refunding bonds	9,120,000	3,055,000
2012 street bonds	3,155,000	3,005,000
2012 refunding bonds	1,460,000	565,000
2014A refunding bonds	6,200,000	4,770,000
2015A refunding bonds	4,215,000	1,410,000
2015B promissory notes	4,500,000	3,800,000
2015 Fox River Bank loan	300,000	300,000
2017A refunding bonds	7,990,000	7,990,000
2017D promissory notes	1,495,000	1,495,000
		<u>\$ 26,620,000</u>

2007 General Obligation Refunding Bonds

The proceeds from this issue were used to refund a short-term note and to finance various infrastructure improvements. Interest is charged at rates of 4.10% to 4.375%.

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
April 1, 2018	\$ 110,000	\$ 4,745	\$ 114,745
October 1, 2018	-	4,290	4,290
April 1, 2019	120,000	4,290	124,290
	<u>\$ 230,000</u>	<u>\$ 13,325</u>	<u>\$ 243,325</u>

2011 General Obligation Refunding Bonds

The proceeds from this issue were used to refund 2001 bonds issued for TIF No. 3 purposes. Interest is charged at rates of 2.0% to 3.0%.

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
April 1, 2018	\$ 940,000	\$ 43,475	\$ 983,475
October 1, 2018	-	31,725	31,725
April 1, 2019	970,000	31,725	1,001,725
October 1, 2019	-	17,175	17,175
April 1, 2020	1,145,000	17,175	1,162,175
	<u>\$ 3,055,000</u>	<u>\$ 141,275</u>	<u>\$ 3,196,275</u>

CITY OF BURLINGTON  
LONG-TERM DEBT SCHEDULES  
FOR THE YEAR ENDED DECEMBER 31, 2017

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2012 General Obligation Street Bonds

The proceeds from this issue were used to finance various infrastructure improvements.

Interest is charged at rates of 2.0% to 2.8%.

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
April 1, 2018	\$ 50,000	\$ 36,917	\$ 86,917
October 1, 2018	-	36,418	36,418
April 1, 2019	165,000	36,418	201,418
October 1, 2019	-	34,768	34,768
April 1, 2020	170,000	34,768	204,768
October 1, 2020	-	33,067	33,067
April 1, 2021	120,000	33,067	153,067
October 1, 2021	-	31,718	31,718
April 1, 2022	125,000	31,718	156,718
October 1, 2022	-	30,311	30,311
April 1, 2023	165,000	30,311	195,311
October 1, 2023	-	28,455	28,455
April 1, 2024	200,000	28,455	228,455
October 1, 2024	-	26,205	26,205
April 1, 2025	190,000	26,205	216,205
October 1, 2025	-	24,068	24,068
April 1, 2026	195,000	24,068	219,068
October 1, 2026	-	21,776	21,776
April 1, 2027	200,000	21,776	221,776
October 1, 2027	-	19,326	19,326
April 1, 2028	205,000	19,326	224,326
October 1, 2028	-	16,713	16,713
April 1, 2029	215,000	16,713	231,713
October 1, 2029	-	13,864	13,864
April 1, 2030	220,000	13,864	233,864
October 1, 2030	-	10,894	10,894
April 1, 2031	385,000	10,894	395,894
October 1, 2031	-	5,600	5,600
April 1, 2032	400,000	5,600	405,600
	<u>\$ 3,005,000</u>	<u>\$ 703,283</u>	<u>\$ 3,708,283</u>

CITY OF BURLINGTON  
LONG-TERM DEBT SCHEDULES  
FOR THE YEAR ENDED DECEMBER 31, 2017

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2012 General Obligation Refunding Bonds

The proceeds from this issue were used to refund state trust fund loans issued in 2004, 2009 and 2011 for various purposes. Interest is charged at rates of 0.5% to 2.5%.

