



Administration Department
300 N. Pine Street, Burlington, WI, 53105
(262) 342-1161 - (262) 763-3474 fax
www.burlington-wi.gov

AGENDA COMMON COUNCIL

Tuesday, October 20, 2020

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

Webinar Link: <https://us02web.zoom.us/j/83742370640?pwd=MVVaZHGwNXVWaHdldDBnTEIxUFlyQT09>

Webinar ID: 837-4237-0640

Password: 441655

Telephone Dial: US: (312) 626-6799

- To attend a meeting, click on the link provided or dial in with the phone number provided on the meeting agenda. You may need to create a Zoom account if you access the meeting online.
- You will participate as an attendee, not a panelist. You will be muted by the meeting moderator.
- To participate/speak during a meeting when allowable, you will need to “raise your hand”. Online you will find a ‘raise hand’ option in the menu bar. Via phone, you can press *9.
- All meetings are recorded and subject to the Wisconsin Open Meetings Law.

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

1. **Call to Order / Roll Call**
2. **Pledge of Allegiance**
3. **Citizen Comments:** Telephone Dial: US: (312) 626-6799, Webinar ID: 837-4237-0640
4. **Chamber of Commerce Representative**
5. **Approval of Minutes** (*J. Schultz*)
 - A. To approve the October 5, 2020 Common Council Meeting Minutes and the October 14, 2020 Special Common Council Meeting Minutes.

6. **Letters and Communications** - None

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

8. **Reports** (*T. Preusker*)

A. To approve Reports 1-3 as submitted.

9. **Payment of Prepays and Vouchers** (*T. Bauman*)

A. To approve the Prepaid and Voucher list for bills accrued through October 20, 2020:

Total Prepaid:	\$ 456,046.78
Total Vouchers:	\$ 201,492.42
Grand Total:	\$ 657,539.20

10. **Appointments and Nominations** (*S. Kott*)

A. To approve the appointments of Student Representatives to their respective Boards for the 2020-2021 school year.

11. **PUBLIC HEARINGS:** (*T. Meyer*)

A. To hear comments regarding its proposed application for Community Development Block Grant – Public Facilities Program (CDBG-PF) funds.

12. **RESOLUTIONS:**

A. **Resolution 5033(29)** - To Approve the Fire Protection Technician Internship Program Agreement between the City of Burlington Fire Department and Gateway Technical College. (*B. Grandi*)

B. **Resolution 5035(31)** - To Approve a Joint Effort Marketing (JEM) Grant Agreement between the City of Burlington and the Wisconsin Department of Tourism. (*R. Heft*)

C. **Resolution 5037(33)** - To Approve Change Order Number Two with the 2020 Street Improvement Program. (*S. Rauch*)

D. **Resolution 5038(34)** - To Authorize for the submission of a Community Development Block Grant (CDBG) application. (*J. Schultz*)

E. **Resolution 5039(35)** - To Adopt a Citizen Participation Plan (CDBG). (*T. Preusker*)

- F. **Resolution 5040(36)** - To Approve the Wisconsin Residential Anti-displacement and Relocation Assistance Plan for Community Development Block Grant (CDBG) programs. *(T. Bauman)*
- G. **Resolution 5041(37)** - To Approve a policy to prohibit the use of excessive force and the barring of entrances/exits for non-violent civil rights demonstrations (CDBG). *(S. Kott)*
- H. **Resolution 5042(38)** - To approve the replacement of a pole and three siren heads for the Emergency Weather Sirens. *(T. Meyer)*
- I. **Resolution 5044(40)** - To authorize the disposal of three DPW trucks through Public Auction. *(B. Grandi)*

13. **ORDINANCES:**

- A. **Ordinance 2061(4)** - To consider approval of a Rezone Map Amendment request at Falcon Ridge Drive from Rm-2/C-1, Multi-Family Residential/Conservancy District to Rm-2/C-1/PUD, Multi-Family Residential/Conservancy District with a Planned Unit Development. *(R. Heft)*
- B. **Ordinance 2062(5)** - To Create Section 181-3 of the Municipal Code of the City of Burlington adopting Wisconsin Statutes Section 106.50, as amended, relating to the equal rights of all persons to fair housing, and providing means for the implementation and enforcement thereof. *(S. Rauch)*
- C. **Ordinance 2063(6)** - To Amend Chapter 40 of the Code of Ordinances for the City of Burlington, Racine County, Wisconsin, relating to the Health Department. *(J. Schultz)*

14. **MOTIONS:**

- A. **Motion 20-985** - To Withdraw from the Central Racine County Health Department. *(T. Preusker)*
- B. **Motion 20-986** - To Approve The City of Burlington Property Inspection Report from AAE Consulting Group. *(T. Bauman)*
- C. **Motion 20-989** - To accept the 2019 Annual Audit. *(S. Kott)*

15. **ADJOURNMENT** *(T. Meyer)*

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

DATE: October 20, 2020

SUBJECT: MEETING MINUTES - To approve the October 5, 2020 Common Council Meeting Minutes and the October 14, 2020 Special Common Council Meeting Minutes.

SUBMITTED BY: Diahnn Halbach, City Clerk

BACKGROUND/HISTORY:

The attached minutes are from the October 5, 2020 Common Council Meeting Minutes and the October 14, 2020 Special Common Council Meeting Minutes.

BUDGET/FISCAL IMPACT:

N/A

RECOMMENDATION:

Staff recommends approval of the attached minutes.

TIMING/IMPLEMENTATION:

This item is scheduled for final consideration at the October 20, 2020 Common Council meeting.

Attachments

CC Min 10-6-2020

Special CC Minutes 10-14-2020



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

**CITY OF BURLINGTON
Common Council Minutes
Jeannie Hefty, Mayor
Diahnn Halbach, City Clerk
Tuesday, October 6, 2020**

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

Mayor Hefty called the Common Council meeting to order via Zoom at 8:04 p.m. Roll Call - Present: Mayor Hefty, Alderman Susan Kott, Alderman Theresa Meyer, Alderman Bob Grandi, Alderman Ryan Heft, Alderman Steve Rauch, Alderman Jon Schultz, Alderman Tom Preusker, Alderman Todd Bauman. Excused: None.

Staff present: City Administrator Carina Walters, City Attorney John Bjelajac, Finance Director Steve DeQuaker, Assistant City Administrator/Zoning Administrator Megan Watkins, Police Chief Mark Anderson, DPW Director Peter Riggs, Building Inspector Gregory Guidry and Human Resource Manager Jason Corbin.

2. **Pledge of Allegiance**

3. **Citizen Comments:** None

4. **Chamber of Commerce Representative** - None

5. **Approval of Minutes** - To approve the September 15, 2020 Common Council Meeting Minutes.
Motion: Alderman Heft. Second: Alderman Rauch. With all in favor, the motion carried.

6. **Letters and Communications** - To Approve the Correspondence from Lauren Nadolski.
Motion: Alderman Rauch. Second: Alderman Bauman. With all in favor, the motion carried.

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

Alderman Bauman inquired if the City was offering a response and direction regarding the most current mandate issued by Governor Evers regarding gatherings which included bars and restaurants.

Alderman Schultz reported that the Rotary Club was able to contribute \$22,000 to the Cemetery Board to put towards the repair of the Chapel.

Chief Babe provided a Response Time update for July, August and September which are as follows:

July: 175 Total Calls

153 EMS Calls. Avg. Turn Out Time: 1 min. 49 sec.

City: 110 EMS Calls. On Scene: 4 min. 46 sec. / Town: 40 EMS Calls. On Scene: 6 min. 43 sec.

3 Reciprocal Aid Calls - On Scene: 5:20

22 Fire Calls. Avg. Turn Out Time: 2 min. 35 sec. On Scene: 6 min 9 sec.

August: 162 Total Calls

138 EMS Calls. Avg. Turn Out Time: 1 min. 43 sec.

City: 100 EMS Calls. On Scene: 4 min. 25 sec. / Town: 38 Calls. On Scene: 6 min. 59 sec.

0 Reciprocal Aid Calls

24 Fire Calls. Avg. Turn Out Time: 3 min. 30 sec. On Scene: 5 min. 23 sec.

September: 125 Total Calls

109 EMS Calls. Avg. Turn Out Time: 1 min. 53 sec.

City: 80 EMS Calls. On Scene: 4 min. 57 sec. / Town: 27 Calls. On Scene: 9 min. 8 sec.

2 Reciprocal Aid Calls - On Scene: 8 min. 21 sec.

16 Fire Calls (13 City / 3 Out of City) - Avg. Turn Out Time: 2 min. 23 sec. On Scene: 4 min.

Chief Babe also stated that due to COVID, the Fire Prevention Program offered to the area schools needed to be altered and that they would be bringing the trucks to the schools and be outside rather than having the kids come to the Fire Station.

Alderman Heft commented on communication received regarding systemic racism and steps that can be taken to address the issues and supports creating a task force and partnering with the stakeholders and looks forward to working with them and help strengthen relationships.

Director DeQuaker reminded everyone of the upcoming budget meeting and asked for a show of hands who preferred a printed budget book. Three people raised their hands.

Mayor Hefty reported that Burlington Rescue was awarded the Community Impact Award for 73 years of service.

8. **Reports** - To approve Reports 1-6 as submitted.
Motion: Alderman Schultz. Second: Alderman Bauman. With all in favor, the motion carried.
 9. **Payment of Prepaids and Vouchers** - To approve the Prepaid and Voucher list for bills accrued through October 6, 2020.
Motion: Alderman Preusker. Second: Alderman Bauman. Roll Call Vote: Aye - 8. Nay - 0. The motion carried.
 10. **Special Events** - To consider approval of each individual Special Event Application by named event as submitted.
 1. Runaway Hayride: Motion: Alderman Rauch. Second: Alderman Preusker. Roll Call Vote: Aye - 5. Nay - 3 (Meyer, Grandi, Heft). The motion carried.
 2. Ice Festival as submitted: Motion: Alderman Bauman. Second: Alderman Schultz. Roll Call Vote: Aye - 0. Nay - 8. The motion failed.
 3. Catholic Central High School Homecoming Parade: Motion: Alderman Rauch. Second: Alderman Grandi. With all in favor, the motion carried.
- Discussion ensued regarding amending the Ice Fest Event to scale it down greatly and include only the carving and additional parameters for social distancing.
1. Ice Festival Event as Amended: Motion: Alderman Grandi. Second: Alderman Preusker. Roll Call Vote: Aye - 1. Nay - 7. The motion failed. This item will be placed on an agenda for a Special Council meeting scheduled on 10/14/2020 for further discussion.

11. **PUBLIC HEARINGS:**

- A. The Mayor called a Public Hearing to Order at 9:15 p.m. to hear comments and concerns regarding a rezone request for property located along Falcon Ridge Drive. There were no comments.

Motion to Close the Public Hearing: Alderman Kott. Second: Alderman Bauman. With all in favor, the motion carried and the Public Hearing was closed at 9:17 p.m.

- B. The Mayor called the Public Meeting to Order at 9:17 p.m. to hear comments and concerns regarding City of Burlington's intention to exercise its police power in accordance with §66.0703, Wis. Stats., and §274-3 of the Code of the City of Burlington to levy special assessments upon property for reconstruction of various sidewalks. There were no comments.

Motion to Close the Public Hearing: Alderman Meyer. Second: Alderman Grandi. With all in favor, the motion carried and the Public Hearing was closed at 9:18 p.m.

- C. The Mayor called the Public Hearing to Order at 9:18 p.m. to hear comments regarding its proposed application for Community Development Block Grant – Public Facilities Program (CDBG-PF) funds. There were no comments.

Motion to Close the Public Hearing: Alderman Grandi. Second: Alderman Kott. With all in favor, the motion carried and the Public Meeting was closed at 9:19 p.m.

12. **RESOLUTIONS:**

- A. **Resolution 5032(28)** - To Declare Intent to Exercise Special Assessment Powers For Reconstruction of Sidewalks at Various Locations.

Motion: Alderman Rauch. Second: Alderman Bauman. Roll Call Vote: Aye - 8. Nay - 0. The motion carried.

- B. **Resolution 5034(30)** - To Approve the Award of the Bid for Tuck-Pointing City Hall to Scherrer Construction Company, Inc. for the Not-to-Exceed amount of \$22,675.

Motion: Alderman Schultz. Second: Alderman Bauman. Roll Call Vote: Aye - 8. Nay - 0. The motion carried.

- C. **Resolution 5036(32)** - To Approve the Award of Bid for the 2020 Sidewalk Improvement Program to Forward Builders for the base bid amount of \$33,134.00.

Motion: Alderman Preusker. Second: Alderman Bauman. Roll Call Vote: Aye - 8. Nay - 0. The motion carried.

13. **ORDINANCES:**

- A. **Ordinance 2061(4)** - To consider approval of a Rezone Map Amendment request at Falcon Ridge Drive from Rm-2/C-1, Multi-Family Residential/Conservancy District to Rm-2/C-1/PUD, Multi-Family Residential/Conservancy District with a Planned Unit Development.

This item was tabled.

14. **MOTIONS:**

- A. **Motion 20-987** - To Approve of a Certificate of Appropriateness for property located at 300 N. Pine Street.

Motion: Alderman Kott. Second: Alderman Meyer. With all in favor, the motion carried.

- B. **Motion 20-988** - To Approve of a Certificate of Appropriateness for property located at 464 N. Pine Street.

Motion: Alderman Meyer. Second: Alderman Preusker. With all in favor, the motion carried.

15. **ADJOURNMENT**

Motion: Alderman Grandi. Second: Alderman Heft. With all in favor, the motion carried and the meeting was adjourned at 9:25 p.m.

Minutes respectfully submitted by:

Diahn C. Halbach
City Clerk
City of Burlington



CITY OF BURLINGTON
Minutes of the Special Common Council
Jeannie Hefty, Mayor
Diahnn C. Halbach, City Clerk
Wednesday, October 14, 2020

1. Call to Order – Roll Call

Mayor Hefty called the Common Council meeting to order via Zoom at 6:00 p.m. Roll Call - Present: Mayor Hefty, Alderman Susan Kott, Alderman Theresa Meyer, Alderman Bob Grandi, Alderman Ryan Heft, Alderman Steve Rauch, Alderman Jon Schultz, Alderman Todd Bauman. Excused: Alderman Tom Preusker.

Staff present: City Administrator Carina Walters, City Attorney John Bjelajac, Assistant City Administrator/Zoning Administrator Megan Watkins, Police Chief Mark Anderson, Fire Chief Alan Babe, DPW Director Peter Riggs, and Human Resource Manager Jason Corbin.

2. Consideration of Special Event - Spooky City

Walters gave an overview of the event, stating it was tabled at the October 6, 2020 Common Council meeting. She stated the event, held annually, was first proposed to be a vehicular event this year; however, staff felt it was unsafe and did not recommend. The event coordinator then proposed the traditional method of holding the event, which staff does not recommend due to the pandemic and anticipated attendance without a strategic plan to provide CDC safety measures.

Shad Branen, event coordinator, stated it is unknown what the attendance will be due to the pandemic. He has been looking into safety measures such as a one-way route, a mask requirement inside and outside, business representatives will stand outside to hand out candy, and extending the event time to help provide for social distancing. He further stated the downtown businesses are in support of the event, but more in support of a vehicular event. Walters stated the police department has concerns with the vehicular event including staging in the residential areas, unrestrained children in a vehicle, distracted drivers, pedestrian traffic concerns and bottlenecks of vehicles. Meyer and Kott voiced concerns over pedestrian traffic around vehicles and bottlenecks.

Mayor Hefty questioned if the event would include coffin races. Branen stated no, the event would only include downtown trick-or-treating, a few sidewalk artists and movies throughout the day. All other traditional activities have been cancelled.

Schultz questioned how the vehicular event would be different than a parade. Anderson stated in speaking with the City's insurance company, parades are more planned out with safety measures in place, whereas this is a first-time event proposal with not all details planned out.

Alderman Preusker arrived at 6:21 pm

Kott questioned if Pine Street would be closed off. Branen stated Pine Street, E. Chestnut Street and Washington Street would be blocked off, providing more social distancing opportunities.

Mayor Hefty stated the Council has a tough decision to make as other events have been previously approved this year. Meyer stated this decision sets the tone for everything and the Council must be leaders, as tough decisions help to keep the number of cases down during the pandemic.

Preusker mentioned that people have learned to socially distance during this pandemic, especially at big box stores that have a large capacity. Bauman expressed his concern that some people might have great concerns if the crowds are too large.

Motion: Alderman Heft. Second: Alderman Grandi. Roll Call Vote: Aye – 3 (Schultz, Preusker, Bauman); Nay – 5 (Kott, Meyer, Grandi, Heft, Rauch). The motion was denied.

3. Consideration of Special Event - Halloween Trick-or-Treat

Walters stated trick-or-treating has been previously advertised in various City communications which CDC recommendations.

Meyer questioned if staff recommends this event. Anderson stated the CDC and Governor orders recommend against trick-or-treating, but to consider other safe activities. For those reasons the Police Department and Fire Department do not recommend this event.

Heft and Kott stated staff should enhance communications regarding recommended pandemic safety measures on all City communications with this event. Kott further stated people can choose not to participate if they feel uncomfortable with the event.

Motion to cancel Trick-or-Treat: Alderman Meyer. Second: Alderman Grandi. Roll Call Vote: Aye – 1 (Meyer); Nay – 7 (Kott, Grandi, Heft, Rauch, Schultz, Preusker, Bauman). The motion carried to allow trick-or-treating.

4. Consideration of Special Event - Burlington Ice Festival

Walters explained changes made to the event plan due to the pandemic including a one-way route in the park, sanitizing stations and signage to encourage social distancing and wearing of masks. Mayor Hefty stated activities with the event will be more spaced out in the park than in prior years.

Heft stated he is concerned with the congregating of people and questioned if the ice sculptures could be spread out throughout the downtown instead of only at the park. Kott

stated she would like to see it stay in the park, as the artists enjoy being together, but would like to see the sculptures spread out more throughout the park.

Grandi stated he would like to see the event only have ice carving and eliminate the other planned activities.

Heft and Meyer stated they would like to see a way to get the event streamed live for those that are uncomfortable with attending.

Preusker stated he would like to see the event happen or people will just go to other events held within the state.

Motion to limit Burlington Ice Festival to ice carving competition only: Alderman Meyer. Second: Alderman Heft. Roll Call Vote: Aye – 8; Nay – 0. The motion carried.

5. Adjourn

A motion was made by Bauman with a second by Preusker to adjourn the meeting. With all in favor, the meeting adjourned at 7:02 p.m.

Meeting Minutes Respectfully Submitted by:

Megan E. Watkins
Assistant City Administrator/Zoning Administrator
City of Burlington



COMMON COUNCIL REGULAR

ITEM NUMBER 8A

DATE: October 20, 2020

SUBJECT: REPORTS - To approve Reports 1-3 as submitted.

SUBMITTED BY: Diahnn Halbach, City Clerk

BACKGROUND/HISTORY:

Attached please find the following reports:

1. Plan Commission Minutes, 9-8-20
2. Police Fire Commission Minutes, 9-14-20
3. Committee of the Whole Minutes, 10-6-20

BUDGET/FISCAL IMPACT:

N/A

RECOMMENDATION:

Staff recommends that Council approves the submitted reports.

TIMING/IMPLEMENTATION:

This item is scheduled for consideration at the October 20, 2020 Common Council meeting.

Attachments

Plan Minutes

PFC Minutes

Burlington Housing Authority



Minutes
City of Burlington Plan Commission
September 8, 2020, 6:30 p.m.

Alderman Tom Preusker called the Plan Commission meeting to order at 6:30 p.m. through Zoom Meetings. Roll call: Alderman Bob Grandi; Commissioners Chad Redman; Andy Tully; and John Ekes were present. Mayor Jeannie Hefty and Commissioner Art Gardner excused. Also in attendance, Carina Walters, City Administrator; Tanya Fonseca, Graef; and Greg Governatori, Kapur & Associates.

APPROVAL OF MINUTES

Commissioner Ekes moved, and Alderman Grandi seconded to approve the minutes of August 11, 2020.

LETTERS & COMMUNICATIONS

None

CITIZEN COMMENTS

None

OLD BUSINESS

None

NEW BUSINESS

A. Public Hearing to hear public comments regarding a Conditional Use application from Trevor Olive for property located at 317 W. Market Street to use the facility for auto body repair and engine repair.

- Alderman Preusker opened the Public Hearing at 6:32 p.m.
- There were no comments.

Alderman Grandi moved, and Commissioner Tully seconded to close the Public Hearing at 6:33 p.m.

All were in favor and the motion carried.

B. Consideration to approve a Conditional Use application from Trevor Olive for property located at 317 W. Market Street to use the facility for auto body repair and engine repair, subject to Graef's and Burlington Fire Department's memorandums to the Plan Commission.

- Alderman Preusker opened this item for discussion.

- Alderman Grandi asked if the applicant has information regarding outdoor vehicle storage, maintenance and future plans for the property. Trevor Olive, applicant, explained he intends to rent the building and conduct business. Power Sports (motorcycles, jet skis, 4-wheelers, and snowmobiles) repair is the main business, and working on demo cars on the side as a hobby. Mr. Olive stated the plan is to keep four vehicles outside covered with a tarp or car cover, and whatever amount allowed inside the building.
- Tanya Fonseca, Graef, explained there were a number of different considerations for this property such as; invest in the storage units, repair and maintain three or four other structures, and the applicant request that four vehicles be stored outside for repairs. Mr. Olive stated there has been major improvements to the building and property already made.
- Discussion ensued regarding how many and the types of vehicles on the property. The Commissioners were concerned the property would look like a salvage yard with untitled vehicles and demo derby cars, and did not want that to happen. The Commissioners agreed they would limit four vehicles in the front of the building under the awning. Mr. Olive stated allowing four vehicles kept outside under the awning would be helpful, since the interior is full of vehicles for repair. Mr. Olive explained he likes to run everything smooth and clean, so the machines that sit outside are together, and not left in pieces. Nothing will sit for a long time, and the demo derby cars will be under the awning with a car covering or tarp. The Commissioners agreed a tarp is unsightly. Commissioner Ekes stated there would be no need for a tarp if the vehicles in good condition were under the awning, and the demo derby cars kept inside the building.
- There were no further comments.

Commissioner Tully moved, and Commissioner Ekes seconded to approve the Conditional Use, subject to keeping the exterior in an orderly fashion, demolition derby cars moved inside for storage, limit four vehicles for outdoor storage, and revisit the Conditional Use in one year by September 8, 2021.

All were in favor and the motion carried.

C. Consideration to recommend approval to the Common Council of a Rezone Map Amendment application from Jesse Dropik, for property located at Falcon Ridge Drive to rezone from Rm-2/C-1, Multiple-Family Residential/Conservancy District to Rm-2/C-1/PUD, Multiple-Family Residential/Conservancy District with a Planned Unit Development, subject to Graef's memorandum to the Plan Commission.

- Alderman Preusker opened this item for discussion.
- Commissioner Redman asked if the Falcon Ridge agreement was to take the land dedicated as Conservancy and now try to develop on this land. Carina Walters, City Administrator, responded that the primary environmental corridor was originally part of the Falcon Ridge subdivision and this property. There is a majority of prime environmental corridor to remain on this parcel. Ms. Walters explained that the present layout for the development is what is

allowable for the environmental corridor. Ms. Fonseca added this property is split-zoned, and the Planned Unit Development (PUD) is for Rm-2 to allow for condominium development.

- There were no further comments.

Commissioner Redman moved, and Commissioner Ekes seconded to recommend approval of a rezone.

All were in favor and the motion carried.

D. Consideration to approve a Site Plan application from Jesse Dropik for property located at Falcon Ridge Drive to develop a 30-unit condominium (Falcon Woods), subject to Graef's, Kapur & Associates', and Burlington Fire Department's memorandums to the Plan Commission.

- Alderman Preusker opened this item for discussion.
- Jesse Dropik, owner, explained Falcon Woods development is a Townhome Condominium Association built in two phases totaling 30-units: Phase 1 will be 10-units (Building A) and Phase 2 will be going into the development doing all the necessary infrastructure improvements, and then continuing with Buildings B, C, and D.
- Chris Hitch and Joe Galbraith gave a presentation of the project.
- Alderman Preusker asked what type of quality products are proposed. Mr. Dropik replied the intention is to use higher-end quality products to give a nice finish.
- Commissioner Ekes questioned if the curve in the road was large enough for fire trucks, and if they conducted a traffic study. Mr. Hitch answered there were discussions and approvals with the fire department. Greg Governatori, Kapur & Associates, responded a traffic study was not required, due to the number of units developed.
- The Commissioners ensued discussion regarding driveways and streets being wide enough for vehicles, and extras parking spaces available for visitors. Mr. Hitch explained the parking meets requirements, and topography layout limits the development.
- Brad Lois, realtor, stated the driveways are bigger than what is on Raptor Court. Mr. Lois further stated he would like to see parking on Falcon Ridge Drive to slow traffic down.
- There were no further comments.

Commissioner Tully moved, and Commissioner Ekes seconded to approve the Site Plan, contingent on the approval of the Developer's Agreement reached between the City and the developer.

All were in favor and the motion carried.

ADJOURNMENT

Commissioner Redman moved, and Commissioner Ekes seconded to adjourn the meeting at 8:00 p.m.

All were in favor and the motion carried.

Recording Secretary
Kristine Anderson
Administrative Assistant



CITY OF BURLINGTON

POLICE – FIRE COMMISSION

300 North Pine Street, Burlington, Wisconsin 53105
(262) 342-1161



MINUTES

City of Burlington Police and Fire Commission
Common Council Chambers
224 East Jefferson Street
Burlington, WI 53105

September 14, 2020

1. Call to Order:

Commissioner Hintz called the meeting to order at 5:00 p.m.

2. Roll Call:

Commissioners in attendance: Kevin Morrow, Bridget Hinchliffe, Peter Hintz, Patrick Albers, Fire Chief Alan Babe and Police Chief Mark Andersen. Commissioner Chris Miller did not attend.

3. Approval of Minutes:

The minutes from the August 10, 2020 PFC meeting were approved on a motion by Commissioner Morrow, seconded by Commissioner Hinchliffe. All Ayes carried the motion.

4. Public Comments: None

5. Police Chief's Report and Business: None

6. Fire Chief's Report and Business:

On a motion by Commissioner Hinchliffe and seconded by Commissioner Morrow at 5:02 p.m. all Ayes carried the motion to convene into closed session pursuant to section 19.85 (1) (c) Wisconsin statutes for conducting employment, promotion, compensation, or performance evaluation data of any public employee over which this governmental body has jurisdiction or exercises responsibility.

On a motion by Commissioner Hinchliffe and seconded by Commissioner Albers all Ayes carried the motion, to reconvene into open session at 5:42 p.m.

On a motion by Commissioner Morrow and seconded by Commissioner Albers, Claire Rosenberg and Joshua Rockwell were added to the Fire Department eligibility list subject to a follow up interview with Chief Babe. All Ayes carried the motion.

7. Adjourn: A motion by Commissioner Morrow with a second from Commissioner Hinchliffe was made to adjourn the meeting. All Ayes carried the motion and the meeting was adjourned at 5:43 p.m.

Respectfully submitted,
Bridget Hinchliffe
Secretary Police – Fire Commission

Please note, if you are disabled and have accessibility needs or information interpreted for you, please call the City Clerk's office at 262-342-1161 at least 24 hours prior to the meeting.

**Housing Authority of City of Burlington Wisconsin
Riverview Manor
September 16, 2020**

The regular monthly meeting of the Housing Authority of City of Burlington Wisconsin was held on Wednesday, September 16, 2020 at 5:30 p.m. at Riverview Manor. The meeting was called to order by Chairman Petersen.

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

Minutes from the regular monthly meeting held August 19, 2020 were reviewed. A motion to approve the minutes as written was made by Merten, seconded by Heck, and carried unanimously.

FINANCIAL REPORT: Copies of the monthly operating statements, bills, and bank statements were dispersed and reviewed by board members including Reserve Account balances as of August 31, 2020. (See statement balance sheet). A motion to approve the financial report as written was made by Lapp, seconded by Merten, and carried unanimously.

OCCUPANCY REPORT: Manager Odeja reported 64 on the waiting list for one bedroom units and 8 for two bedroom units. There are currently two vacancies that will be rented.

BUILDING AND MAINTENANCE: Monthly maintenance report was reviewed by the Board members.

NEW BUSINESS: Discussion on health insurance since the City of Burlington will not cover Riverview Manor. We will pay the COBRA cost for the next 12 months. We will solicit bids for the other insurance coverages for Riverview Manor.

ADJOURNMENT: There being no further business, motion to adjourn was made by Merten, seconded by Heck, and carried unanimously. Meeting adjourned at 6:10 p.m. The next monthly meeting is scheduled for October 14, 2020 at 5:30 p.m.



John Smith, Secretary



DATE: October 20, 2020

SUBJECT: **PREPAID AND VOUCHERS** - To approve the Prepaid and Vouchers list for bills accrued through October 20, 2020.

SUBMITTED BY: Steven DeQuaker, Finance Director

BACKGROUND/HISTORY:

Attached please find the Prepaid and Voucher list for bills accrued through October 20, 2020:

Total Prepaid:	\$ 456,046.78
Total Vouchers:	\$ 201,492.42
Grand Total:	\$ 657,539.20

BUDGET/FISCAL IMPACT:

5 Largest Disbursements on the Prepaid and Voucher List:

1. \$346,436.08 Wanasek Corporation - 2020 Burlington Street Program
2. \$ 46,583.25 ASDA - Garbage/Recycle - September 2020
3. \$ 30,175.00 Wanasek Corporation - 2020 Burlington Street Program-Final Payment
4. \$ 22,357.88 Veolia - Clean Sweep 2020
5. \$ 17,323.38 WE Energies - Street Lights 08/28/20 -10/01/20

RECOMMENDATION:

Staff recommends that the Common Council accept and approve these Prepaid and Vouchers in the amount of \$657,539.20.

TIMING/IMPLEMENTATION:

This item is scheduled for consideration at the October 20, 2020 Common Council meeting.

Attachments

- Prepaid 10.02.20
- Prepaid 10.09.20
- Council 10.20.20

GL Account and Title	Vendor Name	Description	Invoice Number	Invoice Date	Net Invoice Amount	Date Paid	Input Date
100444411000							
100-444411-000 COURT FINES & COSTS	RACINE COUNTY TREASURER	RACINE CO JAIL ASSESSMENT	2020SEPT	10/01/2020	1,085.60		10/02/2020
100-444411-000 COURT FINES & COSTS	RACINE COUNTY TREASURER	RACINE CO SURCHARGE	2020SEPT	10/01/2020	1,156.00		10/02/2020
100-444411-000 COURT FINES & COSTS	ST OF WISC CONTROLLER'S O	ST OF WI CONTROLLER OFFICE SEPT	2020SEPT	10/01/2020	5,434.85		10/02/2020
Total 100444411000:					7,676.45		
100515132220							
100-515132-220 ADMIN - UTILITIES	WE ENERGIES	5843-033-004 (SPLIT)	5843033004SEPT2	09/28/2020	350.68		10/02/2020
Total 100515132220:					350.68		
100515132225							
100-515132-225 ADMIN - TELEPHONE	AT & T	171 798 6300 001 AD,OM	5438037500	09/19/2020	338.15		10/02/2020
100-515132-225 ADMIN - TELEPHONE	VERIZON WIRELESS	VERIZON ADMIN 286396851-00001	9863446664	09/23/2020	83.61		10/02/2020
Total 100515132225:					421.76		
100515141220							
100-515141-220 FINANCE - UTILITY SERVIC	WE ENERGIES	5843-033-004 (SPLIT)	5843033004SEPT2	09/28/2020	212.91		10/02/2020
Total 100515141220:					212.91		
100515141225							
100-515141-225 FINANCE - TELEPHONE	AT & T	171 798 6300 001 FINANCE	5438037500	09/19/2020	202.89		10/02/2020
100-515141-225 FINANCE - TELEPHONE	VERIZON WIRELESS	VERIZON FINANCE 286396851-00001	9863446664	09/23/2020	45.29		10/02/2020
Total 100515141225:					248.18		
100515141330							
100-515141-330 FINANCE - TRAVEL	DEQUAKER, STEVE	REIMBURSEMENT - MILEAGE	2020SEPT	09/29/2020	12.08		10/02/2020
Total 100515141330:					12.08		
100515181225							
100-515181-225 HR-Telephone	VERIZON WIRELESS	VERIZON HUMAN RESOURCE 286396851-00001	9863446664	09/23/2020	38.27		10/02/2020
Total 100515181225:					38.27		
100525211225							
100-525211-225 POLICE - TELEPHONE	AT & T	057 736 7870 001	057 736 7870 001 0	09/21/2020	398.26		10/02/2020
100-525211-225 POLICE - TELEPHONE	AT & T	171 798 6300 001 POLICE	5438037500	09/19/2020	541.05		10/02/2020
100-525211-225 POLICE - TELEPHONE	VERIZON WIRELESS	VERIZON POLICE 286396851-00001	9863446664	09/23/2020	943.59		10/02/2020
Total 100525211225:					1,882.90		
100525211330							
100-525211-330 POLICE - TRAVEL	RICE, WILLIAM	REIMBURSE-MEAL-OD TRAINING	091720	09/17/2020	10.00		10/02/2020
100-525211-330 POLICE - TRAVEL	HENNLICH, JUSTIN	REIMBURSE-OD TRAINING-MEAL	091720	09/17/2020	10.00		10/02/2020
Total 100525211330:					20.00		
100525211533							
100-525211-533 POLICE - COPY MACHINE R	JAMES IMAGING SYSTEMS, IN	TOSHIBA E STUDIO 4515AC	2836003	09/21/2020	378.41		10/02/2020
Total 100525211533:					378.41		
100525220159							
100-525220-159 FIRE - CLOTHING ALLOWA	DALBY, SARAH	3 T-SHIRTS-NEW EMPLOYEES	092820	09/28/2020	46.50		10/02/2020

GL Account and Title	Vendor Name	Description	Invoice Number	Invoice Date	Net Invoice Amount	Date Paid	Input Date
Total 100525220159:					46.50		
100525220220							
100-525220-220 FIRE - UTILITY SERVICES	WE ENERGIES	8403-026-057	8403026057SEPT2	09/22/2020	1,231.25		10/02/2020
Total 100525220220:					1,231.25		
100525220225							
100-525220-225 FIRE - TELEPHONE	VERIZON WIRELESS	VERIZON FIRE 286396851-00001	9863446664	09/23/2020	198.90		10/02/2020
Total 100525220225:					198.90		
100525231220							
100-525231-220 BLDG INSP UTILITIES	WE ENERGIES	5843-033-004 (SPLIT)	5843033004SEPT2	09/28/2020	62.63		10/02/2020
Total 100525231220:					62.63		
100525231225							
100-525231-225 BLDG INSP - TELEPHONE	VERIZON WIRELESS	VERIZON BLDG DEPARTMENT	9863446664	09/23/2020	53.27		10/02/2020
Total 100525231225:					53.27		
100535321225							
100-535321-225 STREETS - TELEPHONE	VERIZON WIRELESS	VERIZON STREET 286396851-00001	9863446664	09/23/2020	124.76		10/02/2020
Total 100535321225:					124.76		
100535321261							
100-535321-261 STREETS - LIGHTING UTILI	WE ENERGIES	TRAFFIC LIGHTS	04554144409SEPT	09/21/2020	250.54		10/02/2020
100-535321-261 STREETS - LIGHTING UTILI	WE ENERGIES	4404-149-064	4404149064SEPT2	09/21/2020	60.29		10/02/2020
100-535321-261 STREETS - LIGHTING UTILI	WE ENERGIES	5043-084-318	5043084318SEPT2	09/23/2020	36.24		10/02/2020
100-535321-261 STREETS - LIGHTING UTILI	WE ENERGIES	5406-087-899	5406087899SEPT2	09/21/2020	105.69		10/02/2020
100-535321-261 STREETS - LIGHTING UTILI	WE ENERGIES	5465-979-181	5465979181SEPT2	09/23/2020	59.89		10/02/2020
100-535321-261 STREETS - LIGHTING UTILI	WE ENERGIES	5644-617-733	5644617733SEPT2	09/25/2020	141.88		10/02/2020
100-535321-261 STREETS - LIGHTING UTILI	WE ENERGIES	6893-002-943	6893002943SEPT2	09/24/2020	16.25		10/02/2020
100-535321-261 STREETS - LIGHTING UTILI	WE ENERGIES	7255-756-558	7255756558SEPT2	09/22/2020	21.51		10/02/2020
Total 100535321261:					692.29		
100555551220							
100-555551-220 PARKS - UTILITIES	WE ENERGIES	0435-566-939	0435566939SEPT2	09/21/2020	51.27		10/02/2020
Total 100555551220:					51.27		
100555551225							
100-555551-225 PARKS - TELEPHONE	VERIZON WIRELESS	VERIZON PARK 286396851-00001	9863446664	09/23/2020	111.04		10/02/2020
Total 100555551225:					111.04		
251555511220							
251-555511-220 UTILITIES	WE ENERGIES	0810-148-657	0810148657SEPT2	09/28/2020	955.66		10/02/2020
251-555511-220 UTILITIES	WE ENERGIES	5852-857-487	5852857487SEPT2	09/27/2020	37.42		10/02/2020
Total 251555511220:					993.08		
251555511225							
251-555511-225 TELEPHONE	AT & T	171 798 6300 001 LIBRARY	5438037500	09/19/2020	270.52		10/02/2020

GL Account and Title	Vendor Name	Description	Invoice Number	Invoice Date	Net Invoice Amount	Date Paid	Input Date
Total 251555511225:					270.52		
621575740220							
621-575740-220	WWTP-ELECTRIC	WE ENERGIES	0469-455-267	0469455267SEPT2	09/20/2020	133.67	10/02/2020
621-575740-220	WWTP-ELECTRIC	WE ENERGIES	3602-583-285	3602583285SEPT2	09/21/2020	27.42	10/02/2020
Total 621575740220:					161.09		
621575740225							
621-575740-225	TELEPHONE	VERIZON WIRELESS	VERIZON WWTP 286396851-00001	9863446664	09/23/2020	66.34	10/02/2020
Total 621575740225:					66.34		
621575740310							
621-575740-310	OFFICE SUPPLIES, POSTA	TIME WARNER CABLE	ACCT#702658601 SCADA	702658601091820	09/18/2020	124.94	10/02/2020
Total 621575740310:					124.94		
622509210000							
622-509210-000	OFFICE SUPPLY	VERIZON WIRELESS	VERIZON WATER 286396851-00001	9863446664	09/23/2020	76.61	10/02/2020
Total 622509210000:					76.61		
623575740200							
623-575740-200	FUEL FOR RESALE	ASCENT AVIATION GROUP, INC	JET A	702829	09/25/2020	11,570.83	10/02/2020
Total 623575740200:					11,570.83		
875232000							
875-232000	MUNICIPAL COURT DEP	LEFFELMAN, RAYMOND	GAULKE RESTITUTION	2020OCT	10/01/2020	638.13	10/02/2020
Total 875232000:					638.13		
Grand Totals:					27,715.09		

Dated: _____

Motion for Approval by: _____

Motion Seconded by: _____

GL Account and Title	Vendor Name	Description	Invoice Number	Invoice Date	Net Invoice Amount	Date Paid	Input Date
100239007							
100-239007 LIFE INSURANCE	SECURIAN FINANCIAL GROUP,	POLICY NO. 002832L NOV BILLING	2020NOV	10/08/2020	2,042.23		10/09/2020
Total 100239007:					2,042.23		
10051511247							
100-515111-247 Repairs & Maint Software	DINERS CLUB COMMERCIAL	ZOOM	6992 SEPT 20	09/28/2020	54.99		10/09/2020
Total 10051511247:					54.99		
100515121225							
100-515121-225 MUNI COURT - TELEPHONE	TIME WARNER CABLE	ACCT#089478701 MUNI COURT	89478701100120	10/01/2020	15.21		10/09/2020
Total 100515121225:					15.21		
100515131225							
100-515131-225 MAYOR-TELEPHONE	TIME WARNER CABLE	ACCT#089478701 MAYOR	89478701100120	10/01/2020	17.62		10/09/2020
Total 100515131225:					17.62		
100515132220							
100-515132-220 ADMIN - UTILITIES	BURLINGTON WATER DEPT.	3RD QTR2020 WATER UTILITY BILL(SPLIT)	220 3RD QTR	10/08/2020	127.82		10/09/2020
100-515132-220 ADMIN - UTILITIES	TIME WARNER CABLE	ACCT#089478701 ADMIN	89478701100120	10/01/2020	402.46		10/09/2020
Total 100515132220:					530.28		
100515132225							
100-515132-225 ADMIN - TELEPHONE	AT & T	262 767-1389 327 6	262767128909 20	09/28/2020	385.31		10/09/2020
Total 100515132225:					385.31		
100515132298							
100-515132-298 ADMIN - CONTRACT SERVI	AT & T	262 767-1904 046 8 (SPLIT)	262767190409 20	09/28/2020	274.65		10/09/2020
Total 100515132298:					274.65		
100515132310							
100-515132-310 ADMIN - OFF SUPP-POSTA	DINERS CLUB COMMERCIAL	EIG CONSTANT CONTACT (ONGOING)	5799 SEPT 20	09/28/2020	5.00		10/09/2020
Total 100515132310:					5.00		
100515132399							
100-515132-399 ADMIN - SUNDRY EXPENSE	CULLIGAN OF BURLINGTON	ACCT NO 500-19426790-1	SEPT2020CH	09/30/2020	50.95		10/09/2020
Total 100515132399:					50.95		
100515141220							
100-515141-220 FINANCE - UTILITY SERVIC	BURLINGTON WATER DEPT.	3RD QTR2020 WATER UTILITY BILL(SPLIT)	220 3RD QTR	10/08/2020	127.82		10/09/2020
100-515141-220 FINANCE - UTILITY SERVIC	TIME WARNER CABLE	ACCT#089478701 FINANCE	89478701100120	10/01/2020	171.17		10/09/2020
Total 100515141220:					298.99		
100515141298							
100-515141-298 FINANCE - CONTRACT SER	AT & T	262 767-1904 046 8 (SPLIT)	262767190409 20	09/28/2020	274.64		10/09/2020
Total 100515141298:					274.64		
100515141310							
100-515141-310 FINANCE - OFFICE SUPP/P	DINERS CLUB COMMERCIAL	KINDLE-LEADERSHIP IN TURBULENT TIMES	5864 SEPT 20	09/28/2020	13.99		10/09/2020

GL Account and Title	Vendor Name	Description	Invoice Number	Invoice Date	Net Invoice Amount	Date Paid	Input Date
100-515141-310 FINANCE - OFFICE SUPP/P	ABT MAILCOM	WALWORTH COUNTY TAX BILL MAILING	2020TBP	10/05/2020	9.00		10/09/2020
Total 100515141310:					22.99		
100515142310							
100-515142-310 ELECTIONS - OPERATION S	DINERS CLUB COMMERCIAL	AMAZON-SHIPPING LABELS	5914 SEPT 20	09/28/2020	107.96		10/09/2020
100-515142-310 ELECTIONS - OPERATION S	DINERS CLUB COMMERCIAL	ELECTION SOURCE-VOTER STICKERS/BALLOT B	5914 SEPT 20	09/28/2020	361.75		10/09/2020
100-515142-310 ELECTIONS - OPERATION S	DINERS CLUB COMMERCIAL	ELECTION SOURCE-ORDER CREDIT	5914 SEPT 20	09/28/2020	15.11-		10/09/2020
Total 100515142310:					454.60		
100515181220							
100-515181-220 HR-UTILITY SERVICES	TIME WARNER CABLE	ACCT#089478701 HR	89478701100120	10/01/2020	37.66		10/09/2020
Total 100515181220:					37.66		
100515181298							
100-515181-298 HR-Contract Services	DINERS CLUB COMMERCIAL	INTERFAX	7436 SEPT 20	09/28/2020	7.00		10/09/2020
Total 100515181298:					7.00		
100515181310							
100-515181-310 HR-Office Supplies/Postage	DINERS CLUB COMMERCIAL	AMAZON-TONER/REPEATER CABLE	7436 SEPT 20	09/28/2020	94.85		10/09/2020
100-515181-310 HR-Office Supplies/Postage	DINERS CLUB COMMERCIAL	AMAZON-LASER PRINTER	7436 SEPT 20	09/28/2020	119.99		10/09/2020
Total 100515181310:					214.84		
100515181330							
100-515181-330 HR-Inservice Training & Trave	DINERS CLUB COMMERCIAL	SCCE-2020 AUDIO CONF&WEB SUBSCRIPTION	7436 SEPT 20	09/28/2020	750.00		10/09/2020
Total 100515181330:					750.00		
100525211220							
100-525211-220 POLICE - UTILITY SERVICE	BURLINGTON WATER DEPT.	3RD QTR2020 WATER UTILITY BILL(SPLIT)	220 3RD QTR	10/08/2020	683.24		10/09/2020
100-525211-220 POLICE - UTILITY SERVICE	WE ENERGIES	1461-190-073	1461190073SEPT2	09/27/2020	59.38		10/09/2020
100-525211-220 POLICE - UTILITY SERVICE	WE ENERGIES	5843-681-877	5843681877SEPT2	09/28/2020	2,487.46		10/09/2020
100-525211-220 POLICE - UTILITY SERVICE	TIME WARNER CABLE	ACCT#089478701 POLICE	89478701100120	10/01/2020	805.17		10/09/2020
Total 100525211220:					4,035.25		
100525211242							
100-525211-242 POLICE - REPAIR/MTCE EQ	DINERS CLUB COMMERCIAL	TCC-SIM CARD	5781 SEPT 20	09/28/2020	52.45		10/09/2020
Total 100525211242:					52.45		
100525211310							
100-525211-310 POLICE - OFF SUPP-POSTA	DINERS CLUB COMMERCIAL	WI DEPT OF FIN-CREDIT R JONES NOTARY	2208 SEPT 20	09/28/2020	20.00-		10/09/2020
Total 100525211310:					20.00-		
100525211330							
100-525211-330 POLICE - TRAVEL	DINERS CLUB COMMERCIAL	CHULA VISA-CREDIT-CANCELLED SCHOOLING	2208 SEPT 20	09/28/2020	82.00-		10/09/2020
100-525211-330 POLICE - TRAVEL	DINERS CLUB COMMERCIAL	WIS LAW ENFORC-CANCEL CLASS	2208 SEPT 20	09/28/2020	140.00-		10/09/2020
100-525211-330 POLICE - TRAVEL	ZMUDZINSKI, BRIAN	REIMBURSEMENT- MILEAGE & MEALS	100620	10/06/2020	54.85		10/09/2020
Total 100525211330:					167.15-		
100525220157							
100-525220-157 FIRE - INSERVICE TRAININ	DINERS CLUB COMMERCIAL	GOOSEBERRIES	8038 SEPT 20	09/28/2020	60.00		10/09/2020

GL Account and Title	Vendor Name	Description	Invoice Number	Invoice Date	Net Invoice Amount	Date Paid	Input Date
100-525220-157 FIRE - INSERVICE TRAININ	DINERS CLUB COMMERCIAL	AMAZON-FIRE & EMERG SERV INSTRUCTOR	8038 SEPT 20	09/28/2020	73.99		10/09/2020
Total 100525220157:					133.99		
100525220211							
100-525220-211 FIRE - PHYSICALS	DINERS CLUB COMMERCIAL	AMAZON-DSPPOSABLE TURBINES	8038 SEPT 20	09/28/2020	111.00		10/09/2020
Total 100525220211:					111.00		
100525220220							
100-525220-220 FIRE - UTILITY SERVICES	BURLINGTON WATER DEPT.	3RD QTR2020 WATER UTILITY BILL(SPLIT)	220 3RD QTR	10/08/2020	1,044.77		10/09/2020
100-525220-220 FIRE - UTILITY SERVICES	WE ENERGIES	8419-416-558	8419416558SEPT2	09/28/2020	12.30		10/09/2020
100-525220-220 FIRE - UTILITY SERVICES	TIME WARNER CABLE	ACCT#089478701 FIRE	89478701100120	10/01/2020	226.46		10/09/2020
Total 100525220220:					1,283.53		
100525220244							
100-525220-244 FIRE - REPAIR MAINT EQUI	DINERS CLUB COMMERCIAL	LEFTYSEAN-COUPPING	8038 SEPT 20	09/28/2020	104.99		10/09/2020
100-525220-244 FIRE - REPAIR MAINT EQUI	DINERS CLUB COMMERCIAL	AMAZON-HAND TRUCK WHEEL	8038 SEPT 20	09/28/2020	31.90		10/09/2020
100-525220-244 FIRE - REPAIR MAINT EQUI	DINERS CLUB COMMERCIAL	AMAZON-TRIMMER HEAD	8038 SEPT 20	09/28/2020	13.99		10/09/2020
Total 100525220244:					150.88		
100525231220							
100-525231-220 BLDG INSP UTILITIES	TIME WARNER CABLE	ACCT#089478701 BLDG INSPECT	89478701100120	10/01/2020	24.14		10/09/2020
Total 100525231220:					24.14		
100525231310							
100-525231-310 BLDG INSP - OPERATING S	DINERS CLUB COMMERCIAL	AMAZON-WEBCAM	5799 SEPT 20	09/28/2020	62.99		10/09/2020
Total 100525231310:					62.99		
100535321220							
100-535321-220 STREETS - UTILITIES	BURLINGTON WATER DEPT.	3RD QTR2020 WATER UTILITY BILL(SPLIT)	220 3RD QTR	10/08/2020	929.69		10/09/2020
100-535321-220 STREETS - UTILITIES	WE ENERGIES	1638-891-345 (SPLIT)	1638891345SEPT2	09/25/2020	617.69		10/09/2020
100-535321-220 STREETS - UTILITIES	WE ENERGIES	8430-081-671 (SPLIT)	8430081671SEPT2	09/25/2020	26.35		10/09/2020
100-535321-220 STREETS - UTILITIES	TIME WARNER CABLE	ACCT#089478701 STREETS	89478701100120	10/01/2020	251.57		10/09/2020
Total 100535321220:					1,825.30		
100535321261							
100-535321-261 STREETS - LIGHTING UTILI	WE ENERGIES	0818-594-802	0818594802SEPT2	09/25/2020	16.25		10/09/2020
100-535321-261 STREETS - LIGHTING UTILI	WE ENERGIES	0819-473-268	0819473268SEPT2	09/28/2020	59.85		10/09/2020
100-535321-261 STREETS - LIGHTING UTILI	WE ENERGIES	0838-352-542	0838352542SEPT2	09/24/2020	30.56		10/09/2020
100-535321-261 STREETS - LIGHTING UTILI	WE ENERGIES	0850-628-152	0850628152SEPT2	09/24/2020	257.95		10/09/2020
100-535321-261 STREETS - LIGHTING UTILI	WE ENERGIES	2023-503-060	2023503060SEPT2	09/25/2020	124.36		10/09/2020
100-535321-261 STREETS - LIGHTING UTILI	WE ENERGIES	4432-157-647	4432157647OCT20	10/01/2020	17,323.38		10/09/2020
100-535321-261 STREETS - LIGHTING UTILI	WE ENERGIES	5459-100-732	5459100732SEPT2	09/28/2020	340.92		10/09/2020
100-535321-261 STREETS - LIGHTING UTILI	WE ENERGIES	5695-147-539	5695147539SEPT2	09/28/2020	200.66		10/09/2020
100-535321-261 STREETS - LIGHTING UTILI	WE ENERGIES	7245-068-041	7245068041SEPT2	09/28/2020	183.02		10/09/2020
100-535321-261 STREETS - LIGHTING UTILI	WE ENERGIES	7467-500-426	7467500426SEPT2	09/28/2020	256.90		10/09/2020
100-535321-261 STREETS - LIGHTING UTILI	WE ENERGIES	8499-073-119	8499073119SEPT2	09/28/2020	229.05		10/09/2020
100-535321-261 STREETS - LIGHTING UTILI	WE ENERGIES	9418-285-345	9418285345SEPT2	09/28/2020	99.31		10/09/2020
Total 100535321261:					19,122.21		
100535321354							
100-535321-354 STREETS-PARKNG STRUC	BURLINGTON WATER DEPT.	3RD QTR2020 WATER UTILITY BILL(SPLIT)	220 3RD QTR	10/08/2020	240.00		10/09/2020

GL Account and Title	Vendor Name	Description	Invoice Number	Invoice Date	Net Invoice Amount	Date Paid	Input Date
100-535321-354 STREETS-PARKNG STRUC	WE ENERGIES	7082-958-528	7082958528SEPT2	08/28/2020	531.33		10/09/2020
Total 100535321354:					771.33		
100555514399							
100-555514-399 Senior Citizens Donation City	BURLINGTON WATER DEPT.	3RD QTR2020 WATER UTILITY BILL(SPLIT)	220 3RD QTR	10/08/2020	97.44		10/09/2020
Total 100555514399:					97.44		
10055551220							
100-555551-220 PARKS - UTILITIES	BURLINGTON WATER DEPT.	3RD QTR2020 WATER UTILITY BILL(SPLIT)	220 3RD QTR	10/08/2020	2,031.63		10/09/2020
100-555551-220 PARKS - UTILITIES	WE ENERGIES	1269-762-568	1269762568SEPT2	09/27/2020	36.70		10/09/2020
100-555551-220 PARKS - UTILITIES	WE ENERGIES	1638-891-345 (SPLIT)	1638891345SEPT2	09/25/2020	308.85		10/09/2020
100-555551-220 PARKS - UTILITIES	WE ENERGIES	2428-946-714	2428946714SEPT2	09/28/2020	398.73		10/09/2020
100-555551-220 PARKS - UTILITIES	WE ENERGIES	3243-370-777	3243370777SEPT2	09/29/2020	19.72		10/09/2020
100-555551-220 PARKS - UTILITIES	WE ENERGIES	6211-699-899	6211699899SEPT2	09/27/2020	42.81		10/09/2020
100-555551-220 PARKS - UTILITIES	WE ENERGIES	6895-338-188	6895338188SEPT2	09/28/2020	87.63		10/09/2020
100-555551-220 PARKS - UTILITIES	WE ENERGIES	8430-081-671 (SPLIT)	8430081671SEPT2	09/25/2020	13.18		10/09/2020
100-555551-220 PARKS - UTILITIES	WE ENERGIES	8893-353-410	8893353410SEP20	10/01/2020	21.42		10/09/2020
100-555551-220 PARKS - UTILITIES	WE ENERGIES	9274-302-992	9274302992SEPT2	10/01/2020	16.25		10/09/2020
100-555551-220 PARKS - UTILITIES	TIME WARNER CABLE	ACCT#089478701 PARKS	89478701100120	10/01/2020	60.36		10/09/2020
Total 10055551220:					3,037.28		
251555511220							
251-555511-220 UTILITIES	BURLINGTON WATER DEPT.	3RD QTR2020 WATER UTILITY BILL(SPLIT)	220 3RD QTR	10/08/2020	201.99		10/09/2020
Total 251555511220:					201.99		
251555511225							
251-555511-225 TELEPHONE	DINERS CLUB COMMERCIAL	GOOGLE (ONGOING)	3031 SEPT 20	09/28/2020	96.00		10/09/2020
Total 251555511225:					96.00		
251555511310							
251-555511-310 OFFICE SUPPLIES, POSTA	DINERS CLUB COMMERCIAL	EASY KEYS-DESK DRAWER	2653 SEPT 20	09/28/2020	10.38		10/09/2020
251-555511-310 OFFICE SUPPLIES, POSTA	DINERS CLUB COMMERCIAL	DURA READY WHITE LABEL	2653 SEPT 20	09/28/2020	123.77		10/09/2020
251-555511-310 OFFICE SUPPLIES, POSTA	DINERS CLUB COMMERCIAL	MAILCHIMP-50000 E-MAIL SENDS	3031 SEPT 20	09/28/2020	49.99		10/09/2020
Total 251555511310:					184.14		
251555511318							
251-555511-318 AUTOMATION	DINERS CLUB COMMERCIAL	ZOOM	3031 SEPT 20	09/28/2020	15.74		10/09/2020
Total 251555511318:					15.74		
251555511345							
251-555511-345 PROGRAMS	DINERS CLUB COMMERCIAL	ORIENTAL TRADING--PROGRAM SUPPLIES	2653 SEPT 20	09/28/2020	51.28		10/09/2020
251-555511-345 PROGRAMS	DINERS CLUB COMMERCIAL	ORIENTAL TRADING--SALES TAX CREDIT	2653 SEPT 20	09/28/2020	3.19		10/09/2020
251-555511-345 PROGRAMS	DINERS CLUB COMMERCIAL	ORIENTAL TRADING--SALES TAX CREDIT	2653 SEPT 20	09/28/2020	1.32		10/09/2020
251-555511-345 PROGRAMS	DINERS CLUB COMMERCIAL	ORIENTAL TRADING--SALES TAX CREDIT	2653 SEPT 20	09/28/2020	2.24		10/09/2020
251-555511-345 PROGRAMS	DINERS CLUB COMMERCIAL	ORIENTAL TRADING VOTE BUTTONS	2653 SEPT 20	09/28/2020	19.97		10/09/2020
Total 251555511345:					64.50		
470535321800							
470-535321-800 Other Streets Projects	WANASEK CORPORATION	2020 BURLINGTON STREET PROGRAM	20-616-02	09/18/2020	295,020.46		10/09/2020

GL Account and Title	Vendor Name	Description	Invoice Number	Invoice Date	Net Invoice Amount	Date Paid	Input Date
Total 470535321800:					295,020.46		
621575740220							
621-575740-220	WWTP-ELECTRIC	WE ENERGIES	0225-428-357 (SPLIT)	0225428357SEPT2	09/30/2020	193.61	10/09/2020
621-575740-220	WWTP-ELECTRIC	WE ENERGIES	1887-026-576	1887026576SEPT2	09/23/2020	15,553.74	10/09/2020
621-575740-220	WWTP-ELECTRIC	WE ENERGIES	4847-248-215	4847248215SEPT2	09/24/2020	187.38	10/09/2020
621-575740-220	WWTP-ELECTRIC	WE ENERGIES	4897-650-087	4897650087SEPT2	09/24/2020	62.69	10/09/2020
621-575740-220	WWTP-ELECTRIC	WE ENERGIES	6212-377-525	6212377525SEPT2	09/25/2020	3,684.85	10/09/2020
Total 621575740220:					19,682.27		
621575740221							
621-575740-221	WATER	BURLINGTON WATER DEPT.	3RD QTR2020 WATER UTILITY BILL(SPLIT)	220 3RD QTR	10/08/2020	7,413.38	10/09/2020
Total 621575740221:					7,413.38		
621575740222							
621-575740-222	GAS	WE ENERGIES	0225-428-357 (SPLIT)	0225428357SEPT2	09/30/2020	9.90	10/09/2020
621-575740-222	GAS	WE ENERGIES	0862-239-067	0862239067SEPT2	09/25/2020	670.92	10/09/2020
621-575740-222	GAS	WE ENERGIES	2663-378-614	2663378614SEPT2	09/24/2020	9.90	10/09/2020
621-575740-222	GAS	WE ENERGIES	3646-902-199	3646902199SEPT2	09/24/2020	13.31	10/09/2020
Total 621575740222:					704.03		
621575740225							
621-575740-225	TELEPHONE	TIME WARNER CABLE	ACCT#089478701 SEWER	89478701100120	10/01/2020	251.58	10/09/2020
Total 621575740225:					251.58		
622501070000							
622-501070-000	WORK IN PROGRESS	WANASEK CORPORATION	2020 BURLINGTON STREET PROGRAM	20-616-02	09/18/2020	51,415.62	10/09/2020
Total 622501070000:					51,415.62		
622506220000							
622-506220-000	POWER	WE ENERGIES	0882-547-355 (SPLIT)	0882547355SEPT2	09/25/2020	3,986.10	10/09/2020
622-506220-000	POWER	WE ENERGIES	3267-293-366	3267293366SEPT2	09/24/2020	573.16	10/09/2020
622-506220-000	POWER	WE ENERGIES	3457-108-505	3457108500OCT20	09/28/2020	4,981.05	10/09/2020
622-506220-000	POWER	WE ENERGIES	6271-254-861 (SPLIT)	6271254861SEPT2	09/25/2020	2,527.57	10/09/2020
622-506220-000	POWER	WE ENERGIES	7255-465-187	7255465187SEPT2	09/24/2020	170.66	10/09/2020
622-506220-000	POWER	WE ENERGIES	8682-353-384 (SPLIT)	8682353384SEPT2	09/28/2020	4,114.88	10/09/2020
Total 622506220000:					16,353.42		
622506230000							
622-506230-000	SUPPLIES	WE ENERGIES	0882-547-355 (SPLIT)	0882547355SEPT2	09/25/2020	11.17	10/09/2020
622-506230-000	SUPPLIES	WE ENERGIES	1438-804-919	1438804919SEPT2	09/28/2020	5.28	10/09/2020
622-506230-000	SUPPLIES	WE ENERGIES	1473-005-365	1473005365SEPT2	09/30/2020	10.79	10/09/2020
622-506230-000	SUPPLIES	WE ENERGIES	6271-254-861 (SPLIT)	6271254861SEPT2	09/25/2020	9.90	10/09/2020
622-506230-000	SUPPLIES	WE ENERGIES	6499-874-589	6499874589SEPT2	09/24/2020	13.73	10/09/2020
622-506230-000	SUPPLIES	WE ENERGIES	8682-353-384 (SPLIT)	8682353384SEPT2	09/28/2020	10.56	10/09/2020
622-506230-000	SUPPLIES	WE ENERGIES	9259-879-303	9259879303SEPT2	09/27/2020	10.56	10/09/2020
Total 622506230000:					71.99		
622506500000							
622-506500-000	RESERVOIRS & SUPPLES	WE ENERGIES	1438-804-919	1438804919SEPT2	09/28/2020	5.28	10/09/2020

GL Account and Title	Vendor Name	Description	Invoice Number	Invoice Date	Net Invoice Amount	Date Paid	Input Date
Total 622506500000:					5.28		
622509210000							
622-509210-000 OFFICE SUPPLY	TIME WARNER CABLE	ACCT#089478701 WATER	89478701100120	10/01/2020	150.90		10/09/2020
Total 622509210000:					150.90		
622509260000							
622-509260-000 EMPLOYEE REIMBURSEME	DINERS CLUB COMMERCIAL	CIVIC SYMPOSIUM-L. WASIK	3596 SEPT 20	09/28/2020	40.00		10/09/2020
Total 622509260000:					40.00		
622509350000							
622-509350-000 GENERAL PLANT-SUPPLIE	WE ENERGIES	1638-891-345 (SPLIT)	1638891345SEPT2	09/25/2020	617.69		10/09/2020
622-509350-000 GENERAL PLANT-SUPPLIE	WE ENERGIES	8430-081-671 (SPLIT)	8430081671SEPT2	09/25/2020	26.35		10/09/2020
Total 622509350000:					644.04		
623575740310							
623-575740-310 OPERATING SUPPLIES	CULLIGAN OF BURLINGTON	500-08374241-0 BURLINGTON MUNICIPAL AIRPO	SEPT2020AIR	09/30/2020	58.75		10/09/2020
Total 623575740310:					58.75		
Grand Totals:					428,331.69		

Dated: _____

Motion for Approval by: _____

Motion Seconded by: _____

GL Account and Title	Vendor Name	Description	Invoice Number	Invoice Date	Net Invoice Amount	Date Paid	Input Date
100160000							
100-160000 PREPAID EXPENDITURES	STELLING & ASSOCIATES	CDBG ANALYSIS-BURLINGTON	6036	09/16/2020	6,500.00		10/20/2020
100-160000 PREPAID EXPENDITURES	DIGICORP	UNITRENDS RECOVERY	334294	09/30/2020	6,520.98		10/20/2020
100-160000 PREPAID EXPENDITURES	PSG Solutions LLC	BURLINGTON 2020 CD BLOCK GRANT	01-2498	09/30/2020	5,775.00		10/20/2020
Total 100160000:					18,795.98		
10051511247							
100-515111-247 Repairs & Maint Software	SWAGIT PRODUCTIONS, LLC	VIDEO STREAMING SERVICES: SEPT 2020	16124	09/30/2020	645.00		10/20/2020
Total 10051511247:					645.00		
100515111399							
100-515111-399 CITY COUNCIL - PUBLICATI	SOUTHERN LAKES NEWSPAPE	BURLINGTON SPORTS POSTER	380320	09/17/2020	50.00		10/20/2020
100-515111-399 CITY COUNCIL - PUBLICATI	SOUTHERN LAKES NEWSPAPE	LEGAL - CDBG-PF	381311	09/17/2020	88.12		10/20/2020
100-515111-399 CITY COUNCIL - PUBLICATI	SOUTHERN LAKES NEWSPAPE	BURL MUNICIPAL AIRPORT -FARMLAND LEASE	381407	09/17/2020	55.63		10/20/2020
100-515111-399 CITY COUNCIL - PUBLICATI	SOUTHERN LAKES NEWSPAPE	LEGAL - MILLINIUM DREAM HOMES LLC	381559	09/24/2020	44.94		10/20/2020
100-515111-399 CITY COUNCIL - PUBLICATI	SOUTHERN LAKES NEWSPAPE	SIDEWALK RECONSTRUCTION ASSESSMENT	381560	09/24/2020	77.00		10/20/2020
Total 100515111399:					315.69		
100515121162							
100-515121-162 MUNI COURT-EAP SERVICE	AURORA EAP	AURORA EAP COURT CLERK	IN 22439	09/25/2020	8.98		10/20/2020
Total 100515121162:					8.98		
100515121310							
100-515121-310 MUNI COURT - OFFICE SUP	BEST STAMPS	PRE-INKED STAMPER	356723	09/29/2020	36.00		10/20/2020
100-515121-310 MUNI COURT - OFFICE SUP	MENARDS	CLAMPS-COVID PLEXIGLASS	29171	10/07/2020	9.98		10/20/2020
100-515121-310 MUNI COURT - OFFICE SUP	COMPLETE OFFICE OF WISCO	OFFICE SUPPLIES	769666	10/01/2020	19.19		10/20/2020
Total 100515121310:					65.17		
100515121344							
100-515121-344 MUNI COURT - JANITOR SU	ELKHORN CHEMICAL & PACKA	MUNI SUPPLIES	626280	09/25/2020	5.25		10/20/2020
Total 100515121344:					5.25		
100515132162							
100-515132-162 ADMIN - EAP SERVICE	AURORA EAP	AURORA EAP COUNCIL	IN 22439	09/25/2020	116.74		10/20/2020
Total 100515132162:					116.74		
100515132241							
100-515132-241 ADMIN - REP & MAINT IT	DIGICORP	EMAIL FILTERING-(SPLIT)	334157	09/25/2020	30.75		10/20/2020
Total 100515132241:					30.75		
100515132247							
100-515132-247 ADMIN - COMPUTER REPLA	DIGICORP	CLERK-COMPUTER	334265	09/30/2020	860.00		10/20/2020
Total 100515132247:					860.00		
100515132298							
100-515132-298 ADMIN - CONTRACT SERVI	CRAIG RAPP LLC	STRATEGIC PLANNING-2020	10.01.20	10/05/2020	2,912.50		10/20/2020
Total 100515132298:					2,912.50		

GL Account and Title	Vendor Name	Description	Invoice Number	Invoice Date	Net Invoice Amount	Date Paid	Input Date
100515132310							
100-515132-310	ADMIN - OFF SUPP-POSTA	ALSCO	ALSCO DPW (SPLIT) CUSTOMER # 074780	IMIL1612715	09/30/2020	3.08	10/20/2020
100-515132-310	ADMIN - OFF SUPP-POSTA	ALSCO	ALSCO DPW (SPLIT) CUSTOMER # 074780	IMIL1615004	10/07/2020	3.08	10/20/2020
100-515132-310	ADMIN - OFF SUPP-POSTA	COMPLETE OFFICE OF WISCO	OFFICE SUPPLIES	769667	10/01/2020	64.97	10/20/2020
100-515132-310	ADMIN - OFF SUPP-POSTA	COMPLETE OFFICE OF WISCO	OFFICE SUPPLIES	774471	10/07/2020	24.83	10/20/2020
Total 100515132310:						95.96	
100515132344							
100-515132-344	ADMIN - JANITOR SUPPLIE	ELKHORN CHEMICAL & PACKA	ADMIN SUPPLIES	626280	09/25/2020	59.90	10/20/2020
Total 100515132344:						59.90	
100515132372							
100-515132-372	ADMIN BLDG INSP - AUTO E	BUMPER TO BUMPER BURLING	BRIAN TRUCK-BLOWER MTR RESISTER	1-381340	09/15/2020	5.23	10/20/2020
100-515132-372	ADMIN BLDG INSP - AUTO E	BUMPER TO BUMPER BURLING	BRIAN TRUCK-BLOWER MOTOR	1-381343	09/15/2020	12.63	10/20/2020
100-515132-372	ADMIN BLDG INSP - AUTO E	BUMPER TO BUMPER BURLING	BRIAN TRUCK-PIGTAIL	1-381350	09/15/2020	5.72	10/20/2020
Total 100515132372:						23.58	
100515140162							
100-515140-162	CLERK - EAP SERVICE	AURORA EAP	AURORA EAP CITY CLERK	IN 22439	09/25/2020	8.97	10/20/2020
Total 100515140162:						8.97	
100515140247							
100-515140-247	CLERK - Rep & Maint Compu	DIGICORP	CLERK-COMPUTER	334265	09/30/2020	120.00	10/20/2020
Total 100515140247:						120.00	
100515140310							
100-515140-310	CLERK - OFFICE SUPPLIES	COMPLETE OFFICE OF WISCO	OFFICE SUPPLIES	769668	10/01/2020	11.65	10/20/2020
Total 100515140310:						11.65	
100515140344							
100-515140-344	CLERK - JANITOR SUPPLIE	ELKHORN CHEMICAL & PACKA	CLERK SUPPLIES	626280	09/25/2020	5.25	10/20/2020
Total 100515140344:						5.25	
100515141162							
100-515141-162	FINANCE - EAP SERVICE	AURORA EAP	AURORA EAP FINANCE	IN 22439	09/25/2020	26.94	10/20/2020
Total 100515141162:						26.94	
100515141241							
100-515141-241	FINANCE - REP & MAINT IT	DIGICORP	EMAIL FILTERING-(SPLIT)	334157	09/25/2020	30.75	10/20/2020
Total 100515141241:						30.75	
100515141247							
100-515141-247	FINANCE - COMPUTER REP	DIGICORP	EASTON 5S 550 UPS	334328	09/30/2020	170.00	10/20/2020
Total 100515141247:						170.00	
100515141248							
100-515141-248	FINANCE - REP AND MAINT	BUMPER TO BUMPER BURLING	BRIAN TRUCK-BLOWER MTR RESISTER	1-381340	09/15/2020	2.40	10/20/2020
100-515141-248	FINANCE - REP AND MAINT	BUMPER TO BUMPER BURLING	BRIAN TRUCK-BLOWER MOTOR	1-381343	09/15/2020	5.79	10/20/2020
100-515141-248	FINANCE - REP AND MAINT	BUMPER TO BUMPER BURLING	BRIAN TRUCK-PIGTAIL	1-381350	09/15/2020	2.62	10/20/2020

GL Account and Title	Vendor Name	Description	Invoice Number	Invoice Date	Net Invoice Amount	Date Paid	Input Date
Total 100515141248:					10.81		
100515141310							
100-515141-310	FINANCE - OFFICE SUPP/P	COMPLETE OFFICE OF WISCO	OFFICE SUPPLIES	769665	10/01/2020	27.54	10/20/2020
Total 100515141310:					27.54		
100515141344							
100-515141-344	FINANCE - JANITOR SUPPLI	ELKHORN CHEMICAL & PACKA	FINANCE SUPPLIES	626280	09/25/2020	32.59	10/20/2020
Total 100515141344:					32.59		
100515142310							
100-515142-310	ELECTIONS - OPERATION S	MENARDS	SUPPLIES-ELECTION SIGNS	28794	10/01/2020	13.55	10/20/2020
Total 100515142310:					13.55		
100515154299							
100-515154-299	Contract Services-WI DOR M	WI DEPT OF REVENUE	FEE FOR ASSESSMENT OF MANUFACTURING P	2020	10/05/2020	4,626.43	10/20/2020
Total 100515154299:					4,626.43		
100515161220							
100-515161-220	ATTORNEY - CONTRACT	BJELAJAC, JOHN M	STONEGATE ADDITION 2	18100-049D 14	09/30/2020	480.00	10/20/2020
100-515161-220	ATTORNEY - CONTRACT	BJELAJAC, JOHN M	CHURCH WALL SIGN	18100-105D 14	09/30/2020	105.00	10/20/2020
100-515161-220	ATTORNEY - CONTRACT	BJELAJAC, JOHN M	STORMWATER PLANNING	19100-012D 10	09/30/2020	150.00	10/20/2020
100-515161-220	ATTORNEY - CONTRACT	BJELAJAC, JOHN M	GENERAL FILE - 2020	20100-000D 9	09/30/2020	2,655.00	10/20/2020
100-515161-220	ATTORNEY - CONTRACT	BJELAJAC, JOHN M	2020 BOARD OF REVIEW	20100-047D 1	09/30/2020	255.00	10/20/2020
100-515161-220	ATTORNEY - CONTRACT	BJELAJAC, JOHN M	REVISION OF CHAPTER 93	20100-048D 2	09/30/2020	225.00	10/20/2020
100-515161-220	ATTORNEY - CONTRACT	BJELAJAC, JOHN M	FALCON RIDGE CONDOMINIUM PROJECT	20100-050D 1	09/30/2020	1,560.00	10/20/2020
Total 100515161220:					5,430.00		
100515161272							
100-515161-272	ATTORNEY - MUNICIPAL C	BJELAJAC, JOHN M	MUNICIPAL COURT GENERAL FILE - 2020	20100-099H 9	09/30/2020	6,045.00	10/20/2020
Total 100515161272:					6,045.00		
100515181162							
100-515181-162	HR-EAP Service	AURORA EAP	AURORA EAP HR	IN 22439	09/25/2020	8.97	10/20/2020
Total 100515181162:					8.97		
100515181344							
100-515181-344	HR-JANITOR SUPPLIES	ELKHORN CHEMICAL & PACKA	HR SUPPLIES	626280	09/25/2020	2.10	10/20/2020
Total 100515181344:					2.10		
100525211162							
100-525211-162	POLICE - EAP SERVICE	AURORA EAP	AURORA EAP POLICE	IN 22439	09/25/2020	215.52	10/20/2020
Total 100525211162:					215.52		
100525211241							
100-525211-241	POLICE - REP & MAINT IT	DIGICORP	EMAIL FILTERING-(SPLIT)	334157	09/25/2020	30.75	10/20/2020
Total 100525211241:					30.75		

GL Account and Title	Vendor Name	Description	Invoice Number	Invoice Date	Net Invoice Amount	Date Paid	Input Date
100525211242							
100-525211-242	POLICE - REPAIR/MTCE EQ	BUMPER TO BUMPER BURLING	BRIAN TRUCK-BLOWER MTR RESISTER	1-381340	09/15/2020	29.56	10/20/2020
100-525211-242	POLICE - REPAIR/MTCE EQ	BUMPER TO BUMPER BURLING	BRIAN TRUCK-BLOWER MOTOR	1-381343	09/15/2020	71.37	10/20/2020
100-525211-242	POLICE - REPAIR/MTCE EQ	BUMPER TO BUMPER BURLING	BRIAN TRUCK-PIGTAIL	1-381350	09/15/2020	32.31	10/20/2020
100-525211-242	POLICE - REPAIR/MTCE EQ	WISCO AUTOMOTIVE	V #907 MAINTENANCE SUPPLIES	7165	09/30/2020	114.43	10/20/2020
100-525211-242	POLICE - REPAIR/MTCE EQ	WISCO AUTOMOTIVE	V #905 MAINTENANCE SUPPLIES	7183	10/01/2020	203.64	10/20/2020
100-525211-242	POLICE - REPAIR/MTCE EQ	WISCO AUTOMOTIVE	V #908 MAINTENANCE SUPPLIES	7197	10/02/2020	456.35	10/20/2020
Total 100525211242:						907.66	
100525211330							
100-525211-330	POLICE - TRAVEL	FBI - LEEDA	SLI-ST FRANCIS	200047020	09/28/2020	695.00	10/20/2020
Total 100525211330:						695.00	
100525211344							
100-525211-344	POLICE - JANITOR SUPPLIE	ELKHORN CHEMICAL & PACKA	POLICE SUPPLIES	626281	09/25/2020	242.15	10/20/2020
Total 100525211344:						242.15	
100525211381							
100-525211-381	POLICE - INVESTIGATIONS	GALLS, LLC	GALLS INC POLICE DEPT SUPPLIES	BC1199057	09/25/2020	388.99	10/20/2020
Total 100525211381:						388.99	
100525220157							
100-525220-157	FIRE - INSERVICE TRAININ	FROEDTERT SOUTH	BLS HEALTHCARE PROVIDER E-CARD DISTRIBU	092920	09/29/2020	21.00	10/20/2020
Total 100525220157:						21.00	
100525220159							
100-525220-159	FIRE - CLOTHING ALLOWA	GALLS, LLC	GALLS INC FIRE DEPT SUPPLIES	016507911	09/17/2020	67.10	10/20/2020
100-525220-159	FIRE - CLOTHING ALLOWA	GALLS, LLC	GALLS INC FIRE DEPT SUPPLIES	016507912	09/17/2020	68.22	10/20/2020
100-525220-159	FIRE - CLOTHING ALLOWA	GALLS, LLC	GALLS INC FIRE DEPT SUPPLIES	016507914	09/17/2020	46.76	10/20/2020
100-525220-159	FIRE - CLOTHING ALLOWA	GALLS, LLC	GALLS INC FIRE DEPT SUPPLIES	016507915	09/17/2020	52.70	10/20/2020
Total 100525220159:						234.78	
100525220162							
100-525220-162	FIRE - EAP SERVICE	AURORA EAP	AURORA EAP FIRE	IN 22439	09/25/2020	206.31	10/20/2020
Total 100525220162:						206.31	
100525220211							
100-525220-211	FIRE - PHYSICALS	AURORA HEALTH CARE	ACCT #600020842 LAZENBY, JEREMY W	1093515	09/20/2020	76.00	10/20/2020
100-525220-211	FIRE - PHYSICALS	AURORA HEALTH CARE	ACCT #600003825 ROSENBERG, CLAIRE	1165840	09/27/2020	87.00	10/20/2020
100-525220-211	FIRE - PHYSICALS	AURORA HEALTH CARE	ACCT #600003825 SAJDOWITZ, ANDREW	1165840	09/27/2020	50.00	10/20/2020
100-525220-211	FIRE - PHYSICALS	AURORA HEALTH CARE	ACCT #600003825 ROCKWELL, JOSHUA	1165840	09/27/2020	113.00	10/20/2020
Total 100525220211:						326.00	
100525220242							
100-525220-242	FIRE - REPAIR & MAINT VE	REINEMANS, INC.	GARAGE DOOR BATTERY	187162	10/01/2020	2.69	10/20/2020
Total 100525220242:						2.69	
100525220244							
100-525220-244	FIRE - REPAIR MAINT EQUI	JEFFERSON FIRE & SAFETY	AKRON BAIL HANDLE	IN121860	09/21/2020	187.75	10/20/2020
100-525220-244	FIRE - REPAIR MAINT EQUI	JEFFERSON FIRE & SAFETY	JEFFERSON FIRE & SAFETY FIRE DEPT	IN122007	09/24/2020	2,314.00	10/20/2020

GL Account and Title	Vendor Name	Description	Invoice Number	Invoice Date	Net Invoice Amount	Date Paid	Input Date
100-525220-244	FIRE - REPAIR MAINT EQUI	MENARDS	SUPPLIES-FIRE DEPT	28219	09/21/2020	44.98	10/20/2020
100-525220-244	FIRE - REPAIR MAINT EQUI	MENARDS	SUPPLIES-FIRE DEPT	28579	09/27/2020	35.24	10/20/2020
100-525220-244	FIRE - REPAIR MAINT EQUI	MENARDS	SUPPLIES-FIRE DEPT	28725	09/30/2020	44.98	10/20/2020
100-525220-244	FIRE - REPAIR MAINT EQUI	MENARDS	PARTS-AIRLINES	28793	10/01/2020	38.30	10/20/2020
100-525220-244	FIRE - REPAIR MAINT EQUI	BUMPER TO BUMPER BURLING	BATTERY CHARGER	1-381958	09/28/2020	187.90	10/20/2020
Total 100525220244:						2,763.19	
100525220248							
100-525220-248	FIRE - REPAIR MAINT BLDG	AUTUMN SUPPLY	ANTIBACTERIAL HAND SOAP	13388	10/09/2020	115.44	10/20/2020
100-525220-248	FIRE - REPAIR MAINT BLDG	MENARDS	SUPPLIES-FIRE DEPT	28219	09/21/2020	35.04	10/20/2020
100-525220-248	FIRE - REPAIR MAINT BLDG	MENARDS	SUPPLIES-FIRE DEPT	28333	09/23/2020	53.51	10/20/2020
100-525220-248	FIRE - REPAIR MAINT BLDG	MENARDS	DOOR TRACK-MEETING ROOM	28655	09/29/2020	17.64	10/20/2020
100-525220-248	FIRE - REPAIR MAINT BLDG	MENARDS	SUPPLIES-FIRE DEPT	28873	10/02/2020	30.77	10/20/2020
100-525220-248	FIRE - REPAIR MAINT BLDG	MENARDS	WATER-FIRE DEPT	29169	10/07/2020	25.60	10/20/2020
100-525220-248	FIRE - REPAIR MAINT BLDG	REINEMANS, INC.	KITCHEN BULB-FIRE DEPT	187475	10/09/2020	10.34	10/20/2020
100-525220-248	FIRE - REPAIR MAINT BLDG	REINEMANS, INC.	TOOLS-FIRE	187502	10/09/2020	17.98	10/20/2020
100-525220-248	FIRE - REPAIR MAINT BLDG	CLEANCO	SCRUB/RINSE MEETING ROOM/KITCHEN	2365	09/28/2020	600.00	10/20/2020
Total 100525220248:						906.32	
100525220389							
100-525220-389	FIRE - PROTECTIVE CLOTH	5 ALARM	5 ALARM FIRE & SAFETY - SUPPLIES	200565-1	09/30/2020	129.00	10/20/2020
100-525220-389	FIRE - PROTECTIVE CLOTH	GALLS, LLC	GALLS INC FIRE DEPT SUPPLIES	016564913	09/25/2020	20.14	10/20/2020
100-525220-389	FIRE - PROTECTIVE CLOTH	CONWAY SHIELDS	FIRE DEPT - SUPPLIES	0464019-IN	09/28/2020	432.87	10/20/2020
Total 100525220389:						582.01	
100525231162							
100-525231-162	BLDG INSP - EAP SERVICE	AURORA EAP	AURORA EAP BLDING	IN 22439	09/25/2020	8.97	10/20/2020
Total 100525231162:						8.97	
100525231298							
100-525231-298	BLDG INSP - CONTRACT	MUNICIPAL SERVICES, LLC	MUNICIPAL SERVICES BLDG INSPECTIONS	202070	09/30/2020	441.75	10/20/2020
Total 100525231298:						441.75	
100535321159							
100-535321-159	STREETS - CLOTHING ALL	ALSCO	ALSCO DPW (SPLIT) CUSTOMER # 074780	IMIL1612715	09/30/2020	37.81	10/20/2020
100-535321-159	STREETS - CLOTHING ALL	ALSCO	ALSCO DPW (SPLIT) CUSTOMER # 074780	IMIL1615004	10/07/2020	39.52	10/20/2020
Total 100535321159:						77.33	
100535321162							
100-535321-162	STREETS - EAP SERVICE	AURORA EAP	AURORA EAP STREETS	IN 22439	09/25/2020	62.93	10/20/2020
Total 100535321162:						62.93	
100535321240							
100-535321-240	STREETS - FUEL, OIL & LU	WATERFORD OIL COMPANY, IN	MOBIL CMS GREASE	303424	07/09/2020	200.66	10/20/2020
Total 100535321240:						200.66	
100535321242							
100-535321-242	STREETS - REP MAINT VE	IBD, LLC	MT-58 BATTERY	110163800	08/27/2020	125.95	10/20/2020
100-535321-242	STREETS - REP MAINT VE	IBD, LLC	CORE RETURNED	110163857	09/02/2020	20.00	10/20/2020
100-535321-242	STREETS - REP MAINT VE	BUMPER TO BUMPER BURLING	BRIAN TRUCK-BLOWER MTR RESISTER	1-381340	09/15/2020	8.87	10/20/2020
100-535321-242	STREETS - REP MAINT VE	BUMPER TO BUMPER BURLING	BRIAN TRUCK-BLOWER MOTOR	1-381343	09/15/2020	21.41	10/20/2020

GL Account and Title	Vendor Name	Description	Invoice Number	Invoice Date	Net Invoice Amount	Date Paid	Input Date
100-535321-242 STREETS - REP MAINT VE	BUMPER TO BUMPER BURLING	BRIAN TRUCK-PIGTAIL	1-381350	09/15/2020	9.69		10/20/2020
Total 100535321242:					145.92		
100535321244							
100-535321-244 STREETS - REP MAINT EQ	MILLER-BRADFORD & RISBER	WHEEL LOADER RENTAL	W07600	09/22/2020	1,789.94		10/20/2020
Total 100535321244:					1,789.94		
100535321248							
100-535321-248 STREETS REP & MAINT BL	ALSCO	ALSCO DPW (SPLIT) CUSTOMER # 074780	IMIL1612715	09/30/2020	33.17		10/20/2020
100-535321-248 STREETS REP & MAINT BL	ALSCO	ALSCO DPW (SPLIT) CUSTOMER # 074781	IMIL1612716	09/30/2020	14.15		10/20/2020
Total 100535321248:					47.32		
100535321252							
100-535321-252 Rep & Maint Signal Sign & Po	OUTDOOR LIGHTING CONST IN	REPAIR - JEFFERSON & BRIDGE	8868	09/21/2020	1,439.38		10/20/2020
Total 100535321252:					1,439.38		
100535321298							
100-535321-298 STREETS - CONTRACT SER	TAPCO	TAPCO DPW SUPPLIES	i679901	09/28/2020	601.50		10/20/2020
100-535321-298 STREETS - CONTRACT SER	OUTDOOR LIGHTING CONST IN	REPAIR - JEFFERSON & BRIDGE	8875	09/25/2020	1,810.82		10/20/2020
Total 100535321298:					2,412.32		
100535321350							
100-535321-350 STREETS - REP MAINT SUP	SHERWIN INDUSTRIES, INC.	BLUE TRAFFIC PAINT	ss086220	09/24/2020	121.50		10/20/2020
100-535321-350 STREETS - REP MAINT SUP	SHERWIN INDUSTRIES, INC.	CREDIT-SALES TAX PAID INV#SO000117	SS086220CR	09/24/2020	37.62-		10/20/2020
100-535321-350 STREETS - REP MAINT SUP	BUMPER TO BUMPER BURLING	SHOP SUPPLIES	1-381351	09/15/2020	5.11		10/20/2020
100-535321-350 STREETS - REP MAINT SUP	BUMPER TO BUMPER BURLING	SHOP TOOLS	1-381358	09/15/2020	32.99		10/20/2020
100-535321-350 STREETS - REP MAINT SUP	BUMPER TO BUMPER BURLING	SHOP SUPPLIES	1-381445	09/17/2020	3.19		10/20/2020
100-535321-350 STREETS - REP MAINT SUP	BUMPER TO BUMPER BURLING	SHOP TOOLS	1-382133	10/01/2020	110.00		10/20/2020
Total 100535321350:					235.17		
100535321356							
100-535321-356 STREETS-Rep & Maint Street	RACINE CO PUBLIC WORKS	TVCCOG REVENUE	3069	08/31/2020	486.06		10/20/2020
Total 100535321356:					486.06		
100545430298							
100-545430-298 ANIMAL SHELTER	WISCONSIN HUMANE SOCIETY	ANIMAL SHELTER CONTRACT SEPT	1830	10/01/2020	427.50		10/20/2020
Total 100545430298:					427.50		
10055551159							
100-555551-159 PARKS - CLOTHING	ALSCO	ALSCO DPW (SPLIT) CUSTOMER # 074780	IMIL1612715	09/30/2020	37.82		10/20/2020
100-555551-159 PARKS - CLOTHING	ALSCO	ALSCO DPW (SPLIT) CUSTOMER # 074780	IMIL1615004	10/07/2020	39.53		10/20/2020
Total 10055551159:					77.35		
10055551162							
100-555551-162 PARKS - EAP SERVICE	AURORA EAP	AURORA EAP PARKS	IN 22439	09/25/2020	26.91		10/20/2020
Total 10055551162:					26.91		
10055551240							
100-555551-240 PARKS - FUEL, OIL, LUBRIC	WATERFORD OIL COMPANY, IN	MOBIL CMS GREASE	303424	07/09/2020	200.67		10/20/2020

GL Account and Title	Vendor Name	Description	Invoice Number	Invoice Date	Net Invoice Amount	Date Paid	Input Date
Total 10055551240:					200.67		
10055551244							
100-555551-244	PARKS - REPAIR MAINT EQ	MILLER-BRADFORD & RISBER	WHEEL LOADER RENTAL	W07600	09/22/2020	1,789.94	10/20/2020
100-555551-244	PARKS - REPAIR MAINT EQ	REINEMANS, INC.	SUPPLIES-DPW	186983	09/28/2020	32.38	10/20/2020
100-555551-244	PARKS - REPAIR MAINT EQ	BUMPER TO BUMPER BURLING	SHOP TOOLS	1-382133	10/01/2020	110.00	10/20/2020
100-555551-244	PARKS - REPAIR MAINT EQ	GROVE OUTDOOR POWER LLC	BLADE-TORO MOWER	21918	10/07/2020	47.14	10/20/2020
Total 10055551244:					1,979.46		
10055551248							
100-555551-248	PARKS - REPAIR MAINT BL	ALSCO	ALSCO DPW (SPLIT) CUSTOMER # 074780	IMIL1612715	09/30/2020	33.17	10/20/2020
100-555551-248	PARKS - REPAIR MAINT BL	ALSCO	ALSCO DPW (SPLIT) CUSTOMER # 074781	IMIL1612716	09/30/2020	7.07	10/20/2020
Total 10055551248:					40.24		
10055551298							
100-555551-298	PARKS - CONTRACT SERVI	PATS SERVICES, INC	CITY OF BURLINGTON RIVERSIDE PARK	A-203504	09/21/2020	200.00	10/20/2020
100-555551-298	PARKS - CONTRACT SERVI	PATS SERVICES, INC	CITY OF BURLINGTON DOG PARK	A-203511	09/21/2020	100.00	10/20/2020
100-555551-298	PARKS - CONTRACT SERVI	PATS SERVICES, INC	PATS SANITARY COMPOST SITE 7153	A-203972	09/29/2020	100.00	10/20/2020
Total 10055551298:					400.00		
10055551350							
100-555551-350	PARKS - REPAIR/MTCE SUP	REINEMANS, INC.	SUPPLIES-DPW	186978	09/28/2020	100.12	10/20/2020
100-555551-350	PARKS - REPAIR/MTCE SUP	CONSERV FS	CONSERV FS PARKS DEPT	60035714	09/24/2020	28.35	10/20/2020
100-555551-350	PARKS - REPAIR/MTCE SUP	BUMPER TO BUMPER BURLING	SHOP SUPPLIES	1-381351	09/15/2020	5.11	10/20/2020
100-555551-350	PARKS - REPAIR/MTCE SUP	BUMPER TO BUMPER BURLING	SHOP TOOLS	1-381358	09/15/2020	33.00	10/20/2020
100-555551-350	PARKS - REPAIR/MTCE SUP	BUMPER TO BUMPER BURLING	SHOP SUPPLIES	1-381445	09/17/2020	3.18	10/20/2020
Total 10055551350:					169.76		
100555561298							
100-555561-298	FORESTRY-CONTRACT SE	COMPLETE TREE SERVICE, LL	DPW - TREE REMOVAL	210878	09/14/2020	4,350.00	10/20/2020
Total 100555561298:					4,350.00		
100575710295							
100-575710-295	CLEAN SWEEP	VEOLIA ES INDUSTRIAL SERVI	VEOLIA - CLEAN SWEEP	021916383	09/10/2020	22,357.88	10/20/2020
Total 100575710295:					22,357.88		
100575710298							
100-575710-298	GARBAGE - CONTRACT SV	ASDA ENTERPRISES INC	CITY GARBAGE	66343	10/01/2020	32,690.00	10/20/2020
Total 100575710298:					32,690.00		
100575710299							
100-575710-299	GARBAGE- CNTRCT SVCS	ASDA ENTERPRISES INC	CITY RECYCLING	66343	10/01/2020	13,893.25	10/20/2020
Total 100575710299:					13,893.25		
251555511162							
251-555511-162	EAP SERVICE	AURORA EAP	AURORA EAP LIBRARY	IN 22439	09/25/2020	188.58	10/20/2020
Total 251555511162:					188.58		

GL Account and Title	Vendor Name	Description	Invoice Number	Invoice Date	Net Invoice Amount	Date Paid	Input Date
251555511242							
251-555511-242 REPAIR, MAINTENANCE EQ	Office Copying Equipment, LTD	COPIES (SPLIT)	AR122963	09/28/2020	106.92		10/20/2020
Total 251555511242:					106.92		
251555511247							
251-555511-247 REPAIR, MAINTENANCE BUI	ELKHORN CHEMICAL & PACKA	LIBRARY MAT	624663	10/08/2020	73.98		10/20/2020
Total 251555511247:					73.98		
251555511324							
251-555511-324 MEMBERSHIP DUES	WI LIBRARY ASSN.	MEMBERSHIP RENEWAL	10258	10/07/2020	216.00		10/20/2020
Total 251555511324:					216.00		
251555511327							
251-555511-327 MATERIALS	CENTER POINT LARGE PRINT	LARGE PRINT MATERIAL	1793192	10/01/2020	315.78		10/20/2020
251-555511-327 MATERIALS	CENTER POINT LARGE PRINT	LARGE PRINT MATERIAL	1795339	09/14/2020	37.48		10/20/2020
251-555511-327 MATERIALS	KANOPY INC	PLAY CREDIT	217117-PPU	09/30/2020	68.00		10/20/2020
Total 251555511327:					421.26		
458525220242							
458-525220-242 Repairs & Maint Vehicles	PERFECTION AUTO BODY	RESCUE SQUAD-BODY REPAIRS	24837	10/07/2020	2,129.00		10/20/2020
Total 458525220242:					2,129.00		
458525220295							
458-525220-295 Medical Supplies	PHARMACY STATION	GLUCOSE TESTS	54070	09/22/2020	156.00		10/20/2020
458-525220-295 Medical Supplies	EMERGENCY MED. PRODUCTS	EMP EMS SUPPLIES	2203031	09/28/2020	184.50		10/20/2020
Total 458525220295:					340.50		
465525211800							
465-525211-800 POLICE OUTLAY	GENERAL COMMUNICATIONS, I	INSTALL CAMERA SYSTEM	286614	09/30/2020	3,520.00		10/20/2020
Total 465525211800:					3,520.00		
470535321800							
470-535321-800 Other Streets Projects	WANASEK CORPORATION	2020 BURLINGTON STREET PROGRAM	20-616-03	10/01/2020	29,675.00		10/20/2020
Total 470535321800:					29,675.00		
621575740159							
621-575740-159 CLOTHING ALLOWANCE	ALSCO	ALSCO WWTP (SPLIT) CUST # 012230	IMIL1612718	09/30/2020	62.18		10/20/2020
621-575740-159 CLOTHING ALLOWANCE	ALSCO	ALSCO WWTP (SPLIT) CUST # 012230	IMIL1615006	10/07/2020	67.46		10/20/2020
Total 621575740159:					129.64		
621575740162							
621-575740-162 EAP SERVICE	AURORA EAP	AURORA EAP WWTP	IN 22439	09/25/2020	71.76		10/20/2020
Total 621575740162:					71.76		
621575740241							
621-575740-241 REPAIRS & MAINT IT	DIGICORP	EMAIL FILTERING-(SPLIT)	334157	09/25/2020	15.38		10/20/2020
Total 621575740241:					15.38		

GL Account and Title	Vendor Name	Description	Invoice Number	Invoice Date	Net Invoice Amount	Date Paid	Input Date
621575740242							
621-575740-242 REPAIR,MAINTENANCE VE	ELKHORN CHEMICAL & PACKA	WWTPSUPPLIES	625995-1	09/25/2020	62.62		10/20/2020
621-575740-242 REPAIR,MAINTENANCE VE	LOIS TIRE SHOP, INC.	MOWER-TIRE REPAIR	462181	09/29/2020	28.00		10/20/2020
Total 621575740242:					90.62		
621575740244							
621-575740-244 REPAIRS,MAINT EQUIPMEN	ALSCO	ALSCO WWTP (SPLIT) CUST # 012230	IMIL1612718	09/30/2020	10.70		10/20/2020
621-575740-244 REPAIRS,MAINT EQUIPMEN	ALSCO	ALSCO WWTP (SPLIT) CUST # 012230	IMIL1615006	10/07/2020	10.70		10/20/2020
621-575740-244 REPAIRS,MAINT EQUIPMEN	ALSCO	ALSCO WWTP CUST # 012231 (SPLIT)	IMIL1615007	10/07/2020	141.87		10/20/2020
621-575740-244 REPAIRS,MAINT EQUIPMEN	REVERE ELECTRIC SUPPLY C	WWTP BULBS	S4236127.001	09/23/2020	111.98		10/20/2020
621-575740-244 REPAIRS,MAINT EQUIPMEN	REVERE ELECTRIC SUPPLY C	WWTP-ELEMENT	S4239667.001	09/25/2020	113.00		10/20/2020
Total 621575740244:					388.25		
621575740248							
621-575740-248 PLANT OPERATION	ENERGENECS, INC.	ENERGENECS INC SERVICE CALL- WWTP	0040742-IN	09/24/2020	550.00		10/20/2020
621-575740-248 PLANT OPERATION	GRAINGER	SOLENOID VALVE	9666808465	09/28/2020	556.14		10/20/2020
Total 621575740248:					1,106.14		
621575740249							
621-575740-249 LABORATORY	ALSCO	ALSCO WWTP CUST # 012231 (SPLIT)	IMIL1615007	10/07/2020	80.77		10/20/2020
621-575740-249 LABORATORY	NCL OF WISCONSIN, INC	LAB SUPPLIES	444656	09/22/2020	568.65		10/20/2020
Total 621575740249:					649.42		
622501070000							
622-501070-000 WORK IN PROGRESS	WANASEK CORPORATION	2020 BURLINGTON STREET PROGRAM	20-616-03	10/01/2020	500.00		10/20/2020
Total 622501070000:					500.00		
622506310000							
622-506310-000 CHEMICALS	HAWKINS, INC	CHLORINE & LPC-4 & TONKAZORB	4802437	09/28/2020	4,714.36		10/20/2020
Total 622506310000:					4,714.36		
622506520000							
622-506520-000 SERVICE-SUPPLIES	WANASEK CORPORATION	REPAIR CURB STOP-2109 RAVENSWOOD	11211	09/29/2020	2,437.00		10/20/2020
622-506520-000 SERVICE-SUPPLIES	WANASEK CORPORATION	REPAIR CURB STOP - 124 KINGS CT.	11220	09/29/2020	4,628.57		10/20/2020
Total 622506520000:					7,065.57		
622509030000							
622-509030-000 OFFICE SUPPLIES	ALSCO	ALSCO DPW - WATER CUSTOMER #025570	IMIL1612717	09/30/2020	41.53		10/20/2020
622-509030-000 OFFICE SUPPLIES	ALSCO	ALSCO DPW - WATER CUSTOMER #025570	IMIL1615005	10/07/2020	45.45		10/20/2020
Total 622509030000:					86.98		
622509230000							
622-509230-000 OUTSIDE SERVICES	DIGICORP	EMAIL FILTERING-(SPLIT)	334157	09/25/2020	15.37		10/20/2020
622-509230-000 OUTSIDE SERVICES	REDFORD DATA SERVICES LL	SCADA SYSTEM UPGRADE	236	09/21/2020	13,594.00		10/20/2020
Total 622509230000:					13,609.37		
622509260162							
622-509260-162 EAP SERVICE	AURORA EAP	AURORA EAP WATER	IN 22439	09/25/2020	35.92		10/20/2020

GL Account and Title	Vendor Name	Description	Invoice Number	Invoice Date	Net Invoice Amount	Date Paid	Input Date
Total 622509260162:					35.92		
622509330000							
622-509330-000	TRANSPORTATION-SUPPLI	BUMPER TO BUMPER BURLING	BRIAN TRUCK-BLOWER MTR RESISTER	1-381340	09/15/2020	1.24	10/20/2020
622-509330-000	TRANSPORTATION-SUPPLI	BUMPER TO BUMPER BURLING	BRIAN TRUCK-BLOWER MOTOR	1-381343	09/15/2020	2.99	10/20/2020
622-509330-000	TRANSPORTATION-SUPPLI	BUMPER TO BUMPER BURLING	BRIAN TRUCK-PIGTAIL	1-381350	09/15/2020	1.35	10/20/2020
622-509330-000	TRANSPORTATION-SUPPLI	BUMPER TO BUMPER BURLING	TRAILER-CONNECTOR	1-381708	09/22/2020	9.62	10/20/2020
Total 622509330000:					15.20		
622509350000							
622-509350-000	GENERAL PLANT-SUPPLIE	ALSCO	ALSCO DPW (SPLIT) CUSTOMER # 074781	IMIL1612716	09/30/2020	14.15	10/20/2020
Total 622509350000:					14.15		
623575740242							
623-575740-242	REPAIR,MAINTENANCE EQ	BURLINGTON DEVELOPMENT	GROUND REELS-FUEL FARM	2020OCT	10/01/2020	865.70	10/20/2020
623-575740-242	REPAIR,MAINTENANCE EQ	BURLINGTON DEVELOPMENT	ADAMS ELECTRIC-INSTALLATION WIND SOCK	2020OCT	10/01/2020	350.00	10/20/2020
Total 623575740242:					1,215.70		
623575740245							
623-575740-245	REPAIR,MAINTENANCE GR	F & W LANDSCAPE SPEC.	F & W LANDSCAPE AIRPORT CUTTING	524	10/01/2020	2,025.00	10/20/2020
Total 623575740245:					2,025.00		
623575740246							
623-575740-246	REPAIR MAINT.RUNWAY,TA	BURLINGTON DEVELOPMENT	NEW LAMPS-TAXIWAY	2020OCT	10/01/2020	432.00	10/20/2020
Total 623575740246:					432.00		
623575740247							
623-575740-247	REPAIR,MAINTENANCE BUI	BURLINGTON DEVELOPMENT	NEW DOOR HANDLE-MENS ROOM	2020OCT	10/01/2020	29.39	10/20/2020
Total 623575740247:					29.39		
623575740298							
623-575740-298	CONTRACT SERVICES	BURLINGTON DEVELOPMENT	TIME WARNER CABLE	2020OCT	10/01/2020	366.84	10/20/2020
623-575740-298	CONTRACT SERVICES	BURLINGTON DEVELOPMENT	PATS SANITARY SERVICE	2020OCT	10/01/2020	35.97	10/20/2020
623-575740-298	CONTRACT SERVICES	BURLINGTON DEVELOPMENT	CLEANING SERVICES	2020OCT	10/01/2020	144.44	10/20/2020
623-575740-298	CONTRACT SERVICES	BURLINGTON DEVELOPMENT	PEST CONTROL	2020OCT	10/01/2020	55.00	10/20/2020
Total 623575740298:					602.25		
623575740310							
623-575740-310	OPERATING SUPPLIES	BURLINGTON DEVELOPMENT	ALSCO-ENTRYWAY MATS	2020OCT	10/01/2020	34.89	10/20/2020
Total 623575740310:					34.89		
Grand Totals:					201,492.42		

GL Account and Title	Vendor Name	Description	Invoice Number	Invoice Date	Net Invoice Amount	Date Paid	Input Date
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Dated: _____

Motion for Approval by: _____

Motion Seconded by: _____



DATE: October 20, 2020

SUBJECT: **APPOINTMENTS AND NOMINATIONS** - To approve the appointments of Student Representatives to their respective Boards for the 2020-2021 school year.