	Principal	Interest	Total
April 1, 2018	\$ 150,000	\$ 5,401	\$ 155,401
October 1, 2018	-	4,276	4,276
April 1, 2019	145,000	4,276	149,276
October 1, 2019	-	2,972	2,972
April 1, 2020	155,000	2,972	157,972
October 1, 2020	-	1,383	1,383
April 1, 2021	55,000	1,383	56,383
October 1, 2021	-	750	750
April 1, 2022	60,000	750	60,750
	\$ 565,000	\$ 24,163	\$ 589,163

2014A General Obligation Refunding Bonds

The proceeds from this issue were used to refund the 2010A general obligation bonds. The proceeds from that issue were used to finance capital projects in the TIF No. 3 capital projects, environmental TIF, water utility and sewer utility funds. Interest is charged on the new debt at rates of 0.4% to 3.2%.

	Principal	Interest	Total
May 1, 2018	\$ 245,000	\$ 56,640	\$ 301,640
November 1, 2018	-	55,415	55,415
May 1, 2019	245,000	55,415	300,415
November 1, 2019	-	53,884	53,884
May 1, 2020	255,000	53,884	308,884
November 1, 2020	-	51,971	51,971
May 1, 2021	340,000	51,971	391,971
November 1, 2021	-	49,081	49,081
May 1, 2022	360,000	49,081	409,081
November 1, 2022	-	45,661	45,661
May 1, 2023	370,000	45,661	415,661
November 1, 2023	-	41,776	41,776
May 1, 2024	380,000	41,776	421,776
November 1, 2024	-	37,406	37,406
May 1, 2025	390,000	37,406	427,406
November 1, 2025	-	32,531	32,531
May 1, 2026	410,000	32,531	442,531
November 1, 2026	-	26,996	26,996
May 1, 2027	425,000	26,996	451,996
November 1, 2027	-	20,940	20,940
May 1, 2028	435,000	20,940	455,940
November 1, 2028	-	14,415	14,415
May 1, 2029	450,000	14,415	464,415
November 1, 2029	-	7,440	7,440
May 1, 2030	465,000	7,440	472,440
	\$ 4,770,000	\$ 931,672	\$ 5,701,672

CITY OF BURLINGTON  
LONG-TERM DEBT SCHEDULES  
FOR THE YEAR ENDED DECEMBER 31, 2017

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2015A General Obligation Refunding Bonds

The proceeds from this issue were used to refund the 2005 TIF District No. 3 lease revenue bonds. Interest is charged at rates of 2.0% to 3.0%.

	Principal	Interest	Total
April 1, 2018	\$ 1,410,000	\$ 14,100	\$ 1,424,100
	\$ 1,410,000	\$ 14,100	\$ 1,424,100

2015B General Obligation Promissory Notes

The proceeds from this issue were used to finance infrastructure improvements related to TIF District No. 5. Interest is charged at rates of 0.7% to 2.25%.

	Principal	Interest	Total
April 1, 2018	\$ 715,000	\$ 32,464	\$ 747,464
October 1, 2018	-	28,531	28,531
April 1, 2019	735,000	28,531	763,531
October 1, 2019	-	23,386	23,386
April 1, 2020	755,000	23,386	778,386
October 1, 2020	-	16,968	16,968
April 1, 2021	780,000	16,969	796,969
October 1, 2021	-	9,169	9,169
April 1, 2022	815,000	9,169	824,169
	\$ 3,800,000	\$ 188,573	\$ 3,988,573

2015 Fox River Bank Loan

The proceeds from this issue were used to finance infrastructure improvements related to TIF District No. 5. Interest is charged at rates of 2.25% to 3.25%.