SUBMITTED BY: Megan Watkins, Assistant City Administrator | Zoning Administrator

BACKGROUND/HISTORY:

In 2008, a Pilot Program was created to all the City to appoint ten students from Burlington High School and/or Catholic Central High School to five committees of City Government. The Five Committees are: City Council, Planning Commission, Library Board, Airport Committee and the Park Board. The students would be a de facto member of the committee, but are not eligible to vote.

This program allows high school students to meet and discuss issues with the Mayor, Council members, Commissioners and City Staff. Students will have access to decision makers and learn the complexities of policy making and implementation. They can develop leadership skills, a greater understanding of government issues, and a higher level of citizen engagement, while City officials learn youth perspective on issues.

BUDGET/FISCAL IMPACT:

N/A

RECOMMENDATION:

Mayor Hefty recommends that the Council accept and appoint the following students as Student Representatives:

Common Council

Mattea Chamberlin (BHS), term expiring May 31, 2021

Peter DeSmidt (CCHS), term expiring May 31, 2021

Plan Commission

Kaylin Gahart (BHS), term expiring May 31, 2021

Henry Lynch (BHS), term expiring May 31, 2021

Airport Committee

Clare Freeburn (BHS), term expiring May 31, 2021

Library Board

Katelyn Skiles (BHS), term expiring May 31, 2021

Madeline Thompson (BHS), term expiring May 31, 2021

Park Board

Luna Skywalker (BHS), term expiring May 31, 2021

Historic Preservation Commission

Morgan Cole (BHS), term expiring May 31, 2021

TIMING/IMPLEMENTATION:

This item is scheduled for consideration at the October 20, 2021 Common Council meeting.



DATE: October 20, 2020

SUBJECT: PUBLIC HEARING - To hear comments regarding its proposed application for Community Development Block Grant – Public Facilities Program (CDBG-PF) funds.

SUBMITTED BY: Megan Watkins, Assistant City Administrator | Zoning Administrator

BACKGROUND/HISTORY:

Regulations of the Community Development Block Grant (CDBG) close-out application require that local governments provide citizens with advance notice of an opportunity to comment on proposed activities in an application to the State for CDBG assistance. The United States Department of Housing and Urban Development (HUD) sets a minimum standard of two public hearings, and they both must be held prior to application for funding under CDBG-Close. A public hearing has been scheduled for the October 6 and October 20 Common Council meetings.

Further, as part of the CDBG-Close application, all CDBG applicants must prepare and implement a written Citizen Participation Plan, attached, as specified in Section 104 (a)(3) of the Housing and Community Development Act of 1974. All CDBG applicants must demonstrate compliance with Federal citizen participation requirements at the time of application. Applicants that do not include documentation of citizen participation as part of their application materials will be determined ineligible for CDBG funding.

BUDGET/FISCAL IMPACT:

N/A

RECOMMENDATION:

For public comment only.

TIMING/IMPLEMENTATION:

This item is for public hearing at the October 20, 2020 Common Council meeting.

Attachments

Legal Notice

STATE OF WISCONSIN

COUNTY OF RACINE

The Common Council in and for the City of Burlington

NOTICE OF PUBLIC HEARING

To Whom It May Concern:

NOTICE is hereby given that the Common Council of the City of Burlington will conduct a public hearing regarding its proposed application for Community Development Block Grant – Public Facilities Program (CDBG-PF) funds. The public is invited to attend to learn about the CDBG program, to help identify additional community development needs, and to comment on the activities proposed to be included in the CDBG application.

The agenda for the public hearing is:

1. Identification of total potential funds
2. Eligible CDBG activities
3. Presentation of identified community development needs
4. Identification of any community development needs by public
5. Presentation of activities proposed for CDBG application, including potential residential displacement.
6. Citizen input regarding proposed and other CDBG activities

Residents of the City of Burlington are encouraged to attend, especially residents with low to moderate incomes. The meeting room is handicapped accessible.

NOTICE IS FURTHER GIVEN that a Public Hearing on the above matter will be held by the Common Council in the Council Chambers at the Police Department, 224 East Jefferson St., Burlington *(In light of recent events, this meeting may be conducted remotely. Should that occur, you will find information on how to view and speak on the City's website at www.burlington-wi.gov/Archive.aspx?AMID=58)* on:

TUESDAY, OCTOBER 6, 2020 AND OCTOBER 20, 2020 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.

Persons needing additional accommodations should contact the City Clerk via telephone at 262-342-1161 or via email: dhalbach@burlington-wi.gov.

Dated at Burlington, Wisconsin, this 15th day of September 2020

Diahnn Halbach, City Clerk

*Published in the Burlington Standard Press
September 17 and 24, 2020*



DATE: October 20, 2020

SUBJECT: **RESOLUTION 5033(29)** - To Approve the Fire Protection Technician Internship Program Agreement between the City of Burlington Fire Department and Gateway Technical College.

SUBMITTED BY: Alan Babe, Fire Chief

BACKGROUND/HISTORY:

In 2013, an internship program was created between the City of Burlington Fire Department (CBFD) and Gateway Technical College (GTC). This program was created to allow GTC students the ability to ride along with the fire department and work shifts alongside the duty engineer and fire inspector in order to gain valuable in field experience. This allows students the ability to apply the concepts and skills learned in the classroom and apply to work situations and gain experience through the relationship and responsibilities encountered during the internship.

With the growth and changes of CBFD, the internship program agreement has been changed to accommodate for overnight shifts as well as EMS coverage. The student would not be used to replace a regular employee.

This program is offered both in the fall and spring semesters. Each intern will be required to have 3 letters of recommendation, pass a criminal background check, submit an application, cover letter, and resume, participate in a job related physical and drug test, departmental interview, and a department orientation.

Benefits to the Intern includes valuable experience in both Fire and EMS and the opportunity to continue on as a member of CBFD after the semester is over.

Benefits to CBFD includes mentoring students to learn valuable Fire and EMS skills and a great program that helps CBFD give back to the community as well as GTC.

BUDGET/FISCAL IMPACT:

At this time, CBFD is not responsible for any costs involved with the internship program agreement.

RECOMMENDATION:

Staff recommends approval of Fire Protection Technician Internship program agreement between the City of Burlington Fire Department and Gateway Technical College.

TIMING/IMPLEMENTATION:

This item is for discussion at the October 6, 2020 Committee of the Whole meeting, and is scheduled for final consideration at the October 20, 2020 Common Council meeting.

Attachments

Res 5033(29)
Program Agreement

**A RESOLUTION APPROVING A FIRE PROTECTION TECHNICIAN INTERNSHIP
AGREEMENT BETWEEN THE CITY OF BURLINGTON FIRE DEPARTMENT AND
GATEWAY TECHNICAL COLLEGE**

WHEREAS, the City of Burlington Fire Department will work with the Gateway Fire Protection Technician student,

WHEREAS, the Fire Chief, Gateway Program Chair, and Gateway Advisor will work together to select students for the program and perform evaluations,

WHEREAS, the Gateway student will work the standard shift of the City of Burlington Fire Department and will perform all firefighting duties and responsibilities as required by the fire department,

WHEREAS, the Gateway student shall attend all training sessions scheduled by the fire department while on duty as long as the training session does not interfere with scheduled GTC classes,

WHEREAS, the internship process begins on the first day of the semester with the application process and ends at the final day of the spring or fall semester.

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of Burlington, Racine County, State of Wisconsin, that the City of Burlington shall accept the Internship agreement between the City of Burlington Fire Department and Gateway Technical College.

BE IT FURTHER RESOLVED that the Mayor is hereby authorized and directed to execute this agreement on behalf of the City.

Introduced: October 6, 2020

Adopted:

Jeannie Hefty, Mayor

Attest:

Diahnn Halbach, City Clerk

Gateway Technical College/ City of Burlington Fire Department

Fire protection Technician Internship

Course Description

Fire Protection Technician (FPT) program students in good standing have the opportunity to actively participate as a “working” member (intern) of a cooperating Gateway Technical College (GTC) district fire department. Students will work the shift of the cooperating department throughout the semester (excluding class times) and perform many of the same duties as firefighters. Students will be evaluated by fire department officers and the internship course instructor.

Primary Goal

Assist the student in applying the concepts and skills acquired in the classroom to the work situation; to acquire job-related competencies not available within the school environment; and to gain work experience through the relationship and responsibilities encountered during the internship.

Participation Qualifications

- Full time FPT program student status (This is a FPT Program elective)
- Approval of the Gateway Technical College instructor and counselor
- Letters of Recommendation from at least three (3) associate degree instructors
- Successful completion of a criminal background check
- Maintain a minimum GPA of 2.0
- Certified FF1
- Submission of an application, cover letter, and resume
- Meet the physical requirements specified by the cooperating fire department by completing a physical exam provided by the department or by the student.
- Successful completion of a job-related physical ability exam which may include: a drug test
- Successful completion of a department interview/selection process
- Successful completion of a department orientation session/process
- Successful completion of assigned projects by the internship advisor and cooperating fire department

Students are strongly encouraged to complete all facets of their internship or risk the loss of the department as a positive job reference.

Internship opportunities are available during the Spring and Fall semesters.

Gateway Technical College/ City of Burlington Fire Department

Guidelines

1. Students will work the standard shift of the cooperating fire department.
2. Students will be released from their internship obligation to attend classes and to participate in fire department hiring processes.
3. **Students will not be able to leave the internship to work at a non-fire department job.**
4. Students are to return immediately after class or hiring process participation activities.
5. The internship process begins on the first day of the semester with the application process.
6. The internship will end at the final day of each spring and fall semester. Students will be given these days off: The Gateway Technical College "Spring Break", Good Friday through the Monday following Easter, Thanksgiving through the Sunday following Thanksgiving.
7. Students will work under the direction of the fire chief and other fire department officers in conjunction with the GTC intern advisor.
8. Students will perform all firefighting duties and responsibilities as required by the cooperating fire department.
9. Students shall attend all training sessions scheduled by the cooperating fire department while on duty as long as the training session does not interfere with scheduled GTC classes.
10. Students will abide by all rules, regulations, and procedures as established by the cooperating fire department and the Gateway Technical College Fire Protection Technician program.
11. Students will notify their immediate supervisor of any illness, absence, or tardiness before they occur.
12. **Students are additional personnel and are not to be used to replace a regular firefighter nor shall the student infringe upon the rights of the firefighters of the cooperating fire department.**
13. Students will be evaluated by the cooperating fire chief and/or his designee and the GTC FPT program advisor.
14. Interns are asked to be available for and participate in an orientation for incoming interns in the following semester.

Provided to Students

The cooperating fire department will provide each student with:

- A locker for personal articles and clothing
- Parking for private vehicles
- Copies of the fire department rules, regulations, SOGS, and other procedures
- A bed for on-duty use (students provide their own bedding)
- GTC will provide firefighting turnout gear to be used and returned when the internship is completed

Gateway Technical College/ City of Burlington Fire Department

The City of Burlington (CBFD) Fire Department Will:

1. Provide learning experiences, which will contribute to, and be consistent with the student's career objectives.
2. Identify work activities, which the fire department can provide to the student.
3. Evaluate the student's performance and work attitude.
4. Provide the student with direct supervision. The CBFD supervisor is Chief Alan Babe and supervisors assigned by Chief Babe (TBD).
5. The designated individual to supervise the student will:
 - o Counsel the student as needed
 - o Answer questions and be accessible to the student for assistance
 - o Meet with the GTC intern advisor (Jack Jasperson) as needed
 - o Notify the GTC Intern Advisor (Jack Jasperson 262-989-3235) and/or the GTC Fire Training Program Chair, (John Dahms 262-939-1674) of any problems about the program, student or other related matters
 - o Contact the GTC Intern Advisor and Program Chair prior to severing the relationship with the student intern
6. Understand that a student can be removed from the internship site if the cooperating fire department observes unsatisfactory performance or attitude.

The Student Will:

1. Notify the cooperating fire department of any illness, absence and/or tardiness.
2. Conform to all cooperating fire department rules, regulations, SOGs and procedures.
3. Fulfill all course requirements for the internship and maintain passing grades in all courses taken concurrently with the internship.
4. Hold cooperating fire department information as well as emergency incident information in strict confidence and be aware that possible legal and academic ramifications can ensue with a breach of this confidentiality agreement.
5. Keep accurate records of participating hours and other necessary records.
6. Discuss concerns/problems with the GTC internship advisor and fire department supervisor.
7. Accept the evaluation/feedback from the cooperating fire department and agree to work on areas where improvement is needed.
8. Not sever the internship affiliation with the cooperating fire department without securing the approval of the GTC internship advisor.
9. Understand that he/she can be removed from the internship site if the cooperating fire department observes unsatisfactory performance or attitude.
10. Understand he/she can be removed from the internship site due to conduct that might bring discredit to the GTC FPT program or the cooperating fire department or violates GTC policy.
11. Disclose any and all legal interaction with law enforcement to the internship advisor and the fire program chair within 24 hours of the encounter. Failure to do so will result in an immediate removal from the internship site.

Gateway Technical College/ City of Burlington Fire Department

The Internship Advisor (Jack Jaspersen) Will:

1. Assist the cooperating fire department with training problems involving the student's function and relationship.
2. Hear complaints and concerns from all parties and make recommendations for reaching suitable solutions to problems.
3. Make periodic contact with the cooperating fire department and intern.
4. Provide necessary forms, guidelines and information to all cooperating parties.
5. Conduct evaluations of the student job performance. This is a mutual effort between the internship advisor and the cooperating fire department.

Additional Guidelines

1. Beds shall be made neatly each morning on his/her duty day.
2. When using a facility such as a kitchen, complete cleaning is required.
3. Students will maintain good personal hygiene habits and grooming. Beards are not allowed. Hair and mustaches shall conform to cooperating fire department regulations.
4. Students are not permitted on fire department property while under the influence of alcohol or drugs.
5. Visitation of people for the student shall be kept reasonably short.
6. No cell phones will be permitted while on duty except for designated times and circumstances.

Dismissal from Internship

1. Any student who is in violation of the rules, regulations, SOGs, procedures or, in the fire chief's opinion does not meet the department's standards will be dropped from the program by the fire chief.
2. Students may be dropped at any time upon the judgment of the GTC intern advisor.
3. The fire chief may terminate the intern program if it is deemed to be in the best interest of the cooperating fire department.
4. Unapproved deviation from the course syllabus.

Performance Objectives FD Organization

1. Outline and describe the rules, regulations, SOGs that govern the conduct of a municipal firefighter.
2. Outline and describe the general policies that govern the overall operations of the cooperating fire department.
3. Outline the organizational chart of the cooperating fire department and represents the chain of command used by the department.
4. Outline and describe the safety policies used by the cooperating fire department.
5. Outline and describe the specific policies that govern the intern program at the cooperating fire department.

Gateway Technical College/ City of Burlington Fire Department

Performance Objectives Engine Company Operations

1. Describe the duties of each member of an engine company of the cooperating fire department.
2. Describe all safety procedures to be followed by engine company members at the cooperating fire department.
3. List, locate, and describe the use of all equipment carried on an engine at the cooperating fire department.
4. Describe the role of an intern on an engine company at the cooperating fire department.
5. Outline and describe the duties of an engine company member and function as an engine company member of the cooperating fire department.
6. Participate in all required training for members of an engine company at the cooperating fire department.

Performance Objectives Truck Company Operations

1. Describe the duties of each member of a truck company of the cooperating fire department.
2. Describe all safety procedures to be followed by truck company members at the cooperating fire department.
3. List, locate, and describe the use of all equipment carried on a truck at the cooperating fire department.
4. Describe the role of an intern on a truck company at the cooperating fire department.
5. Outline and describe the duties of a truck company member and function as a truck company member of the cooperating fire department.
6. Participate in all required training for members of a truck company at the cooperating fire department.

Performance Objectives-Elevated Master Streams

1. Describe the duties of each member of an elevated master stream apparatus at the cooperating fire department.
2. Describe all safety procedures to be followed by members of an elevated master stream apparatus at the cooperating fire department.
3. List, locate, and describe the use of all equipment carried on an elevated master stream apparatus at the cooperating fire department.
4. Describe the role and duties of an intern on an elevated master stream apparatus at the cooperating fire department.
5. Participate in all required training for members of an elevated master stream apparatus at the cooperating fire department.

Gateway Technical College/ City of Burlington Fire Department

Performance Objectives EMS

1. Describe the duties of each member of an EMS company of the cooperating fire department.
2. Describe all safety procedures to be followed by EMS company members at the cooperating fire department.
3. List, locate, and describe the use of all equipment carried on an ambulance at the cooperating fire department.
4. Describe the role of an intern on an EMS company at the cooperating fire department.
5. Outline and describe the duties of an EMS company member and function as an EMS company member of the cooperating fire department. If the intern is an EMT.
6. Participate in all required training for members of an EMS company at the cooperating fire department.

Performance Objectives Fire Inspector

1. Describe the purpose and function of a fire inspector at the cooperating fire department.
2. Outline the typical duties performed by a fire inspector at the cooperating fire department.
3. Accompany and observe a fire inspector during a typical workday.

Performance Objectives Training Officer

1. Describe the purpose and function of a training officer at the cooperating fire department.
2. Outline the typical duties performed by a training officer at the cooperating fire department.
3. Assist and observe a training officer during a typical workday.

Gateway Technical College/
City of Burlington Fire Department

Release and Hold Harmless

Knowing the dangers and risks associated with emergency incidents and activities that surround a fire department, I (student), on behalf of my family, heirs, and personal representative(s), agree to assume the risk and responsibilities surrounding my participation in an internship and release forever discharge, waiver, and covenant not to sue the cooperating fire department or Gateway Technical College against any and all liability for any harm, injury, damage, claims, demands, actions, cause of action, costs, and expenses of any nature whatsoever which I (student) may have or which may hereafter accrue out of or related to participating in the internship.

Medical Payments/Disability Coverage

No medical coverage or disability coverage is provided by Gateway Technical College or the cooperating fire department. Students are advised to have medical coverage. Health insurance is encouraged and is at the student/s expense.

I have read and understand this agreement.

_____ Date _____
Student Intern

_____ Date _____
Fire Chief

_____ Date _____
GTC Intern Advisor



DATE: October 20, 2020

SUBJECT: RESOLUTION 5035(31) - To Approve a Joint Effort Marketing (JEM) Grant Agreement between the City of Burlington and the Wisconsin Department of Tourism.

SUBMITTED BY: Carina Walters, City Administrator

BACKGROUND/HISTORY:

The City applied for the JEM grant offered through the Department of Tourism to pay for eligible research, advertising and marketing costs necessary to undertake a tourism project consistent with the program requirements specified in s.41.17 Statutes and CH. TOUR 1 Wis. Adm. Code. The City of Burlington has hired GrahamSpencer specifically for the research, analysis towards a re-branding effort.

On September 15th, the City received an award notification of being a recipient of the Destination Marketing (JEM) Grant for reimbursement up to 50% of the total cost of the project or \$34,450. The total cost for GrahamSpencer's service will total \$53,980 plus our in-kind work that is eligible for reimbursement which would be another \$15,000 for the total project cost to be \$68,900. The JEM Grant funding expenses will reimburse for work incurred between November 26, 2020 - September 14, 2021. Any work completed prior to this date, will be paid by the City as their portion of the 50% grant funding.

In order to receive the grant, the City and Wisconsin Department of Tourism must execute the attached agreement.

BUDGET/FISCAL IMPACT:

The total project cost is \$68,900 and the City is eligible for 50% reimbursement of \$34,450. The dollars would be expended from the economic development fund.

RECOMMENDATION:

Staff recommends approval of the Agreement between the Wisconsin Department of Tourism and the City of Burlington.

TIMING/IMPLEMENTATION:

This item is for discussion at the October 6, 2020 Committee of the Whole meeting, and is scheduled for final consideration at the October 20, 2020 Common Council meeting.

Attachments

Res. 5035(31)
Agreement

**A RESOLUTION APPROVING A JOINT EFFORT MARKETING (JEM) GRANT
AGREEMENT BETWEEN THE CITY OF BURLINGTON AND WISCONSIN
DEPARTMENT OF TOURISM**

WHEREAS, The Wisconsin Department of Tourism (“Department”) has available Joint Effort Marketing (JEM) Grants; and,

WHEREAS, the City of Burlington has applied to the Department for assistance under the Joint Effort Marketing (JEM) Grant Program to pay for eligible research expenses necessary to undertake a tourism project consistent with the program requirements specified in s.41.17 Statutes and CH. TOUR 1 Wis. Adm. Code, and;

WHEREAS, the Department, relying upon representations in the City's application, shall provide a grant of up to \$34,450.00, to the City under the terms and conditions specified in this agreement, hereto attached as “Attachment A”.

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of Burlington hereby approves an Agreement between the City of Burlington and the Wisconsin Department of Tourism, hereto attached as “Attachment A”

BE IT FURTHER RESOLVED that the City Administrator is authorized to sign the Agreement between the City of Burlington.

Introduced: October 6, 2020

Adopted:

Jeannie Hefty, Mayor

Attest:

Diahnn Halbach, City Clerk

JOINT EFFORT MARKETING (JEM) GRANT AGREEMENT
between the
WISCONSIN DEPARTMENT OF TOURISM
and the
CITY OF BURLINGTON

This agreement is entered into pursuant to s. TOUR 1.06, of the Wisconsin Administrative Code by and between the Wisconsin Department of Tourism ("the Department") and the City of Burlington, Federal Employee Identification Number: 396005409 ("the Recipient").

WHEREAS, the Recipient has applied to the Department for assistance under the Joint Effort Marketing (JEM) Grant Program to pay for eligible research expenses necessary to undertake a tourism project consistent with the program requirements specified in s.41.17 Statutes and CH. TOUR 1 Wis. Adm. Code, and

WHEREAS, the Department, relying upon representations in the Recipient's application, shall provide a grant of up to \$34,450.00, to the Recipient under the terms and conditions specified in this agreement,

THEREFORE, based upon the mutual promises contained in this agreement, the Department and Recipient agree as follows:

I. REPRESENTATIONS AND WARRANTIES

The Recipient hereby represents and warrants that:

- A. It is a non-profit entity duly organized, validly existing and in good standing under the laws of the State of Wisconsin, and it has complied with all conditions prerequisite to doing business in Wisconsin;
- B. It has the power and authority to carry on its business as now conducted in the State of Wisconsin;
- C. It is qualified to do business in every jurisdiction in which the nature of its business makes such qualifications necessary;
- D. It is in compliance with all laws, regulations, ordinances and orders of public authorities applicable to it;
- E. It has authorized its signatory hereto to bind it with respect to all terms and conditions in this agreement;
- F. All of the promises and representations in the Recipient's JEM Grant application, and any other documents submitted subsequent thereto are truthful and accurate as of the date of this agreement; and
- G. The Recipient's warranties and representations shall survive the execution and delivery of this agreement.

II. SCOPE OF SERVICES TO BE PROVIDED BY THE RECIPIENT

The City of Burlington, Wisconsin is looking to re-brand our community that ensures, both economic and residential resiliency in the form of prosperity, pride and maintaining relevancy for decades to come. This will be completed through a multidisciplinary data collection process allowing our hired consultant, GrahamSpencer the opportunity to examine our foundation and dynamics of our community, competition, attributes and perceptions and converts qualitative and quantitative data into insight and strategies for a strong future strategic brand platform.

Promotional Budget

JEM Dollars Recipient Dollars/In-Kind Total Dollars

Research

Promotional expenses are non-applicable at this time since year 1 grant is seeking funding for research.

Total Research 0.00 0.00 0.00

Total Promotional Budget **\$0.00 \$0.00 \$0.00**

III. BUDGET

The budget for the Recipient's Tourism Project shall be as follows:

	Department	Recipient	Total
A. Research	0.00	0.00	0.00
B. Operations	34,450.00	34,450.00	68,900.00
<i>Grand Total:</i>	<i>\$34,450.00</i>	<i>\$34,450.00</i>	<i>\$68,900.00</i>

IV. DISBURSEMENT OF FUNDS

- A. Payments shall be made to the Recipient, 300 N. Pine Street, Burlington, WI 53105. No JEM Grant funds shall be disbursed to the Recipient except as authorized and provided in this agreement.
- B. The Recipient shall receive fifty (50) percent of the grant payment when this agreement is signed **and** the Department receives a copy of the signed agreement between the Recipient and its vendors. The agreement with the vendors shall outline all project costs, provide a plan and timeline for completing the project deliverables and contact information for the persons responsible for completing project deliverables. Eligible project costs that the grant will pay include vendor fees and hard costs for strategic planning, research, metrics, implementation of brand training and marketing plan development processes, actually incurred between **November 26, 2020 – September 14, 2021**.
- C. No JEM Grant funds shall be used to compensate any officer or employee of the Recipient for salaries or expenses.
- D. The remaining fifty (50) percent of the total JEM Grant shall be held and retained by the Department, pending receipt and review of the following:
 - 1. Documented notes and outcomes from Strategic Planning sessions
 - 2. All baseline data, including Davidson Peterson or similar economic impact studies
 - 3. Outcomes of both qualitative and quantitative research
 - 4. Case Statement that identifies your area’s point-of-difference and points-of-parity, defines target market(s) and audience(s), strategies that translate the research outcomes into actionable marketing efforts, including marketing plan and budgets, benchmarks and tracking plan.
- E. The Department reserves the right to withhold reimbursement if the Department determines, in its sole discretion, that the Recipient has not complied with any of the terms and conditions of this agreement.

V. RECORD KEEPING AND REPORTING

- A. The Recipient shall maintain books, records and other documents, as required by the Department, to document the amount and nature of all JEM grant funds provided by the Department, as well as the funds used by the Recipient in accordance with the terms of this agreement.
- B. The Department shall, at all reasonable times, have access to and the right to examine, audit, excerpt, copy and transcribe any of the Recipient's books, documents, papers and records which relate directly to this agreement. The Recipient is responsible for retaining such materials for at least three (3) years following the conclusion of this Project.

VI. TERMINATION AND AMENDMENT

- A. The Department, in its sole discretion, may terminate this agreement and recover all JEM Grant funds if the Recipient fails to perform any of its obligations under this agreement. Such termination by the Department shall be effective thirty (30) days after the Department mails a written notice of termination to the Recipient's last known address by first class mail, postage prepaid.
- B. This agreement constitutes the entire understanding and agreement between the Department and the Recipient, relating to the Project. This agreement may not be amended except in a written document executed by the Department and the Recipient.

VII. GOVERNING LAW AND VENUE

This agreement shall be governed by and construed in accordance with the laws of the State of Wisconsin. The Recipient shall, at all times, comply with and observe all federal, state and local laws, ordinances, and regulations which are in effect during the period of this agreement and which in any manner affect the Project or its conduct. Any litigation arising out of this agreement shall be brought and venued in Dane County, Wisconsin.

VIII. NONDISCRIMINATION IN EMPLOYMENT

In connection with the performance of work under this agreement, the Recipient agrees not to discriminate against any employee or applicant for employment because of age, race, religion, color, handicap, sex, physical condition, developmental disability as defined in s. 51.01(5), Statutes, sexual orientation or national origin. This provision shall include, but not be limited to the following: employment, upgrading, demotion or transfer, recruitment or recruitment advertising, layoff or termination, rates of pay or other form of compensation, and selection for training, including apprenticeship. Except with respect to sexual orientation, the Recipient further agrees to take affirmative action to ensure equal employment opportunities. The Recipient agrees to post in conspicuous places available for employee and applicant employment notices setting forth the provisions of the nondiscrimination clause.

IX. AFFIRMATIVE ACTION COMPLIANCE

- A. All contracts of \$50,000 or more require the submission of a written affirmative action plan. Recipients with an annual work force of less than twenty-five (25) employees are excluded from this requirement provided they submit an exemption request in writing utilizing the form attached.
- B. Within fifteen (15) days after the execution of this contract, a written affirmative action plan shall be submitted to the Department's representative, Wisconsin Department of Tourism, 201 W. Washington Ave., Madison, WI 53703.
- C. An "Affirmative Action Plan" is a written document committing the vendor to a program designed to achieve a balanced work force within a reasonable period of time. It contains, at a minimum, a policy statement, work force analysis, program goals, internal monitoring system, and implementation of the Plan. An acceptable plan is one which satisfies s. 16.765, Wis. Statutes, and ADM 50, Wis. Adm. Code.

X. SEVERABILITY

The invalidity of any provision of this agreement shall not affect the validity of the remaining provisions, which shall remain in full force and effect to govern the conduct of the parties.

XI. BINDING ON SUCCESSORS AND ASSIGNS

This agreement shall be binding upon the parties hereto, together with their respective successors, venders and assigns.

XII. ADVERTISING

Any advertising produced under this agreement shall acknowledge the financial support of the Wisconsin Department of Tourism unless otherwise approved by the Department’s representative.

FOR THE DEPARTMENT OF TOURISM

By: _____
Sara Meaney, Secretary Designee Date

FOR THE RECIPIENT

By: _____
Carina Walters Date



DATE: October 20, 2020

SUBJECT: RESOLUTION 5037(33) - To Approve Change Order Number Two for the 2020 Street Improvement Program.

SUBMITTED BY: Peter Riggs, Director of Public Works

BACKGROUND/HISTORY:

Change Order #2 for the 2020 Street Improvement Program contains two items for a total reduction to the contract of \$36,306.23.

Item 1 has a net reduction of \$33,081.23 and is related to the lining of a storm sewer manhole instead of the originally planned reconstruction. This change was necessary to avoid costly unexpected water main relocation required to reconstruct the manhole as initially planned. Staff had been interested in manhole lining technology and this project was a good opportunity to try lining and achieve significant costs savings at the same time.

Item 2 has a reduction of \$3,225 because of a material change for manhole adjustment rings.

BUDGET/FISCAL IMPACT:

Funding for the 2020 Street Improvement Program was included in the promissory note in the amount of \$598,185. The contract was awarded for \$545,023, increased by CO #1 (\$51,006.25) to \$596,029.25, and now reduced by CO #2 (-\$36,306.25) to a final total of \$559,723.02. This is 2.7% above the original contract award and 6.7% less than budgeted.

RECOMMENDATION:

Staff recommends approval of Change Order #2 for the 2020 Street Improvement Program.

TIMING/IMPLEMENTATION:

This item is for discussion at the October 6, 2020 Committee of the Whole meeting, and is scheduled for final consideration at the October 20, 2020 Common Council meeting.

Attachments

Res. 5037(33)
Engineers Recommendation

**A RESOLUTION APPROVING CONTRACT CHANGE ORDER NUMBER TWO
WITH THE WANASEK CORPORATION FOR AN REDUCTION IN THE CONTRACT
IN THE AMOUNT OF \$36,306.23**

WHEREAS, Resolution 5017(13) approved the award of the bid to The Wanasek Corporation for the 2020 Street Improvement Program for Base Bid of \$545,023.00; and,

WHEREAS, the City of Burlington entered into a contract with The Wanasek Corporation for said program; and,

WHEREAS, Resolution 5030(26) approved Change Order Number One for an amount of \$51,006.25 increasing the contract to \$596,029.25; and,

WHEREAS, during construction it was determined it was necessary to eliminate the storm sewer manhole reconstruction at the intersection of Amanda St and Briody St and replace with manhole lining for a net cost reduction of \$33,081.23; and,

WHEREAS, it was determined that precast concrete adjusting rings were a sufficient replacement for Cretex Pro-Rings and would result in cost savings in the amount of \$3,225.00; and,

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of Burlington that Change Order Number Two is hereby approved in the amount of -\$36,306.23 for an amended contract amount of \$559,723.02.

BE IT FURTHER RESOLVED that the City Administrator is hereby authorized and directed to execute Change Order Number One on behalf of the City.

Introduced: October 6, 2020
Adopted:

Jeannie Hefty, Mayor

Attest:

Diahn Halbach, City Clerk

MEMORANDUM TO THE CITY OF BURLINGTON

To: Peter Riggs
From: Mike Timmers
CC: Greg Governatori, Luke Podella
Date: September 18, 2020
Re: Contract Change Order Request #2 for 2020 Burlington Streets Program

Attached please find a copy of Contract Change Order #2 and Justification of Price for the **2020 Burlington Street Program** construction project. This Change Order results in a CREDIT of **\$36,306.23**.

The items and additional work requested by the City of Burlington include:

- \$28,400: Manhole Lining for a 21' deep storm manhole at the intersection of Amanda St. and Briody St.
- CREDIT (\$3,225): Credit for material change, Cretex PRO-RING to Concrete Adjustment Rings
- CREDIT (\$61,481.23): Credit for project quantity adjustment. Actual quantities were lower than planned quantities. This includes the elimination of the items for removal and replacement of the storm manhole that was instead lined (as stated above).

TOTAL Contract Change Order CREDIT of \$36,306.23, which brings the contract total from \$596,029.25 to **\$559,723.02**

Please let me know if you have any questions or comments!

Thank you!

2020 Burlington Street Program **Justification of Price for Contract Change Order #2**

I. Item Description:

Item #2.01 Manhole Lining, Amanda St. and Tower St. Intersection:

Description: This work shall consist of manhole lining of an existing manhole structure at the intersection of Amanda St. and Tower St. per City of Burlington request. The original plan was to remove and replace the existing manhole. It was later realized that this would have potentially created other challenges and cost to the project, as it relates to other existing utilities in the area. Through research and discussions with City staff, the engineer, and the contractor, it was decided that relining would be the better option. This option saved the City a significant amount of time and money by eliminating the planned items for removing and replacing the manhole, along with the very likely need to remove and re-install other utilities in the area – which would have added additional cost and time to the project. Work includes; structural manhole lining of a 21’ deep existing storm manhole structure.

Item #2.02 CREDIT for material change, Cretex to Concrete Adjustment Rings:

Description: This is a credit for the difference in material cost for structural (manholes, inlets, catch basins) adjustment rings from the planned Cretex PRO-RING’s to precast concrete rings on some of the structural adjustments performed on the project. This change in material was reviewed and approved by City Staff and the Engineer.

- II. Method of Measurement: Work performed, for the above items, is measured as a lump sum.
- II. Basis of Payment: The work under these items, measured as provided above, will be paid for at the contract unit price as stated in the below attached table, which price shall be full compensation for all work herein specified and for all labor, materials, and equipment; and for all cleanup and incidentals necessary to complete the Work in accordance with the Contract and all specifications that apply.

The following is a cost summary for the additional items mentioned above:

Item No.	Description	Unit	Qty	Unit Price	Total Price
2.01	Manhole Lining, Amanda St and Tower St intersection	LS	1	\$ 28,400.00	\$ 28,400.00
2.02	CREDIT for material change, Cretex to Concrete Adjustment Rings	LS	1	\$ (3,225.00)	\$ (3,225.00)
SUBTOTAL - Contract Change Order #2 (Extra Work)					\$ 25,175.00
Base Bid, Add'l Bid, & CCO #1: Actual Cost (w/ actual quantities used)					\$ 534,548.02
CCO #2 (Extra Work)					\$ 25,175.00
TOTAL CONTRACT COST: Base Bid, Add'l Bid, & CCO #1 + CCO #2 (Extra Work)					\$ 559,723.02
Current Contract Amount: w/ CCO #1					\$ 596,029.25
***Actual Cost - Current Contract Amount					\$ (61,481.23)
Contract Change Order #2 (Extra Work)					\$ 25,175.00
TOTAL - CONTRACT CHANGE ORDER #2					\$ (36,306.23)

***Actual Cost - Current Contract Amount is the difference in the total project actual cost and the current cost adjusted for contract change order #1. Overall actual quantities placed (FINAL quantities) were slightly lower than planned quantities; therefore, the cost of the base bid and additional bid was lower than planned. This credit amounted to a contract reduction of \$61,481.23.

CONTRACT CHANGE ORDER

Change Order: #2

Date: September 18, 2020

Name of Project: 2020 Burlington Street Program

OWNER: City of Burlington

CONTRACTOR: The Wanasek Corp

ENGINEER: Kapur & Associates, Inc.

The following changes are hereby made to the Contract Documents: See attached documentation.

Justification: (See attached)

Change to CONTRACT PRICE- \$ (36,306.23)

Original CONTRACT PRICE - \$ 545,023.00

Current CONTRACT PRICE adjusted by previous CHANGE ORDER - \$ 596,029.25

The CONTRACT PRICE due to this CHANGE ORDER will be (increased) decreased by - \$ (36,306.23)

The new CONTRACT PRICE including this CHANGE ORDER will be - \$ 559,723.02

Change to CONTRACT TIME:

The CONTRACT TIME will be (increased) (decreased) by zero calendar days.

The date for completion of work will be Substantial (Date). Final (Date)

The CONTRACTOR and OWNER hereby agree that the compensation to the CONTRACTOR effected hereby constitutes full settlement of the claims of the CONTRACTOR under this contract arising out of or incident to the changes effected hereby.

This document will become a supplement to the contract and all provisions will apply hereto.

Recommended by the ENGINEER: Mike Timmers Date 9/18/2020

Title: Project Manager

Accepted by the CONTRACTOR: Dan Azarian Date 9/18/20

Title: Project Manager

Approved by the OWNER: Mayor Jeannie Hefty Date

Title: Mayor, City of Burlington



DATE: October 20, 2020

SUBJECT: **RESOLUTION 5038(34)** - To Authorize for the submission of a Community Development Block Grant (CDBG) application.

SUBMITTED BY: Carina Walters, City Administrator

BACKGROUND/HISTORY:

The State of Wisconsin will be closing the Community Development Block Grant (CDBG) program. This program allows communities who currently have CDBG programs in place to purchase the balance of the outstanding loans and in turn would be qualified to access the dollars that were originally within the Fund for projects meeting the low to moderate Income (LMI) income. Overall, the City of Burlington does not qualify as LMI; however, projects for the senior center and ADA projects **do** qualify in order to access those dollars. Staff has identified various projects and will submit two applications with coinciding project plans to the Department of Administration as follows:

APPLICATION #1 - CITY-WIDE ADA IMPROVEMENTS

- GENERAL CONDITIONS \$ 122,000.00
- CITY HALL
 - ADA Bathrooms \$ 33,000.00
 - ADA Entry Doors \$ 10,000.00
- FIRE DEPARTMENT
 - ADA Bathroom \$ 16,000.00
- LIBRARY
 - ADA Bathrooms \$ 96,000.00
 - Elevator \$ 321,000.00
- MUNICIPAL COURT
 - ADA Entry Doors \$ 30,000.00
- POLICE DEPARTMENT
 - ADA Bathrooms \$ 70,000.00
 - ADA Entry Doors \$ 10,000.00
 - Elevator \$ 177,000.00
- WAGNER PARK
 - Restroom Reconstruction \$ 178,000.00
 - ADA Parking/Sidewalk \$ 20,000.00

TOTAL BUDGET – CITY-WIDE ADA IMPROVEMENTS \$1,230,000.00

APPLICATION #2 - SENIOR CENTER IMPROVEMENTS

- GENERAL CONDITIONS \$ 8,000.00
- IMPROVEMENTS

- Exterior Shell & Doors \$ 15,000.00
 - Roofing \$ 47,000.00
 - HVAC System \$ 20,000.00
 - Asphalt Paving \$ 30,000.00
- ARCHITECTURAL/ENGINEERING/CONST. MGMT. FEES \$ 16,000.00

TOTAL BUDGET – SENIOR CENTER IMPROVEMENTS \$ 136,000.00

BUDGET/FISCAL IMPACT:

The City has an outstanding CDBG loan of approximately \$200,000, and should we pay or buy out the \$200,000 loan, we would have the ability of accessing approximately \$940,000 in the fund. The City will continue to receive ongoing monthly payments in the amount of \$1720/mo. from the existing CDBG loan until the date of closure of the mortgage.

RECOMMENDATION:

Staff recommends submittal of the CDBG application.

TIMING/IMPLEMENTATION:

This item is for discussion at the October 6, 2020 Committee of the Whole meeting, and is scheduled for final consideration at the October 20, 2020 Common Council meeting.

Attachments

Res. 5038(34)
Scope and Budget Report
City-wide ADA Improvements CDBG Application
Senior Center Improvements CDBG-Close Application

CITY OF BURLINGTON WISCONSIN
SCOPE & BUDGET REPORT
FOR
COMMUNITY BLOCK GRANT PROGRAM

PREPARED IN COLLABORATION BY



SEPTEMBER 2, 2020

City of Burlington Wisconsin
Scope & Budget Report for
Community Block Grant Program

TABLE OF CONTENTS

REPORT INTRODUCTION	Page 1
BUDGET REPORT	Page 2
SCOPE DOCUMENTS	
• CITY HALL	
○ ADA Bathroom	Page 3-5
○ ADA Entry Doors	Page 6-10
• FIRE DEPARTMENT	
○ ADA Bathroom	Page 11-14
• LIBRARY	
○ ADA Bathrooms	Page 15-30
○ Elevator	Page 31-35
• MUNICIPAL COURT	
○ ADA Entry Doors	Page 36-37
• POLICE DEPARTMENT	
○ ADA Bathrooms	Page 38-42
○ ADA Entry Doors	Page 43-44
○ Elevator	Page 45-52
• WAGNER PARK	
○ Restroom Reconstruction	Page 53-58
○ ADA Parking/Sidewalk	Page 53-58
• SENIOR CENTER	
○ Exterior Shell & Doors, Roof, HVAC, Asphalt Paving	Page 59

City of Burlington Wisconsin
Scope & Budget Report for
Community Block Grant Program

REPORT INTRODUCTION

The City of Burlington identified specific accessibility deficiencies at various city properties that would benefit from ADA improvements. Those properties included City Hall, Fire Department, Library, Municipal Court, Police Department and Wagner Park. Further, the City is considering implementation of improvements previously identified for the Burlington Senior Center.

The objective of this assignment was to (1) identify potential solutions to the various specific accessibility deficiencies and develop budgets for the implementation of the improvements and (2) update the budgets for improvements at the Burlington Senior Center. This information is for the City's use in an application process to secure funding for this work.

Stelling & Associates, Architects prepared scope documents of improvements to the various specific locations within city owned properties to address specific ADA accessibility issues. PSG, Inc. developed budgets to implement these improvements as well as the improvements identified for the Burlington Senior Center.

The Budget Report and Scope Documents are included in this document. The budgets prepared include both design and construction costs and are based on implementation in the Spring of 2021.

It is acknowledged that the objective was not to complete an exhaustive and detailed architectural study with resulting documents that would be used to obtain firm pricing. This report represents conceptual solutions and opinions of probable costs only and is provided to support the City's efforts to secure funding.

Thank you for your confidence in selecting us for this assignment and we look forward to a continued relationship to advance these projects through implementation.

City of Burlington Wisconsin
Scope & Budget Report for
Community Block Grant Program

BUDGET REPORT

CITY-WIDE ADA IMPROVEMENTS

• GENERAL CONDITIONS	\$ 122,000.00
• CITY HALL	
○ ADA Bathrooms	\$ 33,000.00
○ ADA Entry Doors	\$ 10,000.00
• FIRE DEPARTMENT	
○ ADA Bathroom	\$ 16,000.00
• LIBRARY	
○ ADA Bathrooms	\$ 96,000.00
○ Elevator	\$ 321,000.00
• MUNICIPAL COURT	
○ ADA Entry Doors	\$ 30,000.00
• POLICE DEPARTMENT	
○ ADA Bathrooms	\$ 70,000.00
○ ADA Entry Doors	\$ 10,000.00
○ Elevator	\$ 177,000.00
• WAGNER PARK	
○ Restroom Reconstruction	\$ 178,000.00
○ ADA Parking/Sidewalk	\$ 20,000.00
• ARCHITECTURAL/ENGINEERING/CONST. MGMT. FEES	<u>\$ 147,000.00</u>

TOTAL BUDGET – CITY-WIDE ADA IMPROVEMENTS **\$1,230,000.00**

SENIOR CENTER IMPROVEMENTS

• GENERAL CONDITIONS	\$ 8,000.00
• IMPROVEMENTS	
○ Exterior Shell & Doors	\$ 15,000.00
○ Roofing	\$ 47,000.00
○ HVAC System	\$ 20,000.00
○ Asphalt Paving	\$ 30,000.00
• ARCHITECTURAL/ENGINEERING/CONST. MGMT. FEES	<u>\$ 16,000.00</u>

TOTAL BUDGET – SENIOR CENTER IMPROVEMENTS **\$ 136,000.00**



August 20, 2020

City of Burlington CDBG Program

Project: City Hall ADA Restroom

Project Location: 300 North Pine Street

Arch. Project #: 20011_01

Project Statement

To convert if possible, the existing public unisex restroom located off the Lobby between the Administrators Office and the Mayor's Offices (Mayors office access door is also substandard) to an ADA compliant Unisex restroom. Based upon field measurements it has been determined that the existing public restroom is not of adequate dimension to accommodate an ADA compliant restroom. Noting that the existing facility is placed within an existing confined space design of significant security construction (thick poured concrete cell wall) (originally City Police Department) the expansion of which would be impractical if not excessively costly. Some options will have to be pursued. One option may be to add a new unisex ADA compliant restroom in the existing Lobby in between the Administrator and Mayor's Offices door and the existing public restroom door. (See Attached Sketch Option) Scope of Work below outlines this option:

Scope of Work

- Hazardous Material Survey, Sampling, Testing – due to the age of the building an environmental assessment should be completed on the impacted area, unless the City has one on file.
- Hazardous Material Abatement – AS required
- Remove items/materials as needed in the area of the proposed restroom. See Drawing for preliminary location and layout.
- Construction of structural 6" steel studs with heavy sound insulation in the desired location.
- Insulate all new wall with 4" Thermal Fiber or Mineral Wool Sound Batt insulation.
- Core the required holes for a toilet waste line, water line, lavatory drain line and water lines.
- Installation of all new waste piping needed for one toilet and one lavatory.
- Installation of all new water supply piping (insulated) needed for one toilet and one lavatory.
- New walls door/frame assembly with a 36" minimum clearance door. Walls consist of metal stud floor to existing Second Floor Structure sound proofing the entire wall cavity (See Above) and faced with 5/8" gypsum board both sides (provide water resistive gypsum wall board on all plumbing wall, primed and 2 coats of Satin paint or finish as desired by City of Burlington.
- Slip resistant floor surface and base. Option to preserve existing Lobby Tile then add new wall/floor base
- New moisture resistant drop ceiling at approximately 8'-0".
- New Exhaust Fan and exterior vent

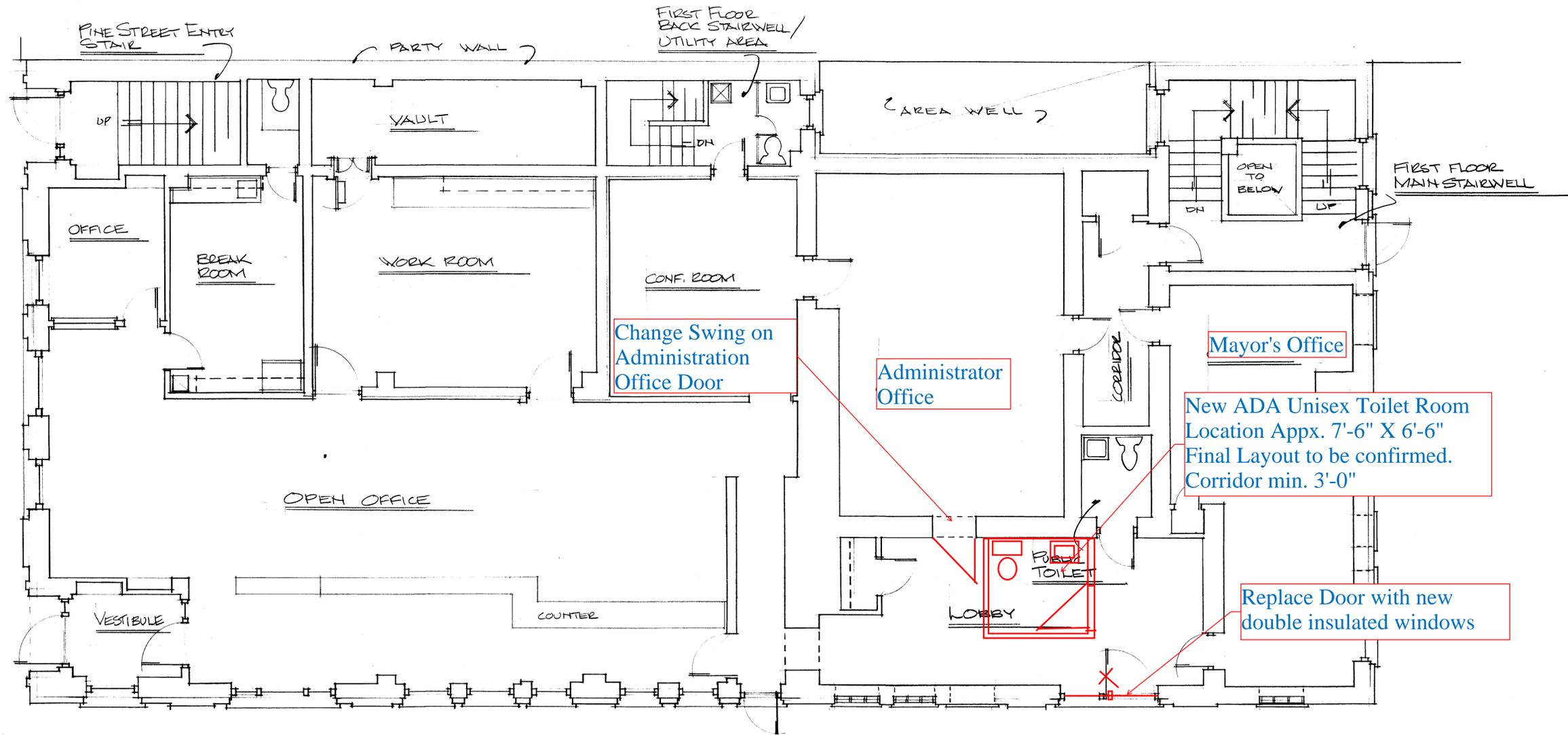
- Installation of required electrical wiring and receptacles.
- New ADA accessible toilet fixture.
- New ADA compliant lavatory.
- New mirror.
- New Bobrick B-5806 series wall mounted grab bars or equivalent on toilet side wall and back wall.
- New Bobrick B-2888 Surface Mounted Multi-Roll Toilet Tissue Dispenser or equivalent mounted on toilet side wall.
- New soap dispenser.
- New paper towel dispenser.
- Sanitary napkin disposal (Optional).
- Tactile ADA Signage.



Image 1



Image 2



PLAN NORTH

EXISTING FIRST FLOOR PLAN

SCALE : 1/4" = 1'-0"

PROJECT DESCRIPTION:
 EXISTING DRAWINGS
 PROJECT FOR:
 CITY OF BURLINGTON
 CITY HALL
 300 NORTH PINE STREET

DRAWING DESCRIPTION:
 EXISTING FIRST FLOOR PLAN

OWNERSHIP OF DOCUMENTS:
 THIS DOCUMENT AND THE IDEAS AND DESIGNS INCORPORATED HEREIN, AS AN INSTRUMENT OF PROFESSIONAL SERVICE, IS THE SOLE PROPERTY OF STELLING & ASSOCIATES, ARCHITECTS, LTD. AND IS NOT TO BE USED IN WHOLE OR IN PART FOR ANY OTHER PROJECT OR PURPOSE WITHOUT THE EXPRESSED WRITTEN AUTHORIZATION OF STELLING & ASSOCIATES ARCHITECTS, LTD.

REVISIONS:

APPROVED:

DRAWN BY:
 M.T.

DATE:
 12-28-00

PROJECT NUMBER:
 0029

SHEET NUMBER:
 EXIST-2
 2 OF 4



September 1, 2020

City of Burlington CDBG Program

Project: City Hall ADA Entry Doors

Project Location: 300 North Pine Street

Arch. Project #: 20011_02

Project Statement

To retrofit the existing City Hall main entry doors at 300 North Pine Street with ADA complaint automatic door swing operators and actuators.

Scope of Work

- Two new Stanley Magic-Access Low-Energy Swing Operators and Actuators or equivalent are to be installed, one at each of the existing entry doors outswing assemblies on the Pine Street side of City Hall.
- Preferred location to mount the operator on the aluminum storefront existing exterior 3'-5" door would be on the interior side of the door. Preferred location to mount the operator on the wooden interior door would be on the exterior side of the door due to the existing exit sign mounted on the interior side of door.
- A new electrical source will need to be located near the two operators.
- Two actuators will need to be mounted per door, one on either side of door in a location and height that meets ADA code.



Image 1

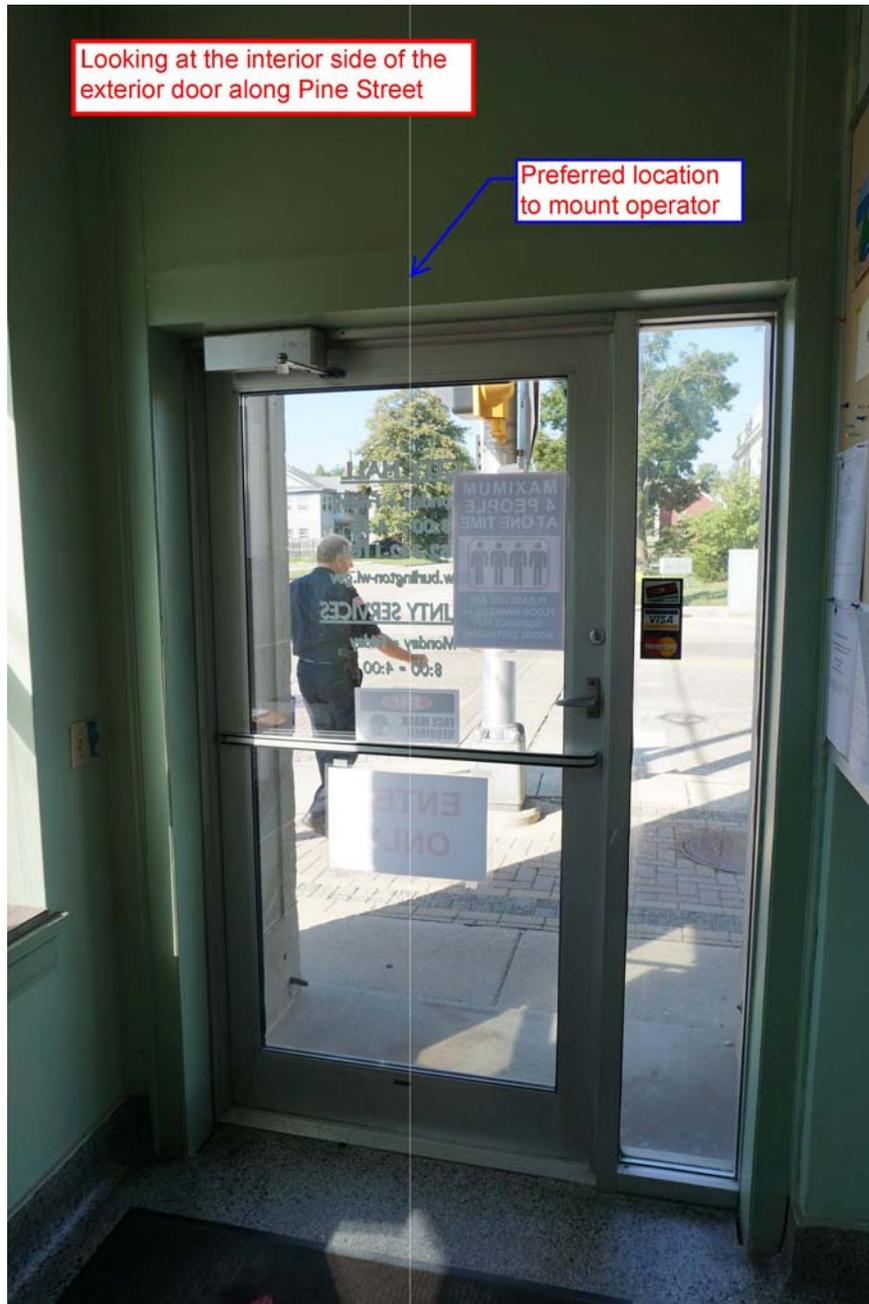
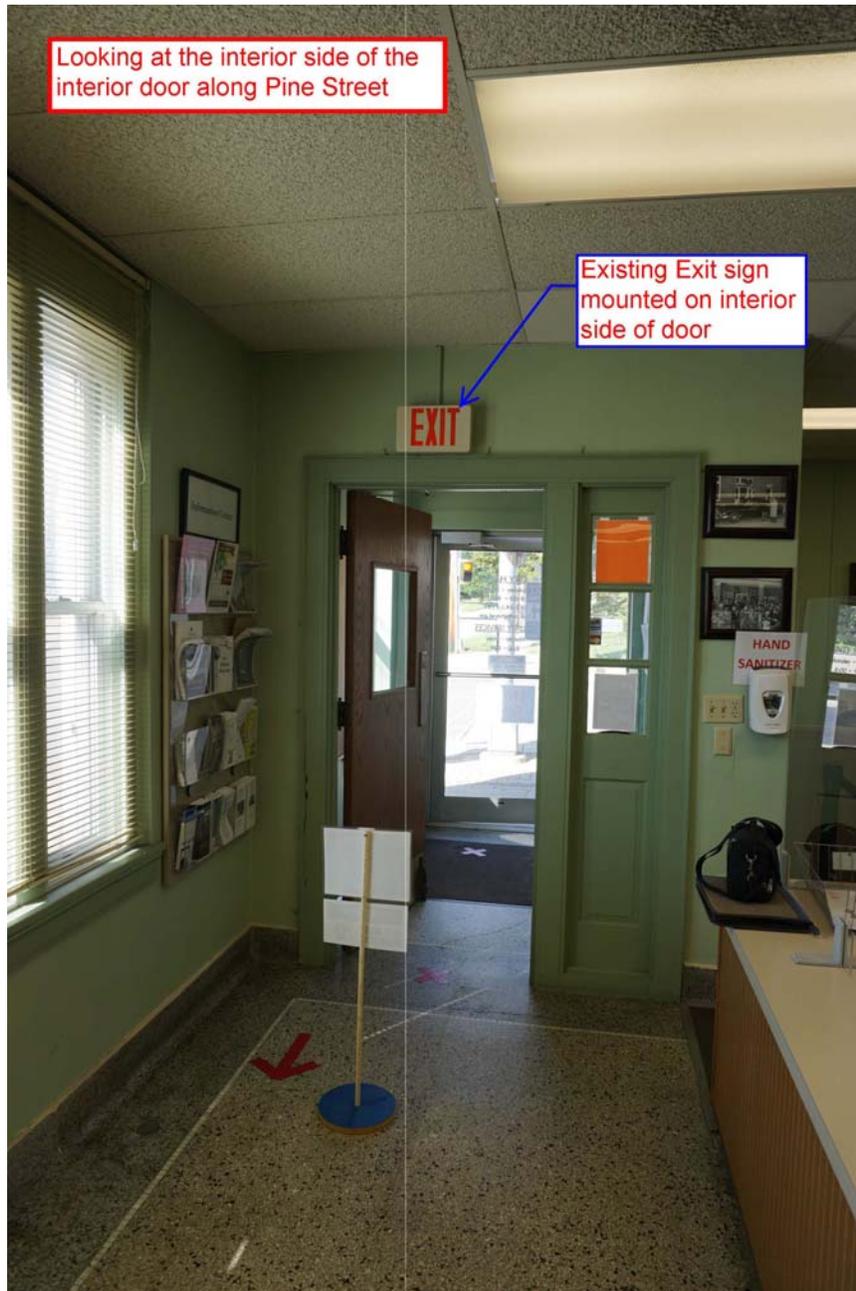


Image 2



Image 3



Looking at the interior side of the interior door along Pine Street

Existing Exit sign mounted on interior side of door

Image 4



September 1, 2020

City of Burlington CDBG Program

Project: Fire Department ADA Restroom

Project Location: 165 West Washington Street

Arch. Project #: 20011_03

Project Statement

To update a non-ADA compliant restroom at the Fire Department. This restroom consists of one partitioned water closet, one privacy screened urinal and a single lavatory.

Scope of Work

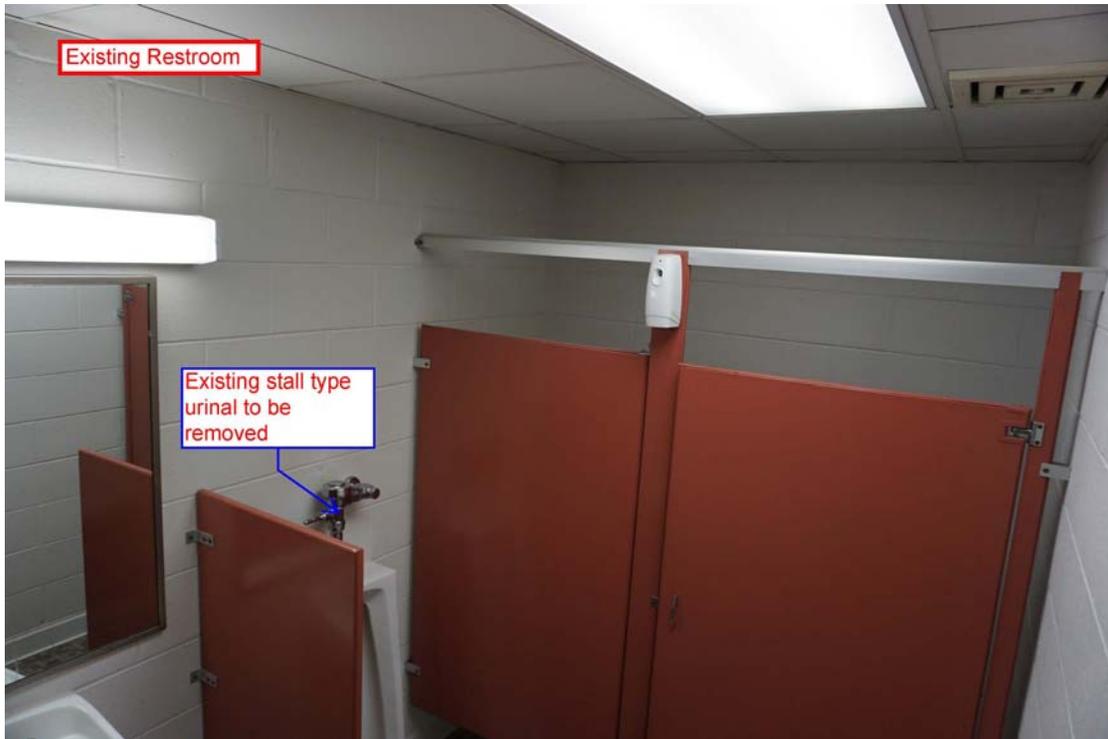
- Hazardous Material Survey, Sampling, Testing.
- Hazardous Material Abatement – As required
- Demolition of existing partitioning, repair mounting holes in finish surfaces left by the partitions.
- Remove existing in floor type urinal, privacy screen and all piping associated with it. Repair or replace wall and floor finish surfaces.
- Remove existing lavatory and associated accessories. Repair mounting and piping holes in finish surfaces left by lavatory.
- New wheelchair accessible toilet compartment partition walls with minimum 32” outward swinging door. Reuse existing partition if applicable.
- New Bobrick B-5806 series wall mounted grab bars or equivalent on toilet side wall and back wall.
- New Bobrick B-2888 Surface Mounted Multi-Roll Toilet Tissue Dispenser or equivalent mounted on toilet side wall. Reuse existing if appropriate.
- Relocate all plumbing for urinal (wall mounted) and lavatory.
- Install new wall mounted urinal and all associated piping.
- Install new wall mounted privacy screen for urinal.
- Install new wall mounted lavatory and accessories associated with it. Reuse existing if applicable.
- Wall switches and outlet may need to be moved.



Existing Restroom

Non-ADA compliant stall

Image 1



Existing Restroom

Existing stall type urinal to be removed

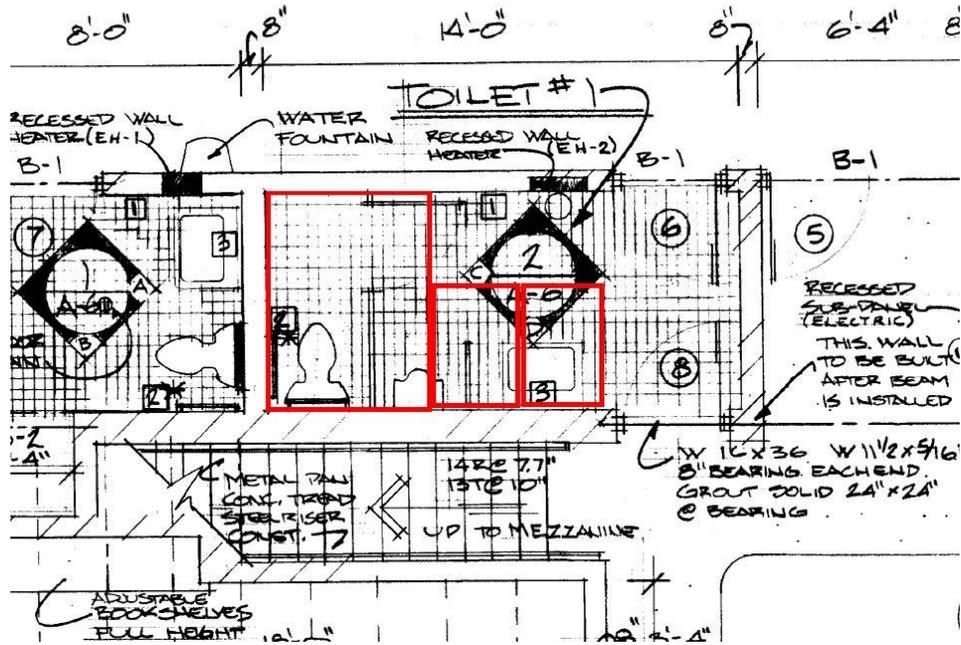
Image 2



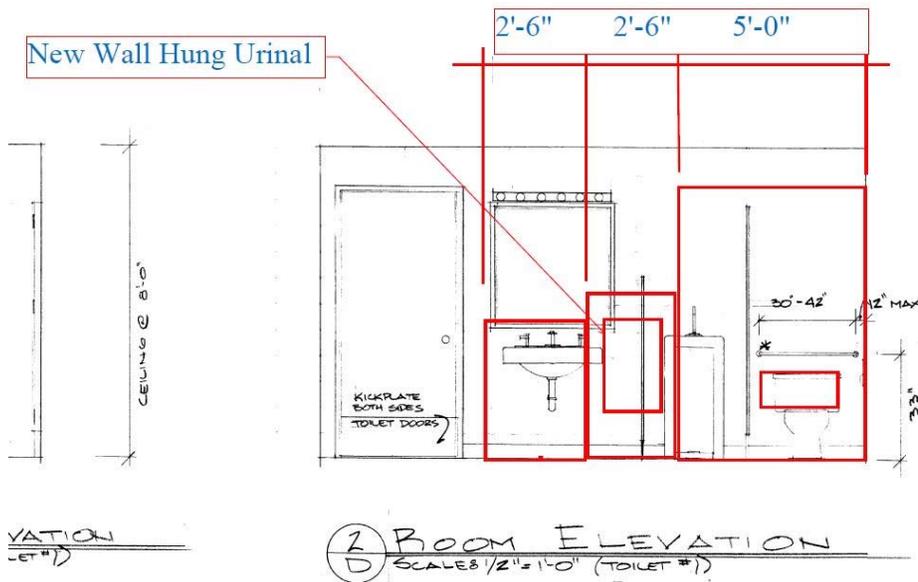
Image 3



Image 4



ADA Compliant Restroom Plan Sketch



ADA Compliant Restroom Elevation Sketch



September 1, 2020

City of Burlington CDBG Program

Project: Library ADA Restrooms

Project Location: 166 East Jefferson Street

Arch. Project #: 20011_04

Project Statement

To update non-ADA compliant restrooms. There is currently a total of four restrooms in the library, none of which meet current ADA requirements. Two Restrooms are on the main level, one on either side of the entrance vestibule that faces North Pine Street.

The Men's Restroom consists of one partitioned water closet, one privacy screened urinal and a single lavatory. The Women's Restroom consists of two partitioned water closets and one lavatory.

The two restrooms in the Existing Basement are located down the hall to the right as one descends the main staircase. The Men's Restroom consists of a partitioned water closet, two urinals and one lavatory. The Women's Restroom consists of two partitioned water closets and one lavatory.

Scope of Work

Due to the age of the facility and the last know remodeling and updates an Environmental Review of the in-place building products is warranted.

▪ **First Floor Men's Restroom**

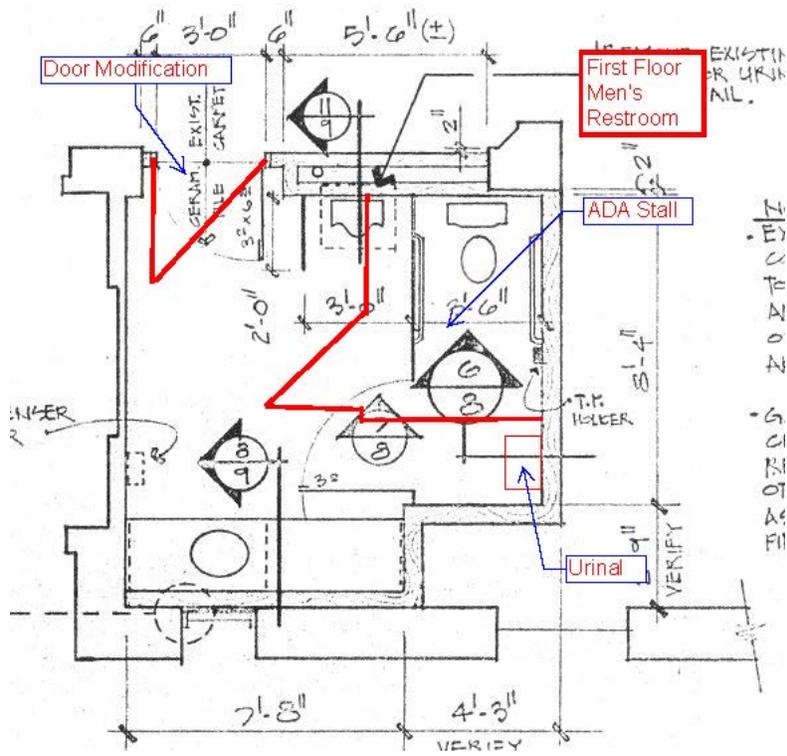
- Hazardous Material Survey, Sampling, Testing – due to the age of the facility, testing maybe required unless testing report is on file.
- Hazardous Material Abatement – As required
- Demolition of existing partitioning, repair mounting holes in finish surfaces left by the partitions, if determine we will be keeping finishes intact. Otherwise total finish demolition will be suggested and new current finished selected bas on the condition of substrates.
- Remove and relocate existing urinal to north corner of restroom. Remove all piping associated with urinal and replace with new. Repair or replace finish wall surfaces, if keeping finishes intact. Recommend all new finishes!
- Fur out sidewall of existing floor mounted toilet or reposition the exiting toilet to bring centerline of toilet within the required 16"-18" range as required by code and ADA. Provide blocking for all required accessories, Grab Bars, Partitions, other. Grab bar details available upon request.
- New Bobrick B-5806 series wall mounted grab bars or equivalent on toilet side wall and back wall.
- New Bobrick B-2888 Surface Mounted Multi-Roll Toilet Tissue Dispenser or equivalent mounted on toilet side wall. Reuse existing if appropriate.

- New wheelchair accessible toilet compartment partition walls with minimum 32” outward swinging door.
 - Replace or reinstall existing baby changing station.
 - Existing door to be re-hinged and remounted to swing in the opposite direction. Currently it swings in and towards urinal. It should swing in and towards south wall.
- **First Floor Women’s Restroom**
- Hazardous Material Survey, Sampling, Testing – due to the age of the facility, testing may be required unless testing report is on file.
 - Hazardous Material Abatement - As required
 - Demolition of existing partitioning, repair mounting holes in finish surfaces left by the partitions, if keeping finishes intact. Otherwise total finish demolition will be suggested and new current finished selected bas on the condition of substrates.
 - Remove and relocate existing toilet nearest door to south east corner of restroom. Remove all piping associated with toilet and replace with new. Consult an engineer for coring through existing cast-in-place concrete floor. Repair or replace finish wall and floor surfaces, if keeping finishes intact. Recommend all new finishes!
 - Fur out sidewall of existing floor mounted toilet to bring centerline of toilet within the required 16-18” range. Provide blocking for all required accessories.
 - New Bobrick B-5806 series wall mounted grab bars or equivalent on toilet side wall and back wall.
 - New Bobrick B-2888 Surface Mounted Multi-Roll Toilet Tissue Dispenser or equivalent mounted on toilet side wall. Reuse existing if appropriate.
 - New Bobrick B-270 Surface Mounted Sanitary Napkin Disposal or equivalent mounted to toilet side wall. Reuse existing if appropriate.
 - New wheelchair accessible toilet compartment partition walls with minimum 32” outward swinging door.
 - New conventional compartment partition walls (for relocated toilet) with minimum 32” inward swinging door.
 - Replace or reinstall existing baby changing station.
 - Existing door to be re-hinged and remounted to swing in the opposite direction. Currently it swings in and towards toilets. It should swing in and towards north wall.

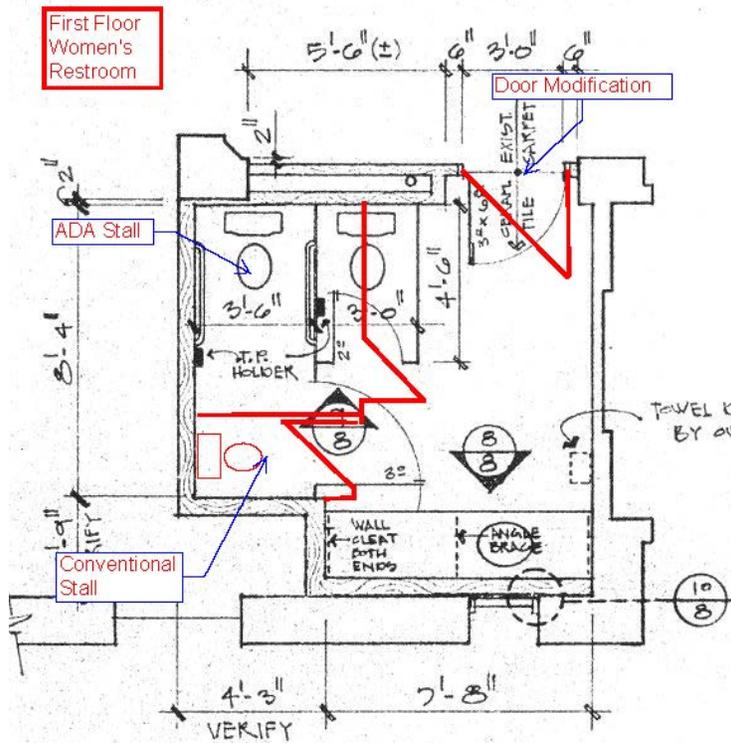
Basement Toilet Rooms

- **Basement Level Men’s Restroom** (if elevator is to be installed to basement level)
- Remove existing drop ceiling and replace with new moisture resistant drop ceiling.
 - Remove existing block partition walls. Repair or replace finish floor surfaces.
 - Remove existing urinals and all piping associated with urinals. Repair or replace finish wall and floor surfaces.
 - Remove existing lavatories and all piping associated with lavatories.
 - New Bobrick B-5806 series wall mounted grab bars or equivalent on toilet side wall and back wall.

- New Bobrick B-2888 Surface Mounted Multi-Roll Toilet Tissue Dispenser or equivalent mounted on toilet side wall. Reuse existing if appropriate.
 - New wheelchair accessible toilet compartment partition walls with minimum 32” inward swinging door.
 - New ADA stall type urinal placed adjacent to accessible toilet compartment. Trenching new sanitary sewer lines will have to be done. Repair or replace floor finish surfaces. New privacy screen mounted to wall.
 - New lavatory installed in previous urinal location.
 - Replace or reinstall existing baby changing station.
 - Existing door to be widened. Minimum 36” Door required clear 34” between opened door slab and opposite jamb. An engineer should be consulted for the modification of existing door opening.
 - Existing door swing to be changed to swing in towards stairwell.
- **Basement Level Women’s Restroom** (if elevator is to be installed to basement level)
 - Remove existing drop ceiling and replace with new moisture resistant drop ceiling.
 - Remove existing block partition walls. Repair or replace finish floor surfaces.
 - Remove existing toilet nearest to the door and all piping associated with that toilet. Repair or replace finish wall and floor surfaces.
 - Remove existing lavatories and all piping associated with lavatories.
 - New Bobrick B-5806 series wall mounted grab bars or equivalent on toilet side wall and back wall.
 - New Bobrick B-2888 Surface Mounted Multi-Roll Toilet Tissue Dispenser or equivalent mounted on toilet side wall. Reuse existing if appropriate.
 - New Bobrick B-270 Surface Mounted Sanitary Napkin Disposal or equivalent mounted to toilet side wall. Reuse existing if appropriate.
 - New wheelchair accessible toilet compartment partition walls with minimum 32” inward swinging door.
 - Relocate second toilet adjacent to new accessible toilet compartment. Trenching sanitary sewer lines will need to be done. Repair or replace floor finish surfaces.
 - New conventional compartment partition walls (for relocated toilet) with minimum 32” inward swinging door.
 - New lavatory installed in previous counter location.
 - Replace or reinstall existing baby changing station.
 - Existing door to be widened. Minimum 36” Door required clear 34” between opened door slab and opposite jamb. An engineer would be consulted for the modification of existing door opening.
 - Existing door swing to be changed to swing in towards foundation wall.



First Floor Men's Restroom Sketch



First Floor Women's Restroom Sketch



Image 1



Image 2



Image 3



Image 4



Image 5



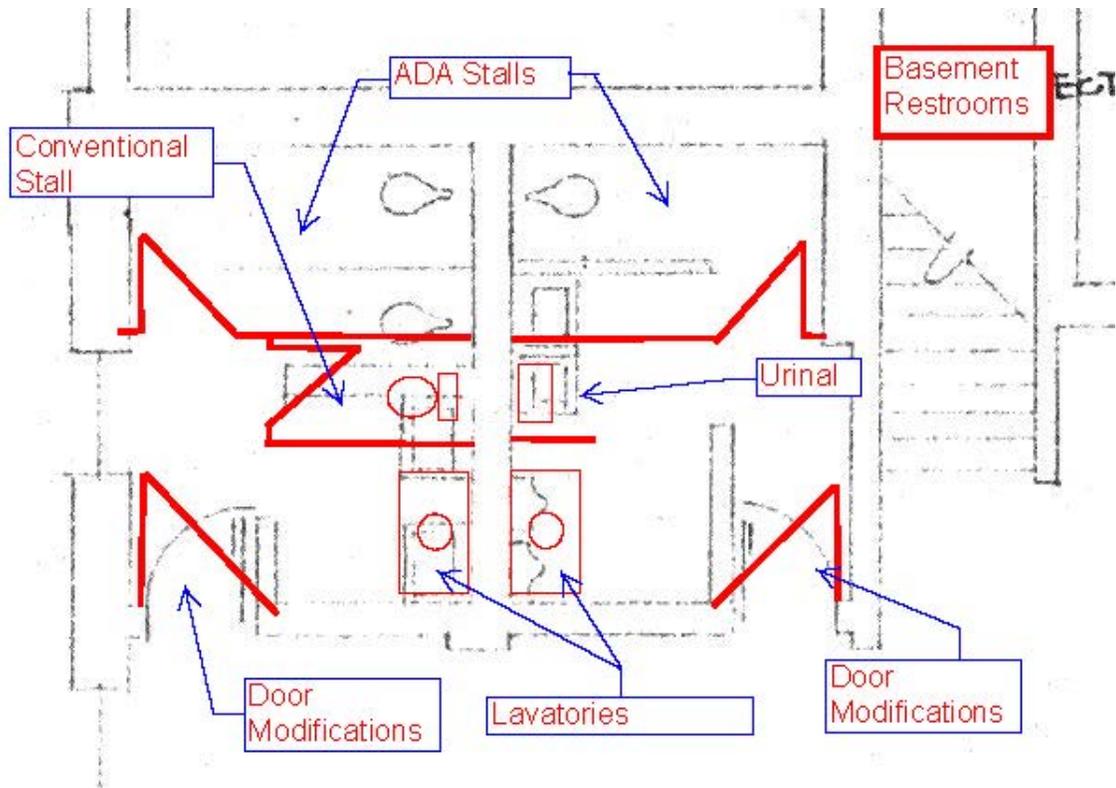
Existing First Floor
Women's Restroom -
Partitioned Water Closet

Existing toilet to be
removed to allow
for expansion of
other water closet

Image 6



Image 7



Basement Restrooms Sketch



Image 8



Image 9



Image 10



Existing Basement
Women's Restroom

Existing doorway to
be enlarged and
door hung on
opposite jamb
swinging inward

Image 11

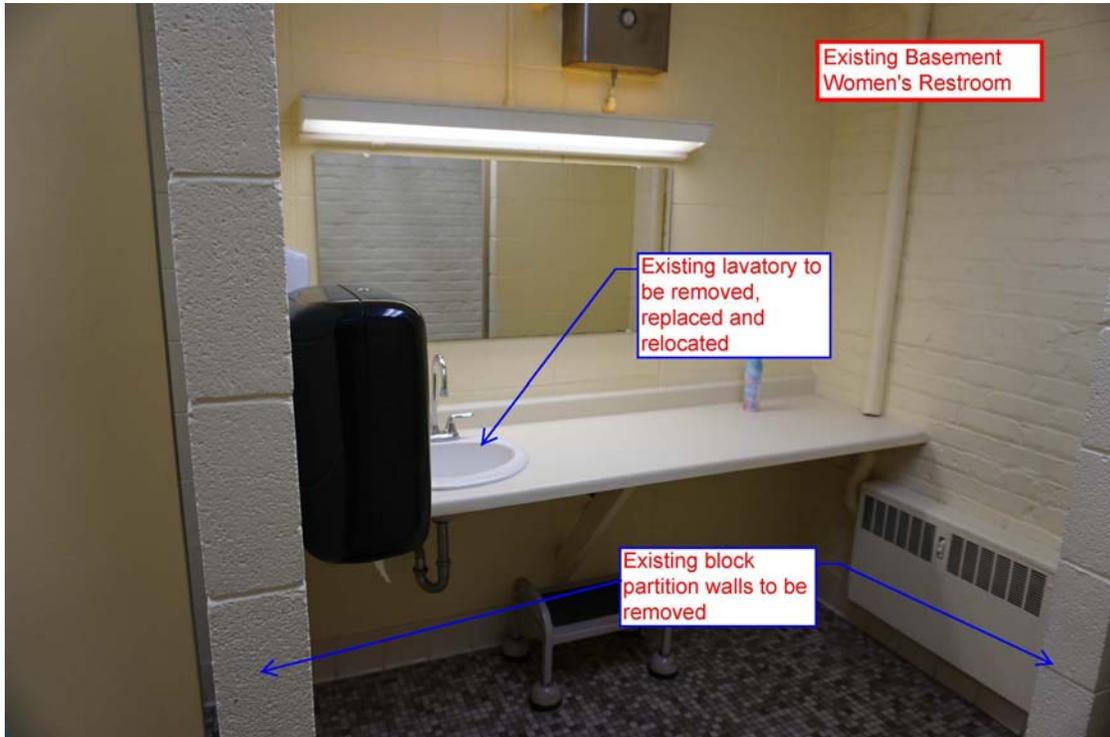


Image 12



Image 13



September 1, 2020

City of Burlington CDBG Program

Project: Library Elevator

Project Location: 166 East Jefferson Street

Arch. Project #: 20011_05

Project Statement

To retrofit a New Elevator into the existing Library building for ADA accessibility. First Option to connect the first and second floor with the basement which is currently only accessible by stairs.

Scope of Work

- Hazardous Material Survey, Sampling, Testing – due to the age of the facility
- Hazardous Material Abatement – if required
- Elevator will require a pit 5’-0” deep, and Mechanical Equipment Room. Depending on the Elevator Type Selected, size of shaft, pit and equipment room will vary!
 - Will require saw cutting existing concrete floor in basement and digging down 5’-0” + for the pit and footings for the shaft depending upon requirements of the chosen elevator.
- Elevator sump pump is required (location to be determined). Depending upon the water table additional efforts may be needed to remove water from around pit area.
- Shoring and cutting of a hole through existing first and second floor at designated location.
 - Would require removing a portion of the original cast-in-place floor system Shoring will be need to determine the structural elements with the that slab.
- Modifications to the roof and ceiling systems for the Elevator cab mechanicals appx height 12’ to 13’ over run above the highest floor line of an elevator shaft.
- Fire rated shaft – Design and rating will need to be determined base on location and extent, two floors or three.
 - Footings for Pit and Shaft walls -WATERPROOFED – Note based on experience in a neighboring building.
 - Concrete slab at pit level
 - Poured Concrete below grade and block walls or shaft-walls above grade based on structural requirements and fire ratings
 - Elevator mechanicals for equipment room and shaft are required
 - Electrical for shaft as required repairing and restoring of effected surfaces (Floors, Walls, and Ceilings)
- Mechanical Room if required.
- Elevator – minimum inside car dimension per ADA = 51” D x 68” W with a 36” clear off-center door. Sizes and Configurations may change based on location, capacity and location constraints. Access point, one sided door access is advised.

- Type of Elevator based on height and soil and ground water will vary for manufacture to manufacturer Example “Schindler 3100 Gearless Elevator without a Machine Room or an Otis- Hydro Fit Elevator
- ADA Signage
- 2-way Communications – Telephone monitoring 24/7
- Tie in to building existing Smoke and Fire Alarms,
- Maintenance



Image 1

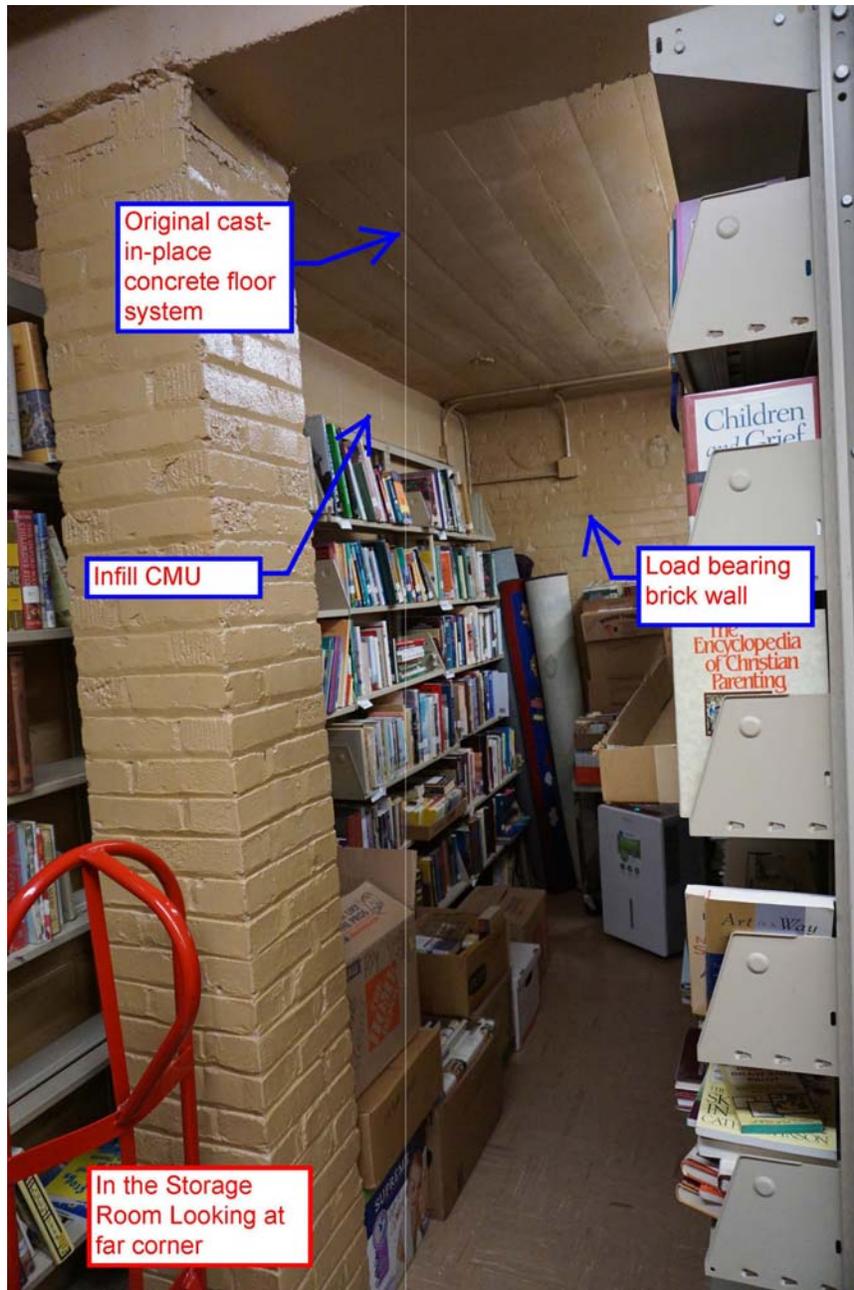


Image 2

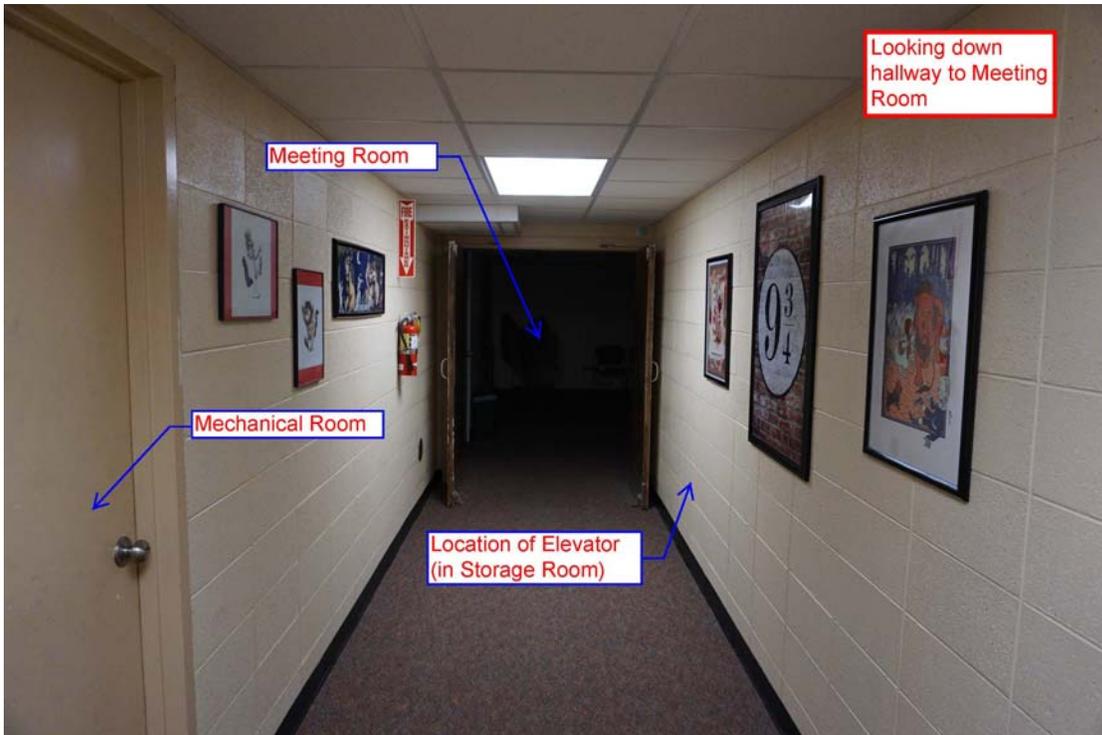


Image 3



Image 4



Image 5



August 18, 2020

City of Burlington CDBG Program

Project: Municipal Court ADA Entry Doors

Project Location: 224 East Jefferson Street

Arch. Project #: 20011_06

Project Statement

To upgrade existing two pairs of entry doors on Jefferson Street with Automatic ADA swing operators and actuators. The existing pairs of double doors are 5'-6"+/- wide ((2) 2'-8" doors) which does not meet the ADA minimum clear opening width of 36" per leaf. Also, the existing dimension between the two pairs of doors is 5'-9 1/2" which is too close together to comply with the ADA two doors in a series minimum (vestibule will need at least 7' clear door to door assuming a 3'-0" door). One solution would be to replace each pair of doors with one ADA compliant door that swings out towards police station exterior wall with a single side light. In order to meet the doors in a series requirement, the interior door will have to be moved into the court room by about 1'-6" to 2'-0". This would extend the Vestibule into the Court Room.

Scope of Work

- Hazardous Material Survey, Sampling, Testing (Floor tile?)
- Hazardous Material Abatement
- Demolition of existing double doors and transoms.
- Remove the necessary drop ceiling tiles and grid in preparation of new walls.
- New block wall to be built in the court room, floor to deck above, to allow adequate space in new vestibule. Prime and paint two coats. Or prime and new vinyl wall covers. Match existing floor finishes of the court room and Vestibule as appropriate.
- Repair or replace finish ceiling and floor finishes as needed.
- Relocate existing Exit signage.
- Two new ADA complaint aluminum store front doors 36" with sidelights and transoms to match existing exterior opening and new interior opening.
- Two new Stanley Magic-Access Low-Energy Swing Operators and Actuators or equivalent are to be installed one at each of the entry doors. Operators to mount on interior side of both doors.
- Two actuators will need to be mounted per door, one on either side of door in a location and height that meets ADA code.
- A power source will need to be located near door operators.

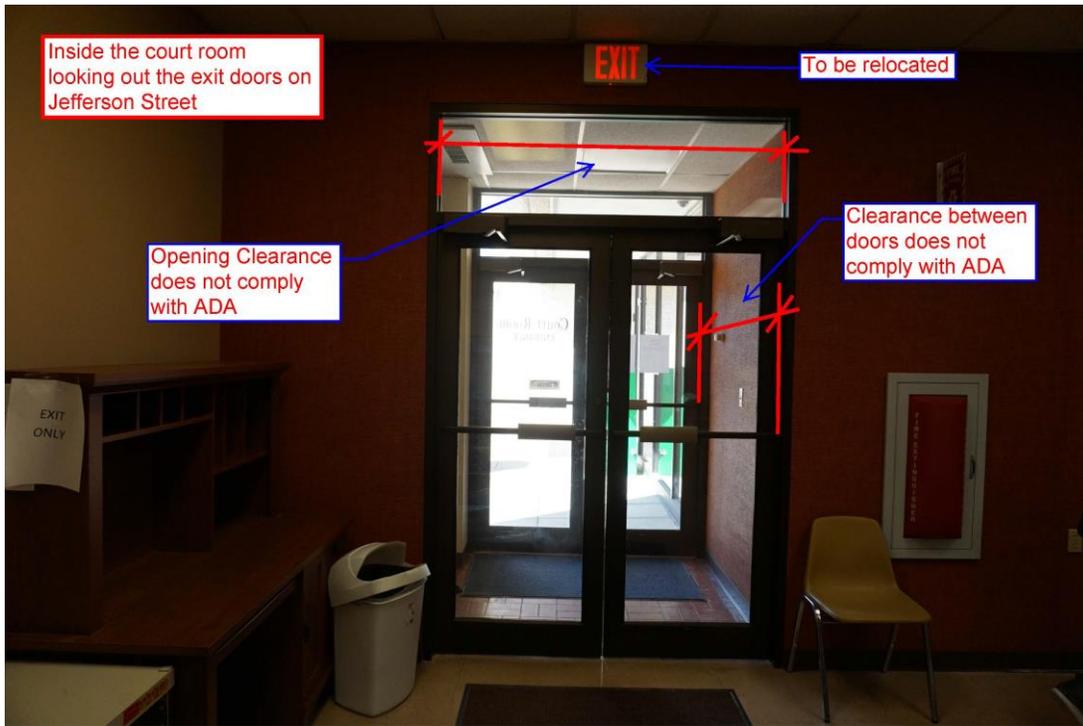


Image 1

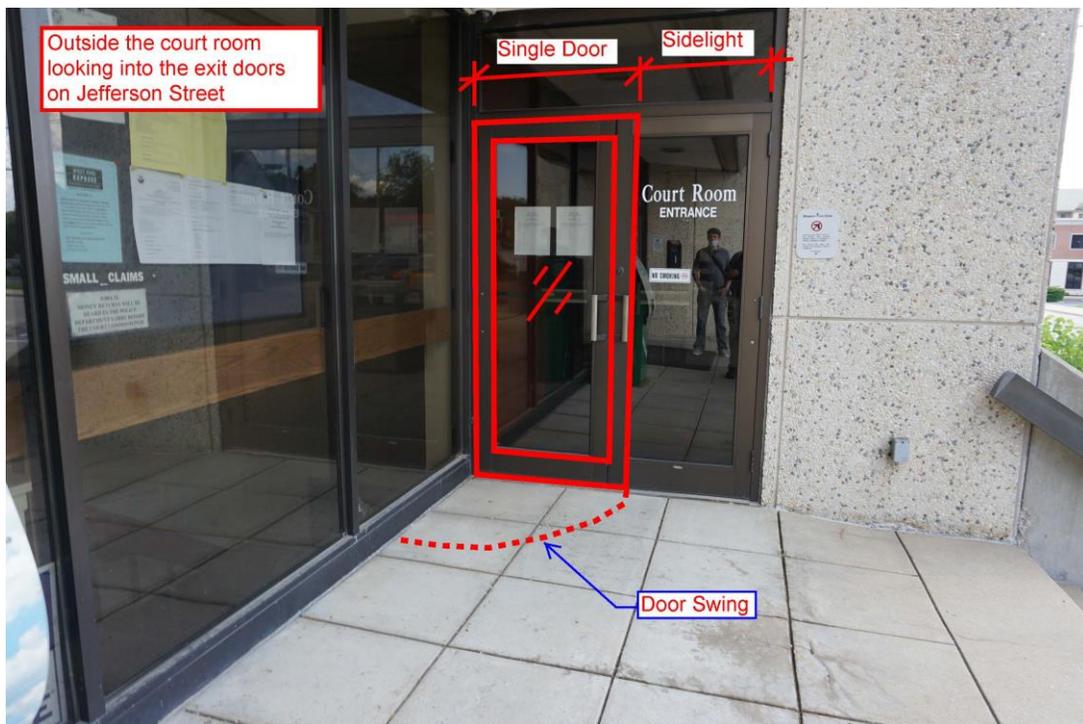


Image 2



August 18, 2020

City of Burlington CDBG Program

Project: Police Station ADA Restrooms

Project Location: 224 East Jefferson Street

Arch. Project #: 20011_08

Project Statement

To convert the existing public restrooms in the lobby of the Police Station into ADA compliant restrooms. Currently there are two single restrooms, one Men's and one Women's. Both consist of a floor mounted toilet, a wall mounted lavatory and various accessories such as paper and soap dispensers. The floors are tiled and the walls are primed and painted concrete block.

The existing interior dimensions of each restroom is 66" from wall with door to opposite wall and 58" from wall with toilet to opposite wall. Which is substandard ADA.

The smallest ADA compliant restroom is about 6'-6" x 7'-6" and we believe there are two options to make (2) ADA complaint restrooms fit in the existing public restroom location. Our first concern is the distance between the existing courtroom door and the wall of the restroom. This currently measures 31" and ADA requires 18" minimum for maneuvering clearances. This would allow us to expand the restrooms by 13" which gives us an ADA compliant 79" clear inside of the restrooms, assuming similar wall thickness. In the other direction we would need to expand about 5'-0" beyond the location of the existing wall nearest the lobby entrance vestibule. This would result in having to modify or remove (2) of the existing glass wall sections overlooking the adjacent stairwell. Alternatively, we can replace the existing courtroom door with an opposite swinging door which would allow us to expand the restrooms to within 6" or so of the courtroom door. This would give us the ADA compliant dimension of 91" clear inside of restroom, assuming similar wall thickness. In the other direction we would need to expand about 3'-0" beyond the location of the existing wall nearest the lobby entrance vestibule. This would result in only having to modify (1) of the existing glass wall sections overlooking the adjacent stairwell.

Scope of Work

- Hazardous Material Survey, Sampling, Testing
- Hazardous Material Abatement
- Demolition of all existing restroom walls, ceilings, floors, fixtures, drinking fountain, lobby ceiling, etc.
- Core the required holes for a toilet waste line, water line, lavatory drain line and water lines.
- Installation of all waste piping needed for two toilets and two lavatories.
- Installation of all water supply piping needed for two toilets and two lavatories.
- New restroom walls consisting of CMU construction, prime and paint two coats.
- (2) New 36" doors with appropriate hardware.
- Slip resistant floor surface and base.

- New moisture resistant ceiling.
- Installation of required electrical wiring and receptacles.
- Installation of required HVAC ducting and venting.
- New drinking fountain.
- (2) New accessible toilet fixtures.
- (2) New ADA compliant lavatories.
- (2) New mirrors.
- (2) New 18” Vertical Grab Bars.
- (2) New 36” Horizontal Grab Bars.
- (2) New 42” Horizontal Grab Bars.
- (2) New Surface Mounted Toilet Tissue Dispenser.
- (2) New Soap Dispensers.
- (2) New Paper Towel Dispensers.
- Sanitary Napkin Disposal.
- Signage.
- Lobby Drop Ceiling Repair
- Modifications to Glass wall section(s)
- Modifications to Courtroom door, if needed.



Image 1



Image 2



Looking into Existing
Women's Restroom

Image 3



Looking into Existing
Men's Restroom

Image 4

August 18, 2020

City of Burlington CDBG Program
Project: Police Station ADA Entry Doors
Project Location: 224 East Jefferson Street
Arch. Project #: 20011_08

Project Statement

To retrofit the Police Station's existing public entry door systems on Jefferson Street with ADA complaint automatic door swing operators and actuators.