	Principal	Interest	Total
April 1, 2018	\$ 60,000	\$ 3,413	\$ 63,413
October 1, 2018	-	3,050	3,050
April 1, 2019	60,000	3,033	63,033
October 1, 2019	-	2,516	2,516
April 1, 2020	60,000	2,516	62,516
October 1, 2020	-	1,830	1,830
April 1, 2021	60,000	1,820	61,820
October 1, 2021	-	991	991
April 1, 2022	60,000	986	60,986
	\$ 300,000	\$ 20,155	\$ 320,155

CITY OF BURLINGTON  
LONG-TERM DEBT SCHEDULES  
FOR THE YEAR ENDED DECEMBER 31, 2017

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2017A General Obligation Refunding Bonds

The proceeds from this issue were used to partially refund the 2007 general obligation refunding bonds and to finance various infrastructure improvements including street improvement projects and a community swimming pool. Interest is charged at rates of 2.00% to 3.375%.

	Principal	Interest	Total
April 1, 2018	\$ 220,000	\$ 179,515	\$ 399,515
October 1, 2018	-	103,397	103,397
April 1, 2019	435,000	103,397	538,397
October 1, 2019	-	99,047	99,047
April 1, 2020	560,000	99,047	659,047
October 1, 2020	-	93,447	93,447
April 1, 2021	500,000	93,447	593,447
October 1, 2021	-	88,447	88,447
April 1, 2022	480,000	88,447	568,447
October 1, 2022	-	83,647	83,647
April 1, 2023	510,000	83,647	593,647
October 1, 2023	-	78,547	78,547
April 1, 2024	500,000	78,547	578,547
October 1, 2024	-	72,297	72,297
April 1, 2025	485,000	72,297	557,297
October 1, 2025	-	66,234	66,234
April 1, 2026	460,000	66,234	526,234
October 1, 2026	-	59,334	59,334
April 1, 2027	450,000	59,334	509,334
October 1, 2027	-	52,584	52,584
April 1, 2028	375,000	52,584	427,584
October 1, 2028	-	46,959	46,959
April 1, 2029	340,000	46,959	386,959
October 1, 2029	-	41,859	41,859
April 1, 2030	375,000	41,859	416,859
October 1, 2030	-	36,234	36,234
April 1, 2031	375,000	36,234	411,234
October 1, 2031	-	30,609	30,609
April 1, 2032	350,000	30,609	380,609
October 1, 2032	-	25,359	25,359
April 1, 2033	325,000	25,359	350,359
October 1, 2033	-	20,484	20,484
April 1, 2034	325,000	20,484	345,484
October 1, 2034	-	15,406	15,406
April 1, 2035	325,000	15,406	340,406
October 1, 2035	-	10,125	10,125
April 1, 2036	300,000	10,125	310,125
October 1, 2036	-	5,063	5,063
April 1, 2037	300,000	5,063	305,063
	\$ 7,990,000	\$ 2,237,673	\$ 10,227,673

CITY OF BURLINGTON  
LONG-TERM DEBT SCHEDULES  
FOR THE YEAR ENDED DECEMBER 31, 2017

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2017D General Obligation Promissory Notes

The proceeds from this issue were used to finance capital projects related to flood recovery. Interest is charged at rates of 2.00% to 3.00%.

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
April 1, 2018	\$ 145,000	\$ 10,769	\$ 155,769
October 1, 2018	-	15,406	15,406
April 1, 2019	140,000	15,406	155,406
October 1, 2019	-	14,006	14,006
April 1, 2020	140,000	14,006	154,006
October 1, 2020	-	12,606	12,606
April 1, 2021	145,000	12,606	157,606
October 1, 2021	-	11,156	11,156
April 1, 2022	145,000	11,156	156,156
October 1, 2022	-	9,706	9,706
April 1, 2023	150,000	9,706	159,706
October 1, 2023	-	7,456	7,456
April 1, 2024	150,000	7,456	157,456
October 1, 2024	-	5,206	5,206
April 1, 2025	155,000	5,206	160,206
October 1, 2025	-	3,656	3,656
April 1, 2026	160,000	3,656	163,656
October 1, 2026	-	1,856	1,856
April 1, 2027	165,000	1,856	166,856
	<u>\$ 1,495,000</u>	<u>\$ 172,877</u>	<u>\$ 1,667,877</u>