Scope of Work

- Two new Stanley Magic-Access Low-Energy Swing Operators and Actuators or equivalent are to be installed, one at each of the entry doors/frame assemblies on the Jefferson Street side of the Police Station. The exterior door is a 6'-0" wide ((2) 3'-0" doors) and the interior is a 3'-6" single swing door.
- Preferred location to mount the operator would be on the interior side of doors. Exterior pair of doors only the left-hand door leaf as viewed from outside (see Image 2) will need automatic swing operator.
- A new electrical source will need to be located near the two operators.
- Two actuators will need to be mounted per door, one on either side of door in a location and height that meets ADA code.



Image 1



From Jefferson Street
looking at Police Station
public entrance

Only left door leaf
will require
automatic operator

Image 2



August 18, 2020

City of Burlington CDBG Program

Project: Police Station Elevator

Project Location: 224 East Jefferson Street

Arch. Project #: 20011_09

Project Statement

To replace the existing Non-conforming to ADA Standards -non-functioning (Flood Damage) elevator that connects the First Floor with Lower Level of the Safety Building/Police Station. The elevator was installed in the late 1970's and damaged by the flooding that occurred in Burlington back in 2017. The cab has been removed with only the running platform remaining, which is inoperative. It is our belief that a complete replacement with a ADA Standards for Accessible Design – and current Codes.

Scope of Work

- As seen in the pictures the elevator cab walls have been removed due to the water damage.
- It appears that the elevator pit has standing water. Diagnose and repair standing water issue.
 - After removal of existing system verify existing pump or pumps, replace with duplex pumps and controls, very required capacity, discharge location and size, and power connection to new standby generator of continuous operation.
- Elevator control unit seen in pictures is assumed to be in destroyed. Remove and replace with new Elevator Systems (dependent upon new elevator requirements).
- If new elevator is selected that does not require an equipment room such as: Schindler 3100 Gearless, Machine Room Less; or Otis Hydro Fit Elevator, then the existing Elevator Equipment Room may be converted to an Electrical Equipment or Storage Room with old obsolete systems removed. The current Controller, HVAC ductwork and radiator can be decommissioned and removed from the original the room. -Shown in the attached pictures-
- If machine room is required for elevator the current HVAC ductwork and radiator will need to be replaced.
- The damaged drywall Soffit in machine room ceiling must be repaired or replace to meet the required fire rating of the equipment room.
- ADA signals both visual and audible required to indicate car arrival and travel direction.
- Replace Control Boxes with New ADA conforming controls
- Hoist way signs required on both jambs of elevator doorway.
- Minimum size of elevator car equals 51” D x 68” W with 36” clear opening.
- Emergency communication system and 24/7 support.



Image 1



Image 2

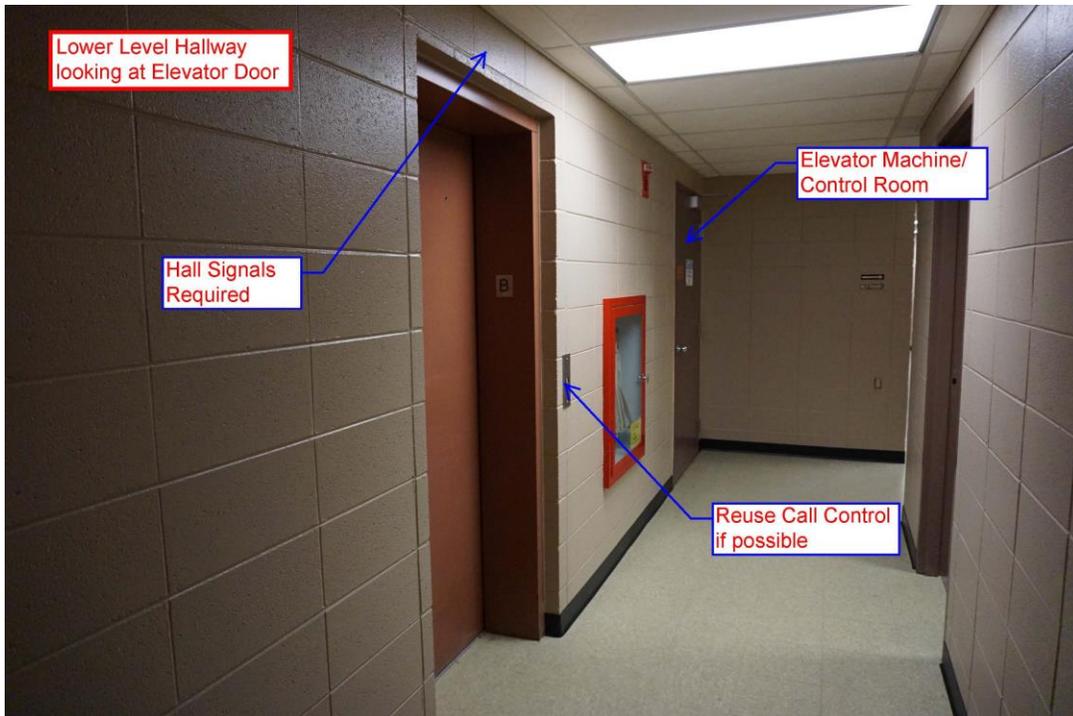


Image 3

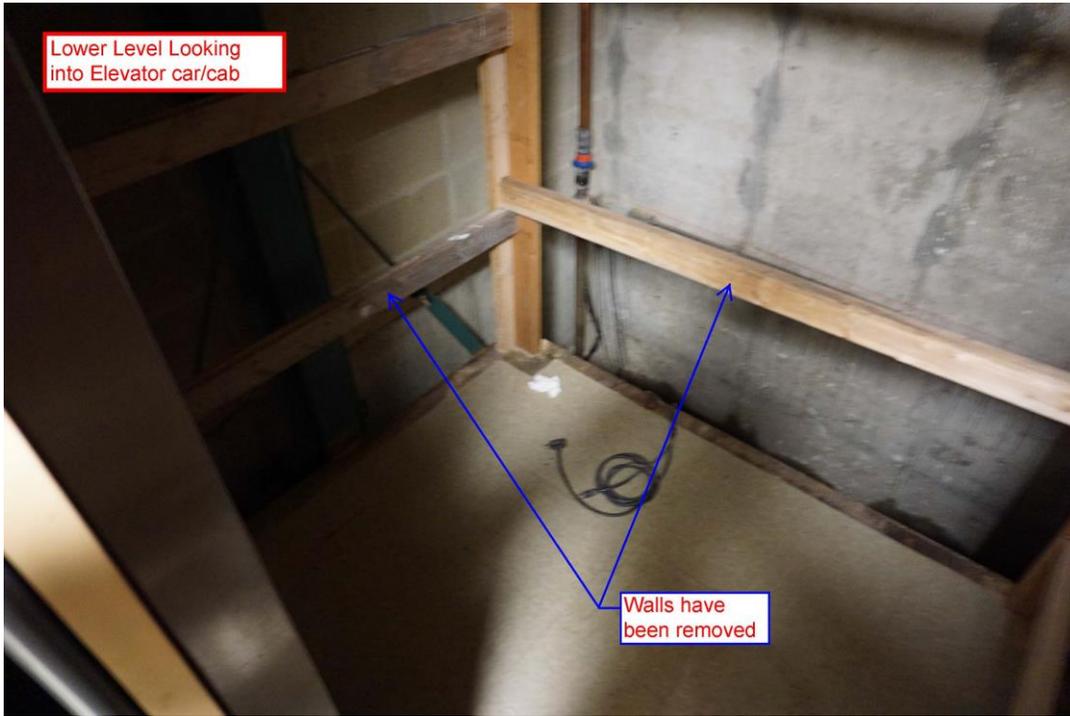


Image 4



Image 5



Image 6



Image 7



Image 8

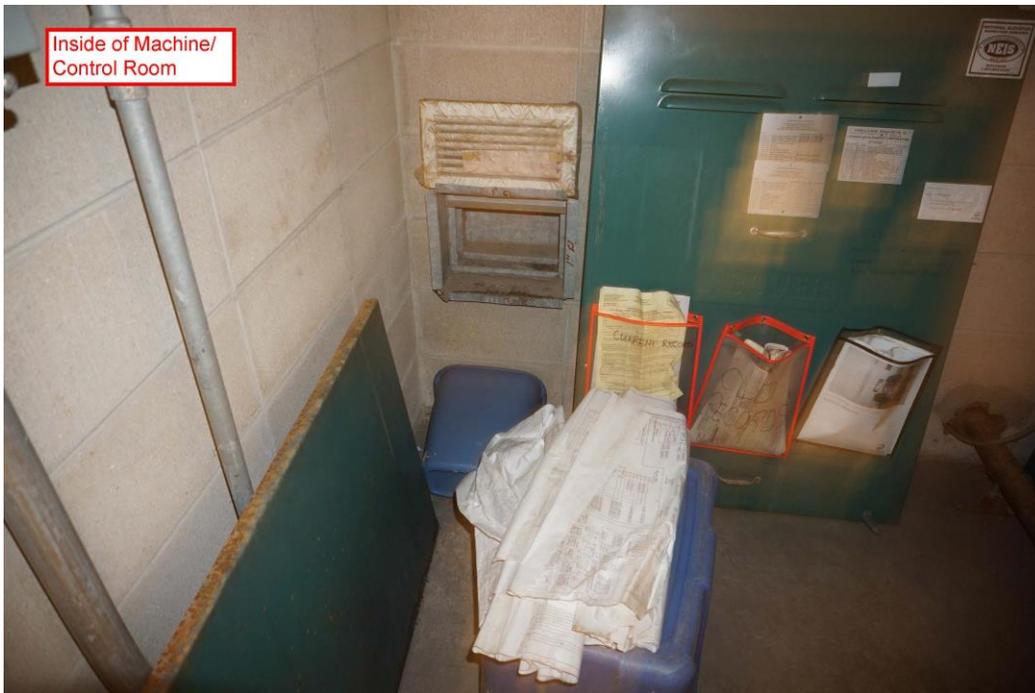


Image 9

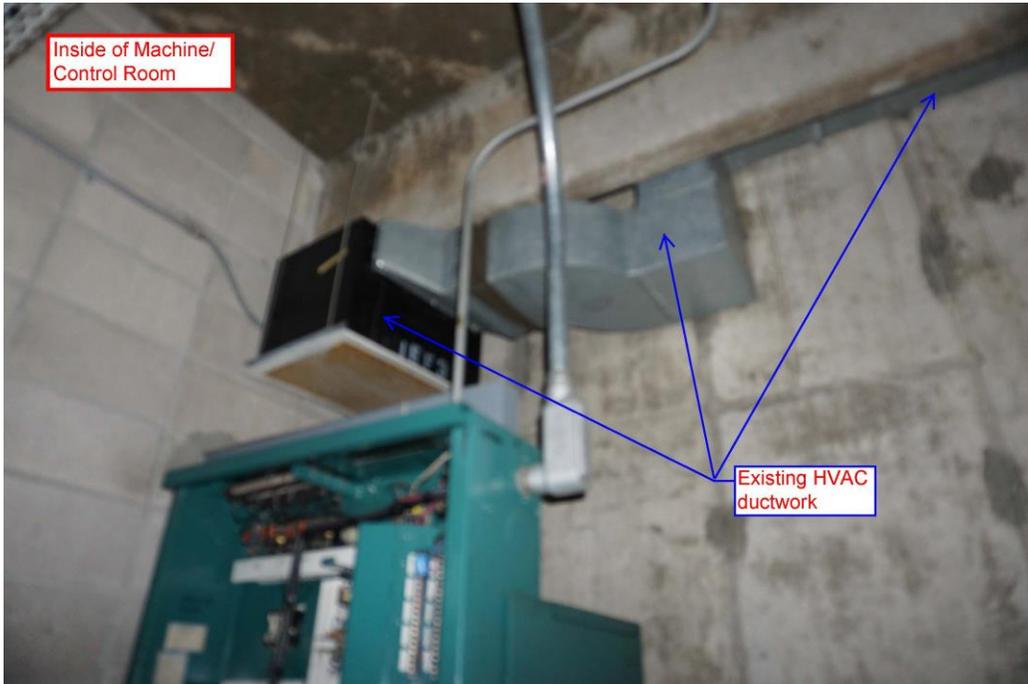


Image 10



Image 11



Image 12



August 26, 2020

City of Burlington CDBG Program

Project: Wagner Park Accessible Restrooms and Pathways

Project Location: 500 West Chestnut Street

Arch. Project #: 20011_10

Project Statement

To replace aged non-ADA compliant toilet facility. Work including the demolition of existing restroom structure at Wagner Park and to replace it with an ADA compliant men & women restrooms. Add accessible sidewalks to the playground area and to the new ADA compliant restroom from existing city sidewalk along West Chestnut Street. Add accessible landing area and ramp to new sidewalk from ADA parking stall.

Scope of Work

- Existing overhead electrical service from existing restroom to electrical pole at south end of park to be removed and later replaced with a new underground service to the new restroom structure. See Image 1.
- Existing sanitary sewer manhole to be inspected and determine if this will be adequate for the new sanitary requirements of the new restroom. Replace or repair as needed. See Image 2.
- Existing sanitary sewer lines from existing restroom to manhole to be removed and replace with new sanitary sewer lines appropriate to the new restroom.
- Existing water lateral lines from existing restroom to shutoff located near existing sidewalk to be removed and replaced with appropriate new water lines adequate for new restroom.
- Survey and test if needed for the presence of hazardous materials in existing restroom structure and remediate as deemed appropriate.
- Demolition of existing restroom structure which is approximately 16'L x 10'D x 11'H. The existing restroom is by visual inspection is determined to be constructed of CMU walls sheathed in plywood with a flat pitched roof all on concrete foundation. It has two restrooms; each restroom has one toilet and one sink. See Image 3.
- Geotechnical Report needed to determine appropriate footing system.
- Survey will be required that includes topography.
- A new restroom structure of approximately 18'L x 11'W x 10'H will be adequate for (2) ADA compliant toilet rooms with sink, a mechanical room and covered stoop area. To be built in a similar location and orientation as existing. Building construction to be similar to facility on Congress Street. Structure is to be a seasonal structure not to be used in the winter. No security cameras needed.
- New accessible paths and walkways to connect existing city sidewalk to play area and new restroom facility and accessible landing zone. See Images 4, 5 & 6.
- Modify existing curb and gutter to include an ADA accessible landing area parallel to the existing first parking stall on the north side of West Chestnut as one would approach the park from the east.

- Excavate and remove the earth in preparation for new landing zone.
- Gravel base as needed for curb and gutter, landing zone and ADA ramp up to new sidewalk.
- Curb and gutter and landing zone to be pitched in such a way as to not allow standing water. Civil engineer should be consulted to ensure the proper design.
- ADA compliant ramp from landing zone up to new sidewalk with flared sides (depending upon final design). Ramp to include detectable warning mat per ADA standards.
- Depending upon final landing zone/sidewalk design the existing Wagner Park sign may need to be relocated or replaced.
- Stripping of ADA landing zone and ADA symbol in parking stall.
- ADA signage for parking stall.



Image 1

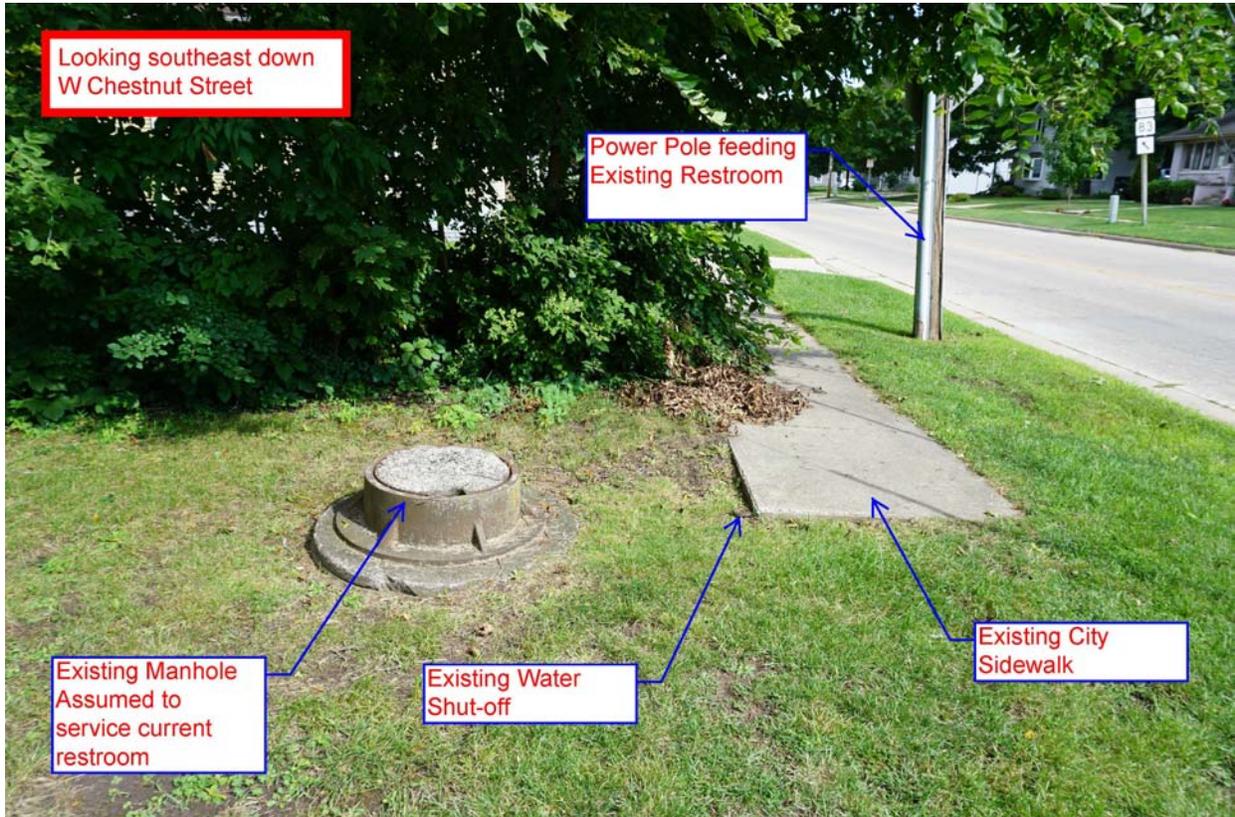


Image 2

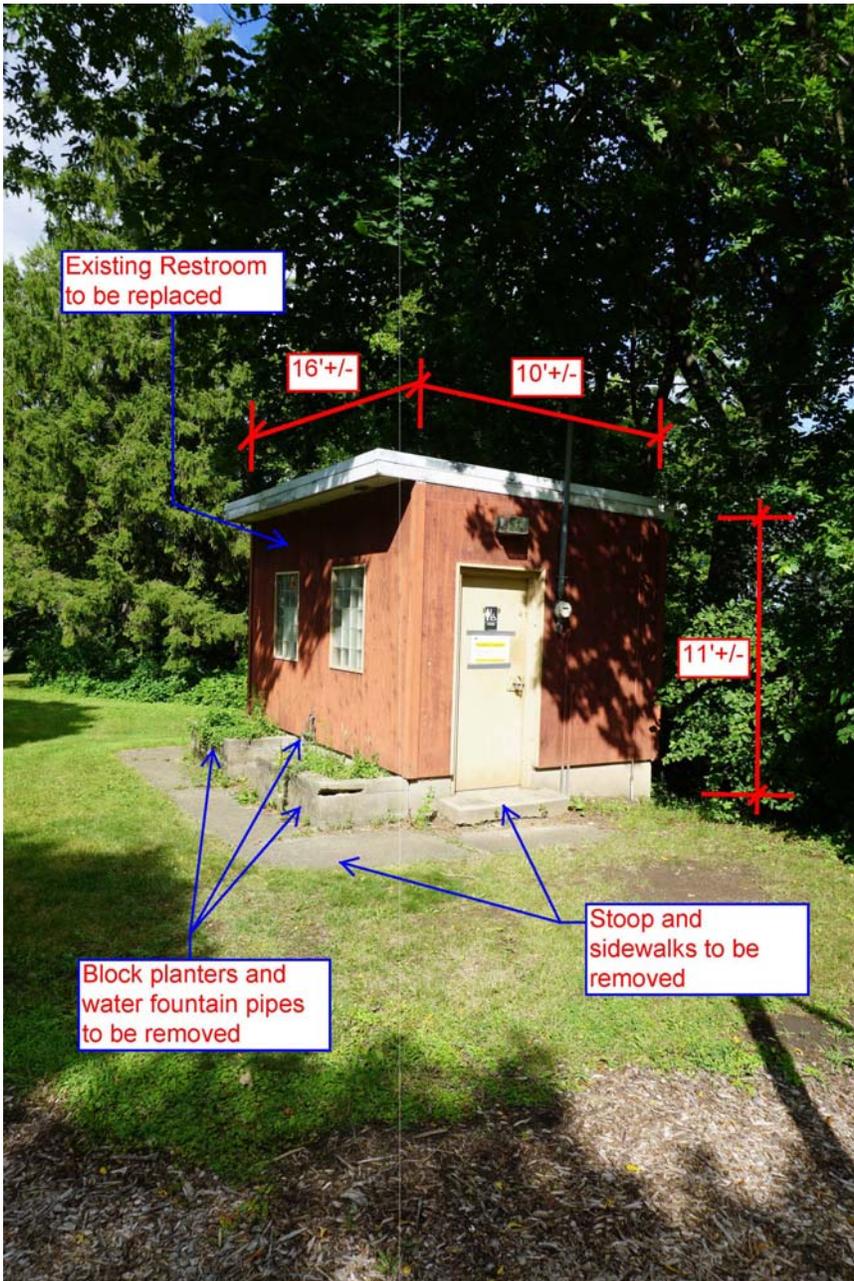


Image 3

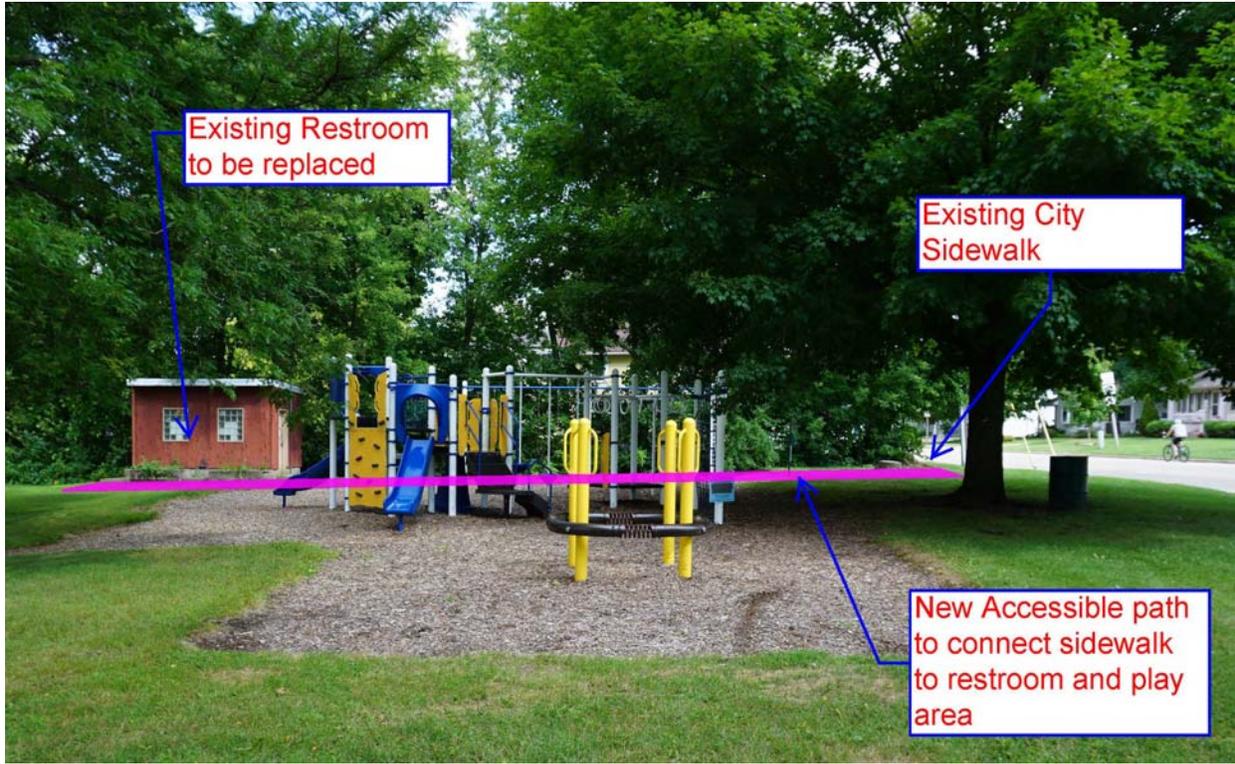


Image 4

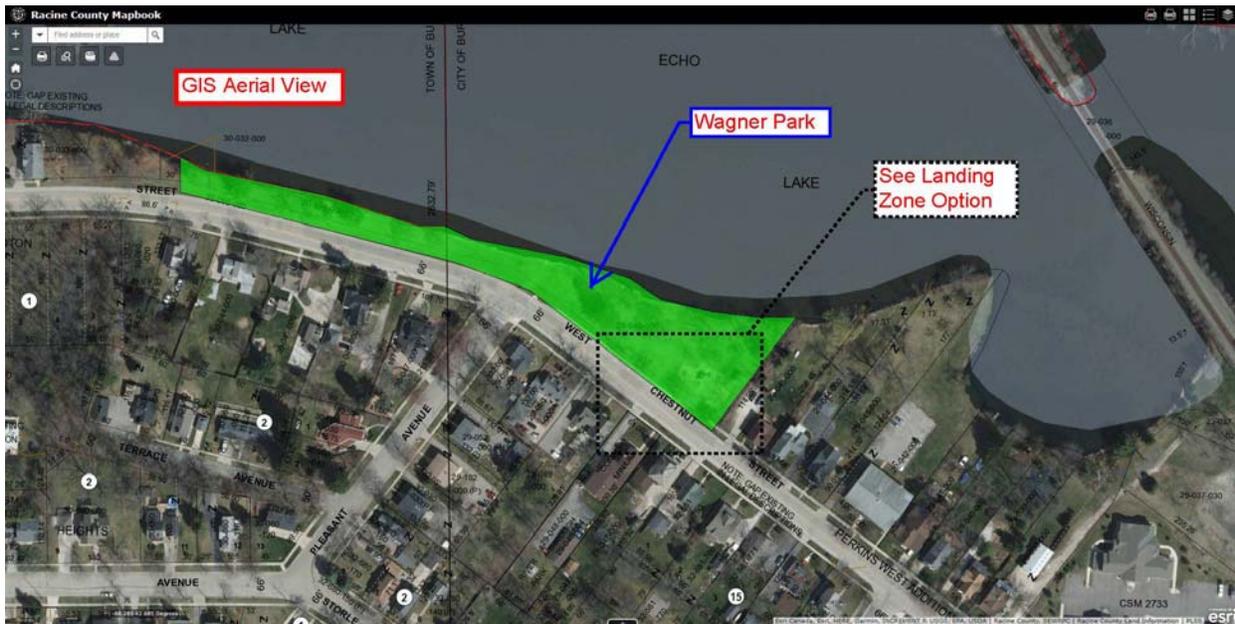


Image 5

September 1, 2020

City of Burlington CDBG Program

Project: Senior Center Improvements

Project Location: 587 East State Street

Project Statement

In May of 2017 PSG submitted a Property Inspection Report it had prepared for the City of Burlington for the above referenced property. That Report identified a number of areas of improvement along with cost projections for those improvements. The City selected a number of those improvements to implement. At this time, The City is contemplating completing improvements in that Report not yet addressed. Those improvements are outlined in the Scope of Work below.

Scope of Work

- **Exterior Shell & Doors**
Perform masonry tuckpointing, replace failed glass block and broken windowpanes, fasten and paint existing fascia boards, replace rusting exterior doors and frames, and related caulking and painting.
- **Roofing**
The existing roofing is a built-up roofing system at the end of its useful life. Conduct a tear-off and complete replacement.
- **HVAC System**
Remove existing HVAC equipment and install new energy-efficient furnaces and air-conditioning equipment.
- **Asphalt Paving**
Provide repairs and replacement of asphalt paving, including restriping of lot, in areas depicted.



STATE OF WISCONSIN

Department of Administration



Community Development Block Grant CLOSE – Public Facilities (CDBG CL-PF)

Grant Application

Revised 04/17/2019



CDBG CL-PF PROGRAM CONTACT INFORMATION

Mailing Address: Wisconsin Department of Administration
Division of Energy, Housing and Community Resources
Bureau of Community Development
ATTN: CDBG CL-PF Applications
101 E. Wilson St., 6th Floor
P.O. Box 7970
Madison, WI 53707-7970

Telephone: David Pawlisch, Director
Bureau of Community Development
(608) 261-7538

Email: DOACDBG@wisconsin.gov

PLEASE NOTE:

CDBG CL-Public Facilities Grant Application materials can be downloaded from the Bureau of Community Development section on the Division of Energy, Housing and Community Resources website at: <https://doa.wi.gov/Pages/CDBGCLOSE.aspx>. Please **download the electronic document(s) prior to application submission** to ensure that you are referencing the most up-to-date version of the application as periodic revisions may have been made since this copy was printed.

**Wisconsin Department of Administration
Division of Energy, Housing and Community Resources**

**Community Development Block Grant CLOSE
Public Facilities (CDBG CL-PF)
Grant Application**

PART 1 - GRANT REQUEST		
Grant Request Amount: \$ 1,230,000	Other Funding, if applicable: \$	Total Project Cost: \$ 1,230,000
Project Scope: <input type="checkbox"/> Community-Wide <input checked="" type="checkbox"/> Neighborhood, District, or Site-Specific		
Project Title: City-Wide ADA Compliance Projects		
Brief Project Description: The City owns various property that are not ADA compliant. The Block Grant funding would bring various City- owned facilities into compliance.		
If Project receives CDBG funding: Project Begin Date (MMYY): <u> 3 </u> / <u> 2021 </u> Project Completion Date (MMYY): <u> 8 </u> / <u> 2022 </u>		

PART 2 - APPLICANT INFORMATION		
APPLICANT (Unit of General Local Government [UGLG]): <input checked="" type="checkbox"/>		Population: 10,806
UGLG Type: <input checked="" type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town <input type="checkbox"/> County	County: Racine	
Senate District #: 21	Assembly District #: 63	
Joint Application? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes (If yes, list other unit[s] of government):		
Chief Elected Official (CEO): Jeannie Hefty		Title: Mayor
Clerk: Diahnn Halbach		Title: City Clerk
Municipal Administrator: Carina Walters		Title: City Administrator
Treasurer/Finance Director: Steven DeQuaker		Title: Finance Director/Treasurer
UGLG Street Address: 300 N. Pine Street		
UGLG Mailing Address if different than above:		
City: Burlington	Zip: 53105	DUNS #: <u> 832377477 </u>
UGLG Phone: (262) <u> 342 </u> - 1161	UGLG Fax: (262) <u> 763 </u> - <u> 3474 </u>	FEIN: <u> 39-6005409 </u>
UGLG E-Mail: <u> burlington-wi.gov </u>		Clerk E-Mail: <u> dhalbach@burlington-wi.gov </u>
If the UGLG contracted with a third party to complete this application, please provide the contract amount for application preparation services: \$ <u> </u>		
Chief Elected Official's Signature:		Date:
Application Contact		
Name: Carina Walters		Title: City Administrator
Firm/Company/Entity: The City of Burlington		

Mailing Address: 300 N. Pine Street		
City: Burlington	State: WI	Zip: 53015
Phone: (262) 342 – 1161_	Fax: (262) __763_ – _3474_	E-Mail: cwalters@burlington-wi.gov

PART 3 - INITIAL ELIGIBILITY

Provide or acknowledge the following to demonstrate initial application eligibility. *Contact the Bureau of Community Development if any answer in this section is "No":*

Yes No

- 1. The Unit of General Local Government (UGLG) certifies that it is a non-entitlement community that does not receive CDBG funds directly from the Department of Housing and Urban Development (HUD).
- 2. UGLG's adopted *Citizen Participation Plan* is attached.
- 3. Documentation of the first public hearing notice, verifying that the notice was published in accordance with the UGLG's *Citizen Participation Plan* in effect on the date of the first notice; and adequate advance notice was given for the public hearing in accordance with the UGLG's *Citizen Participation Plan* in effect on the date of the first notice **and** no less than the equivalent of a Class 2 Notice, is attached.
- 4. *Citizen Participation Public Hearing Certification* is attached.
- 5. Public Hearing Meeting Minutes [with attendees listed in the Minutes or on separate sign-in sheet(s) provided] are attached.
- 6. *Authorizing Resolution to Submit CDBG Application* is attached.
- 7. *Statement of Assurances* is attached.
- 8. *Lobbying Certification* is attached.
- 9. *Potential Fair Housing Actions* checklist is attached.
- 10. The UGLG acknowledges that if the project is funded, the UGLG will be required to complete the environmental review process **before** the UGLG can receive grant funds.
- 11. The UGLG acknowledges that if this project is funded, Professional Services for Grant Administration will be properly procured in compliance with Federal, State, and local requirements.
- 12. The UGLG understands that the contract for professional services is between the UGLG and the professional services provider; the State is **not** responsible or a part of that relationship.
- 13. The UGLG acknowledges responsibility for ensuring that CDBG contract requirements are met. The fees paid for grant application preparation and grant administration may be published on DEHCR's web page.
- 14. The UGLG certifies it is not debarred from receiving federal grant funds.
- 15. The UGLG understands that incomplete applications may be denied before review and denial of incomplete applications **cannot** be appealed.

_____ **By initialing, the Chief Elected Official (CEO) certifies that the eligibility information noted above is complete and accurate.**

Contact the Bureau of Community Development if any answer in this section is "No."

PART 4 - CDBG NATIONAL OBJECTIVE AND PROJECT BENEFICIARIES

1. Will the proposed project benefit the entire community? Yes No
- How many total individuals will benefit from the project? 1,123
 - Of those who will benefit, how many individuals meet the qualification of LMI? 1,123
2. Which CDBG National Objective does your proposed project meet and which method(s) was/were used to demonstrate National Objective compliance? (Answer using the checkboxes below.)
- Benefit to Low- and Moderate-Income Persons
 - Area Benefit using HUD Local Government LMI Summary Data
(only for projects having community-wide benefit or having primary benefit to multiple entire communities)
 - Area Benefit using HUD Census Block LMI Summary Data
(only for projects with a service area that is coterminous with one or more census blocks)
 - Area Benefit using Income Survey Data
(for projects for which an income survey was conducted to determine the LMI percentage of the service area)
 - Area Benefit using combination of HUD LMI Summary Data and Income Survey Data
(for projects for which the LMI percentage calculation for the total service area was made by using the aggregate totals for the population and number of LMI persons from a combination of HUD LMISD for part of the service area and income survey data for the rest of the service area)
 - Limited Clientele - HUD presumed group: Americans with Disabilities
(or if based on nature of project and location, provide justification below, and attach map detailing supporting information for service area)
 - Prevention/Elimination of Slum and Blight
 - Area Basis (Attach a completed Slum and Blight Certification Form and supporting documents including a map of service area)
 - Spot Basis (Attach a completed Slum and Blight Certification Form and supporting documents including a map of service area)
 - Urgent Local Need (ULN)

HUD's regulation found at 24 CFR 570.483 (d) and policy guidance in meeting a National Objective states that to qualify under the Urgent Local Need Objective the project activity must alleviate conditions that meet **all** of the following criteria:

 1. Pose a serious and immediate threat to the health or welfare of the community; and
 2. Are of recent origin or which recently became urgent, meaning that the conditions developed or became critical within 18 months preceding the certification; and
 3. The local government is unable to finance the activity on its own, and other sources of funding are not available to carry out the activity.

Please note: Additionally, HUD's guide to "*Meeting a National Objective*" states planning grants are not allowed under the Urgent Local Need objective and activities designated solely to *prevent* a threat will not qualify. Provide justification below.

For Urgent Local Need (ULN), briefly explain how the activity will alleviate conditions that:

1. Pose a serious and immediate threat to the health or welfare of the community; and
2. Are of recent origin or which recently became urgent, meaning that the conditions developed or became critical within 18 months preceding the certification; and
3. The local government is unable to finance the activity on its own, and other sources of funding are not available to carry out the activity.

(ULN Justification: Limit your narrative to one (1) page with not less than 11-point font.)

()

PART 5 – PROJECT DESCRIPTION NARRATIVE (2 Pages Max.)

1. Current condition of the problem:

The City of Burlington has several City-owned buildings/facilities and park locations that are not ADA compliant. The CDBG dollars would assist in bringing these buildings/ facilities into compliance; therefore, making accessibility into and/or around our buildings easier to navigate. These are not maintenance items.

2. Frequency with which the problem occurs:

Due to the lack of ADA compliance within various City owned buildings/ facilities and park locations individuals with disabilities are unable to utilize the facilities. As City buildings are not in compliance, we have made accommodations where possible to assist, i.e. curbside billing, voting etc.

3. Number of persons and/or households affected by the problem:

Unknown

4. Effect(s) of the problem if left untreated:

The City of Burlington is in the service of providing services, and these limitations hinder our ability to execute on our mission of providing excellent customer service for all persons.

5. Extent to which this proposed CDBG CL-PF project will address the problem:

By completing the much needed capital improvement work, the buildings will have ADA compliance that are open to the public.

6. Scope of work:

City Hall is in need of ADA compliant bathrooms and entry doors

The Fire Department is in need of a men's ADA bathroom

The Library is in need of an elevator and ADA compliant bathroom.

The Municipal Court is in need of ADA entry doors

The Police Department is in need of an elevator, ADA entry way and bathroom

Wagner Park Restroom is in need of demolition and rebuild an ADA compliant restroom and sidewalks with accessible paths.

7. Extent to which CDBG Close funding is needed to complete the project:

There are no Capital Dollars allocated to the above projects as limited general fund dollars are allocated to other priorities i.e. roads and equipment.

PART 6 – BUDGET AND OTHER MATCHING FUNDS

APPLICANT: City of Burlington

DATE: 8 / 1 / 2020

Required: Attach a detailed itemization of project costs (e.g., engineer’s estimate or similar itemization of costs) to verify the costs listed in the Budget below. Attach documentation of Matching Funds, if available.

Activity	CDBG Close Funds	Source(s) of Other Matching Funds			Total
		UGLG Funds	Other Public Funds	Private Funds	
Acquisition - Land					
Acquisition - Building					
Building Improvements	1,210,000				1,210,000
Center/Facility Construction					
Clearance - Site					
Curb and Gutter					
Electrical System Improvements					
Environmental Remediation					
Equipment					
Fire Station					
Relocation					
Sanitary Sewer					
Sidewalks	20,000				20,000
Storm Sewer					
Streets					
Wastewater Treatment Facility					
Water					
Fixtures					
Furnishings					
Engineering (match only)					
Administration					
Sub-Total(s):	1,230,000				1,230,000

Detailed Itemization of Project Costs is attached to this application: Yes No

Summarize the UGLG’s Match Funds* and other Public and Private sources of Match Funds* for the CDBG Project:

			CHECK ALL THAT APPLY:			Supporting Documentation Included?	
Source:	Amount: \$	Status:	<input type="checkbox"/> Pending	<input type="checkbox"/> Committed	<input type="checkbox"/> Other	<input type="checkbox"/> Yes	<input type="checkbox"/> No
			<input type="checkbox"/> Applied	<input type="checkbox"/> Secured/Awarded			
Source:	Amount: \$	Status:	<input type="checkbox"/> Pending	<input type="checkbox"/> Committed	<input type="checkbox"/> Other	<input type="checkbox"/> Yes	<input type="checkbox"/> No
			<input type="checkbox"/> Applied	<input type="checkbox"/> Secured/Awarded			
Source:	Amount: \$	Status:	<input type="checkbox"/> Pending	<input type="checkbox"/> Committed	<input type="checkbox"/> Other	<input type="checkbox"/> Yes	<input type="checkbox"/> No
			<input type="checkbox"/> Applied	<input type="checkbox"/> Secured/Awarded			
Source:	Amount: \$	Status:	<input type="checkbox"/> Pending	<input type="checkbox"/> Committed	<input type="checkbox"/> Other	<input type="checkbox"/> Yes	<input type="checkbox"/> No
			<input type="checkbox"/> Applied	<input type="checkbox"/> Secured/Awarded			

**Report only other match funding sources that the UGLG intends to utilize/accept. If the UGLG reports on the CDBG application secured matching funds that it does not intend to utilize/accept for the CDBG project, receives a CDBG award, and then causes delay in the Grant Agreement execution process due to needing to secure alternative funding; then DEHCR may rescind the CDBG award.*

Provide a brief explanation for any funding source with an “Other” status: *(No more than a one-sentence narrative per source.)*
 (Insert Text Here.)

Do you anticipate using CDBG Close funds to pay for any Grant Administration services associated with this project?

Yes No

If yes, were the services (or will the services be) competitively procured in compliance with state and federal CDBG requirements?

Yes No

If no, were the services (or will the services be) secured in compliance with the local procurement policy?

Yes No

**PUBLIC FACILITIES APPLICATION
ATTACHMENTS AND SUPPORTING DOCUMENTATION CHECKLIST**

Topic	Documents	Required For All Apps	Included with this application submission?	
			YES	NO
Citizen Participation	1. Adopted Citizen Participation Plan (CPP)	✓	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	2. Citizen Participation Public Hearing Notice (<i>with proof of publication [if required] and/or clerk's certification of posting dates and locations [if required]; and proof of adequate advance notice in accordance with the UGLG's CPP in effect on the date of the first notice and no less than the equivalent of a Class 2 Notice</i>)	✓	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	3. Citizen Participation Public Hearing Certification Form	✓	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	4. Public Hearing Meeting Minutes (<i>with the attendees listed in the Minutes or on a separate Sign-In Sheet provided</i>)	✓	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	5. Policy for Non-Violent Civil Rights Demonstrations/Prohibiting the Use of Excessive Force and Barring of Entrances/Exits	✓	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Financial	6. Detailed Itemization of Project Costs (<i>including applicable supporting documentation for the Budget in Part 6 of this application</i>)	✓	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Service Area/ Income Survey	7. Map of Project Area (<i>with Service Area boundaries marked; and location of project site, if Plan will be for a specific site</i>)	✓	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	8. Demographic Profile Sheet of beneficiaries in Service Area (<i>must use form provided by DEHCR in the Application Attachments</i>)	✓	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	9. LMI Calculation Worksheet, if HUD LMI Summary Data (LMISD) for multiple census blocks or multiple local governments that make up the entire service area were used to calculate the LMI percentage for the service area; or if a combination of HUD LMISD and income survey data were used to calculate the LMI percentage for the service area (<i>if applicable</i>)		<input type="checkbox"/>	<input type="checkbox"/>
	10. Map of Boundaries of Census Block(s) that make(s) up the Service Area, if HUD LMI Census Block data were used to determine the LMI percentage for the service area (<i>if applicable</i>)		<input type="checkbox"/>	<input type="checkbox"/>
	11. Map of Income Survey Area with survey area boundaries marked; residences surveyed marked; and responding, non-responding, and vacant residences marked or provided on a separate sheet (<i>if applicable</i>)		<input type="checkbox"/>	<input type="checkbox"/>
	12. Income Survey Results Income Tabulation Form (<i>if applicable: see Appendix C in the Income Survey Guide</i>)		<input type="checkbox"/>	<input type="checkbox"/>
	13. Income Survey Results Race/Ethnicity Tabulation Form (<i>if applicable: see Appendix C in the Income Survey Guide</i>)		<input type="checkbox"/>	<input type="checkbox"/>
	14. Income Survey Form used to conduct the Income Survey (<i>if applicable</i>)		<input type="checkbox"/>	<input type="checkbox"/>
	15. List of street addresses of service area/survey area including the associated mailing address(es), if different than street address(es) and the mailing address(es) was/were used to distribute the income survey(s) (<i>if applicable</i>)		<input type="checkbox"/>	<input type="checkbox"/>
	16. List of other contact information associated with the addresses of residents surveyed, if methods other than mailing or door-to-door/in-person methods were used (e.g., telephone, email, etc.) (<i>if applicable</i>)		<input type="checkbox"/>	<input type="checkbox"/>
17. List of assigned survey numbers for income surveys distributed/conducted with the response data tracking for each (date(s) survey was distributed/conducted or attempts were made; date surveyed/response received; and family size, income, and race/ethnicity information for each) (<i>if applicable</i>)		<input type="checkbox"/>	<input type="checkbox"/>	
18. Income Survey Letter and/or other related correspondence sent to residents regarding the survey distribution and collection process (<i>if applicable</i>)		<input type="checkbox"/>	<input type="checkbox"/>	
Fair Housing	19. Potential Fair Housing Actions Checklist (<i>Specifying the three (3) actions that the local community will undertake</i>)	✓	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	20. Fair Housing Ordinance	✓	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Slum & Blight	21. Slum and Blight Certification (<i>if applicable</i>)		<input type="checkbox"/>	<input type="checkbox"/>
	22. Slum and Blight supporting documentation (<i>for Area Basis only</i>)		<input type="checkbox"/>	<input type="checkbox"/>
Acquisition / Relocation	23. Residential Anti-Displacement and Relocation Assistance Plan (RADRAP)	✓	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	24. Acquisition/Relocation/Demolition Questionnaire	✓	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Other	25. Authorizing Resolution to Submit CDBG Close Application	✓	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	26. Project Narrative Supporting Documentation		<input type="checkbox"/>	<input type="checkbox"/>

	27. Statement of Assurances	✓	☒	
	28. Lobbying Certification	✓	☒	

Fillable forms and sample documents can be found electronically on the Bureau of Community Development Website at:
<https://doa.wi.gov/Pages/CDBGCLOSE.aspx>.

CITIZEN PARTICIPATION

ATTACHMENTS AND SUPPORTING DOCUMENTATION

Attach this cover page, followed by the documents in the order listed below, to the end of the Application.

Attachments:

1. Adopted Citizen Participation Plan (with date of adoption shown on Plan and with required components) – **Required for ALL applicants**
2. Citizen Participation Public Hearing Notice (with proof of publication [if required] and/or clerk's certification of posting dates and locations [if required]; and proof of adequate advance notice in accordance with the UGLG's CPP if effect on the date of the first notice **and** no less than the equivalent of a Class 2 Notice) – **Required for ALL applicants**
3. Citizen Participation Public Hearing Certification Form – **Required for ALL applicants**
4. Public Hearing Meeting Minutes (with the attendees listed in the Minutes or on a separate Sign-In Sheet provided) – **Required for ALL applicants**
5. Policy for Non-Violent Civil Rights Demonstrations/Prohibiting the Use of Excessive Force and Barring of Entrances/Exits (with date of adoption/approval shown on policy and with required language) – **Required for ALL applicants**

FINANCIAL

ATTACHMENTS AND SUPPORTING DOCUMENTATION

Attach this cover page, followed by the documents in the order listed below, to the end of the Application **after** the Citizen Participation attachment(s).

Attachment(s):

6. Detailed Itemization of Project Costs (including applicable supporting documentation for the Budget in Part 6 of this application; e.g., engineer's estimate or similar itemization of costs to verify the costs listed in the Budget) – **Required for ALL applicants**

SERVICE AREA & INCOME SURVEY

ATTACHMENTS AND SUPPORTING DOCUMENTATION

Attach this cover page, followed by the documents in the order listed below, to the end of the Application after the Financial attachment(s).

Attachments:

7. Map of Project Area [with project location, types of work being completed on each street (if applicable), and boundaries of Service Area/beneficiary area boundaries marked] – **Required for ALL applicants**
8. Demographic Profile Sheet of beneficiaries in Service Area [must use form provided by DEHCR in Application Attachments] – **Required for ALL applicants**
9. LMI Calculation Worksheet, if applicable [if HUD LMI Summary Data (LMISD) for multiple census blocks or multiple local municipalities were used to calculate LMI percentage for the Service Area; or if a combination of HUD LMISD and income survey data were used to calculate LMI percentage for the Service Area]
10. Map of Boundaries of Census Block(s) that make up the Service Area, if applicable
11. Map of Income Survey Area [with survey area boundaries marked; surveyed residences marked; and responding, non-responding, and vacant residences marked or addresses listed on a separate sheet], if applicable
12. Income Survey Results Income Tabulation Form, if applicable
13. Income Survey Results Race/Ethnicity Tabulation Form, if applicable
14. Income Survey Form used to conduct the Income Survey, if applicable
15. List of addresses in the Service Area/Survey Area, if applicable [including the residential street address locations and associated mailing address(es) used to distribute surveys if the residence/street addresses and mailing addresses differed]
16. List of other contact information associated with the addresses of residents surveyed, if applicable [applicable if methods other than mailing and door-to-door/in-person methods were used to distribute/conduct the survey (e.g., telephone, email, etc.)]
17. List(s) of survey numbers for surveys distributed/conducted with the response data tracking for each, if applicable [including the date(s) the survey was distributed/conducted or attempts were made to distribute/conduct the survey for the address, date surveyed (i.e., date survey was returned or date survey interview was conducted), family size information, income level information, and race/ethnicity information]
18. Income Survey Letter and/or other related correspondence sent to residents regarding the survey distribution and collection process, if applicable

FAIR HOUSING

ATTACHMENTS AND SUPPORTING DOCUMENTATION

Attach this cover page, followed by the documents in the order listed below, to the end of the Application after the Service Area / Income Survey attachment(s).

Attachments:

19. Potential Fair Housing Actions Checklist (with three (3) actions selected) – **Required for ALL applicants**
20. Fair Housing Ordinance (with current Fair Housing state statute citations and language, and with date of adoption shown on ordinance) – **Required for ALL applicants**

SLUM & BLIGHT

ATTACHMENTS AND SUPPORTING DOCUMENTATION

Attach this cover page, followed by the documents in the order listed below, to the end of the Application after the Fair Housing attachment(s).

Attachments:

21. Slum and Blight Certification, if applicable

22. Slum and Blight supporting documentation (for Area Basis ONLY), please label attached document(s):

- a. _____
- b. _____
- c. _____
- d. _____
- e. _____
- f. _____
- g. _____
- h. _____
- i. _____
- j. _____

ACQUISITION / RELOCATION

ATTACHMENTS AND SUPPORTING DOCUMENTATION

Attach this cover page, followed by the documents in the order listed below, to the end of the Application **after** the Slum & Blight attachment(s).

Attachment(s):

23. Residential Anti-Displacement and Relocation Assistance Plan (RADRAP) (with date of adoption shown on Plan; must be current with required components, as specified on the *Sample Residential Anti-Displacement and Relocation Plan* in the provided attachments to the CDBG application) – **Required for ALL applicants**
24. Acquisition/Relocation/Demolition Questionnaire – **Required for ALL applicants**

OTHER

ATTACHMENTS AND SUPPORTING DOCUMENTATION

Attach this cover page, followed by the documents in the order listed below, to the end of the Application **after** the Acquisition/Relocation attachment(s).

Attachments:

25. Authorizing Resolution to Submit the CDBG Close Application – **Required for ALL applicants**

26. Project Description Narrative supporting documentation, and indicate if documents are attached for the topics listed and include the name(s) of the document(s), if applicable:

	YES	NO
1) Current condition of the problem	<input type="checkbox"/>	<input type="checkbox"/>
If yes, identify each corresponding document in the order attached:		
a. _____		
b. _____		
c. _____		
2) Frequency with which the problem occurs	<input type="checkbox"/>	<input type="checkbox"/>
If yes, identify each corresponding document in the order attached:		
a. _____		
b. _____		
c. _____		
3) Number of persons and/or households affected by the problem	<input type="checkbox"/>	<input type="checkbox"/>
If yes, identify each corresponding document in the order attached:		
a. _____		
b. _____		
c. _____		
4) Effect(s) of the problem if left untreated	<input type="checkbox"/>	<input type="checkbox"/>
If yes, identify each corresponding document in the order attached:		
a. _____		
b. _____		
c. _____		
5) Extent to which this proposed project will address the problem	<input type="checkbox"/>	<input type="checkbox"/>
If yes, identify each corresponding document in the order attached:		
a. _____		
b. _____		
c. _____		
6) Scope of work	<input type="checkbox"/>	<input type="checkbox"/>
If yes, identify each corresponding document in the order attached:		
a. _____		
b. _____		
c. _____		
7) Extent to which CDBG Close funding is needed to complete the project	<input type="checkbox"/>	<input type="checkbox"/>
If yes, identify each corresponding document in the order attached:		
a. _____		
b. _____		
c. _____		

27. Statement of Assurances – **Required for ALL applicants**

28. Lobbying Certification – **Required for ALL applicants**

STATE OF WISCONSIN

Department of Administration



Community Development Block Grant CLOSE – Public Facilities (CDBG CL-PF)

Grant Application

Revised 04/17/2019



CDBG CL-PF PROGRAM CONTACT INFORMATION

Mailing Address: Wisconsin Department of Administration
Division of Energy, Housing and Community Resources
Bureau of Community Development
ATTN: CDBG CL-PF Applications
101 E. Wilson St., 6th Floor
P.O. Box 7970
Madison, WI 53707-7970

Telephone: David Pawlisch, Director
Bureau of Community Development
(608) 261-7538

Email: DOACDBG@wisconsin.gov

PLEASE NOTE:

CDBG CL-Public Facilities Grant Application materials can be downloaded from the Bureau of Community Development section on the Division of Energy, Housing and Community Resources website at: <https://doa.wi.gov/Pages/CDBGCLOSE.aspx>. Please **download the electronic document(s) prior to application submission** to ensure that you are referencing the most up-to-date version of the application as periodic revisions may have been made since this copy was printed.

**Wisconsin Department of Administration
Division of Energy, Housing and Community Resources**

**Community Development Block Grant CLOSE
Public Facilities (CDBG CL-PF)
Grant Application**

PART 1 - GRANT REQUEST		
Grant Request Amount: \$ 136,000	Other Funding, if applicable: \$	Total Project Cost: \$ 136,000
Project Scope: <input type="checkbox"/> Community-Wide <input checked="" type="checkbox"/> Neighborhood, District, or Site-Specific		
Project Title: Senior Center Capital Improvement Project/ Development		
Brief Project Description: In collaboration with Racine County, the City purchased the Senior Center in 2017. The City-owned building is in need of many Capital Improvement projects.		
If Project receives CDBG funding: Project Begin Date (MM/YY): <u> 3 </u> / <u> 2021 </u> Project Completion Date (MM/YY): <u> 8 </u> / <u> 2021 </u>		

PART 2 - APPLICANT INFORMATION		
APPLICANT (Unit of General Local Government [UGLG]): <input checked="" type="checkbox"/>		Population: 10,806
UGLG Type: <input checked="" type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town <input type="checkbox"/> County	County: Racine	
Senate District #: 21	Assembly District #: 63	
Joint Application? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes (If yes, list other unit[s] of government):		
Chief Elected Official (CEO): Jeannie Hefty		Title: Mayor
Clerk: Diahnn Halbach		Title: City Clerk
Municipal Administrator: Carina Walters		Title: City Administrator
Treasurer/Finance Director: Steven DeQuaker		Title: Finance Director/Treasurer
UGLG Street Address: 300 N. Pine Street		
UGLG Mailing Address if different than above:		
City: Burlington	Zip: 53105	DUNS #: 832377477
UGLG Phone: (262) _342_ - 1161	UGLG Fax: (262) _763_ - 3474	FEIN: 39-6005409
UGLG E-Mail: burlington-wi.gov		Clerk E-Mail: dhalbach@burlington-wi.gov
If the UGLG contracted with a third party to complete this application, please provide the contract amount for application preparation services: \$ _____		
Chief Elected Official's Signature:		Date:
Application Contact		
Name: Carina Walters		Title: City Administrator
Firm/Company/Entity: The City of Burlington		

Mailing Address: 300 N. Pine Street		
City: Burlington	State: WI	Zip: 53015
Phone: (262) 342 – 1161_	Fax: (262) __763_ – _3474_	E-Mail: cwalters@burlington-wi.gov

PART 3 - INITIAL ELIGIBILITY

Provide or acknowledge the following to demonstrate initial application eligibility. *Contact the Bureau of Community Development if any answer in this section is "No":*

Yes No

- 1. The Unit of General Local Government (UGLG) certifies that it is a non-entitlement community that does not receive CDBG funds directly from the Department of Housing and Urban Development (HUD).
- 2. UGLG's adopted *Citizen Participation Plan* is attached.
- 3. Documentation of the first public hearing notice, verifying that the notice was published in accordance with the UGLG's *Citizen Participation Plan* in effect on the date of the first notice; and adequate advance notice was given for the public hearing in accordance with the UGLG's *Citizen Participation Plan* in effect on the date of the first notice **and** no less than the equivalent of a Class 2 Notice, is attached.
- 4. *Citizen Participation Public Hearing Certification* is attached.
- 5. Public Hearing Meeting Minutes [with attendees listed in the Minutes or on separate sign-in sheet(s) provided] are attached.
- 6. *Authorizing Resolution to Submit CDBG Application* is attached.
- 7. *Statement of Assurances* is attached.
- 8. *Lobbying Certification* is attached.
- 9. *Potential Fair Housing Actions* checklist is attached.
- 10. The UGLG acknowledges that if the project is funded, the UGLG will be required to complete the environmental review process **before** the UGLG can receive grant funds.
- 11. The UGLG acknowledges that if this project is funded, Professional Services for Grant Administration will be properly procured in compliance with Federal, State, and local requirements.
- 12. The UGLG understands that the contract for professional services is between the UGLG and the professional services provider; the State is **not** responsible or a part of that relationship.
- 13. The UGLG acknowledges responsibility for ensuring that CDBG contract requirements are met. The fees paid for grant application preparation and grant administration may be published on DEHCR's web page.
- 14. The UGLG certifies it is not debarred from receiving federal grant funds.
- 15. The UGLG understands that incomplete applications may be denied before review and denial of incomplete applications **cannot** be appealed.

_____ **By initialing, the Chief Elected Official (CEO) certifies that the eligibility information noted above is complete and accurate.**

Contact the Bureau of Community Development if any answer in this section is "No."

PART 4 - CDBG NATIONAL OBJECTIVE AND PROJECT BENEFICIARIES

1. Will the proposed project benefit the entire community? Yes No
- How many total individuals will benefit from the project? 1,544 Seniors in Burlington
 - Of those who will benefit, how many individuals meet the qualification of LMI? _____
2. Which CDBG National Objective does your proposed project meet and which method(s) was/were used to demonstrate National Objective compliance? (Answer using the checkboxes below.)
- Benefit to Low- and Moderate-Income Persons
- Area Benefit using HUD Local Government LMI Summary Data
(only for projects having community-wide benefit or having primary benefit to multiple entire communities)
 - Area Benefit using HUD Census Block LMI Summary Data
(only for projects with a service area that is coterminous with one or more census blocks)
 - Area Benefit using Income Survey Data
(for projects for which an income survey was conducted to determine the LMI percentage of the service area)
 - Area Benefit using combination of HUD LMI Summary Data and Income Survey Data
(for projects for which the LMI percentage calculation for the total service area was made by using the aggregate totals for the population and number of LMI persons from a combination of HUD LMISD for part of the service area and income survey data for the rest of the service area)
 - Limited Clientele - HUD presumed group: Seniors/ Elderly persons
(or if based on nature of project and location, provide justification below, and attach map detailing supporting information for service area)
- Prevention/Elimination of Slum and Blight
- Area Basis (Attach a completed Slum and Blight Certification Form and supporting documents including a map of service area)
 - Spot Basis (Attach a completed Slum and Blight Certification Form and supporting documents including a map of service area)
- Urgent Local Need (ULN)
- HUD's regulation found at 24 CFR 570.483 (d) and policy guidance in meeting a National Objective states that to qualify under the Urgent Local Need Objective the project activity must alleviate conditions that meet **all** of the following criteria:
1. Pose a serious and immediate threat to the health or welfare of the community; and
 2. Are of recent origin or which recently became urgent, meaning that the conditions developed or became critical within 18 months preceding the certification; and
 3. The local government is unable to finance the activity on its own, and other sources of funding are not available to carry out the activity.

Please note: Additionally, HUD's guide to "*Meeting a National Objective*" states planning grants are not allowed under the Urgent Local Need objective and activities designated solely to *prevent* a threat will not qualify. Provide justification below.

For Urgent Local Need (ULN), briefly explain how the activity will alleviate conditions that:

1. Pose a serious and immediate threat to the health or welfare of the community; and
2. Are of recent origin or which recently became urgent, meaning that the conditions developed or became critical within 18 months preceding the certification; and
3. The local government is unable to finance the activity on its own, and other sources of funding are not available to carry out the activity.

(ULN Justification: Limit your narrative to one (1) page with not less than 11-point font.)

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PART 5 – PROJECT DESCRIPTION NARRATIVE (2 Pages Max.)

1. Current condition of the problem:

The Burlington Senior Center was previously housed at the Western Racine County Building in the City of Burlington. In 2017, Racine County provided the City of Burlington \$200,000 to purchase the property located at 587 East State Street to serve as the future Senior Center. The building is owned by the City; however, the Burlington Senior Center leases the facility. The building is in much needed Capital Improvements, including a roof, HVAC, air conditioning, new parking lot and other exterior envelope capital. These are not maintenance items.

2. Frequency with which the problem occurs:

The building was purchased through an agreement with Racine County to provide seniors (including seniors with ADA challenges, and disabilities) a senior center. When the building was purchased the bones of the building were solid; however, as purchasing any building, a number of capital repairs need to take place.

3. Number of persons and/or households affected by the problem:

According to the 2017 ACS data for disability characteristics for the City of Burlington, it is estimated that 14.6% of the Burlington population is over the age of 65. Based on the Hud definition of 62 years and older, the senior population is estimated around 1,544.

4. Effect(s) of the problem if left untreated:

If the City was unable to utilize the Block Grant dollars, the exterior envelope would continue to deteriorate. By completing these needed capital repairs, the Senior Center will flourish. Within the lease between the City of Burlington and the Senior Center, they are to become self sufficient and futuristically begin to raise revenues for future maintenance of the building. The Block Grant Dollars would allow the Seniors more time to raise the necessary dollars needed for future building maintenance.

5. Extent to which this proposed CDBG CL-PF project will address the problem:

By completing the much needed capital improvement work, the building will be structurally sound, allowing the seniors to focus more on recruitment and retention of more seniors within the City and surrounding community.

6. Scope of work:

A new roof, new heating and air conditioning units, a new parking lot, a new gutter system to ensure fascia wood is not continuing to rot and deteriorate.

7. Extent to which CDBG Close funding is needed to complete the project:

There are no Capital Dollars allocated to the building as the remaining dollars that were not used to acquire the building, were used to bring life safety aspects i.e. code and ADA requirements in compliance.

PART 6 – BUDGET AND OTHER MATCHING FUNDS

APPLICANT: City of Burlington

DATE: 8 / 1 / 2020

Required: Attach a detailed itemization of project costs (e.g., engineer’s estimate or similar itemization of costs) to verify the costs listed in the Budget below. Attach documentation of Matching Funds, if available.

Activity	CDBG Close Funds	Source(s) of Other Matching Funds			Total
		UGLG Funds	Other Public Funds	Private Funds	
Acquisition - Land					
Acquisition - Building					
Building Improvements	136,000				136,000
Center/Facility Construction					
Clearance - Site					
Curb and Gutter					
Electrical System Improvements					
Environmental Remediation					
Equipment					
Fire Station					
Relocation					
Sanitary Sewer					
Sidewalks					
Storm Sewer					
Streets					
Wastewater Treatment Facility					
Water					
Fixtures					
Furnishings					
Engineering (match only)					
Administration					
Sub-Total(s):	136,000				136,000

Detailed Itemization of Project Costs is attached to this application: Yes No

Summarize the UGLG’s Match Funds* and other Public and Private sources of Match Funds* for the CDBG Project:

			CHECK ALL THAT APPLY:			<i>Supporting Documentation Included?</i>
Source:	Amount: \$	Status:	<input type="checkbox"/> Pending	<input type="checkbox"/> Committed	<input type="checkbox"/> Other	<input type="checkbox"/> Yes <input type="checkbox"/> No
			<input type="checkbox"/> Applied	<input type="checkbox"/> Secured/Awarded		
Source:	Amount: \$	Status:	<input type="checkbox"/> Pending	<input type="checkbox"/> Committed	<input type="checkbox"/> Other	<input type="checkbox"/> Yes <input type="checkbox"/> No
			<input type="checkbox"/> Applied	<input type="checkbox"/> Secured/Awarded		
Source:	Amount: \$	Status:	<input type="checkbox"/> Pending	<input type="checkbox"/> Committed	<input type="checkbox"/> Other	<input type="checkbox"/> Yes <input type="checkbox"/> No
			<input type="checkbox"/> Applied	<input type="checkbox"/> Secured/Awarded		
Source:	Amount: \$	Status:	<input type="checkbox"/> Pending	<input type="checkbox"/> Committed	<input type="checkbox"/> Other	<input type="checkbox"/> Yes <input type="checkbox"/> No
			<input type="checkbox"/> Applied	<input type="checkbox"/> Secured/Awarded		

**Report only other match funding sources that the UGLG intends to utilize/accept. If the UGLG reports on the CDBG application secured matching funds that it does not intend to utilize/accept for the CDBG project, receives a CDBG award, and then causes delay in the Grant Agreement execution process due to needing to secure alternative funding; then DEHCR may rescind the CDBG award.*

Provide a brief explanation for any funding source with an “Other” status: *(No more than a one-sentence narrative per source.)*

Do you anticipate using CDBG Close funds to pay for any Grant Administration services associated with this project?

Yes No

If yes, were the services (or will the services be) competitively procured in compliance with state and federal CDBG requirements?

Yes No

If no, were the services (or will the services be) secured in compliance with the local procurement policy?

Yes No

**PUBLIC FACILITIES APPLICATION
ATTACHMENTS AND SUPPORTING DOCUMENTATION CHECKLIST**

Topic	Documents	Required For All Apps	Included with this application submission?	
			YES	NO
Citizen Participation	1. Adopted Citizen Participation Plan (CPP)	✓	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	2. Citizen Participation Public Hearing Notice (<i>with proof of publication [if required] and/or clerk's certification of posting dates and locations [if required]; and proof of adequate advance notice in accordance with the UGLG's CPP in effect on the date of the first notice and no less than the equivalent of a Class 2 Notice</i>)	✓	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	3. Citizen Participation Public Hearing Certification Form	✓	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	4. Public Hearing Meeting Minutes (<i>with the attendees listed in the Minutes or on a separate Sign-In Sheet provided</i>)	✓	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	5. Policy for Non-Violent Civil Rights Demonstrations/Prohibiting the Use of Excessive Force and Barring of Entrances/Exits	✓	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Financial	6. Detailed Itemization of Project Costs (<i>including applicable supporting documentation for the Budget in Part 6 of this application</i>)	✓	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Service Area/ Income Survey	7. Map of Project Area (<i>with Service Area boundaries marked; and location of project site, if Plan will be for a specific site</i>)	✓	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	8. Demographic Profile Sheet of beneficiaries in Service Area (<i>must use form provided by DEHCR in the Application Attachments</i>)	✓	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	9. LMI Calculation Worksheet, if HUD LMI Summary Data (LMISD) for multiple census blocks or multiple local governments that make up the entire service area were used to calculate the LMI percentage for the service area; or if a combination of HUD LMISD and income survey data were used to calculate the LMI percentage for the service area (<i>if applicable</i>)		<input type="checkbox"/>	<input type="checkbox"/>
	10. Map of Boundaries of Census Block(s) that make(s) up the Service Area, if HUD LMI Census Block data were used to determine the LMI percentage for the service area (<i>if applicable</i>)		<input type="checkbox"/>	<input type="checkbox"/>
	11. Map of Income Survey Area with survey area boundaries marked; residences surveyed marked; and responding, non-responding, and vacant residences marked or provided on a separate sheet (<i>if applicable</i>)		<input type="checkbox"/>	<input type="checkbox"/>
	12. Income Survey Results Income Tabulation Form (<i>if applicable: see Appendix C in the Income Survey Guide</i>)		<input type="checkbox"/>	<input type="checkbox"/>
	13. Income Survey Results Race/Ethnicity Tabulation Form (<i>if applicable: see Appendix C in the Income Survey Guide</i>)		<input type="checkbox"/>	<input type="checkbox"/>
	14. Income Survey Form used to conduct the Income Survey (<i>if applicable</i>)		<input type="checkbox"/>	<input type="checkbox"/>
	15. List of street addresses of service area/survey area including the associated mailing address(es), if different than street address(es) and the mailing address(es) was/were used to distribute the income survey(s) (<i>if applicable</i>)		<input type="checkbox"/>	<input type="checkbox"/>
	16. List of other contact information associated with the addresses of residents surveyed, if methods other than mailing or door-to-door/in-person methods were used (e.g., telephone, email, etc.) (<i>if applicable</i>)		<input type="checkbox"/>	<input type="checkbox"/>
17. List of assigned survey numbers for income surveys distributed/conducted with the response data tracking for each (date(s) survey was distributed/conducted or attempts were made; date surveyed/response received; and family size, income, and race/ethnicity information for each) (<i>if applicable</i>)		<input type="checkbox"/>	<input type="checkbox"/>	
18. Income Survey Letter and/or other related correspondence sent to residents regarding the survey distribution and collection process (<i>if applicable</i>)		<input type="checkbox"/>	<input type="checkbox"/>	
Fair Housing	19. Potential Fair Housing Actions Checklist (<i>Specifying the three (3) actions that the local community will undertake</i>)	✓	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	20. Fair Housing Ordinance	✓	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Slum & Blight	21. Slum and Blight Certification (<i>if applicable</i>)		<input type="checkbox"/>	<input type="checkbox"/>
	22. Slum and Blight supporting documentation (<i>for Area Basis only</i>)		<input type="checkbox"/>	<input type="checkbox"/>
Acquisition / Relocation	23. Residential Anti-Displacement and Relocation Assistance Plan (RADRAP)	✓	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	24. Acquisition/Relocation/Demolition Questionnaire	✓	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Other	25. Authorizing Resolution to Submit CDBG Close Application	✓	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	26. Project Narrative Supporting Documentation		<input type="checkbox"/>	<input type="checkbox"/>

	27. Statement of Assurances	✓	☒	
	28. Lobbying Certification	✓	☒	

Fillable forms and sample documents can be found electronically on the Bureau of Community Development Website at:
<https://doa.wi.gov/Pages/CDBGCLOSE.aspx>.

CITIZEN PARTICIPATION

ATTACHMENTS AND SUPPORTING DOCUMENTATION

Attach this cover page, followed by the documents in the order listed below, to the end of the Application.

Attachments:

1. Adopted Citizen Participation Plan (with date of adoption shown on Plan and with required components) – **Required for ALL applicants**
2. Citizen Participation Public Hearing Notice (with proof of publication [if required] and/or clerk's certification of posting dates and locations [if required]; and proof of adequate advance notice in accordance with the UGLG's CPP if effect on the date of the first notice **and** no less than the equivalent of a Class 2 Notice) – **Required for ALL applicants**
3. Citizen Participation Public Hearing Certification Form – **Required for ALL applicants**
4. Public Hearing Meeting Minutes (with the attendees listed in the Minutes or on a separate Sign-In Sheet provided) – **Required for ALL applicants**
5. Policy for Non-Violent Civil Rights Demonstrations/Prohibiting the Use of Excessive Force and Barring of Entrances/Exits (with date of adoption/approval shown on policy and with required language) – **Required for ALL applicants**

FINANCIAL

ATTACHMENTS AND SUPPORTING DOCUMENTATION

Attach this cover page, followed by the documents in the order listed below, to the end of the Application **after** the Citizen Participation attachment(s).

Attachment(s):

6. Detailed Itemization of Project Costs (including applicable supporting documentation for the Budget in Part 6 of this application; e.g., engineer's estimate or similar itemization of costs to verify the costs listed in the Budget) – **Required for ALL applicants**

SERVICE AREA & INCOME SURVEY

ATTACHMENTS AND SUPPORTING DOCUMENTATION

Attach this cover page, followed by the documents in the order listed below, to the end of the Application after the Financial attachment(s).

Attachments:

7. Map of Project Area [with project location, types of work being completed on each street (if applicable), and boundaries of Service Area/beneficiary area boundaries marked] – **Required for ALL applicants**
8. Demographic Profile Sheet of beneficiaries in Service Area [must use form provided by DEHCR in Application Attachments] – **Required for ALL applicants**
9. LMI Calculation Worksheet, if applicable [if HUD LMI Summary Data (LMISD) for multiple census blocks or multiple local municipalities were used to calculate LMI percentage for the Service Area; or if a combination of HUD LMISD and income survey data were used to calculate LMI percentage for the Service Area]
10. Map of Boundaries of Census Block(s) that make up the Service Area, if applicable
11. Map of Income Survey Area [with survey area boundaries marked; surveyed residences marked; and responding, non-responding, and vacant residences marked or addresses listed on a separate sheet], if applicable
12. Income Survey Results Income Tabulation Form, if applicable
13. Income Survey Results Race/Ethnicity Tabulation Form, if applicable
14. Income Survey Form used to conduct the Income Survey, if applicable
15. List of addresses in the Service Area/Survey Area, if applicable [including the residential street address locations and associated mailing address(es) used to distribute surveys if the residence/street addresses and mailing addresses differed]
16. List of other contact information associated with the addresses of residents surveyed, if applicable [applicable if methods other than mailing and door-to-door/in-person methods were used to distribute/conduct the survey (e.g., telephone, email, etc.)]
17. List(s) of survey numbers for surveys distributed/conducted with the response data tracking for each, if applicable [including the date(s) the survey was distributed/conducted or attempts were made to distribute/conduct the survey for the address, date surveyed (i.e., date survey was returned or date survey interview was conducted), family size information, income level information, and race/ethnicity information]
18. Income Survey Letter and/or other related correspondence sent to residents regarding the survey distribution and collection process, if applicable

FAIR HOUSING

ATTACHMENTS AND SUPPORTING DOCUMENTATION

Attach this cover page, followed by the documents in the order listed below, to the end of the Application after the Service Area / Income Survey attachment(s).

Attachments:

19. Potential Fair Housing Actions Checklist (with three (3) actions selected) – **Required for ALL applicants**
20. Fair Housing Ordinance (with current Fair Housing state statute citations and language, and with date of adoption shown on ordinance) – **Required for ALL applicants**

SLUM & BLIGHT

ATTACHMENTS AND SUPPORTING DOCUMENTATION

Attach this cover page, followed by the documents in the order listed below, to the end of the Application after the Fair Housing attachment(s).

Attachments:

21. Slum and Blight Certification, if applicable

22. Slum and Blight supporting documentation (for Area Basis ONLY), please label attached document(s):

- a. _____
- b. _____
- c. _____
- d. _____
- e. _____
- f. _____
- g. _____
- h. _____
- i. _____
- j. _____

ACQUISITION / RELOCATION

ATTACHMENTS AND SUPPORTING DOCUMENTATION

Attach this cover page, followed by the documents in the order listed below, to the end of the Application after the Slum & Blight attachment(s).

Attachment(s):

23. Residential Anti-Displacement and Relocation Assistance Plan (RADRAP) (with date of adoption shown on Plan; must be current with required components, as specified on the *Sample Residential Anti-Displacement and Relocation Plan* in the provided attachments to the CDBG application) – **Required for ALL applicants**
24. Acquisition/Relocation/Demolition Questionnaire – **Required for ALL applicants**

OTHER

ATTACHMENTS AND SUPPORTING DOCUMENTATION

Attach this cover page, followed by the documents in the order listed below, to the end of the Application **after** the Acquisition/Relocation attachment(s).

Attachments:

25. Authorizing Resolution to Submit the CDBG Close Application – **Required for ALL applicants**

26. Project Description Narrative supporting documentation, and indicate if documents are attached for the topics listed and include the name(s) of the document(s), if applicable:

	YES	NO
1) Current condition of the problem	<input type="checkbox"/>	<input type="checkbox"/>
If yes, identify each corresponding document in the order attached:		
a. _____		
b. _____		
c. _____		
2) Frequency with which the problem occurs	<input type="checkbox"/>	<input type="checkbox"/>
If yes, identify each corresponding document in the order attached:		
a. _____		
b. _____		
c. _____		
3) Number of persons and/or households affected by the problem	<input type="checkbox"/>	<input type="checkbox"/>
If yes, identify each corresponding document in the order attached:		
a. _____		
b. _____		
c. _____		
4) Effect(s) of the problem if left untreated	<input type="checkbox"/>	<input type="checkbox"/>
If yes, identify each corresponding document in the order attached:		
a. _____		
b. _____		
c. _____		
5) Extent to which this proposed project will address the problem	<input type="checkbox"/>	<input type="checkbox"/>
If yes, identify each corresponding document in the order attached:		
a. _____		
b. _____		
c. _____		
6) Scope of work	<input type="checkbox"/>	<input type="checkbox"/>
If yes, identify each corresponding document in the order attached:		
a. _____		
b. _____		
c. _____		
7) Extent to which CDBG Close funding is needed to complete the project	<input type="checkbox"/>	<input type="checkbox"/>
If yes, identify each corresponding document in the order attached:		
a. _____		
b. _____		
c. _____		

27. Statement of Assurances – **Required for ALL applicants**

28. Lobbying Certification – **Required for ALL applicants**



DATE: October 20, 2020

SUBJECT: RESOLUTION 5039(35) - To Adopt a Citizen Participation Plan (CDBG).

SUBMITTED BY: Carina Walters, City Administrator

BACKGROUND/HISTORY:

Regulations of the Community Development Block Grant (CDBG) close-out application require that local governments provide citizens with advance notice of an opportunity to comment on proposed activities in an application to the State for CDBG assistance. The United States Department of Housing and Urban Development (HUD) sets a minimum standard of two public hearings, and they both must be held prior to application for funding under CDBG-Close. A public hearing has been scheduled for the October 6 and October 20 Common Council meetings.

Further, as part of the CDBG-Close application, all CDBG applicants must prepare and implement a written Citizen Participation Plan, attached, as specified in Section 104 (a)(3) of the Housing and Community Development Act of 1974. All CDBG applicants must demonstrate compliance with Federal citizen participation requirements at the time of application. Applicants that do not include documentation of citizen participation as part of their application materials will be determined ineligible for CDBG funding.

BUDGET/FISCAL IMPACT:

The City has an outstanding CDBG loan of approximately \$200,000, and should we pay or buy out the \$200,000 loan, we would have the ability of accessing approximately \$940,000 in the fund. The City will continue to receive ongoing monthly payments in the amount of \$1720/mo. from the existing CDBG loan until the date of closure of the mortgage.

RECOMMENDATION:

Staff recommends approval of the Citizen Participation Plan as part of the CDBG close-out application.

TIMING/IMPLEMENTATION:

This item is for discussion at the October 6, 2020 Committee of the Whole meeting, and is scheduled for final consideration at the October 20, 2020 Common Council meeting.

Attachments

Res. 5039(35)
Citizen Participation Plan

A RESOLUTION ADOPTING A CITIZEN PARTICIPATION PLAN

WHEREAS, the City of Burlington has applied for a Community Development Block Grant (CDBG); and,

WHEREAS, the State of Wisconsin Department of Administration (DOA) and the U.S. Department of Housing and Urban Development (HUD) require recipients of Community Development Block Grant (CDBG) monies to have in place a Citizen Participation Plan; and,

WHEREAS, the Citizen Participation Plan shall encourage citizen participation (especially by persons of low to moderate income), provide citizens reasonable and timely access to local meetings and information, provide for technical assistance, provide for public hearings, provide for complaint procedures, and accommodate non-English speaking residents; and,

WHEREAS, the City of Burlington has prepared and publicly reviewed a Citizen Participation Plan,

NOW THEREFORE BE IT RESOLVED, that the City of Burlington officially adopts the Citizen Participation Plan.

Introduced: October 6, 2020

Adopted:

Jeannie Hefty, Mayor

Attest:

Diahn Halbach, City Clerk



**Citizen Participation Plan for the
Community Development Block Grant (CDBG) Program
City of Burlington**

PURPOSE

In order for the CDBG Program to operate effectively, and to address the needs of the citizens of the City of Burlington, the entire population must be kept informed. The decision-making process must be open and consistent with State and Federal regulations. To accomplish this, the following plan will be followed:

PROGRAM OVERSIGHT

1. The City of Burlington shall create a Citizen Participation Plan Committee, members of which shall be appointed by the Chief Elected Official and confirmed by the City of Burlington Common Council. This Committee shall be responsible for implementation of the Citizen Participation Plan, as well as offering guidance in preparation of the grant application.

The City of Burlington shall oversee the preparation of the Community Development Block Grant (CDBG) grant application.

2. To ensure responsiveness to the needs of its citizens, the City of Burlington shall provide for and encourage citizen participation. Particular emphasis shall be given to participation by persons of low- to- moderate income (LMI).

CITIZEN PARTICIPATION

1. The City of Burlington shall establish a committee composed of persons representative of the City of Burlington demographics. This committee must include at least one LMI person.

The committee members should also include representatives from the local government, real estate, banking and labor communities whenever possible. This committee shall assume responsibility for coordinating all required elements of the Citizen Participation Plan. All committee members must be residents of the City of Burlington.

NOTICE OF HEARINGS

1. Official notice of hearings will be by public notice in the Burlington Standard Press at least two full weeks prior to the hearing. In addition, the public notice shall be posted at the City of Burlington City Hall. These notices will include time, place and date of meetings, as well as a brief agenda.
2. All notifications of meetings and available assistance must be worded in such a way as to encourage LMI participation. In addition, all meeting announcements shall include where, and during what time, information and records relating to the proposed and actual use of funds may be found.

REQUIRED PUBLIC HEARINGS

Public hearings shall be held to obtain citizen views and to enable them to respond to proposals at all stages of the CDBG Program, including the development of needs, the review of proposed activities and the review of program performance. Hearings shall be held after adequate notice, at times and locations convenient to potential or actual beneficiaries and with accommodations for the handicapped, and, if needed, for non-English speaking persons.

1. The first hearing will receive citizens' views and provide an explanation of:
 - a. Community development needs, objectives, and strategies.
 - b. The CDBG program including goals, objectives, application process, amount of funds available, timetable, eligible activities, etc.
2. The second hearing will receive citizens' views and provide a review of the performance of the funded activities.
3. The first public hearing shall be held during the development of the application for funds. The second public hearing shall be held during the implementation of the program. The City of Burlington will attempt to have at least one of the public hearings in the service area (if applicable).

PROGRAM INFORMATION, FILES, and ASSISTANCE

1. Technical assistance will be provided to any citizen who requests information about program requirements. Assistance with the application process will be provided by City staff in the Administration Department. An Administration Department staff member will meet with citizens on request.
2. The City of Burlington will maintain, in City Hall, a record of all citizen participation efforts including minutes of meetings, newspaper clippings, and copies of notices and brochures.
3. Citizens will be invited to make proposals regarding the application. If suitable proposals are submitted in writing, a written response will be provided within 15 days. Every effort will be made to respond to all proposals prior to the final action on the subject.
4. Citizens may petition or request in writing assistance or changes.

The City of Burlington staff will respond to all such requests within 15 days after the Common Council has met to discuss the request.

COMPLAINTS

The City of Burlington will handle citizen complaints about the program in a timely manner. By federal regulation the Common Council will respond in writing to all written letters of complaint within 15 days after receipt of the complaint. The nature and disposition of verbal complaints will be reported in a complaint log. The first contact for complaints should be made to Diahnn Halbach, City Clerk, 300 N. Pine Street, Burlington, WI 53105.

In addition to the above procedure, any citizen wishing to object may complain directly to the following address:

Attention: Executive Staff Assistant
Wisconsin Department of Administration
Division of Energy, Housing and Community Resources, 9th Floor
P.O. Box 7970
Madison, WI 53707-7970

Written complaints should contain the following information and should be as specific as possible when describing:

- 1) The Program area being referenced: HOME, Community Development Block Grants for Housing (CDBG – Housing), Community Development Block Grants for Community Development (CDBG – Community Development), Community Development Block Grant Close Program (CDBG-CL), Emergency Solutions Grants (ESG), etc.;
- 2) The event resulting in the complaint;
- 3) The dates, details, and reason for the complaint; along with
- 4) The complainant's name, address, and telephone number.

NON-ENGLISH SPEAKING PERSONS

The City of Burlington will regularly survey the municipality to identify non-English speaking persons and will make all special efforts to assure them equal opportunity in the citizen's participation process.



DATE: October 20, 2020

SUBJECT: RESOLUTION 5040(36) - To Approve the Wisconsin Residential Anti-displacement and Relocation Assistance Plan for Community Development Block Grant (CDBG) programs.

SUBMITTED BY: Carina Walters, City Administrator

BACKGROUND/HISTORY:

This Residential Anti-displacement and Relocation Assistance Plan (“RARAP”) is a plan required by Federal law that applies to projects funded by the City of Burlington with the Community Development Block Grant (CDBG) Close program and is required as part of the application process. The intent of the plan is to identify steps the City will take by to minimize displacement of people from their homes and neighborhoods as a result of such projects, and to affirm that the City will comply with the requirements for relocation assistance under Section 104(d) of the Housing and Community Development Act of 1974.

The City shall ensure provision of relocation assistance in accordance with the requirements of Section 104(d), for lower-income persons who, in connection with an activity assisted under the CDBG programs, are “displaced persons”. A person who is not lower-income, but is a displaced person will be provided relocation assistance as required.

BUDGET/FISCAL IMPACT:

The City has an outstanding CDBG loan of approximately \$200,000, and should we pay or buy out the \$200,000 loan, we would have the ability of accessing approximately \$940,000 in the fund. The City will continue to receive ongoing monthly payments in the amount of \$1720/mo. from the existing CDBG loan until the date of closure of the mortgage.

RECOMMENDATION:

Staff recommends approval of the residential antidisplacement and relocation assistance plan.

TIMING/IMPLEMENTATION:

This item is for discussion at the October 6, 2020 Committee of the Whole meeting, and is scheduled for final consideration at the October 20, 2020 Common Council meeting.

Attachments

Res. 5040(36)

**A RESOLUTION APPROVING THE WISCONSIN RESIDENTIAL ANTI-DISPLACEMENT
AND RELOCATION ASSISTANCE PLAN FOR COMMUNITY DEVELOPMENT BLOCK
GRANT (CDBG) PROGRAMS**

WHEREAS, this Residential Anti-Displacement and Relocation Assistance Plan (RARAP) is prepared by the City of Burlington in accordance with the Housing and Community Development Act of 1974, as amended; and HUD regulations at 24 CFR 42.325 and is applicable to our CDBG¹ projects:

Minimize Displacement

Consistent with the goals and objectives of activities assisted under the Act, the City of Burlington will take the following steps to minimize the direct and indirect displacement of persons from their homes:

- Coordinate code enforcement with rehabilitation and housing assistance programs.
- Evaluate housing codes and rehabilitation standards in reinvestment areas to prevent undue financial burden on established owners and tenants.
- Stage rehabilitation of apartment units to allow tenants to remain in the building/complex during and after the rehabilitation, working with empty units first.
- Arrange for facilities to house persons who must be relocated temporarily during rehabilitation.
- Adopt policies to identify and mitigate displacement resulting from intensive public investment in neighborhoods.
- Adopt policies which provide reasonable protections for tenants faced with conversion to a condominium or cooperative.
- Adopt tax assessment policies, such as deferred tax payment plans, to reduce impact of increasing property tax assessments on lower income owner-occupants or tenants in revitalizing areas.
- Establish counseling centers to provide homeowners and tenants with information on assistance available to help them remain in their neighborhood in the face of revitalization pressures.

(continued on the next page)

¹ CDBG programs include: Entitlement Community Development Block Grant (CDBG) Program, State CDBG Program, CDBG Small Cities Program, Section 108 Loan Guarantee Program, CDBG Special Purpose Grants Program, and the Neighborhood Stabilization Program (NSP).

- Where feasible, give priority to rehabilitation of housing, as opposed to demolition, to avoid displacement.
- If feasible, demolish or convert only dwelling units that are not occupied or vacant occupiable dwelling units (especially those units which are “lower-income dwelling units” as defined in 24 CFR 42.305).
- Target only those properties deemed essential to the need or success of the project.
- Additional action that will be taken to address local needs & priorities, as determined by the Unit of General Local Government (UGLG).

Relocation Assistance to Displaced Persons

The City of Burlington will provide relocation assistance for lower-income tenants who, in connection with an activity assisted under the CDBG Program, move permanently or move personal property from real property as a direct result of the demolition of any dwelling unit or the conversion of a lower-income dwelling unit in accordance with the requirements of 24 CFR 42.350. A displaced person who is not a lower-income tenant, will be provided relocation assistance in accordance with the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, as amended, and implementing regulations at 49 CFR Part 24.

One-for-One Replacement of Lower-Income Dwelling Units

The City of Burlington will replace all occupied and vacant occupiable lower-income dwelling units demolished or converted to a use other than lower-income housing in connection with a project assisted with funds provided under the CDBG Program in accordance with 24 CFR 42.375.

Before entering into a contract committing the City of Burlington to provide funds for a project that will directly result in demolition or conversion of lower-income dwelling units, the City of Burlington will make public by **[describe how, such as publication in a newspaper of general circulation]** and submit to HUD [the State, under the State CDBG Program] the following information in writing:

1. A description of the proposed assisted project;
2. The address, number of bedrooms, and location on a map of lower-income dwelling units that will be demolished or converted to a use other than as lower-income dwelling units as a result of an assisted project;
3. A time schedule for the commencement and completion of the demolition or conversion;
4. To the extent known, the address, number of lower-income dwelling units by size (number of bedrooms) and location on a map of the replacement lower-income housing that has been or will be provided. **NOTE: See also 24 CFR 42.375(d).**
5. The source of funding and a time schedule for the provision of the replacement dwelling units;
6. The basis for concluding that each replacement dwelling unit will remain a lower-income dwelling unit for at least 10 years from the date of initial occupancy; and
7. Information demonstrating that any proposed replacement of lower-income dwelling units with smaller dwelling units (e.g., a 2-bedroom unit with two 1-bedroom unit), or any

proposed replacement of efficiency or single-room occupancy (SRO) units with units of a different size, is appropriate and consistent with the housing needs and priorities identified in the HUD-approved Consolidated Plan and 24 CFR 42.375(b).

To the extent that the specific location of the replacement dwelling units and other data in items 4 through 7 are not available at the time of the general submission, the City of Burlington will identify the general location of such dwelling units on a map and complete the disclosure and submission requirements as soon as the specific data is available.

Replacement not Required Based on Unit Availability

Under 24 CFR 42.375(d), the City of Burlington may submit a request to HUD (or to the State, if funded by the State) for a determination that the one-for-one replacement requirement does not apply based on objective data that there is an adequate supply of vacant lower-income dwelling units in standard condition available on a non-discriminatory basis within the area.

Contacts

The Administration Department is responsible for tracking the replacement of lower-income dwelling units and ensuring that they are provided within the required period.

The Administration Department, 262-342-1161, is responsible for providing relocation payments and other relocation assistance to any lower-income person displaced by the demolition of any dwelling unit or the conversion of lower-income dwelling units to another use.

Introduced: October 6, 2020

Adopted:

Jeannie Hefty, Mayor

ATTEST:

Diahnn Halbach, City Clerk



DATE: October 20, 2020

SUBJECT: RESOLUTION 5041(37) - To Approve a policy to prohibit the use of excessive force and the barring of entrances/exits for non-violent civil rights demonstrations (CDBG).

SUBMITTED BY: Carina Walters, City Administrator

BACKGROUND/HISTORY:

The excessive force provision was required initially by section 519 of the 1990 HUD Appropriations Act (Public Law 101-140). Under the 1990 Appropriations Act, no funds appropriated in the Act for the Community Development Block Grant (CDBG) program could be awarded to any municipality that failed to adopt and enforce "a policy prohibiting the use of excessive force by law enforcement agencies within the jurisdiction of the municipality against any individuals engaged in nonviolent civil rights demonstrations." This provision did not amend the certifications required under Title I of the Housing and Urban Development Act of 1974, but applied only to the 1990 HUD appropriations for community development programs. HUD implemented this provision by requiring CDBG grantees to submit to HUD a certification that such a policy had been adopted and was being enforced.

Subsequently, section 906 of the National Affordable Housing Act (NAHA) of 1990 amended Title I of the Housing and Community Development Act of 1974 by adding a new certification entitled Protection of Individuals Engaging in Non-violent Civil Rights Demonstrations. The language imposed by the 1990 Appropriations Act was retained and additional language was added requiring units of government receiving CDBG funds to adopt and enforce "a policy of enforcing applicable State and local laws against physically barring entrance to or exit from a facility or location which is the subject of such nonviolent civil rights demonstrations within jurisdictions".

BUDGET/FISCAL IMPACT:

The City has a CDBG outstanding loan of approximately \$200,000, and should we pay the \$200,000, we would have the ability of accessing the approximate \$940,000 in the fund. The City will continue to receive ongoing monthly payments in the amount of \$1720/mo. from the existing CDBG loan until the date of closure of the mortgage.

RECOMMENDATION:

Staff recommends approval of this policy.

TIMING/IMPLEMENTATION:

This item is for discussion at the October 6, 2020 Committee of the Whole meeting, and is scheduled for final consideration at the October 20, 2020 Common Council meeting.

Attachments

Res. 5041(37)

A RESOLUTION TO APPROVE A POLICY TO PROHIBIT THE USE OF EXCESSIVE FORCE AND THE BARRING OF ENTRANCES/EXITS FOR NON-VIOLENT CIVIL RIGHTS DEMONSTRATIONS

WHEREAS, Section 104 (L)(1) of Title I of the Housing and Community Development Act of 1974 as amended (42 U.S.C. 69 §5304) prohibits the State from expending or obligating any Community Development Block Grant funds to any unit of general local government that does not have or adopt a policy prohibiting the use of excessive force by local law enforcement agencies within its jurisdiction against any individuals engaged in nonviolent civil rights demonstrations; and a policy of enforcing State and local laws against physically barring entrance to or exit from a facility or location which is the subject of such nonviolent civil rights demonstration within its jurisdiction; and,

WHEREAS, it is in the interest of the City of Burlington to pursue Community Development Block Grant Funds and to adopt policy that complies with Section 104 (L)(1) of Title I of the Housing and Community Development Act of 1974 as amended (42 USC 69 §5304);

NOW THEREFORE, BE IT RESOLVED by the Mayor and Common Council of the City of Burlington:

It is POLICY of the City of Burlington to prohibit the use of excessive force by law enforcement agencies within the City's jurisdiction against any individuals engaged in nonviolent civil rights demonstrations.

It is POLICY of the City of Burlington to enforce applicable State and local laws against physically barring entrance to or exit from a facility or location which is the subject of such nonviolent civil rights demonstration within the City's jurisdiction.

The officials and employees of the City of Burlington shall assist in the orderly prevention of all excessive force within the City of Burlington by implementing the authority and enforcement procedures set forth in Title I of the Housing and Community Development Act of 1974.

The Common Council directs the City of Burlington Police Chief to implement this Resolution by amending applicable City of Burlington Police Department procedures.

Introduced: October 6, 2020
Adopted:

Jeannie Hefty, Mayor

Attest:

Diahnn Halbach, City Clerk



DATE: October 20, 2020

SUBJECT: RESOLUTION 5042(38) - To approve the replacement of a pole and three siren heads for the Emergency Weather Sirens.

SUBMITTED BY: Peter Riggs, Director of Public Works

BACKGROUND/HISTORY:

The City of Burlington owns three emergency weather sirens. The siren heads were installed in the early 1990s, have exceeded their expected life, and need to be replaced. Additionally, the pole for the siren at Dyer School is compromised and also needs to be replaced. This project is necessary to ensure the emergency weather sirens stay operational and meet performance expectations.

This project consists of two parts: 1) material purchase and 2) installation and testing. Federal Signal is the manufacturer of the devices we use in our sirens. The siren heads supplied by Federal Signal will be compatible with all other devices that make up the emergency weather siren. The cost for three new siren heads is \$23,967.84 including freight. Our provider for maintenance of these devices is Emergency Communication Systems. They are knowledge specialists that work with local agencies to service these devices. Typically, they are on site once a year to perform annual inspection and maintenance. The cost for them to install the new pole, relocate equipment, and install all three siren heads is \$11,600.00.

BUDGET/FISCAL IMPACT:

The total project cost is \$35,567.84. The 2020 promissory note borrowing included \$60,000 in funding for this project.

RECOMMENDATION:

Staff recommends approval of the resolution to replace a pole and three siren heads for the emergency weather sirens.

TIMING/IMPLEMENTATION:

This item is for discussion at the October 20, 2020 Committee of the Whole meeting, and due to time constraints for construction, is scheduled for final consideration at the same evening Common Council meeting.

Attachments

- Res 5042(38)
 - Federal Signal Quote
 - ECS Quote - Head Installation
 - ECS Quote - Dyer
-

A RESOLUTION APPROVING THE REPLACEMENT OF A POLE AND THREE SIREN HEADS FOR THE EMERGENCY WEATHER SIRENS FOR A NOT TO EXCEED AMOUNT OF \$35,567.84

WHEREAS, the security and effective operation of tornado sirens is integral to the public safety in the community; and,

WHEREAS, the hardware and electronics that comprise the tornado siren system will, from time-to-time, require upgrade, maintenance, and replacement; and,

WHEREAS, Federal Signal has supplied a quote to provide a replacement siren head; and,

WHEREAS, Emergency Communication Systems has supplied a quote to provide the materials and labor to perform the necessary upgrades and replacements; and,

WHEREAS, Emergency Communication Systems is uniquely qualified to perform this service due to expert knowledge and experience installing, and maintaining the City's tornado siren system; and,

WHEREAS, the Director of Public Works has reviewed the proposals and recommends proceeding with the purchase of the siren head from Federal Signal and the labor and installation completed by Emergency Communication Systems.

NOW, THEREFORE, BE IT RESOLVED that the Common Council of the City of Burlington hereby approve the tornado siren – siren head replacement provided by Federal Signal as well as the materials and labor provided by Emergency Communication Systems for the total amount of \$35,567.84.

Introduced: October 20, 2020
Adopted: October 20, 2020

Jeannie Hefty, Mayor

Attest:

Diahnn Halbach, City Clerk

Contact Name: Peter Riggs
Customer: Burlington
Address: 224 E Jefferson St.
City: Burlington
Country: USA
Office Phone: 920-342-1182

State: WI

Zip: 53105
E-mail: priggs@burlington-wi.org

Quotation No.: ANS
100720130122
Reference quote no. on your order

Upon receipt of your order and acceptance by Federal Signal Corporation, the equipment herein will be supplied at the quoted prices below. Delivery schedule cannot be established until radio information is supplied, if applicable.

October 7, 2020

Item No.	Qty.	Federal Model/ Part No.	Description	Unit Price	Total
1			Project Name		
2			Command and Control		
3	1				
4	1				
5	1				
6	1				
7	1				
8			Equipment		
9	3	2001-130	Electro-mechanical rotating siren, 130 db(C) 800Hz	\$7,682.00	\$23,046.00
10	1				
11	1				
12	1				
13	1				
14	1				
15	1				
16	1				
17	1				
18			Services/Installation		
19	1				
20	1				
21	1				
22	1				
23	1	ES-FREIGHT	SHIPPING FEES	\$921.84	\$921.84
Total Weight:				Total:	\$23,967.84

Prices are firm for 90 days from the date of quotation unless shown otherwise. Upon acceptance, prices are firm for 6 months. This quotation is expressly subject to acceptance by Buyer of all Terms stated in the attached Terms document, and any exception to or modification of such Terms shall not be binding on Seller unless expressly accepted in writing by an authorized agent or Officer of Seller. Any order submitted to Seller on the basis set forth above, in whole or in part, shall constitute an acceptance by Buyer of the Terms. Any such order shall be subject to acceptance by Seller in its discretion. If the total price for the items set forth above exceeds \$50,000 then this quotation IS ONLY VALID if countersigned below by a Regional Manager of the Safety & Security Systems Group, Federal Signal Corporation. Installation is not included unless specifically quoted as a line item above. Adverse Site Conditions, including rock, caving soil conditions, contaminated soil, poor site access availability, and other circumstances which result in more than 2 hours to install a pole, will result in a \$385.00 per hour fee, plus equipment. Trenching is additional. Power Clause, bringing power to the equipment is the responsibility of the purchaser. Permit Clause, any special permits, licenses or fees will be additional. See attached Terms sheet.

Delivery: 8-10 Weeks

Freight Terms: FOB - University Park, IL (Factory)

Terms: Equipment - Net 30 Days upon Shipment
Services - Net 30 Days, as completed

Proposed By: Bill Van Dyn Hoven

Company: Emergency Communication Systems

Address: W971 County Road CE

City, State, Zip: Kaukauna, WI 54130

Country: USA

Work Phone: 920-585-4001

Signature: *William Van Dyn Hoven*

Fax:

Approved By: Bill VDH

SHIPPING ADDRESS

Contact Name: Bill Van Dyn Hoven

Customer: Emergency Communication Systems

Address: W971 County Road CE

City: Kaukauna

State: WI

Country: USA



2645 Federal Signal Drive
University Park, Illinois 60484-0975
800.548.7229
alertnotification.com

Contact Name: Peter Riggs

Customer: Burlington

Address: 224 E Jefferson St.

City: Burlington

State: WI

Zip: 53105

Country: USA

E-mail: priggs@burlington-wi.org

Quotation No.: ANS

100720130122

Reference quote no. on your order

Office Phone: 920-342-1182

Upon receipt of your order and acceptance by Federal Signal Corporation, the equipment herein will be supplied at the quoted prices below.
Delivery schedule cannot be established until radio information is supplied, if applicable.

October 7, 2020

Phone: 920-585-4001

Accepted By: _____
Signature:

Title:

Purchase order MUST be made out to:
Federal Signal Corporation, Alerting & Notification Systems, 2645 Federal Signal Drive, University Park, IL 60484



Emergency Communication Systems

Safety First

W971 County Road CE
 Kaukauna, WI 54130
 920-585-4001

Estimate

Date	Estimate #
10/7/2020	5440



Name / Address
City of Burlington 2200 S. Pine St Burlington, WI 53105

Description	Qty	Rate	Total
<ul style="list-style-type: none"> •Install (1) Federal Signal Siren head per Federal Signal installation specifications at site approved by the city •Furnish and install electrical accessories for 120 vAC operation of sirens •Re pipe and wire from siren control cabinet to siren head •Includes crane and bucket truck required to complete the work •Remove and dispose of old equipment •Program, Test and Optimize System 	2	3,175.00	6,350.00

Total	\$6,350.00
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Phone #
920-585-4001

E-mail
Bill@Siren-Service.com

Web Site
www.EmergencyCommunicationSystems-ECS.com



Emergency Communication Systems

Safety First

W971 County Road CE
 Kaukauna, WI 54130
 920-585-4001

Estimate

Date	Estimate #
10/7/2020	5043



Name / Address
City of Burlington 2200 S. Pine St Burlington, WI 53105

Description	Qty	Rate	Total
<ul style="list-style-type: none"> •Install (1) Federal Signal Siren per Federal Signal installation specifications at site approved by the city •Furnish and install (1) 50 foot wooden class 2 pole •Furnish and install 4 batteries as recommended by Federal Signal battery specifications •Furnish and install electrical accessories for 120 vAC operation of siren •Coordinate diggers hotline at siren site •Program, Test and Optimize System •Remove and dispose of old pole and equipment <p>The following rock clause will apply: In the event that rock or any other obstructions are encountered while digging, work at the site will be discontinued until the City/Village can offer an alternate site that will not require unexpected expenses to Emergency Communication Systems such as the cost of rock removal. If any permits and fees are required that will be additional.</p>	1	5,250.00	5,250.00

Total	\$5,250.00
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Phone #
920-585-4001

E-mail
Bill@Siren-Service.com

Web Site
www.EmergencyCommunicationSystems-ECS.com



DATE: October 20, 2020

SUBJECT: RESOLUTION 5044(40) - To authorize the disposal of three DPW trucks through Public Auction.