CITY OF BURLINGTON  
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<u>Other Long-Term Obligations</u>	<u>Original Principal</u>	<u>Outstanding Principal 12/31/2017</u>
2013 vactor lease/purchase - U.S. Bancorp	\$ 342,149	\$ 71,372
2013 energy conservation program lease purchase - U.S. Bancorp	1,147,507	954,183
2014 DPW chipper lease purchase	147,220	30,185
		<u>\$ 1,055,740</u>

2013 Vactor Lease Purchase

The proceeds from this issue were used to purchase a new sewer vactor truck and chassis. Lease payments are for 5 years at an interest rate of 2.15%.

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
December 5, 2018	71,372	1,535	72,907
	<u>\$ 71,372</u>	<u>\$ 1,535</u>	<u>\$ 72,907</u>

2013 Energy Conservation Program Lease/Purchase

The proceeds from this issue were used for various energy conservation facilities improvements. The total amount of proceeds available is \$1,147,507. Lease payments are for 15 years at an interest rate of 2.698%

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
February 15, 2018	16,883	6,446	23,329
May 15, 2018	16,997	6,332	23,329
August 15, 2018	17,112	6,217	23,329
November 15, 2018	17,228	6,101	23,329
February 15, 2019	17,344	5,985	23,329
May 15, 2019	17,461	5,868	23,329
August 15, 2019	17,579	5,750	23,329
November 15, 2019	17,698	5,631	23,329
February 15, 2020	17,818	5,511	23,329
May 15, 2020	17,938	5,391	23,329
August 15, 2020	18,059	5,270	23,329
November 15, 2020	18,182	5,147	23,329
February 15, 2021	18,305	5,024	23,329
May 15, 2021	18,428	4,901	23,329
August 15, 2021	18,553	4,776	23,329
November 15, 2021	18,678	4,651	23,329
February 15, 2022	18,804	4,525	23,329
May 15, 2022	18,932	4,397	23,329
August 15, 2022	19,060	4,269	23,329
November 15, 2022	19,188	4,141	23,329
February 15, 2023	19,318	4,011	23,329
May 15, 2023	19,449	3,880	23,329
August 15, 2023	19,580	3,749	23,329
November 15, 2023	19,713	3,616	23,329
Balance carried forward	<u>\$ 438,307</u>	<u>\$ 121,589</u>	<u>\$ 559,896</u>

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2013 Energy Conservation Program Lease/Purchase - Continued

	Principal	Interest	Total
Balance brought forward	\$ 438,307	\$ 121,589	\$ 559,896
February 15, 2024	19,846	3,483	23,329
May 15, 2024	19,980	3,349	23,329
August 15, 2024	20,115	3,214	23,329
November 15, 2024	20,251	3,078	23,329
February 15, 2025	20,388	2,941	23,329
May 15, 2025	20,526	2,803	23,329
August 15, 2025	20,665	2,664	23,329
November 15, 2025	20,804	2,525	23,329
February 15, 2026	20,945	2,384	23,329
May 15, 2026	21,086	2,243	23,329
August 15, 2026	21,229	2,100	23,329
November 15, 2026	21,373	1,956	23,329
February 15, 2027	21,517	1,812	23,329
May 15, 2027	21,663	1,666	23,329
August 15, 2027	21,809	1,520	23,329
November 15, 2027	21,956	1,373	23,329
February 15, 2028	22,105	1,224	23,329
May 15, 2028	22,254	1,075	23,329
August 15, 2028	22,405	924	23,329
November 15, 2028	22,556	773	23,329
February 15, 2029	22,709	620	23,329
May 15, 2029	22,862	467	23,329
August 15, 2029	23,017	312	23,329
November 15, 2029	23,815	156	23,971
	\$ 954,183	\$ 166,251	\$ 1,120,434

2014 DPW Chipper Lease Purchase

The proceeds from this issue were used to purchase a new single axle chipper truck. Lease payments are for 5 years at an interest rate of 2.581%.