SUBMITTED BY: Peter Riggs, Director of Public Works

BACKGROUND/HISTORY:

The Department of Public Works Seeks to dispose of three pick up trucks through public auction with Don Smock Auction Company, Inc. Trucks #48, #51 and #53 are all 2005 Chevy 2500HDs. These trucks are used as general purpose vehicles for the Streets and Parks Departments. All three trucks have been replaced. The estimated auction value is \$4,300 per vehicle.

Don Smock Auction Company, Inc. has previously sold fleet for the City of Burlington successfully. They have the same terms as J.J. Kane Auctioneers, another company we have used to dispose of fleet. The Department intends to rotate auction companies until such a time as can be demonstrated that one company is more successful at disposing our fleet.

BUDGET/FISCAL IMPACT:

These fleet assets will be disposed of through a competitive online auction. The total sale is estimated to generate \$12,900 in revenue for the equipment replacement fund.

RECOMMENDATION:

Staff recommends approval of resolution authorizing the disposal of these three assets through public auction with Don Smock Auction Company, Inc.

TIMING/IMPLEMENTATION:

This item is for discussion at the October 20, 2020 Committee of the Whole meeting, and due to auction scheduling is scheduled for final consideration at the same evening Common Council meeting.

Attachments

Res 5044(40) Auction DPW Trucks

**A RESOLUTION AUTHORIZING THE DISPOSAL OF THREE DPW TRUCKS
THROUGH PUBLIC AUCTION BY DON SMOCK AUCTION COMPANY, INC.**

WHEREAS, the City of Burlington's Department of Public Works has determined the following fleet to be surplus and no longer of use to the City; and,

1. Truck #48: 2005 Chevy 2500HD
2. Truck #51: 2005 Chevy 2500HD
3. Truck #53: 2005 Chevy 2500HD

WHEREAS, the Department of Public Works disposes of surplus equipment through public auction; and,

WHEREAS, a public auction allows for disposing of City assets in a competitive and transparent manner that is open to the public; and,

WHEREAS, Don Smock Auction Company, Inc. has successfully provided auction services to public and private agencies for the disposal of fleet and equipment; and,

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of Burlington that the Director of Public Works is hereby authorized to enter into an agreement with Don Smock Auction Company, Inc. for the disposal of City owned assets through public auction.

Introduced: October 20, 2020
Adopted: October 20, 2020

Jeannie Hefty, Mayor

Attest:

Diahn Halbach, City Clerk



DATE: October 20, 2020

SUBJECT: ORDINANCE 2061(4) - To consider approval of a Rezone Map Amendment request at Falcon Ridge Drive from Rm-2/C-1, Multi-Family Residential/Conservancy District to Rm-2/C-1/PUD, Multi-Family Residential/Conservancy District with a Planned Unit Development.

SUBMITTED BY: Megan Watkins, Assistant City Administrator | Zoning Administrator

BACKGROUND/HISTORY:

This item is to consider recommending approval of a Rezone Map Amendment request from Jesse Dropik of Millennium Dream Homes, LLC, for property along Falcon Ridge Drive. The applicant is requesting to rezone the property from Rm-2/C-1, Multi-Family Residential/Conservancy District to Rm-2/C-1/PUD, Multi-Family Residential/Conservancy District with a Planned Unit Development. The applicant proposes to maintain these zoning addresses, but also add a PUD Planned Unit Development Overlay District given the application is for a condominium development. The applicant proposes to construct “Falcon Woods” a 30-unit condominium.

This item was presented and approved at its September 8, 2020 Plan Commission meeting. Additionally, a Public Hearing was held before the Common Council on October 6, 2020. This ordinance was tabled at the October 6, 2020 Common Council meeting, as the ordinance was amended to include reasons and the conditions/parameters for the PUD approval.

BUDGET/FISCAL IMPACT:

N/A

RECOMMENDATION:

Staff recommends approval of this rezone map amendment.

TIMING/IMPLEMENTATION:

This item was originally discussed at the September 15, 2020 Committee of the Whole meeting, and is scheduled for final consideration at the October 20, 2020 Common Council meeting.

Attachments

Ord 2061(4)

**AN ORDINANCE AMENDING THE OFFICIAL ZONING MAP BY REZONING
PROPERTY ON FALCON RIDGE DRIVE FROM RM-2 MULTI-FAMILY
RESIDENTIAL/CONSERVANCY DISTRICT TO RM-2/C-1/PUD, MULTIPLE-FAMILY
RESIDENTIAL/CONSERVANCY DISTRICT WITH A PLANNED UNIT DEVELOPMENT
FOR THE FALCON WOODS CONDOMINIUM DEVELOPMENT**

WHEREAS, Jesse Dropik, applicant, requests property located at Falcon Ridge Drive (Falcon Woods), as described in Exhibit "A" to be rezoned to Rm-2/C-1/PUD, Multiple-Family Residential/Conservancy District with a Planned Unit Development Overlay, in order to use the property for multi-family condominium; and,

WHEREAS, this request was heard at, and recommended for approval by the Plan Commission at their September 8, 2020 meeting; and,

WHEREAS, a public hearing was held regarding this matter at the Common Council's October 6, 2020 meeting.

NOW THEREFORE BE IT ORDAINED that the Common Council of the City of Burlington, Racine County and Walworth County, State of Wisconsin does as follows:

Section 1. The district map of the City of Burlington, as it is incorporated by reference and made part of the City Zoning Ordinance, is hereby amended and changed in relation to the zoning classification of land more particularly described as follows:

Owner:	Millennium Dream Homes LLC
Applicant:	Jesse Dropik
Location of Request:	Falcon Ridge Drive (Falcon Woods)
Existing Zoning:	Rm-2/C-1, Multi-Family Residential/Conservancy District
Proposed Zoning:	RM-2/C-1/PUD, Multiple-Family Residential/Conservancy District with a Planned Unit Development Overlay (the "PUD")
Proposed Use:	To develop a 30-unit condominium development (Falcon Woods)

Section 2. The district map in all other respects shall remain the same.

Section 3. The PUD is bound by the conditions and contingencies as described in Exhibit "B", attached hereto.

Section 4. This rezoning is approved for the following reasons:

- a. This rezoning is consistent in all respects with the purpose of the City ordinance and with the spirit and intent of the zoning ordinances;
- b. This rezoning will not adversely affect the surrounding property values and is not contrary to the general welfare and the economic prosperity of the community;
- c. Adjacent properties to the northwest are currently zoned medium density residential and this rezoning creates a natural transition between commercial zoning and the medium density residential zoning;
- d. The 2035 Land Use Plan designates the portion of parcel to be rezoned as High Density Residential and this rezoning is consistent with such designation;
- e. This development will create an attractive residential environment of sustained desirability and economic stability, including structures in relation to terrain,

- consideration of safe pedestrian flow, ready access to recreation space and coordination with overall plans for the community; and
- f. The split zoning on the parcel continues to help protect the primary environmental corridor.

NOW THEREFORE BE IT FURTHER ORDAINED that the City Clerk shall provide a copy of this ordinance to Planning and Development Director, Julie Anderson, of Racine County Planning and Development, located at 14200 Washington Ave., Sturtevant, WI 53177.

Introduced: September 15, 2020
Adopted:

Jeannie Hefty, Mayor

Attest:

Diahnn Halbach, City Clerk

EXHIBIT "A"

Legal Description

206-03-19-29-084-000

Falcon Ridge Drive

Lot 1, Certified Survey Map No. 2174, Volume 6, Page 671, being part of the Southeast 1/4 of the Northeast 1/4 of Section 29, Township 3 North, Range 19 East. Said land being in the City of Burlington, County of Racine and State of Wisconsin.

The Southeast 1/4 of the Northeast 1/4 of Section 29, Township 3 North, Range 19 East; excepting therefrom a strip 2 rods wide running South from the Northeast corner of said 40 acres along the East line to Burlington and Rochester Road; also excepting a parcel of land 12 rods North and South by 40 rods East and West off the Southeast corner thereof; also excepting therefrom Lot 1 of Certified Survey Map No. 46, Volume 1, Page 99-100; also excepting therefrom lands described in deed recorded in Volume 2329, Page 611; also excepting therefrom Certified Survey Map Number 2174, Volume 6, Page 671, being a part of the Southeast 1/4 of the Northeast 1/4 of Section 29, Township 3 North, Range 19 East. Said land being in the City of Burlington, County of Racine and State of Wisconsin.

Containing approximately 25.1997 acres

**EXHIBIT “B”
PUD CONDITIONS – FALCON WOODS**

Rezoning approximately 25.1997 acres from Rm-2/C-1, Multi-Family Residential/Conservancy District to Rm-2/C-1/PUD, Multiple-Family Residential/Conservancy District with a Planned Unit Development Overlay providing for phased development of thirty condominiums, described as Lot 1, Certified Survey Map No. 2174, Volume 6, Page 671, being part of the Southeast 1/4 of the Northeast 1/4 of Section 29, Township 3 North, Range 19 East. Said land being in the City of Burlington, County of Racine and State of Wisconsin. Millennium Dream Homes LLC, Owner; Jesse Dropik, Applicant; Jesse Dropik. Parcel Id. No. 05-206-03-19-29-084-000.

GENERAL CONTINGENCIES:

1. Scope of PUD. This PUD of condominium buildings will be built in phases and is subject to the overall approximately 25.1997 acres of PUD not exceeding the density requirements of the Rm-2/PUD zoning district. The Applicant intends to construct “Falcon Woods” – 30 dwelling units built as condominium townhomes, in four two-story structures on the 25.1997-acre site. The condominium shall be located, constructed, and utilized in accordance with the plans and specifications filed with the City of Burlington dated August 13, 2020, as further set forth in the Graef Memorandum dated September 3, 2020, and as modified by these PUD conditions. Much of this parcel is part of a Primary Environmental Corridor (PEC) and will remain as such, as determined by the Southeastern Wisconsin Regional Planning Commission. The project will include a project limit of approximately 214,501 square feet. Of this, up to approximately 79,880 square feet will be impervious surface (structures, roadway, driveways) and approximately 134,621 square feet will be green space (upon completion of all phases).

In the approved development zone, there will be up to four buildings – Building A with 10 units, Building B with 10 units, Building C with 4 units, and Building D with 6 units. All four buildings will be separated into two separate 2-unit buildings by a fire wall within, per the Wisconsin Uniform Dwelling Code. Each unit will have a 4-parking stall capacity (2 in a garage, 2 on the driveway). Each building will have end cap units on each side with a different layout that is larger in size with first level master suites and two bedrooms upstairs. Other units have 3 bedrooms on the second floor. Some units will have full lower level with direct outdoor access, depending on the topography.

2. Building and Zoning Permits. The applicant must obtain building and zoning permits for each phase of the PUD from the office of the City Zoning Administrator after paying all permit fees prior to any building permit being issued for such phase. Additional buildings associated with future phases of the development will be subject to permit fees in effect at the time of permit issuance.

3. Compliance. Failure to comply with the terms and conditions stated herein could result in the issuance of citation(s) and/or revocation of this PUD and any zoning permits issued.

4. Binding Effect. These conditions bind and are applicable to the Property Owner, Applicant, and any other users or assignees of the Property Owner with respect to the uses on the Property.

5. Condominium Plat. A condominium plat and related documents, to be recorded with the Racine County Register of Deeds, shall be submitted for review and approval by the City of Burlington in accordance with Wisconsin law and City of Burlington ordinances prior to the sale of the first condominium unit.

6. Road Access and Road Improvements. All private driveways, road connections and road improvements must be constructed, maintained and paid for by Property Owner in accordance with the requirements of the City of Burlington ordinances. Once the service laterals are complete within Falcon Ridge Drive, the entire length must be milled and resurfaced across the ten individual service

connections proposed within the existing roadway in accordance with City ordinances as weather permits.

7. **Setbacks.** A minimum street yard of 25 feet from the right-of-way of all public streets is required under the Rm-2 Zoning District and this PUD. There shall be a minimum side yard required for all structures of not less than eight feet on a side nor less than 20 feet total for both side yards and there shall be a rear yard of not less than 25 feet. The approved Site Plan shows a 20-foot setback; however, it appears that it is likely at least 25 feet to the front face of the garages. A reduced setback would not cause any issue for future residents, or motorists and pedestrians on Falcon Ridge Drive.

8. **Stormwater.** Storm water and site grading shall be constructed in accordance with approved plans and specifications and City ordinance and in accordance with the submitted phasing plan. Phase 1 includes the wet detention basin portion of the storm water facility only. This is acceptable as it will serve as a sedimentation basin during construction. However, the development agreement is required to have a completion date for the infiltration portion of the development with 12 months of stabilization of the property, or within 12 months after active phasing being completed. The storm water and infiltration basins are required to be certified once excavated to final grade. The City shall be notified at the time of completion for final acceptance and certification. The as-built Data shall be provided to the City in digital format for inclusion in the city-wide system mapping.

9. **Fire Department.** Property Owner shall meet all applicable City of Burlington Fire codes.

10. **Public Works Department.** The property owner or designated agent must contact the City of Burlington Public Works Department regarding Utility and Engineering regulations for this site. Compliance with all regulations and requirements, as determined by the City of Burlington is required.

11. **Landscaping.** Landscaping shall be installed and maintained in accordance with the approved plans and specifications. In addition:

a. The C-1 Conservancy District is intended to be used to prevent destruction of valuable natural or man-made resources and to protect woodland and wetland areas and wildlife habitat, where development would result in hazards to health or safety or would deplete or destroy natural resources or be otherwise incompatible with the public welfare. The forested land that will not be developed is zoned C-1. This land shall be permanently preserved per City ordinance as shown on the approved site plan by private restriction (either as part of the condominium documents or as a separate private restriction recorded with the Racine County Register of Deeds in a form approved by the Zoning Administrator). This land falls into the permitted uses of forest reserves for wilderness and/or wildlife areas; and

b. Bufferyards function to eliminate or minimize potential nuisances, such as dirt, litter, noise, glare of lights, signs, and unsightly buildings or parking areas, or to provide spacing to reduce adverse impacts of noise, odor, or danger from fires or explosions. Based on the neighboring B-1 use, a bufferyard intensity factor of 2 is required between the properties on the eastern edge of the proposed side, on the B-1 property. There is an existing bufferyard there, and this should be maintained.

12. **Lighting.** Although a lighting plan has not been submitted or proposed, the City must review and approve all Lighting Plans prior to permit issuance. Lighting at the site must be in compliance with City of Burlington lighting requirements. All lighting at the site must be full cut-off lights that may not glare onto abutting properties or onto any public roadway.

13. **Signage.** The City's signage requirements are set forth in Chapter 315 of the City's Code of Ordinances and shall be complied with. Any proposed advertising sign or other signs at the site will require a separate permit prior to installation.

14. **No Accumulation of Refuse and Debris.** Any fence, wall, hedge, yard, space or landscaped area must be kept free of any accumulation of refuse or debris. Plant materials must be kept in a healthy growing condition and structures must be maintained in a sound manner.

15. **Property Maintenance Required.** A complete and thorough maintenance program must be established to insure attractiveness and shall be submitted for review and approval by the Zoning Administrator.. The continued positive appearance of buildings and property is dependent upon proper maintenance attitudes and procedures. Maintenance programs must be established that include watering, maintaining and pruning all landscape planting areas including removal and replacement of dead or diseased landscaping; cleaning up litter; sweeping, cleaning and repairing paved surfaces; and cleaning, painting, and repairing windows and building façade. All drives shall be paved with asphalt. Parking areas shall be paved in accordance with the plans and specifications and City ordinance. All drives and parking areas shall be maintained in a dust free condition.

16. **Access.** The applicant must allow any City employee full and unlimited access to the project site at a reasonable time to investigate the project's construction, operation, or maintenance to ensure compliance with City ordinances and this PUD.

17. **Compliance with Law.** The applicant is responsible for obtaining all necessary federal, state, and local permits, approvals, and licenses. The applicant is required to comply with all applicable local, state, and federal regulations.

18. **Sewer and Water.** All buildings shall connect to public sanitary sewer and water prior to occupancy.

19. **Agreement.** Your acceptance of the rezoning/PUD Planned Unit Development Overlay District/Zoning Permit and beginning the project means that you have read, understand, and agree to follow all conditions of this approval. Therefore, Millennium Dream Homes, LLC; Jesse Dropik and their heirs, successors, and assigns, including tenants, are responsible for full compliance with the above conditions.

20. **Subsequent Owners.** It is the property owner's responsibility to inform any subsequent owner, operator or assignee of these conditions.

21. **Amendments.** No additions, deletions, or changes may be made to the project, site plan, or these conditions without the City's prior approval. All additions, deletions, and/or change requests must be submitted to the City in writing. A minor change to the conditions of this permit, as deemed by the Zoning Administrator, may be made at a staff level, if authorized by the Zoning Administrator and is consistent with the intentions of this approval.

23. **Expiration.** This approval will expire nine (9) months from the date of the City's approval unless substantial work related to the first Phase has commenced following such grant. If this office determines that no substantial work has commenced, the project may not occur unless the City Council grants a written extension. Written extension requests shall be submitted to the City Zoning Administrator thirty (30) days before permit/approval expiration. Failure to commence substantial work shall result in the City taking action to rescind such PUD zoning approvals.

24. **Development Agreement.** The applicant/property owner/developer shall be required to enter into a development agreement addressing the phased development of this PUD as well as the procedure to establish all easements for public sanitary sewer, water main and storm water improvements as well as access in accordance with the City's ordinances prior to issuance of any zoning or building permits (provided, however, that the foregoing shall not prevent the City from issuing an "early start" permit related to site preparation and grading if the Zoning Administrator and Director of Public Works reasonably determines that the requirements related to such work are met).



DATE: October 20, 2020

SUBJECT: ORDINANCE 2062(5) - To Create Section 181-3 of the Municipal Code of the City of Burlington adopting Wisconsin Statutes Section 106.50, as amended, relating to the equal rights of all persons to fair housing, and providing means for the implementation and enforcement thereof.

SUBMITTED BY: Carina Walters, City Administrator

BACKGROUND/HISTORY:

Per Code of Federal Regulations, Housing and Urban Development, 24 CFR 570.487(b), recipients of any Community Development Block Grant (CDBG) funds must take action to affirmatively further fair housing during the contract period. The Potential Fair Housing Action form, attached for your convenience, must be included with the CDBG-close application packet and indicate the three actions that will be taken to affirmatively further fair housing.

The officials and employees of the City of Burlington shall assist in the orderly prevention and removal of all discrimination in housing within the city by implementing the authority and enforcement procedures set forth in Section 106.50, Wisconsin Statutes.

The City Clerk shall maintain forms for complaints to be filed under Section 106.50, Wisconsin Statutes and shall assist any person alleging a violation in the city to file a complaint thereunder with the Wisconsin Department of Workforce Development, Equal Rights Division, for enforcement of Section 106.50, Wisconsin Statutes.

BUDGET/FISCAL IMPACT:

The City has an outstanding CDBG loan of approximately \$200,000, and should we pay or buy out the \$200,000 loan, we would have the ability of accessing approximately \$940,000 in the fund. The City will continue to receive ongoing monthly payments in the amount of \$1720/mo. from the existing CDBG loan until the date of closure of the mortgage.

RECOMMENDATION:

Staff recommends approval of the creation of Section 181-3 of the Municipal Code regarding fair housing.

TIMING/IMPLEMENTATION:

This item is for discussion at the October 6, 2020 Committee of the Whole meeting, and is scheduled for final consideration at the October 20, 2020 Common Council meeting.

Attachments

Ord. 2062(5)
Potential Fair Housing Actions

**AN ORDINANCE TO CREATE SECTION 181-3 OF THE MUNICIPAL CODE
OF THE CITY OF BURLINGTON ADOPTING WISCONSIN STATUTES, SECTION 106.50, AS
AMENDED, RELATING TO THE EQUAL RIGHTS OF ALL PERSONS TO FAIR HOUSING,
AND PROVIDING MEANS FOR THE IMPLEMENTATION AND ENFORCEMENT THEREOF**

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

FAIR AND OPEN HOUSING

WHEREAS, the Common Council of the City of Burlington recognizes its responsibilities under Section 106.50, Wisconsin Statutes, as amended, and endorses the concepts of fair and open housing for all persons and prohibition of discrimination therein;

THEREFORE, BE IT ORDAINED THAT:

1) The Common Council of the City of Burlington hereby adopts Section 106.50, Wisconsin Statutes, as amended, and all subsequent amendments thereto.

2) The officials and employees of the City of Burlington shall assist in the orderly prevention and removal of all discrimination in housing within the City of Burlington by implementing the authority and enforcement procedures set forth in Section 106.50, Wisconsin Statutes, as amended.

3) The Municipal Clerk shall maintain forms for complaints to be filed under Section 106.50, Wisconsin Statutes, as amended, and shall assist any person alleging a violation thereof in the City of Burlington to file a complaint thereunder with the Wisconsin Department of Work Force Development, Equal Rights Division, for enforcement of Section 106.50, Wisconsin Statutes, as amended.

This ordinance shall take effect and be in full force after its passage and publication as required by law.

Introduced: October 6, 2020
Adopted:

Jeannie Hefty, Mayor

Attest:

Diahn Halbach, City Clerk



POTENTIAL FAIR HOUSING ACTIONS

According to 24 CFR 570.487(b), the Unit of General Local Government (UGLG) must take some action to affirmatively further fair housing during the contract period if the UGLG receives a CDBG Grant. **Indicate (by checking the appropriate boxes) at least THREE (3) of the actions listed below that will be completed if the UGLG is awarded a CDBG Grant.** If your project is funded, the actions selected (below) will be included in the Grant Agreement (i.e. contract) timetable and will be required to be implemented in accordance with the timetable of the signed Grant Agreement. **Fair housing actions may include, but are not limited to the following:**

Selection(s)	Actions
<input type="checkbox"/>	1. Enact, strengthen, or advertise a local fair housing law;
<input type="checkbox"/>	2. Make area-wide zoning revisions to facilitate the dispersal of multi-family housing outside of minority-concentrated areas;
<input type="checkbox"/>	3. Initiate or fund any studies examining current housing opportunities for minority persons, handicapped persons, and families with children and have these studies form the basis of an affirmative action program providing greater housing opportunities for minorities, handicapped persons and families with children;
<input type="checkbox"/>	4. Send letters from the chief elected official of the local government to those in the business of selling, renting, or financing housing, encouraging them to adhere fully to the fair housing law;
<input type="checkbox"/>	5. Have the local governing body or chief elected official publicly endorse the principle of fair housing and of adherence to the fair housing law in the form of a proclamation, resolution, or similar publicized statement of importance;
<input type="checkbox"/>	6. Improve community facilities and public services in racially integrated neighborhoods to help preserve their mixed character;
<input type="checkbox"/>	7. Display a fair housing poster or provide fair housing information at an appropriate public place;
<input type="checkbox"/>	8. Initiate a public education program on fair housing, involving, for example, representatives of fair housing groups, human relations' bodies, minority organizations, the real estate industry, and government, through the local media. This could include talks on the community's housing opportunities;
<input type="checkbox"/>	9. Fund a fair housing organization (such as a local housing authority) to conduct studies and/or to aggressively investigate rental and/or realtor practices;
<input type="checkbox"/>	10. Suggest the use of affirmative marketing and advertising practices by private

	developers as a condition for obtaining local licenses and permits; and
<input type="checkbox"/>	11. Enlist the participation of local associations (realtors, real estate brokers, home builders, and mortgage lenders) in approved voluntary programs to promote affirmative fair housing marketing and to review mortgage credit and underwriting criteria that may have an adverse impact on minorities, women, handicapped persons, and families with children.
<input type="checkbox"/>	12. OTHER:
<input type="checkbox"/>	13. OTHER:

UGLG Name: _____

Date by which
the actions will
be completed: _____
(Date)

Office of Fair Housing and Equal Opportunity: <http://www.hud.gov/offices/fheo/>
Fair Housing ads and other materials: <http://www.fairhousinglaw.org/>



DATE: October 20, 2020

SUBJECT: ORDINANCE 2063(6) - To Amend Chapter 40 of the Code of Ordinances for the City of Burlington, Racine County, Wisconsin, relating to the Health Department.

SUBMITTED BY: Carina Walters, City Administrator

BACKGROUND/HISTORY:

At its August 20, 2020 meeting, Central Racine County Board of Health approved an updated Health Department Ordinance. By way of history, all 14 municipalities currently making up Central Racine County Health Department (CRCHD) have adopted the same Health Department Ordinance and, from time to time, updates are made to it. All 14 municipalities must adopt these updates uniformly.

The updates to the Health Department Ordinance are as follows:

- Pages 2-3: Powers and Duties of a Local Health Officer
 1. These were added to enumerate responsibilities of a local health officer and accompanying penalties, previously silent in the current local ordinance.
 2. This addition does not change the current authority of the Health Officer and does not give the Health Officer authority to implement broad mandates.
- Page 9: Authority
 1. Removes Health Officer from issuing citations (Health Officer currently does not do this).
- Page 9: Mobile Food Establishments
 1. Allows for the possibility for Mobile Food Establishments to operate in the Central Racine County Health Department (CRCHD) jurisdiction without an inspection if they are licensed in another county and have had a good inspection by another health department.
 2. This allows for staff time to go to the establishments that need the most support.

The next step is for all 14 municipalities to adopt the updated Health Department Ordinance. To date, the following municipalities have sent a Notice of Intent letter to the County for withdrawal from the Central Racine County Health Department:

- Village of Rochester
- Village of Mt. Pleasant
- Village of Union Grove
- Village of Yorkville
- Village of Caledonia
- Village of North Bay

BUDGET/FISCAL IMPACT:

N/A

RECOMMENDATION:

Staff recommends approval of this ordinance amendment.

TIMING/IMPLEMENTATION:

This item is for discussion at the October 6, 2020 Committee of the Whole meeting, and is scheduled for final consideration at the October 20, 2020 Common Council meeting.

Attachments

Ord. 2063(6)

**AN ORDINANCE TO AMEND CHAPTER 40 OF THE CODE OF ORDINANCES FOR THE
CITY OF BURLINGTON, RACINE COUNTY, WISCONSIN RELATING TO THE HEALTH
DEPARTMENT**

The Common Council for the City of Burlington, Racine County, Wisconsin, ordains as follows:

1. That Chapter 40 of the Code of Ordinances for the City of Burlington be, and hereby is, amended to read as set forth in Exhibit A, which is attached and incorporated herein by reference.
2. That this ordinance shall take effect upon adoption and publication as provided by law.

Introduced: October 6, 2020
Adopted:

Jeannie Hefty, Mayor

Attest:

Diahnn Halbach, City Clerk

EXHIBIT A

“CHAPTER 40

Health Department

A. Local Board Of Health, Local Health Department And Local Health Officer.

- (1) **Intermunicipal Agreement Providing for Joint Local Board of Health, Joint Local Health Department and Joint Local Health Officer.** By intermunicipal agreement the Villages of Caledonia, Mt. Pleasant, Sturtevant and North Bay have created a Joint Local Board of Health, established a Joint Local Health Department and appointed a Joint Local Health Officer to serve the above Villages, as well as other municipalities that are added as members to the intermunicipal agreement ("Member Municipalities"), or otherwise contract for the provision of public health services ("Contract Municipalities"). This Agreement is entered into pursuant to the authority set forth in Wis. Stat. Sections 66.0301, 251.09 and 251.02(3r).
- (2) **Designation of Local Board of Health, Local Health Department and Local Health Officer.** The Joint Local Board of Health created by the intermunicipal agreement is hereby designated the “Central Racine County Board of Health” and is established as the joint local board of health of the Member Municipalities and Contract Municipalities pursuant to Section 251.02(3r), Wisconsin Statutes. The Central Racine County Health Department established pursuant to the intermunicipal agreement is hereby designated and established as the local health department of the Member Municipalities and Contract Municipalities pursuant to Section 251.02(3r), Wisconsin Statutes. The local health officer, designated as the Health Officer/Director of Public Health, and provided for in the intermunicipal agreement is hereby designated as the local health officer for the Member Municipalities and Contract Municipalities.
- (3) **Local Board of Health.** The local Board of Health shall be designated as the Central Racine County Board of Health and pursuant to Wis. Stat. Section 251.03(4r), the parties determine that the membership of the Board of Health shall be comprised as set forth in the intergovernmental agreement.
- (4) **Powers and Duties of Local Board of Health.** The Central Racine County Board of Health shall constitute the policy-making body for the Central Racine County Health Department, and shall exercise authority over financial and personnel matters, as set forth in the intermunicipal agreement. The Board of Health shall be responsible for operating and maintaining at least a Level II Health Department to jointly serve the Member Municipalities and Contract Municipalities. The Board of Health shall have the powers and perform such duties as are prescribed in Wis. Stat. Sections 251.04 and 251.05, except as otherwise specifically provided in the intermunicipal agreement or in joint ordinances adopted by Member Municipalities and Contract Municipalities.
- (5) **Powers and Duties of Local Health Officer.** A local health officer shall:

- (a) Administer the local health department in accordance with state statutes and rules, including but not limited to Chapters 250 and 255 of the Wisconsin Statutes.
 - (b) Enforce state public health statutes and rules.
 - (c) Enforce any regulations that the local board of health adopts and any ordinances that the relevant governing body enacts, if those regulations and ordinances are consistent with state public health statutes and rules.
 - (d) Administer all funds received by the local health department for public health programs.
 - (e) Appoint all necessary subordinate personnel, assure that they meet appropriate qualifications and have supervisory power over all subordinate personnel. Any public health nurses and sanitarians hired for the local health department shall meet any qualification requirements established in Wis. Stat. Section 251.06 and rules promulgated by the Department of Health Services.
 - (f) Investigate and supervise that sanitary conditions of all premises within the jurisdictional area of the local health department.
 - (g) Have access to vital records and vital statistics from the register of deeds, as specified in Ch. 69 of the Wisconsin Statutes.
 - (h) Have charge of the local health department and perform the duties prescribed by the local board of health. The local health officer shall submit an annual report of the administration of the local health department to the local board of health.
 - (i) Promote the spread of information as to the causes, nature and prevention of prevalent diseases, and the preservation and improvement of health.
- (5) **Penalties.** Any person who willfully violates or obstructs the execution of any provision under this section relating to public health, for which no other penalty is prescribed, shall upon conviction be subjected to a forfeiture of not less than \$50.00 or more than \$500.00 for each violation, and in addition, shall pay the costs and expenses of prosecution. Each day such violation continues shall be considered a separate offense.
- (6) **Effect of Intermunicipal Agreement.** In all other respects such intermunicipal agreement executed by the Member Municipalities shall govern the administration of the Central Racine County Board of Health, Health Department and Joint Local Health Officer.
- (7) **Repeal of Inconsistent Ordinances.** The provisions of this Chapter shall supersede any inconsistent provisions of this Code of Ordinances, which inconsistent provisions shall be, and hereby are, repealed as of the effective date of this ordinance.

B. Human Health Hazards.

- (1) **Purpose and General Provisions.**
 - (a) This Section is adopted for the purpose of preserving and promoting the public health of residents and preventing the continuance of Human Health Hazards.
 - (b) No Person shall erect, construe, cause, continue, maintain or permit any Human Health Hazards. Any Person who shall cause, create or maintain a

Human Health Hazard or who shall in any way aid or contribute to the creation or maintenance thereof shall be guilty of a violation of this Section, and shall be liable for all costs and expenses attendant upon the abatement or removal of such hazards and subject to penalties provided in this Section.

- (c) It shall be the joint responsibility of the Owner and Occupant of a Dwelling or Dwelling Unit to maintain their property in a manner which complies with this Code and any applicable state and federal laws.
 - (d) This Section does not prohibit the following activities so long as they are conducted in accordance with the applicable ordinance or State Statute: the sanitary operation of licensed junkyards; or the storage and accumulation of ashes and effuse by industrial establishments which maintain adequate and sanitary facilities and the space for the accumulation and storage of such materials.
- (2) **Authority.** This Section is adopted pursuant to the authority granted by Chapters 251 and 254, Wis. Stats., as amended from time-to-time, which regulations are hereby adopted, and incorporated by reference as though fully set forth herein. The Health Officer or Code Official shall have the power to abate human health hazards in accordance with this Section and Wis. Stat. Section 254.59, which statute is adopted by reference and made part of this Section as if fully set forth in this Section.
- (3) **Definitions.** The following definitions shall apply in the interpretation and enforcement of this Chapter, unless a different meaning is plainly intended:
- (a) **Basement.** A portion of a building located partly or wholly underground.
 - (b) **Building Inspector.** The Building Inspector of the Municipality or his or her authorized representative.
 - (c) **Carbon Monoxide Detector.** A device that detects the presence of carbon monoxide gas.
 - (d) **Cellar.** A portion of a building located partly or wholly underground, but having ½ or more of its clear floor to ceiling heights below the average grade of the adjoining ground.
 - (e) **Code Official.** Building Inspector, municipal law enforcement officer, Fire Chief, and/or the Health Officer, or their respective authorized representatives.
 - (f) **Dwelling.** Any building which is wholly or partly used or intended to be used for living or sleeping by human occupants.
 - (g) **Dwelling Unit.** Any room or group of rooms located within a Dwelling and forming a single habitable unit with facilities which are used or intended to be used for living, sleeping, cooking and eating by one family.
 - (h) **Exterior Premises.** The open space on the premises or the portion of the premises upon which there is not a structure.
 - (i) **Extermination.** The control or elimination of insects, rodents or other Vermin by eliminating their harborage places, by removing or making inaccessible materials that may serve as their food, by blocking their access to a Dwelling, by poisoning, spraying, fumigating or trapping, or by any other legal pest elimination method approved by the Code Official.

- (j) **Health Officer.** The Health Officer of the Central Racine County Health Department or his/her authorized representative.
 - (k) **Human Health Hazard.** A substance, activity or condition that is known to have the potential to cause acute or chronic illness, to endanger life, to generate or spread infectious diseases, or otherwise injuriously to affect the health of the public.
 - (l) **Immediate Human Health Hazard.** A condition which exists or has the potential to exist which should, in the opinion of the Health Officer, be abated or corrected immediately, or at least within a 24-hour period, to prevent imminent and severe damage to human health.
 - (m) **Municipality.** A city, town, or village within the jurisdiction of the Central Racine County Health Department.
 - (n) **Occupant.** Any Person living, sleeping or eating or having actual possession of a Dwelling Unit.
 - (o) **Owner.** Any Person who, alone or jointly or severally with others shall be the record holder of the title of any Dwelling or Dwelling Unit, with or without actual possession thereof, or who has charge, care or control of any Dwelling as agent of the owner or as executor, administrator, trustee or Guardian of the estate of the owner.
 - (p) **Person.** Includes Owners, Occupants, their agents, tenants and any individual, firm, corporation, partnership or association.
 - (q) **Smoke Detector.** A device that detects the visible or invisible particles of combustion.
 - (r) **Vermis.** Rats, mice, cockroaches or similar animals or insects that are known to be vectors of human pathogens.
 - (s) **Workmanlike.** Work of such character so as to meet manufacturer's specifications, accepted national standards or recognized trade practices, and to provide a durable result as intended to ensure public safety, health and welfare insofar as they are affected by building construction, use and occupancy.
- (4) **Health Standards for Basic Facilities and Maintenance of Habitable Living Quarters.** No Person shall occupy or allow another Person to occupy any Dwelling or Dwelling Unit for the purpose of living or sleeping therein, which does not comply with the following requirements:
- (a) **Toilet and Lavatory.** Every Dwelling Unit shall contain a water flush toilet within a room which affords privacy to a Person in such room. Every Dwelling Unit shall contain a lavatory basin, preferably but not exclusively in the same room as the toilet. Such toilet and lavatory basins shall be connected and maintained in compliance with the Municipality's plumbing code.
 - (b) **Bathing Facilities.** Every Dwelling Unit shall contain, within a room which affords privacy to a Person in such room, a bathtub or shower connected and maintained in compliance with the Municipality's plumbing code.

- (c) **Egress.** Every Dwelling Unit shall have access to at least two accessible, unobstructed means of egress leading to a safe and open public street, alley or court.
- (d) **Heating Facilities.** Every Dwelling or Dwelling Unit shall be equipped with heating facilities which are properly installed, and maintained in a safe and good working condition and are capable of maintaining minimum temperatures of 68 degrees Fahrenheit in all rooms with an outside temperature of -10 degrees Fahrenheit.
- (e) **Electric Service.** Every outlet and fixture shall be properly installed and shall be maintained in a good and safe working condition, and shall be connected and maintained in compliance with the Municipality's Electric Code.
- (f) **Smoke Detectors.** Smoke Detectors shall be installed outside of each separate sleeping area in the immediate vicinity of the bedrooms and on each additional story of the Dwelling Unit, including Basements and Cellars excluding crawl spaces and unfinished attics.
- (g) **Carbon Monoxide Detectors.** The owner of a dwelling shall install a functional carbon monoxide detector in the basement of the dwelling and on each floor level except the attic, garage, or storage area of each dwelling unit. This paragraph does not apply to the owner of a dwelling that has no attached garage, no fireplace, and no fuel-burning appliance.
- (h) **Extermination of Vermin.** Every Occupant of a Dwelling containing a single Dwelling Unit shall be responsible for the Extermination of any Vermin in or on the premises; and every Occupant of a Dwelling Unit in a Dwelling containing more than one Dwelling Unit shall be responsible for such Extermination within the unit occupied by them whenever their Dwelling Unit is the only one infested. Notwithstanding such provisions, whenever an infestation is caused by the failure of the Owner to maintain a Dwelling in a reasonably rodent-proof or insect-proof condition, Extermination shall be the responsibility of the Owner. Extermination of any infestation in an unoccupied Dwelling Unit shall be the responsibility of the Owner even though the condition may have been caused by a previous Occupant. All Extermination services shall be performed by a licensed exterminator. Effective Extermination shall continue until all Vermin are eliminated. The responsible person shall submit completed Extermination reports from the licensed exterminator to the appropriate Code Official upon request.
- (i) **Hazardous Conditions.** Every Dwelling Unit shall be structurally sound and shall be free of conditions that constitute a Human Health Hazard, an Immediate Human Health Hazard to the health and safety of the Occupant(s) or which create an unreasonable risk of personal injury resulting from any reasonably foreseeable use of the Dwelling.
- (j) **Discontinuance of Service.** No Owner or Occupant shall cause any service, facility, equipment or utility which is required under this Section to be removed or shut off from, or discontinued for, any occupied Dwelling which is let or occupied by such Person, except for such temporary

interruption as may be necessary while actual repairs or alterations are in progress, or during a temporary emergency when discontinuance of service is approved by a Code Official.

- (5) **Enforcement.** Upon request of an Owner or Occupant, or upon receipt of a credible complaint, a Code Official shall inspect or cause to be inspected the Dwelling, Dwelling Unit or Exterior Premises which is the subject of the complaint or upon which there exists evidence of a violation of this Section. Such inspection shall be for the purpose of determining whether or not the condition of the Dwelling or Dwelling Unit complies with the standards set forth in this Section.
- (6) **Access to Property.** After presenting proper identification a Code Official shall be permitted to enter upon any property at any reasonable time for the purpose of making inspections to determine compliance with this Section and related ordinances. If denied access, the Code Official may acquire a special inspection warrant for such access, pursuant to Sec. 66.0119, Wis. Stats., as amended from time-to-time.
- (7) **Declaration of Dwelling as Human Health Hazard.** Notwithstanding any other provisions of this Section, if a Code Official determines that any Dwelling or Dwelling Unit is a Human Health Hazard or Immediate Human Health Hazard, the Code Official shall placard such Dwelling and within 24 hours thereafter serve notice either, by registered mail, return receipt requested, or by personally served notice in the manner provided for in the State Statutes for service of process to the Occupant and Owner that the Dwelling is unfit for human habitation and that it shall be vacated within a reasonable time as ordered by the Code Official. A Dwelling may be declared a Human Health Hazard or Immediate Human Health Hazard for any of, but not limited to, the following reasons:
 - (a) A Dwelling is so damaged, decayed, dilapidated, dangerous, unsanitary, unsafe or Vermin-infested that it creates a hazard to the health or safety of the Occupants or the public.
 - (b) A Dwelling lacks a potable water supply, a properly functioning public or private sanitary sewer system, or a functioning heating system adequate to protect the health and safety of the Occupants.
 - (c) A Dwelling, because of its condition, has been implicated as the potential source of a severe poisoning by a toxic substance including but not limited to lead-bearing paint.
- (8) **Workmanship.** All repairs, maintenance work, alterations or installations which are required directly or indirectly by the enforcement of this Section shall be executed and installed in a Workmanlike manner.
- (9) **Notice of Violation and Orders for Corrective Actions.** Whenever a Code Official determines that there has been a violation of this Section, notice shall be given to the property Owner, and Occupant as appropriate. Such notice shall:
 - (a) Be in writing.
 - (b) Include a statement of the violation with reference to the applicable provision(s) of this Section.
 - (c) Include the correction(s) necessary to bring about compliance.
 - (d) Contain an order to correct said violation by a date certain.

- (10) **Service of Notice.** Each notice or order, other than as provided in Subsection (7), provided under this Section shall be deemed to be properly served if a copy thereof is:
 - (a) Personally served in the manner provided for in the State Statutes for service of process or,
 - (b) Sent by U.S. first class mail, postage prepaid, addressed to the last known address or,
 - (c) Posted in a conspicuous place on or about the main entrance to the structure located at the last known address, where there is a structure.
- (11) **Appeal.** Any Person affected by any notice or order which has been issued in connection with the enforcement of any of the provisions of this Section may request in writing a review by the Health Officer or other Code Official issuing such notice or order. Such request shall be submitted before the date for the violation is to be corrected. Subsequent appeal shall be pursuant to the Administrative Review section of this Code or Chapter 68 of the Wisconsin Statutes.
- (12) **Noncompliance with Order.**
 - (a) **Citation.** A citation for any violation of this Section may be issued by the Police, Sheriff's Department or by an appropriate Code Official.
 - (b) **Abatement of Human Health Hazards/Emergency Action.** In extreme cases where a violation poses an Immediate Human Health Hazard as determined by the Health Officer or other implicated Code Official, , the Health Officer or Code Official may immediately commence the actions authorized by this Chapter, or any other statutory or ordinance authority, to abate or removed the hazard.
- (13) **Penalties.** Any Person who violates any provision of this Section shall upon conviction be subjected to a forfeiture of not less than \$300.00 or more than \$1000.00 for each violation, and in addition, shall pay the costs and expenses of prosecution. Each day such violation continues shall be considered a separate offense.

C. **Lodging, Recreation And Food Protection.**

- (1) **Purpose and General Provisions.** The purpose of this Section is to preserve and promote the public health of the residents. The Health Department is granted agent status under Sections 97.41 and 463.16 , Wis. Stats., and accordingly provides all licenses and inspections for retail food establishments, restaurants, public swimming pools, and water attractions, tattoo and body piercing establishments, recreational and educational camps, campgrounds, hotels, motels, tourist rooming houses, bed and breakfast establishments and food vending operations in accordance with the applicable Wisconsin Statutes and/or Administrative Code Chapter.
- (2) **Authority.** This Section is adopted pursuant to the authority granted by Chapters 251, 252, 254, and Sections 97.41 and 463.16 of the Wisconsin Statutes, as amended from time-to-time, which regulations are hereby adopted, and

incorporated by reference as though fully set forth herein. The Health Officer, or his or her designee, shall have the power to enforce the regulations of this Section.

- (3) **Adoption of State Code; Applications, Permits, and Licenses Required.** Except as otherwise provided in this Section and pursuant to the authority granted by Wisconsin Statutes Chapters 251, 252, 254 and Sections 66.0417 and 97.41, the Village adopts Wisconsin Administrative Code Chapters ATCP 75, SPS 390, SPS 221, ATCP 76, ATCP 78, ATCP 79, DHS192, ATCP 72, ATCP 73, as amended from time-to-time, which are incorporated by reference as though fully set forth herein. All applications, permits and licenses required by such regulations are required by the Municipality and shall be processed in accordance with the applicable Statute or Code Section.
- (4) **Definitions.** The following definitions shall apply in the interpretation and enforcement of this Section, unless a different meaning is plainly intended:
 - (a) **Body Piercer.** Means a person who performs body piercing on another person at that person's request.
 - (b) **Food Establishment.** An operation that stores, prepares, serves, vends, sells or otherwise provides food for human consumption. The term "Food Establishment" includes a "restaurant" as defined in Section 97.01, Wis. Stats.; a "retail food establishment" as defined in Section 97.30, Wis. Stats.
 - (c) **Tattooist.** Means a person who tattoos another person at that person's request.
- (5) **Mobile Food Establishments.** A valid Food Establishment permit issued by the State of Wisconsin or any other competent Health Department for any mobile restaurant or mobile retail Food Establishment which chooses to operate within the jurisdiction of the Central Racine County Health Department will be honored by the Central Racine County Health Department. The mobile Food Establishment may be required to be inspected by the health department and to satisfy the relevant provisions of Wisconsin Administrative Code Chapter ATCP 75. In addition, the mobile food establishment shall pay an inspection fee for this inspection.
- (6) **Body Piercers and Tattooists.** All body piercers and tattooists shall annually complete a bloodborne pathogen training course that is approved by the Health Department. Any tattoo or body piercing establishment allowing a tattooist or body piercer to practice in the establishment without proof of bloodborne pathogen training will be assessed a fee. This fee shall be established by Board of Health as part of the annual budget process.
- (7) **Application; Permit.** Any license or permit required under this Section shall make application on a form provided by the Health Department. The Health Department shall determine the contents of the application and may use a form provided by the State. Applications for permits shall be submitted to the Health Department along with the appropriate fee. Applications will be reviewed for compliance with this Section. Permits and licenses issued hereunder shall be conspicuously displayed on the premises of the establishment.
- (8) **Inspection by Department.** Authorized employees of the Department, upon presenting proper identification, shall have the authority to perform inspections prior to issuance of any permit or license and from time-to-time of any

establishment for compliance with this Code, including the state laws incorporated in this Code by reference.

- (9) **Fees.** All fees associated with the operation of any establishment governed by this Section shall be established as part of the annual budget process or by resolution of the Board of Health.
- (10) **Penalties.** Any Person who violates any provision of this Section shall upon conviction be subjected to a forfeiture of not less than \$300.00 or more than \$1000.00 for each violation, and in addition, shall pay the costs and expenses of prosecution. Each day such violation continues shall be considered a separate offense.
- (11) **Appeal.** Any person aggrieved by any temporary order issued by the Health Officer pursuant to Sec. 66.0417(2)(a), Wis. Stats., shall be granted a hearing before the Board of Health in accordance with the provisions of such Section. Appeal from any order, notice or determination made by the Health Officer other than one controlled by Sec. 66.0417 shall be to the Board of Health pursuant to the applicable ordinance or Chapter 68 of the Wisconsin Statutes in the absence of an administrative review ordinance. The Board of Health may affirm, set aside, or modify the subject order by majority vote. The Board of Health's decision shall be final but may be appealed to the Racine County Circuit Court.

D. Rabies Control.

- (1) **Purpose and General Provisions.** The purpose of this Section is to preserve and promote the public health of the residents. Pursuant to Section 254.51, Wis. Stats., the Health Department shall establish measures for the prevention, surveillance and control of human disease that is associated with animal-borne disease transmission.
- (2) **Authority.** This Section is adopted pursuant to the authority granted by Chapters 250, 251, and 254 of the Wisconsin Statutes. The law enforcement officer, Humane Officer, Health Officer or their designees shall have the power to enforce the regulations of this Section, including by the issuance of one or more citations, as warranted.
- (3) **Adoption of Wisconsin State Statute.** In addition to the provisions of this Section and pursuant to the authority granted by Chapters 250, 251 and 254 of the Wisconsin Statutes, the Municipality adopts Section 95.21, Wis. Stats., which is incorporated by reference as though set forth herein. To the extent any provision conflicts with another provision in this Section, the more restrictive provision applies.
- (4) **Definitions.** The following definitions shall apply in the interpretation and enforcement of this Section, unless a different meaning is plainly intended:
 - (a) **Bite.** To seize with teeth or jaws, so as to enter, wound, or pierce the skin.
 - (b) **Cat.** Any member of the species felis catus (the domestic cat).
 - (c) **Code Officer.** The Municipality's law enforcement officer, Humane Officer, Health Officer or their designees.
 - (d) **Dog.** Any member of the species canis familiaris (the domestic dog).
 - (e) **Ferret.** Any member of the species mustela putorius (the domestic ferret).

- (5) **Rabies Vaccination Required for Dogs.** The owner of a Dog shall have the animal vaccinated against rabies. An owner who fails to obtain a rabies vaccination for a Dog shall be subject to a forfeiture of not less than \$50 and not more than \$100, plus the costs of prosecution.
- (6) **Duty to Report Bite.** Any person having knowledge or reason to believe that any Dog, Cat or Ferret has bitten a person, shall immediately report, so far as is known, the name and address of the owner of the animal and circumstances of such Bite. Such report shall be made to the Village/Town Police Department or Sheriff's Department.
- (7) **Quarantine.** Any Dog, Cat or Ferret within the Municipality which is believed to have bitten a person, to have been infected with rabies, or to have been in contact with a rabid animal shall be subject to the quarantine requirements and procedures set forth in Sec. 95.21, Wis. Stats. If the Code Official, Chief of Police, the Health Officer, or the Humane Officer determines that a Dog, Cat, Ferret or other domestically-owned animal found in the Municipality has rabies, the Health Officer may order a district quarantine, as provided by § 95.21(3).
- (8) **Noncompliance with Quarantine Order.** If after a Dog, Cat or Ferret Bites a person, the animal's owner fails to quarantine the animal and/or fails to have the animal examined by a licensed veterinarian, the animal may be seized by the Code Official, Health Officer, Police Officer, Deputy Sheriff, Humane Officer or their designees and held at a designated facility until the quarantine time expires. The owner or custodian of the animal shall pay all applicable fees associated with the quarantine, veterinarian's examinations, vaccination and license prior to releasing the animal from the quarantine facility.
- (9) **Appeal.** Any person affected by any notice or order which has been issued in connection with the enforcement of any of the provisions of this Section may request in writing a review by the Health Officer or other Code Official issuing such notice or order. Such request shall be submitted before the date for the violation is to be corrected. Subsequent appeal shall be to the Village/Town Board pursuant to the applicable ordinance or Chapter 68 of the Wisconsin Statutes in the absence of an administrative review ordinance.
- (10) **Penalties.** Except as otherwise provided herein, any person who violates any provision of this Section shall upon conviction be subjected to a forfeiture of not less than \$300.00 or more than \$1000.00 for each violation, and in addition, shall pay the costs and expenses of prosecution. Each day such violation continues shall be considered a separate offense.”