	Principal	Interest	Total
October 1, 2018	\$ 30,185	\$ 779	\$ 30,964
	\$ 30,185	\$ 779	\$ 30,964

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<u>Utility Revenue Debt</u>	<u>Original Principal</u>	<u>Outstanding Principal 12/31/2017</u>
2008 sewer revenue bonds - Clean Water Fund (No. 5096-02)	\$ 4,465,837	\$ 2,756,584
2008 sewer revenue bonds - Clean Water Fund (No. 5096-04)	926,948	538,776
2011 water revenue refunding bonds	2,050,000	1,045,000
2012 water revenue bonds - Clean Water Fund (No. 5475-01)	2,044,276	1,540,460
2012 sewer revenue bonds - Clean Water Fund (No. 5096-09)	7,439,911	6,169,357
2017B sewer system revenue bonds	1,610,000	1,610,000
2017C water revenue bonds - Clean Water Fund (No. 5475-03)	615,145	615,145
		\$ 14,275,322

2008 Clean Water Fund Loan (No. 5096-02)

The proceeds from this issue were used for various sewer utility improvements. Interest is charged at the rate of 2.569%.

	Principal	Interest	Total
May 1, 2018	220,040	35,408	255,448
November 1, 2018	-	32,582	32,582
May 1, 2019	225,693	32,582	258,275
November 1, 2019	-	29,683	29,683
May 1, 2020	231,491	29,683	261,174
November 1, 2020	-	26,709	26,709
May 1, 2021	237,438	26,709	264,147
November 1, 2021	-	23,660	23,660
May 1, 2022	243,538	23,660	267,198
November 1, 2022	-	20,531	20,531
May 1, 2023	249,794	20,531	270,325
November 1, 2023	-	17,323	17,323
May 1, 2024	256,211	17,323	273,534
November 1, 2024	-	14,032	14,032
May 1, 2025	262,794	14,032	276,826
November 1, 2025	-	10,656	10,656
May 1, 2026	269,545	10,656	280,201
November 1, 2026	-	7,193	7,193
May 1, 2027	276,469	7,193	283,662
November 1, 2027	-	3,642	3,642
May 1, 2028	283,571	3,642	287,213
	\$ 2,756,584	\$ 407,430	\$ 3,164,014

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2008 Clean Water Fund Loan (No. 5096-04)

The proceeds from this issue were used for various sewer utility improvements. Interest is charged at the rate of 2.365%.

	Principal	Interest	Total
May 1, 2018	\$ 48,389	\$ 6,371	\$ 54,760
November 1, 2018	-	5,799	5,799
May 1, 2019	49,534	5,799	55,333
November 1, 2019	-	5,213	5,213
May 1, 2020	50,705	5,213	55,918
November 1, 2020	-	4,614	4,614
May 1, 2021	51,904	4,614	56,518
November 1, 2021	-	4,000	4,000
May 1, 2022	53,132	4,000	57,132
November 1, 2022	-	3,371	3,371
May 1, 2023	54,388	3,371	57,759
November 1, 2023	-	2,728	2,728
May 1, 2024	55,675	2,728	58,403
November 1, 2024	-	2,070	2,070
May 1, 2025	56,991	2,070	59,061
November 1, 2025	-	1,396	1,396
May 1, 2026	58,339	1,396	59,735
November 1, 2026	-	706	706
May 1, 2027	59,719	706	60,425
	<u>\$ 538,776</u>	<u>\$ 66,165</u>	<u>\$ 604,941</u>

2011 Water Revenue Refunding Bonds

The proceeds from this issue were used to refund the 2002 water revenue bonds that were issued to finance various water utility improvements. Interest is charged at rates of 2.0% to 3.5%.

	Principal	Interest	Total
May 1, 2018	\$ 195,000	\$ 16,823	\$ 211,823
November 1, 2018	-	13,898	13,898
May 1, 2019	200,000	13,898	213,898
November 1, 2019	-	10,899	10,899
May 1, 2020	210,000	10,899	220,899
November 1, 2020	-	7,539	7,539
May 1, 2021	215,000	7,539	222,539
November 1, 2021	-	3,938	3,938
May 1, 2022	225,000	3,938	228,938
	<u>\$ 1,045,000</u>	<u>\$ 89,371</u>	<u>\$ 1,134,371</u>

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2012 Clean Water Fund Loan (No. 5475-01)

The proceeds from this issue were used for various water utility improvements. Interest is charged at the rate of 2.2%.

	Principal	Interest	Total
May 1, 2018	\$ 95,153	\$ 16,945	\$ 112,098
November 1, 2018	-	15,898	15,898
May 1, 2019	97,246	15,898	113,144
November 1, 2019	-	14,829	14,829
May 1, 2020	99,386	14,829	114,215
November 1, 2020	-	13,735	13,735
May 1, 2021	101,572	13,735	115,307
November 1, 2021	-	12,618	12,618
May 1, 2022	103,807	12,618	116,425
November 1, 2022	-	11,476	11,476
May 1, 2023	106,090	11,476	117,566
November 1, 2023	-	10,309	10,309
May 1, 2024	108,424	10,309	118,733
November 1, 2024	-	9,117	9,117
May 1, 2025	110,810	9,117	119,927
November 1, 2025	-	7,898	7,898
May 1, 2026	113,248	7,898	121,146
November 1, 2026	-	6,652	6,652
May 1, 2027	115,739	6,652	122,391
November 1, 2027	-	5,379	5,379
May 1, 2028	118,285	5,379	123,664
November 1, 2028	-	4,078	4,078
May 1, 2029	120,888	4,078	124,966
November 1, 2029	-	2,748	2,748
May 1, 2030	123,547	2,748	126,295
November 1, 2030	-	1,389	1,389
May 1, 2031	126,265	1,389	127,654
	\$ 1,540,460	\$ 249,197	\$ 1,789,657

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2012 Clean Water Fund Loan (No. 5096-09)

The proceeds from this issue were used for various sewer utility improvements. Interest is charged at the rate of 2.625%.

	Principal	Interest	Total
May 1, 2018	\$ 340,925	\$ 80,973	\$ 421,898
November 1, 2018	-	76,498	76,498
May 1, 2019	349,874	76,498	426,372
November 1, 2019	-	71,906	71,906
May 1, 2020	359,058	71,906	430,964
November 1, 2020	-	67,193	67,193
May 1, 2021	368,483	67,193	435,676
November 1, 2021	-	62,357	62,357
May 1, 2022	378,156	62,357	440,513
November 1, 2022	-	57,394	57,394
May 1, 2023	388,083	57,394	445,477
November 1, 2023	-	52,300	52,300
May 1, 2024	398,270	52,300	450,570
November 1, 2024	-	47,073	47,073
May 1, 2025	408,724	47,073	455,797
November 1, 2025	-	41,709	41,709
May 1, 2026	419,453	41,709	461,162
November 1, 2026	-	36,203	36,203
May 1, 2027	430,464	36,203	466,667
November 1, 2027	-	30,553	30,553
May 1, 2028	441,764	30,553	472,317
November 1, 2028	-	24,755	24,755
May 1, 2029	453,360	24,755	478,115
November 1, 2029	-	18,805	18,805
May 1, 2030	465,261	18,805	484,066
November 1, 2030	-	12,698	12,698
May 1, 2031	477,474	12,698	490,172
November 1, 2031	-	6,431	6,431
May 1, 2032	490,008	6,431	496,439
	\$ 6,169,357	\$ 1,292,723	\$ 7,462,080

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2017B Sewer System Revenue Bonds

The proceeds from this issue were used to finance collection system improvements. Interest is charged at rates of 1.30% to 4.00%.

	Principal	Interest	Total
April 1, 2018	\$ 65,000	\$ 23,358	\$ 88,358
October 1, 2018	-	22,935	22,935
April 1, 2019	65,000	22,935	87,935
October 1, 2019	-	22,513	22,513
April 1, 2020	65,000	22,513	87,513
October 1, 2020	-	21,960	21,960
April 1, 2021	70,000	21,960	91,960
October 1, 2021	-	21,365	21,365
April 1, 2022	70,000	21,365	91,365
October 1, 2022	-	20,630	20,630
April 1, 2023	70,000	20,630	90,630
October 1, 2023	-	19,895	19,895
April 1, 2024	70,000	19,895	89,895
October 1, 2024	-	19,038	19,038
April 1, 2025	75,000	19,038	94,038
October 1, 2025	-	18,119	18,119
April 1, 2026	75,000	18,119	93,119
October 1, 2026	-	17,088	17,088
April 1, 2027	80,000	17,088	97,088
October 1, 2027	-	15,988	15,988
April 1, 2028	80,000	15,988	95,988
October 1, 2028	-	14,788	14,788
April 1, 2029	80,000	14,788	94,788
October 1, 2029	-	13,588	13,588
April 1, 2030	80,000	13,588	93,588
October 1, 2030	-	12,288	12,288
April 1, 2031	85,000	12,288	97,288
October 1, 2031	-	10,906	10,906
April 1, 2032	90,000	10,906	100,906
October 1, 2032	-	9,331	9,331
April 1, 2033	90,000	9,331	99,331
October 1, 2033	-	7,756	7,756
April 1, 2034	95,000	7,756	102,756
October 1, 2034	-	5,975	5,975
April 1, 2035	100,000	5,975	105,975
October 1, 2035	-	4,100	4,100
April 1, 2036	100,000	4,100	104,100
October 1, 2036	-	2,100	2,100
April 1, 2037	105,000	2,100	107,100
	\$ 1,610,000	\$ 584,084	\$ 2,194,084

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2017C Clean Water Fund (No. 5475-03)

The proceeds from this issue were used to finance various water utility improvements. Interest is charged at a rate of 1.80%.

	Principal	Interest	Total
April 1, 2018	\$ 25,647	\$ 5,560	\$ 31,207
October 1, 2018	-	5,512	5,512
April 1, 2019	26,126	5,512	31,638
October 1, 2019	-	5,268	5,268
April 1, 2020	26,615	5,268	31,883
October 1, 2020	-	5,019	5,019
April 1, 2021	27,113	5,019	32,132
October 1, 2021	-	4,765	4,765
April 1, 2022	27,620	4,765	32,385
October 1, 2022	-	4,507	4,507
April 1, 2023	28,136	4,507	32,643
October 1, 2023	-	4,244	4,244
April 1, 2024	28,662	4,244	32,906
October 1, 2024	-	3,976	3,976
April 1, 2025	29,198	3,976	33,174
October 1, 2025	-	3,703	3,703
April 1, 2026	29,744	3,703	33,447
October 1, 2026	-	3,425	3,425
April 1, 2027	30,300	3,425	33,725
October 1, 2027	-	3,141	3,141
April 1, 2028	30,867	3,141	34,008
October 1, 2028	-	2,853	2,853
April 1, 2029	31,444	2,853	34,297
October 1, 2029	-	2,559	2,559
April 1, 2030	32,032	2,559	34,591
October 1, 2030	-	2,259	2,259
April 1, 2031	32,631	2,259	34,890
October 1, 2031	-	1,954	1,954
April 1, 2032	33,242	1,954	35,196
October 1, 2032	-	1,643	1,643
April 1, 2033	33,863	1,643	35,506
October 1, 2033	-	1,327	1,327
April 1, 2034	34,496	1,327	35,823
October 1, 2034	-	1,004	1,004
April 1, 2035	35,142	1,004	36,146
October 1, 2035	-	676	676
April 1, 2036	35,799	676	36,475
October 1, 2036	-	341	341
April 1, 2037	36,468	341	36,809
	\$ 615,145	\$ 121,912	\$ 737,057