DATE: October 20, 2020

SUBJECT: **MOTION 20-985** - To Withdraw from the Central Racine County Health Department.

SUBMITTED BY: Carina Walters, City Administrator

BACKGROUND/HISTORY:

In 2014, Aurora announced that it would no longer sponsor the Western Racine County Health Department which had been serving the nine communities in our region. At that time, the City began discussions with Racine County, our neighboring communities and the Central Racine County Health Department to develop a sustainable model to serve our needs as required by state law. These discussions led in 2015 the nine communities previously served by the Western Racine Health Department agreeing to contract with the Central Racine Health Department for all health department related services.

In May 2020 the Central Racine County Board of Health approved a letter that was sent to County Executive Delagrave, expressing interest to becoming a department of Racine County. The impetus of the letter was due to COVID-19 and the strain of resources this placed on the staff of CRCHD. This included impact to low levy funding, a lean staff and insufficient infrastructure to fully combat COVID-19.

During the Heads of Government meeting held on Wednesday, August 12th County Executive Delagrave and Margaret Gesner discussed the possible consolidation. By a consolidation, the benefits would include:

- 1) Enhancement of fiscal and operational stability,
- 2) Create synergy and reduce redundancies between the Health Department and Racine County Departments,
- 3) Improve effectiveness and creating efficiencies for public health services among other benefits.

At the September 15, 2020 Committee of the Whole meeting, County Executive Delegrave and Margaret Gesner discussed the collaboration in which the Mayor of Burlington and Administrator are in full support of the consolidation for the same reasons outlined above. Please note, this consolidation does not include the City of Racine as they will continue to run independently. Although the City of Racine runs independently, all Health Departments and Racine County have collaborated prior to COVID and even more so due to the pandemic to ensure appropriate support.

Estimated City of Burlington Levy Contribution to Consolidation of RCCHD:

EST. LEVY		2%	2%	2%	2%	2%
2020	2021	2022	2023	2024	2025	2026
\$80,777.00	\$83,955.00	\$85,634.10	\$87,346.78	\$89,093.72	\$90,875.59	\$92,693.10

BUDGET/FISCAL IMPACT:

The suggested funding model would be conceptually similar to the Consolidated Dispatch model. Therefore, participating jurisdictions shall pay quarterly the County the total sum of approximately 850,000 starting in 2020. This payment will increase by 2% each year from 2022 through 2026 and beginning in 2027, the yearly payment shall be reduced by 20% until December 31, 2030 in which the entire levy would be born on Racine County's levy.

For comparison purposes, within our current agreement with CRCHD, the City will be levied, for 2021 an increased per capita rate to \$7.69, in accordance with the Intermunicipal Agreement by the average net new construction of 4.11%. If the continued funding mechanism is according to the terms of the current agreement our future levy may look similar to this.

RECOMMENDATION:

Staff is recommending to the Common Council formally withdraw from Central Racine County Health Department as part of the consolidation into a department of Racine County.

TIMING/IMPLEMENTATION:

This item is for discussion at the October 6, 2020 Committee of the Whole meeting, and is scheduled for final consideration at the October 20, 2020 Common Council meeting.

Attachments

Memorandum



CITY OF BURLINGTON

Administration Department

300 N. Pine Street, Burlington, WI, 53105
(262) 342-1161 – (262) 763-3474 fax
www.burlington-wi.gov

To: Racine County Board of Supervisors
Jonathan Delagrave, County Executive
Margaret Gesner, Central Racine County Board of Health

From: Carina G. Walters, City Administrator

CC: City of Burlington Common Council

Date: October 20, 2020

Re: Notice of Withdrawal: Central Racine County Health Department

Dear Ms. Gesner and Mr. Delegrave,

Please accept this letter on behalf of the City of Burlington Common Council as formal written notice pursuant to Wis. Stat. § 251.15(2m) of the City's intent to withdraw from the Central Racine County Health Department.

Consolidating health services currently provided by the Central Racine County Health Department into a single county health department through an equitable cost allocation will enhance public health, enhance fiscal an operational stability, improve the coordination of a community health plan, improve coordination of response to community health needs and health problems, and maximize efficiency of public resources.

To that end, the City of Burlington supports the establishment of the Racine County Health Department which shall provide the services of a Level III local health department, with a local health officer who meets the qualifications specified by Wis. Stat. § 251.06(1)(c), and which shall serve all areas of Racine County not otherwise served by a city, village, or town local health department.

The City of Burlington further supports the establishment of the Racine County Board of Health in accordance with Wis. Stat. § 251.03, the members of which shall be appointed by the Racine County Executive, subject to confirmation by the Racine County Board of Supervisors, and which shall exercise its powers and duties set forth at Wis. Stat. § 251.04.

The City of Burlington's withdrawal from the Central Racine County Health Department will be effective December 31, 2021.

Sincerely,

Carina G. Walters
City Administrator



DATE: October 20, 2020

SUBJECT: MOTION 20-986 - To Approve the City of Burlington Property Inspection Report from AAE Consulting Group.

SUBMITTED BY: Carina Walters, City Administrator

BACKGROUND/HISTORY:

In 2017, the City of Burlington engaged Ansay Insurance to assume the General Liability and Workman's Compensation insurance. In transitioning to a new insurance carrier, staff needed to verify all of its property including fixed assets. Staff hired Austin Engelhardt, of AAE Consulting Group, to complete a thorough appraisal of City buildings, parks, and infrastructure to ensure each fixed asset and municipally owned properties are insured appropriately.

The weeks of June 15 through August 3, Austin Engelhardt spent time in the City of Burlington walking through every city building, park, lift stations and treatment plant to assess and verify our fixed assets. This data collection and new construction costs are cross-examined to ensure property values and replacement costs are established. This evening Austin Engelhardt, of AAE Consulting Group, is here to provide a summary to the Common Council.

BUDGET/FISCAL IMPACT:

The cost of the property inspection report was \$13,695 and split among all the city departments.

RECOMMENDATION:

Staff recommends approving the report as submitted.

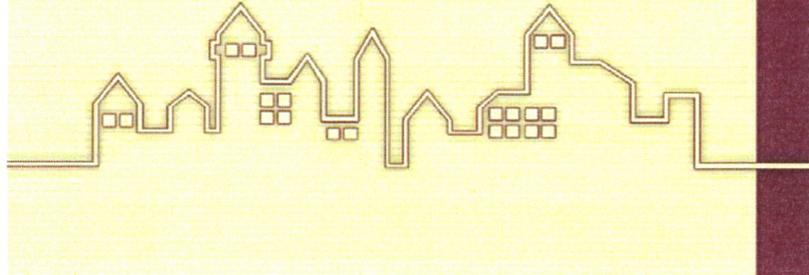
TIMING/IMPLEMENTATION:

This item is scheduled for discussion at the October 6, 2020 Committee of the Whole meeting and is scheduled for final approval at the October 20, 2020 Common Council meeting.

Attachments

Report

AAE Consulting Group



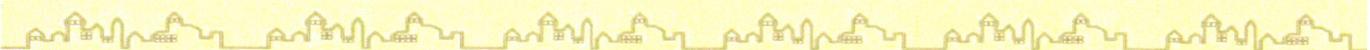
Insurance Value Report For

The City of Burlington

Located at 300 North Pine Street
Burlington, WI 53105



Appraisal Effective Date: July 2nd, 2020



Appraisal Reconciliation Report

Appraisal Property #	Current Property #	Site Name	Building Name	Revised Address	Appraisal Effective Date	Previous Building RCN	Previous Contents RCN	Previous PITO RCN	Appraised Building RCN	Appraised Contents RCN	Appraised PITO RCN	Total % Change	Notes
010101	001001	City Hall	City Hall	300 North Pine Street	08/02/19	\$ 2,299,434	\$ 170,351	\$ -	\$ 2,057,300	\$ 312,000	\$ -	-4.1%	Building previously overvalued. Contents previously undervalued.
0101PTO	-	City Hall	Property in the Open	300 North Pine Street	06/17/20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 700	-	Property in the Open added - not previously listed on property schedule.
010201	002001	Library	Library	166 East Jefferson Street	08/02/19	\$ 3,211,602	\$ 750,000	\$ -	\$ 2,935,300	\$ 4,689,600	\$ -	92.5%	Building previously overvalued. Contents previously undervalued (library book/media collection included in appraised value).
0102PTO	002001PITO	Library	Property in the Open	166 East Jefferson Street	06/17/20	\$ -	\$ -	\$ 7,381	\$ -	\$ -	\$ 27,100	267.2%	Property in the Open previously undervalued.
010301	003001	Airport	Airport Building	707 Airport Road	-	\$ 342,546	\$ 90,310	\$ -	\$ -	\$ -	\$ -	-100.0%	Building not appraised - sold in 2013. Building currently occupied by Spring City Aviation, Inc.
010302	003002	Airport	Control Building	703 Airport Road	08/02/19	\$ 5,000	\$ -	\$ -	\$ 64,200	\$ -	\$ -	1184.0%	Building previously undervalued.
0103PTO	003001PITO	Airport	Property in the Open	703 Airport Road	06/17/20	\$ -	\$ -	\$ 213,584	\$ -	\$ -	\$ 1,020,000	377.6%	Property in the Open previously undervalued.
010401	004001	Fire Department	Fire Department	165 West Washington Street	08/02/19	\$ 2,451,395	\$ 411,035	\$ -	\$ 2,723,900	\$ 937,300	\$ -	27.9%	Building previously undervalued. Contents previously undervalued.
010402	-	Fire Department	Shed 1	165 West Washington Street	06/17/20	\$ -	\$ -	\$ -	\$ 1,200	\$ 500	\$ -	-	Building added - not previously listed on property schedule.
010403	-	Fire Department	Shed 2	165 West Washington Street	06/17/20	\$ -	\$ -	\$ -	\$ 1,000	\$ 500	\$ -	-	Building added - not previously listed on property schedule.
0104PTO	-	Fire Department	Property in the Open	165 West Washington Street	06/17/20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 71,100	-	Property in the Open added - not previously listed on property schedule.
010501	005001	Police Station	Police Station	224 East Jefferson Street	08/02/19	\$ 6,108,133	\$ 461,057	\$ -	\$ 4,615,900	\$ 883,100	\$ -	-16.3%	Building previously overvalued. Contents previously undervalued.
0105PTO	005001PITO	Police Station	Property in the Open	224 East Jefferson Street	06/17/20	\$ -	\$ -	\$ 339	\$ -	\$ -	\$ 14,600	4206.8%	Property in the Open previously undervalued.
010601	006001	County Building	County Building	209 North Main Street	-	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	-100.0%	Building not appraised - no longer insured by the City of Burlington.
010701	007001	Burlington Pool	Bath House	394 Amanda Street	08/02/19	\$ 1,400,000	\$ -	\$ -	\$ 1,293,300	\$ 77,700	\$ -	-2.1%	Building previously undervalued. Contents previously undervalued.
010702	007002	Burlington Pool	Pump House	394 Amanda Street	08/02/19	\$ 25,000	\$ -	\$ -	\$ 18,200	\$ -	\$ -	-27.2%	Building previously overvalued.
010703	007001PITO	Burlington Pool	Swimming Pool	394 Amanda Street	06/17/20	\$ -	\$ -	\$ 4,900,000	\$ 2,257,300	\$ -	\$ -	-53.9%	Structure previously overvalued.
010704	007001PITO	Burlington Pool	Pavilion	394 Amanda Street	06/17/20	\$ -	\$ -	\$ 20,000	\$ 37,300	\$ -	\$ -	86.5%	Building previously undervalued.
0107PTO	007001PITO	Burlington Pool	Property in the Open	394 Amanda Street	06/17/20	\$ -	\$ -	\$ 294,990	\$ -	\$ -	\$ 1,310,000	344.1%	Property in the Open previously undervalued.
010801	008001PITO	Stone Water Tower	Historic Water Tower	389 Lewis Street	06/17/20	\$ -	\$ -	\$ 389,069	\$ 660,500	\$ -	\$ -	69.8%	Structure previously undervalued.
0108PTO	008001PITO	Stone Water Tower	Property in the Open	389 Lewis Street	06/17/20	\$ -	\$ -	\$ 22,000	\$ -	\$ -	\$ 82,600	275.5%	Property in the Open previously undervalued.



Appraisal Reconciliation Report

Appraisal Property #	Current Property #	Site Name	Building Name	Revised Address	Appraisal Effective Date	Previous Building RCN	Previous Contents RCN	Previous PITO RCN	Appraised Building RCN	Appraised Contents RCN	Appraised PITO RCN	Total % Change	Notes
010901	009001	Echo Park	Concession/Shelter/Restroom Building	595 Milwaukee Avenue	08/02/19	\$ 92,488	\$ 8,319	\$ -	\$ 234,200	\$ 2,300	\$ -	134.6%	Building previously undervalued. Contents previously overvalued.
010902	009001PITO	Echo Park	Band Stand	595 Milwaukee Avenue	06/17/20	\$ -	\$ -	\$ 22,396	\$ 67,600	\$ -	\$ -	201.8%	Building previously undervalued.
010903	009001PITO	Echo Park	Pavilion	595 Milwaukee Avenue	06/17/20	\$ -	\$ -	\$ 32,250	\$ 153,200	\$ -	\$ -	375.0%	Building previously undervalued.
0109PITO	009001PITO	Echo Park	Property in the Open	595 Milwaukee Avenue	06/17/20	\$ -	\$ -	\$ 452,506	\$ -	\$ -	\$ 242,400	-46.4%	Property in the Open previously overvalued.
011001	010001	Beaumont Field	Restroom Building	650 Milwaukee Avenue	08/02/19	\$ 65,400	\$ 1,112	\$ -	\$ 105,000	\$ 500	\$ -	58.6%	Building previously undervalued. Contents previously overvalued.
011002	010001PITO	Beaumont Field	West Dugout	650 Milwaukee Avenue	06/17/20	\$ -	\$ -	\$ 12,500	\$ 9,400	\$ 2,000	\$ -	-8.8%	Building previously overvalued.
011003	010001PITO	Beaumont Field	North Dugout	650 Milwaukee Avenue	06/17/20	\$ -	\$ -	\$ 12,500	\$ 12,600	\$ 3,700	\$ -	30.4%	
0110PITO	010001PITO	Beaumont Field	Property in the Open	650 Milwaukee Avenue	06/17/20	\$ -	\$ -	\$ 148,470	\$ -	\$ -	\$ 238,200	60.4%	Property in the Open previously undervalued.
011101	011001	Congress Field	Restroom Building	324 Congress Street	08/02/19	\$ 30,564	\$ 493	\$ -	\$ 113,300	\$ 500	\$ -	266.4%	Building previously undervalued.
011102	011001PITO	Congress Field	Pavilion	324 Congress Street	06/17/20	\$ -	\$ -	\$ 5,599	\$ 18,900	\$ -	\$ -	237.6%	Building previously undervalued.
011103	-	Congress Field	Storm Water Lift Station	324 Congress Street	06/17/20	\$ -	\$ -	\$ -	\$ 48,400	\$ -	\$ -	-	Structure added - not previously listed on property schedule.
011104	-	Congress Field	Storage Shed	324 Congress Street	06/17/20	\$ -	\$ -	\$ -	\$ 2,000	\$ 500	\$ -	-	Building added - not previously listed on property schedule.
0111PITO	011001PITO	Congress Field	Property in the Open	324 Congress Street	06/17/20	\$ -	\$ -	\$ 74,711	\$ -	\$ -	\$ 149,100	99.6%	Property in the Open previously undervalued.
011201	012001	Wagner Park	Restroom Building	500 West Chestnut Street	08/02/19	\$ 26,240	\$ 508	\$ -	\$ 49,100	\$ 500	\$ -	85.4%	Building previously undervalued.
0112PITO	012001PITO	Wagner Park	Property in the Open	500 West Chestnut Street	06/17/20	\$ -	\$ -	\$ 22,527	\$ -	\$ -	\$ 53,200	136.2%	Property in the Open previously undervalued.
011301	013001	Sunset Park (Branen Field)	Restroom/Concession Building	400 Sunset Drive	08/02/19	\$ 52,364	\$ 1,061	\$ -	\$ 59,300	\$ 7,100	\$ -	24.3%	Building previously undervalued. Contents previously undervalued.
011302	013002	Sunset Park (Branen Field)	Announcer Booth	400 Sunset Drive	08/02/19	\$ 3,852	\$ 1,356	\$ -	\$ 11,100	\$ 2,500	\$ -	161.1%	Building previously undervalued. Contents previously undervalued.
011303	013001PITO	Sunset Park (Branen Field)	West Dugout	400 Sunset Drive	06/17/20	\$ -	\$ -	\$ 2,932	\$ 5,600	\$ 1,600	\$ -	145.6%	Building previously undervalued.
011304	013001PITO	Sunset Park (Branen Field)	South Dugout	400 Sunset Drive	06/17/20	\$ -	\$ -	\$ 2,932	\$ 6,200	\$ 1,600	\$ -	166.0%	Building previously undervalued.
011305	-	Sunset Park (Branen Field)	Storage Shed	400 Sunset Drive	06/17/20	\$ -	\$ -	\$ -	\$ 3,900	\$ 1,000	\$ -	-	Building added - not previously listed on property schedule.
0113PITO	013001PITO	Sunset Park (Branen Field)	Property in the Open	400 Sunset Drive	06/17/20	\$ -	\$ -	\$ 37,829	\$ -	\$ -	\$ 94,400	149.5%	Property in the Open previously undervalued.



Appraisal Reconciliation Report

Appraisal Property #	Current Property #	Site Name	Building Name	Revised Address	Appraisal Effective Date	Previous Building RCN	Previous Contents RCN	Previous PITO RCN	Appraised Building RCN	Appraised Contents RCN	Appraised PITO RCN	Total % Change	Notes
011401	032001	Maryland Ave Ball Diamond	Bathroom/Announcer Booth	712 Maryland Avenue	08/02/19	\$ 32,500	\$ -	\$ -	\$ 131,000	\$ 5,800	\$ -	320.9%	Building previously undervalued. Contents previously undervalued.
011402	-	Maryland Ave Ball Diamond	West Dugout	712 Maryland Avenue	06/17/20	\$ -	\$ -	\$ -	\$ 4,700	\$ 1,600	\$ -	-	Building added - not previously listed on property schedule.
011403	-	Maryland Ave Ball Diamond	North Dugout	712 Maryland Avenue	06/17/20	\$ -	\$ -	\$ -	\$ 4,700	\$ 1,600	\$ -	-	Building added - not previously listed on property schedule.
0114PITO	014001PITO	Maryland Ave Ball Diamond	Property in the Open	712 Maryland Avenue	06/17/20	\$ -	\$ -	\$ 40,797	\$ -	\$ -	\$ 161,900	296.8%	Property in the Open previously undervalued.
011501	015001	Wehmhoff Junker Park	Restroom Building	416 East Washington Street	08/02/19	\$ 84,495	\$ 1,512	\$ -	\$ 151,500	\$ 500	\$ -	76.7%	Building previously undervalued. Contents previously overvalued.
011502	015001PITO	Wehmhoff Junker Park	Picnic Pavilion	416 East Washington Street	06/17/20	\$ -	\$ -	\$ 101,800	\$ 108,000	\$ -	\$ -	6.1%	
0115PITO	015001PITO	Wehmhoff Junker Park	Property in the Open	416 East Washington Street	06/17/20	\$ -	\$ -	\$ 71,260	\$ -	\$ -	\$ 116,500	63.5%	Property in the Open previously undervalued.
011601	016001PITO	Wehmhoff Square	Information Booth	355 North Pine Street	06/17/20	\$ -	\$ -	\$ 3,125	\$ 4,600	\$ -	\$ -	47.2%	Building previously undervalued.
011602	016001PITO	Wehmhoff Square	Gazebo	355 North Pine Street	06/17/20	\$ -	\$ -	\$ 32,576	\$ 47,400	\$ -	\$ -	45.5%	Building previously undervalued.
011603	-	Wehmhoff Square	Pioneer Log Cabin	355 North Pine Street	07/02/20	\$ -	\$ -	\$ -	\$ 79,300	\$ -	\$ -	-	Building added - not previously listed on property schedule.
011604	-	Wehmhoff Square	Pioneer Maintenance Shed	355 North Pine Street	07/02/20	\$ -	\$ -	\$ -	\$ 13,900	\$ -	\$ -	-	Building added - not previously listed on property schedule.
0116PITO	-	Wehmhoff Square	Property in the Open	355 North Pine Street	07/02/20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67,900	-	Property in the Open added - not previously listed on property schedule.
011701	017001PITO	Riverside Park	New Pavilion	517 Congress Street	06/17/20	\$ -	\$ -	\$ 19,546	\$ 109,500	\$ -	\$ -	460.2%	Building previously undervalued.
0117PITO	017001PITO	Riverside Park	Property in the Open	517 Congress Street	06/17/20	\$ -	\$ -	\$ 34,612	\$ -	\$ -	\$ 545,000	1474.6%	Property in the Open previously undervalued.
011901	019001	McCanna Park	Restroom Building	100 McCanna Parkway	08/02/19	\$ 70,000	\$ -	\$ -	\$ 121,200	\$ 500	\$ -	73.9%	Building previously undervalued. Contents previously undervalued.
011902	019001PITO	McCanna Park	Pavilion	100 McCanna Parkway	06/17/20	\$ -	\$ -	\$ 43,831	\$ 64,500	\$ -	\$ -	47.2%	Building previously undervalued.
0119PITO	019001PITO	McCanna Park	Property in the Open	100 McCanna Parkway	06/17/20	\$ -	\$ -	\$ 17,128	\$ -	\$ -	\$ 37,200	117.2%	Property in the Open previously undervalued.
012001	020001	Old Wastewater Treatment Plant	Office/Laboratory Building	636 South Pine Street	08/02/19	\$ 180,557	\$ 32,427	\$ -	\$ 83,600	\$ -	\$ -	-60.7%	Building previously overvalued. Contents previously overvalued (building currently vacant).
012002	020002	Old Wastewater Treatment Plant	Storage Building	636 South Pine Street	08/02/19	\$ 76,578	\$ 37,575	\$ -	\$ 90,000	\$ 18,600	\$ -	-4.9%	Building previously undervalued. Contents previously overvalued.
012003	020003	Old Wastewater Treatment Plant	Digester/Control Building	636 South Pine Street	-	\$ 11,722	\$ 25,531	\$ -	\$ -	\$ -	\$ -	-100.0%	Building not appraised - demolished in 2014.
012004	020004	Old Wastewater Treatment Plant	Workshop/Garage Building	636 South Pine Street	08/02/19	\$ 97,369	\$ 22,555	\$ -	\$ 116,200	\$ 9,200	\$ -	4.6%	Building previously undervalued. Contents previously overvalued.



Appraisal Reconciliation Report

City of Burlington

Appraised By: A. Engelhardt, ASA, CPCU

Appraisal Property #	Current Property #	Site Name	Building Name	Revised Address	Appraisal Effective Date	Previous Building RCN	Previous Contents RCN	Previous PITO RCN	Appraised Building RCN	Appraised Contents RCN	Appraised PITO RCN	Total % Change	Notes
012005	020005	Old Wastewater Treatment Plant	Sludge Dewatering Building	636 South Pine Street	08/02/19	\$ 31,298	\$ 3,872	-	\$ 137,600	\$ 67,500	\$ -	483.2%	Building previously undervalued. Contents previously undervalued.
012006	020006	Old Wastewater Treatment Plant	Blower Room/Boiler Building	636 South Pine Street	-	\$ 8,430	\$ 1,237	-	\$ -	\$ -	\$ -	-100.0%	Building not appraised - demolished in 2014.
012007	020007	Old Wastewater Treatment Plant	Digester	636 South Pine Street	-	\$ 100,187	\$ 73,907	-	\$ -	\$ -	\$ -	-100.0%	Structure not appraised - demolished in 2014.
012008	020008	Old Wastewater Treatment Plant	Main Lift Station	636 South Pine Street	08/02/19	\$ 2,000,000	\$ 46,665	-	\$ 3,038,000	\$ 1,000	\$ -	48.5%	Building previously undervalued. Contents previously overvalued.
012009	-	Old Wastewater Treatment Plant	Sample Building	636 South Pine Street	08/02/19	\$ -	\$ -	-	\$ 17,200	\$ 400	\$ -	-	Building added - not previously listed on property schedule.
012010	-	Old Wastewater Treatment Plant	Animal Control Building	636 South Pine Street	08/02/19	\$ -	\$ -	-	\$ 9,600	\$ 500	\$ -	-	Building added - not previously listed on property schedule.
0120PITO	-	Old Wastewater Treatment Plant	Property in the Open	636 South Pine Street	06/17/20	\$ -	\$ -	-	\$ -	\$ -	\$ 93,600	-	Property in the Open added - not previously listed on property schedule.
012101	021001	Water Department	Well 8/Booster Station	508 Sheldon Street	08/02/19	\$ 815,759	\$ 35,797	-	\$ 2,081,100	\$ 149,100	\$ -	161.9%	Building previously undervalued. Contents previously undervalued.
0121PITO	021001PITO	Water Department	Property in the Open	508 Sheldon Street	06/17/20	\$ -	\$ -	299,539	\$ -	\$ -	\$ 600	-99.8%	Property in the Open previously undervalued. Portion of previous value included in Well8/Booster Station (Appraisal #012101).
012201	022001	Dunford Booster Station	Booster Station	384 Dunford Drive	08/02/19	\$ 3,227,987	\$ -	-	\$ 553,700	\$ 6,000	\$ -	-82.7%	Building previously overvalued. Contents previously undervalued.
012202	022002	Dunford Booster Station	Standpipe	384 Dunford Drive	08/02/19	\$ -	\$ -	-	\$ 2,410,300	\$ -	\$ -	-	Value likely included in entry above (EMC Property #022001).
0122PITO	-	Dunford Booster Station	Property in the Open	384 Dunford Drive	06/17/20	\$ -	\$ -	-	\$ -	\$ -	\$ 30,000	-	Property in the Open added - not previously listed on property schedule.
0123A01	023001PITO	Highway 11 Lift Station	Lift Station	676 East State Street	06/17/20	\$ -	\$ -	111,950	\$ 218,400	\$ -	\$ -	95.1%	Structure previously undervalued.
0123B01	023001PITO	Shiloh Hills Lift Station	Lift Station	35115 West Chestnut Street	06/17/20	\$ -	\$ -	85,547	\$ 150,600	\$ -	\$ -	76.0%	Structure previously undervalued.
0123B0PITO	-	Shiloh Hills Lift Station	Property in the Open	35115 West Chestnut Street	06/17/20	\$ -	\$ -	-	\$ -	\$ -	\$ 3,300	-	Property in the Open added - not previously listed on property schedule.
0123C01	023001PITO	Industrial Park Lift Station	Lift Station	810 Kritt Avenue	06/17/20	\$ -	\$ -	128,848	\$ 152,500	\$ -	\$ -	18.4%	Structure previously undervalued.
0123D01	023001PITO	Water Tower/Pump House/Well 7	Water Tower	341 Origen Street	06/17/20	\$ -	\$ -	1,235,383	\$ 1,552,400	\$ -	\$ -	25.7%	Structure previously undervalued.
0123D02	-	Water Tower/Pump House/Well 7	Pump House/Well 7	341 Origen Street	06/17/20	\$ -	\$ -	-	\$ 1,092,400	\$ 3,000	\$ -	-	Value likely included in entry above (EMC Property #023001PITO).
0123D0PITO	-	Water Tower/Pump House/Well 7	Property in the Open	341 Origen Street	06/17/20	\$ -	\$ -	-	\$ -	\$ -	\$ 2,000	-	Property in the Open added - not previously listed on property schedule.
0123E01	023001PITO	Murphy Farm Pump Station	Pump Station	1589 Barbara Street	06/17/20	\$ -	\$ -	85,547	\$ -	\$ -	\$ -	-100.0%	Structure not appraised - duplicate entry (Appraisal #0123H01).
0123F01	023001PITO	Bohmer Lake Lift Station	Lift Station	2940 South Pine Street	06/17/20	\$ -	\$ -	500,000	\$ 208,600	\$ -	\$ -	-58.3%	Structure previously overvalued.



Appraisal Reconciliation Report

Appraisal Property #	Current Property #	Site Name	Building Name	Revised Address	Appraisal Effective Date	Previous Building RCN	Previous Contents RCN	Previous PITO RCN	Appraised Building RCN	Appraised Contents RCN	Appraised PITO RCN	Total % Change	Notes
0123G01	023001PITO	Well 11	Well House	1072 Liberty Drive	06/17/20	\$ -	\$ -	\$ 3,000,000	\$ 2,599,400	\$ 5,000	\$ -	-13.2%	Building previously overvalued.
0123G02	-	Well 11	Water Storage Tank	1072 Liberty Drive	06/17/20	\$ -	\$ -	\$ -	\$ 914,000	\$ -	\$ -	-	Value likely included in entry above (EMC Property #023001PITO).
0123GPITO	-	Well 11	Property in the Open	1072 Liberty Drive	06/17/20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,200	-	Property in the Open added - not previously listed on property schedule.
0123H01	023001PITO	Murphy Farm Lift Station	Lift Station	1589 Barbara Street	06/17/20	\$ -	\$ -	\$ 500,000	\$ 120,100	\$ -	\$ -	-76.0%	Structure previously overvalued.
0123I01	023001PITO	Tuet Road Lift Station	Lift Station	2224 Milwaukee Avenue	06/17/20	\$ -	\$ -	\$ 158,420	\$ 285,700	\$ -	\$ -	80.3%	Structure previously undervalued.
0123I02	-	Tuet Road Lift Station	Chemical Building	2224 Milwaukee Avenue	06/17/20	\$ -	\$ -	\$ -	\$ 12,400	\$ -	\$ -	-	Property in the Open added - not previously listed on property schedule.
0123I01	023001PITO	Springbrook Lift Station	Lift Station	1299 South Pine Street	06/17/20	\$ -	\$ -	\$ 85,547	\$ 185,600	\$ -	\$ -	117.0%	Structure previously undervalued.
0123K01	023001PITO	Bayridge Pond Storm Lift Station	Lift Station	4220 Lake Street	06/17/20	\$ -	\$ -	\$ 107,726	\$ 85,400	\$ -	\$ -	-20.7%	Structure previously overvalued.
0123L01	023001PITO	State Street Lift Station	Lift Station	5205 Mormon Road	06/17/20	\$ -	\$ -	\$ 158,420	\$ 394,000	\$ -	\$ -	148.7%	Structure previously undervalued.
0123LPITO	-	State Street Lift Station	Property in the Open	5205 Mormon Road	06/17/20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,200	-	Property in the Open added - not previously listed on property schedule.
012401	024001	Wastewater Treatment Plant	Administration Building	2100 South Pine Street	08/02/19	\$ 1,687,754	\$ 177,848	\$ -	\$ 1,669,000	\$ 343,500	\$ -	7.9%	Building previously overvalued. Contents previously undervalued.
012402	024002	Wastewater Treatment Plant	Maintenance Building	2100 South Pine Street	08/02/19	\$ 1,571,795	\$ 144,564	\$ -	\$ 1,381,400	\$ 540,600	\$ -	12.0%	Building previously overvalued. Contents previously undervalued.
012403	024003	Wastewater Treatment Plant	Solids Handling Building	2100 South Pine Street	08/02/19	\$ 2,025,429	\$ 144,476	\$ -	\$ 6,160,600	\$ 65,000	\$ -	186.9%	Building previously undervalued. Contents previously overvalued.
012404	024004	Wastewater Treatment Plant	2nd Stage Treatment Building	2100 South Pine Street	08/02/19	\$ 771,448	\$ 83,997	\$ -	\$ 4,406,200	\$ 5,500	\$ -	415.7%	Building previously undervalued. Contents previously overvalued.
012405	024005	Wastewater Treatment Plant	Biofilter Building	2100 South Pine Street	08/02/19	\$ 4,971,881	\$ 6,930	\$ -	\$ 276,000	\$ -	\$ -	-94.5%	Building previously overvalued. Contents previously overvalued.
012406	024006	Wastewater Treatment Plant	1st Stage Treatment Building	2100 South Pine Street	08/02/19	\$ 878,108	\$ 8,096	\$ -	\$ 6,127,500	\$ 18,000	\$ -	593.5%	Building previously undervalued. Contents previously overvalued.
012407	024007	Wastewater Treatment Plant	North Final Clarifier 1	2100 South Pine Street	08/02/19	\$ 2,548,100	\$ 176,000	\$ -	\$ 1,612,700	\$ -	\$ -	-40.8%	Unable to accurately reconcile to previous property schedule - likely included in entry above (Appraisal Property #012406).
012408	024008	Wastewater Treatment Plant	North Intermediate Clarifier 1	2100 South Pine Street	08/02/19	\$ 1,005,348	\$ -	\$ -	\$ 1,035,800	\$ -	\$ -	3.0%	Unable to accurately reconcile to previous property schedule - likely included in entry above (Appraisal Property #012406).
012409	024009	Wastewater Treatment Plant	Sludge Loading Building	2100 South Pine Street	08/02/19	\$ 218,797	\$ -	\$ -	\$ 821,100	\$ -	\$ -	275.3%	Building previously undervalued.
012410	024010	Wastewater Treatment Plant	North Primary Clarifier 1	2100 South Pine Street	08/02/19	\$ 3,062,790	\$ -	\$ -	\$ 660,600	\$ -	\$ -	-78.4%	Previous value likely includes three (3) primary clarifiers (Appraisal Property #012423 & #012424). Structure value previously overvalued.
012411	024011	Wastewater Treatment Plant	Aeration Basins	2100 South Pine Street	08/02/19	\$ 240,799	\$ -	\$ -	\$ 2,972,300	\$ -	\$ -	1134.3%	Structure previously undervalued.



Appraisal Reconciliation Report

Appraised By: A. Engelhardt, ASA, CPCU

Appraisal Property #	Current Property #	Site Name	Building Name	Revised Address	Appraisal Effective Date	Previous Building RCN	Previous Contents RCN	Previous PITO RCN	Appraised Building RCN	Appraised Contents RCN	Appraised PITO RCN	Total % Change	Notes
012412	024012	Wastewater Treatment Plant	Primary Digester	2100 South Pine Street	08/02/19	\$ 2,585,417	\$ -	\$ -	\$ 1,171,800	\$ -	\$ -	-54.7%	Previous value likely includes secondary digester (Appraisal Property #012421). Structure value previously overvalued.
012413	024013	Wastewater Treatment Plant	Disinfection	2100 South Pine Street	-	\$ 422,639	\$ -	\$ -	\$ -	\$ -	\$ -	-100.0%	Unable to accurately reconcile to previous property schedule - portion of renovation to 2nd stage treatment. Value included in entry above (Appraisal Property #012404).
012414	024014	Wastewater Treatment Plant	High Strength Waste Tank	2100 South Pine Street	08/02/19	\$ 527,533	\$ -	\$ -	\$ 225,900	\$ -	\$ -	-57.2%	Unable to accurately reconcile to previous property schedule - likely included in entry above (Appraisal Property #012403).
012415	024015	Wastewater Treatment Plant	Sludge Storage Tank 1	2100 South Pine Street	08/02/19	\$ 2,967,033	\$ -	\$ -	\$ 2,052,300	\$ -	\$ -	-30.8%	Previous value likely includes sludge storage tank 2 (Appraisal Property #012420). Structure value previously undervalued.
012416	024016	Wastewater Treatment Plant	Generator	2100 South Pine Street	08/02/19	\$ 170,262	\$ -	\$ -	\$ 193,800	\$ -	\$ -	13.8%	Structure previously undervalued.
012417	024017	Wastewater Treatment Plant	Pumps, Covers, Blowers, Mixers	2100 South Pine Street	-	\$ 10,291,430	\$ -	\$ -	\$ -	\$ -	\$ -	-100.0%	Unable to accurately reconcile to previous property schedule - value of process equipment allocated in individual building/structure breakout.
012418	-	Wastewater Treatment Plant	North Biofilter 1	2100 South Pine Street	08/02/19	\$ -	\$ -	\$ -	\$ 2,330,800	\$ -	\$ -	-	Value likely included in entry above (EMC Property #024005). Structure listed separately for clarification.
012419	-	Wastewater Treatment Plant	South Biofilter 2	2100 South Pine Street	08/02/19	\$ -	\$ -	\$ -	\$ 2,330,800	\$ -	\$ -	-	Value likely included in entry above (EMC Property #024005). Structure listed separately for clarification.
012420	-	Wastewater Treatment Plant	Sludge Storage Tank 2	2100 South Pine Street	08/02/19	\$ -	\$ -	\$ -	\$ 1,801,300	\$ -	\$ -	-	Value likely included in entry above (EMC Property #024015). Structure listed separately for clarification.
012421	-	Wastewater Treatment Plant	Secondary Digester	2100 South Pine Street	08/02/19	\$ -	\$ -	\$ -	\$ 1,171,800	\$ -	\$ -	-	Value likely included in entry above (EMC Property #024012). Structure listed separately for clarification.
012422	-	Wastewater Treatment Plant	South Final Clarifier 2	2100 South Pine Street	08/02/19	\$ -	\$ -	\$ -	\$ 1,711,200	\$ -	\$ -	-	Value likely included in entry above (EMC Property #024007). Structure listed separately for clarification.
012423	-	Wastewater Treatment Plant	South Primary Clarifier 2	2100 South Pine Street	08/02/19	\$ -	\$ -	\$ -	\$ 660,600	\$ -	\$ -	-	Value likely included in entry above (EMC Property #024010). Structure listed separately for clarification.
012424	-	Wastewater Treatment Plant	West Primary Clarifier 3	2100 South Pine Street	08/02/19	\$ -	\$ -	\$ -	\$ 709,100	\$ -	\$ -	-	Value likely included in entry above (EMC Property #024010). Structure listed separately for clarification.
012425	-	Wastewater Treatment Plant	South Intermediate Clarifier 2	2100 South Pine Street	08/02/19	\$ -	\$ -	\$ -	\$ 1,035,800	\$ -	\$ -	-	Structure added - not previously listed on property schedule.
012426	-	Wastewater Treatment Plant	Septage Receiving Station/Settling	2100 South Pine Street	08/02/19	\$ -	\$ -	\$ -	\$ 192,800	\$ -	\$ -	-	Structure added - not previously listed on property schedule.
012427	-	Wastewater Treatment Plant	Primary Flow Splitter	2100 South Pine Street	08/02/19	\$ -	\$ -	\$ -	\$ 137,800	\$ -	\$ -	-	Structure added - not previously listed on property schedule.
012428	-	Wastewater Treatment Plant	Intermediate Flow Splitter	2100 South Pine Street	08/02/19	\$ -	\$ -	\$ -	\$ 108,300	\$ -	\$ -	-	Structure added - not previously listed on property schedule.
012429	-	Wastewater Treatment Plant	Methane Flare	2100 South Pine Street	08/02/19	\$ -	\$ -	\$ -	\$ 28,800	\$ -	\$ -	-	Structure added - not previously listed on property schedule.
012430	-	Wastewater Treatment Plant	Debris Dewatering Structure	2100 South Pine Street	08/02/19	\$ -	\$ -	\$ -	\$ 84,100	\$ -	\$ -	-	Structure added - not previously listed on property schedule.
0124PITO	024001PITO	Wastewater Treatment Plant	Property in the Open	2100 South Pine Street	06/17/20	\$ -	\$ -	\$ 121,040	\$ -	\$ -	\$ 257,000	112.3%	Property in the Open previously undervalued.
012501	025001	Riverfront	Shelter/Restroom Building	400 Bridge Street	08/02/19	\$ 325,000	\$ 1,778	\$ -	\$ 311,400	\$ 500	\$ -	-4.6%	Building previously overvalued. Contents previously overvalued.



Appraisal Reconciliation Report

Appraised By: *A. Engelhardt, ASA, CPCU*

City of Burlington

Appraisal Property #	Current Property #	Site Name	Building Name	Revised Address	Appraisal Effective Date	Previous Building RCN	Previous Contents RCN	Previous PITO RCN	Appraised Building RCN	Appraised Contents RCN	Appraised PITO RCN	Total % Change	Notes
012502	025001PITO	Riverfront	Gazebo	400 Bridge Street	06/17/20	\$ -	\$ -	76,000	\$ 35,700	\$ -	\$ -	-53.0%	Building previously overvalued.
0125PTO	-	Riverfront	Property in the Open	400 Bridge Street	06/17/20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 229,900	-	Property in the Open added - not previously listed on property schedule.
0126PTO	026001PITO	Fox Street Pedestrian Bridge	Property in the Open	329 Fox Street	06/17/20	\$ -	\$ -	200,628	\$ -	\$ -	\$ 286,000	42.6%	Property in the Open previously undervalued.
0127PTO	027001PITO	Bushnell Park Pedestrian Bridge	Property in the Open	32100 Bushnell Road	06/17/20	\$ -	\$ -	280,768	\$ -	\$ -	\$ 541,000	92.7%	Property in the Open previously undervalued.
0128PTO	028001PITO	Steinhoff Park	Property in the Open	875 Cedar Drive	06/17/20	\$ -	\$ -	17,227	\$ -	\$ -	\$ 28,100	63.1%	Property in the Open previously undervalued.
0129PTO	029001PITO	Traffic Signals	Property in the Open	Throughout City	06/17/20	\$ -	\$ -	763,500	\$ -	\$ -	\$ 2,740,000	258.9%	Property in the Open previously undervalued.
013001	030001	Public Works Facility	Public Works Building	2200 South Pine Street	08/02/19	\$ 4,936,611	\$ 433,900	\$ -	\$ 5,205,200	\$ 724,400	\$ -	10.4%	Building previously undervalued. Contents previously undervalued.
013002	030002	Public Works Facility	Compactor Shed	2200 South Pine Street	08/02/19	\$ 104,785	\$ 67,471	\$ -	\$ 96,900	\$ 90,000	\$ -	8.5%	Building previously overvalued. Contents previously undervalued.
013003	030003	Public Works Facility	Salt Storage Shed	2200 South Pine Street	08/02/19	\$ 104,785	\$ -	\$ -	\$ 96,900	\$ -	\$ -	-7.5%	Building previously overvalued.
013004	030004	Public Works Facility	Dirt Shed	2200 South Pine Street	08/02/19	\$ 28,000	\$ -	\$ -	\$ 25,600	\$ -	\$ -	-8.6%	Building previously overvalued.
0130PTO	030001PITO	Public Works Facility	Property in the Open	2200 South Pine Street	06/17/20	\$ -	\$ -	67,130	\$ -	\$ -	\$ 203,000	202.4%	Property in the Open previously undervalued.
013101	031001	Parking Structure	Parking Structure	225 East Washington Street	08/02/19	\$ 4,339,227	\$ -	\$ -	\$ 4,578,100	\$ -	\$ -	5.5%	Building previously undervalued.
0131PTO	-	Parking Structure	Property in the Open	225 East Washington Street	06/17/20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,600	-	Property in the Open added - not previously listed on property schedule.
013201	-	Hintz Sports Complex	Property in the Open	732 Maryland Avenue	06/17/20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 242,500	-	Property in the Open added - not previously listed on property schedule.
013301	033001	Well 10/Booster Station	Well 10/Booster Station	165 Karyl Street	08/02/19	\$ 897,428	\$ 650,000	\$ -	\$ 1,706,300	\$ -	\$ -	10.3%	Building previously undervalued. Contents previously overvalued.
013302	-	Well 10/Booster Station	Treatment Building	165 Karyl Street	08/02/19	\$ -	\$ -	\$ -	\$ 1,153,400	\$ 6,000	\$ -	-	Building added - not previously listed on property schedule.
013303	-	Well 10/Booster Station	Reservoir	165 Karyl Street	08/02/19	\$ -	\$ -	\$ -	\$ 709,800	\$ -	\$ -	-	Structure added - not previously listed on property schedule.
013401	034001	Well 9/Booster Station	Well 9/Booster Station	801 Weiler Road	08/02/19	\$ 623,140	\$ 650,000	\$ -	\$ 1,327,400	\$ -	\$ -	4.3%	Building previously undervalued. Contents previously overvalued.
013402	-	Well 9/Booster Station	Treatment Building	801 Weiler Road	08/02/19	\$ -	\$ -	\$ -	\$ 1,180,400	\$ 6,000	\$ -	-	Building added - not previously listed on property schedule.
013403	-	Well 9/Booster Station	Reservoir	801 Weiler Road	08/02/19	\$ -	\$ -	\$ -	\$ 709,800	\$ -	\$ -	-	Structure added - not previously listed on property schedule.
0134PTO	-	Well 9/Booster Station	Property in the Open	801 Weiler Road	06/17/20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,700	-	Property in the Open added - not previously listed on property schedule.



Appraisal Reconciliation Report

Appraised By: *A. Engelhardt, ASA, CPCU*

City of Burlington

Appraisal Property #	Current Property #	Site Name	Building Name	Revised Address	Appraisal Effective Date	Previous Building RCN	Previous Contents RCN	Previous PITO RCN	Appraised Building RCN	Appraised Contents RCN	Appraised PITO RCN	Total % Change	Notes
013501	035001	Transfer Building	Transfer Building	680 Maryland Avenue	08/02/19	\$ 115,123	\$ -	\$ -	\$ 156,300	\$ 1,000	\$ -	36.6%	Building previously undervalued. Contents previously undervalued.
013502	-	Transfer Building	Storage Building	680 Maryland Avenue	06/17/20	\$ -	\$ -	\$ -	\$ 5,800	\$ 1,000	\$ -	-	Building added - not previously listed on property schedule.
0135PITO	-	Transfer Building	Property in the Open	680 Maryland Avenue	06/17/20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,300	-	Property in the Open added - not previously listed on property schedule.
0136PITO	036001PITO	Bridge Street Clock	Property in the Open	Bridge Street/East Chestnut Street	06/17/20	\$ -	\$ -	\$ 20,360	\$ -	\$ -	\$ 34,400	69.0%	Property in the Open previously undervalued.
013701	037001	Airport	Office/Storage/Merc LRO Building	703 Airport Road	08/02/19	\$ 1,947,544	\$ -	\$ -	\$ 1,947,100	\$ -	\$ -	0.0%	
013801	038001	Senior Community Center	Senior Community Center	587 East State Street	08/02/19	\$ 483,000	\$ 25,000	\$ -	\$ 670,500	\$ 50,500	\$ -	41.9%	Building previously undervalued. Contents previously undervalued.
013802	-	Senior Community Center	Storage Shed	587 East State Street	06/17/20	\$ -	\$ -	\$ -	\$ 4,100	\$ 1,000	\$ -	-	Building added - not previously listed on property schedule.
0138PITO	-	Senior Community Center	Property in the Open	587 East State Street	06/17/20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,900	-	Property in the Open added - not previously listed on property schedule.
0139PITO	039001PITO	Martin Square	Property in the Open	256 West State Street	06/17/20	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 15,300	-69.4%	Property in the Open previously overvalued.
014001	-	Burlington Dog Park	Storage Shed	480 South Callumet Street	06/17/20	\$ -	\$ -	\$ -	\$ 2,300	\$ 500	\$ -	-	Building added - not previously listed on property schedule.
0140PITO	-	Burlington Dog Park	Property in the Open	480 South Callumet Street	06/17/20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,600	-	Property in the Open added - not previously listed on property schedule.
014101	-	City Landfill	Blower Building	764 Maryland Avenue	07/02/20	\$ -	\$ -	\$ -	\$ 51,100	\$ -	\$ -	-	Building added - not previously listed on property schedule.
0141PITO	-	City Landfill	Property in the Open	764 Maryland Avenue	07/02/20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 216,500	-	Property in the Open added - not previously listed on property schedule.
0142PITO	-	Street Signs	Property in the Open	Throughout City	06/17/20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 966,000	-	Property in the Open added - not previously listed on property schedule.
0143PITO	-	Street Lighting	Property in the Open	Throughout City	06/17/20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 771,000	-	Property in the Open added - not previously listed on property schedule.
0144PITO	-	Fire Hydrants	Property in the Open	Throughout City	06/17/20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,510,000	-	Property in the Open added - not previously listed on property schedule.
0145PITO	-	Water Distribution Meters	Property in the Open	Throughout City	06/17/20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,260,000	-	Property in the Open added - not previously listed on property schedule.
Report Totals:						\$ 72,702,096	\$ 4,761,740	\$ 15,092,770	\$ 97,958,600	\$ 9,048,300	\$ 14,789,800	31.6%	





DATE: October 20, 2020

SUBJECT: MOTION 20-989 - To accept the 2019 Annual Audit.

SUBMITTED BY: Steven DeQuaker, Finance Director

BACKGROUND/HISTORY:

The 2019 Annual audit performance on the City's fund balance has increased due to accounting changes and movement of some funds from the Agency funds to the General Fund. These changes may occur when auditors change and tend to have different views on the way items should be reported. The city has also qualified for the expenditure restraint payment due to the 2017, 2018 budget to budget comparison. The city received the payment in 2019. This is due to the individual departments performing better than expected in the budget year.

Below are some highlights from the Audit, addressing questions that usually come up every year.

1. Fund Balance at Year End: \$3,319,518 (this would be reduced by any fund shortages for true spendable fund balance)
2. Deficit Funds: Infrastructure: \$(653,039); Park Development (\$903)
3. Net Operating Income: Water: \$760,121; Sewer: \$469,192; Airport:(\$39,330). The Airport Revenue less expenses shortage includes depreciation.
4. Total all Cash & Investments: \$23,963,175 - cash in banks and investments. Not all these are spendable due to bond covenants and fund requirements.
5. Custodial Risk: Greenwoods State Bank, during Tax Collection only Guaranteed \$250,000 FDIC and \$400,000 State Deposit Guarantee Fund. Greenwoods State Bank typically collects \$700,000 to \$1,000,000 in taxes for the City. Moneys are transferred out of the bank after Tax collection to BMO to reduce the balance/risk.
6. GO Debt Outstanding at year-end 2019: \$22,513,763 - Allowable Debt based on 5% of Equalized Value: \$48,605,930 or \$26,092,167 remaining.

As discussed during the 2020 budget workshops we were able to reduce the short Capital Projects Infrastructure Fund from almost \$1.1 Million to \$653,000 in 2019. Further reductions to the short fund balance will happen in 2020, with a final reduction in 2021 if needed, thus eliminating the shortage in that fund.

Patricia Reda with Sitzberger will outline the audit and the findings, along with the Management letter, and items to be aware of in the future.

BUDGET/FISCAL IMPACT:

Annual Audit recaps the 2019 performance of actual vs budget.

RECOMMENDATION:

Staff recommends approving the motion to accept the annual audit.

TIMING/IMPLEMENTATION:

This item is for discussion at the October 20, 2020 Committee of the Whole meeting and due to timeliness and the need to publish this document to multiple sources including State of Wisconsin DOA, EMMA and S&P, this item is set for adoption at the same evening Common Council meeting.

Attachments

Governance Letter
Management Letter
2019 Annual Audit



www.sitzbergercpas.com

To the City Council
City of Burlington, Wisconsin

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the City of Burlington for the year ended December 31, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 3, 2020. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City of Burlington are described in Note A to the financial statements. As described in Note A to the financial statements, the City of Burlington adopted GASB Statement 84, *Fiduciary Activities*, during the year ended December 31, 2019. The application of existing policies was not changed during the year. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

- Management's estimate of the useful lives of capital assets is based on the City's useful life schedule
- Management's estimate of the pension liability is based upon a third party actuarial valuation
- Management's estimate of the OPEB liability is based upon a third party actuarial valuation

We evaluated the key factors and assumptions used to develop the aforementioned estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

To the City Council
City of Burlington, Wisconsin

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The attached misstatements detected as a result of audit procedures, and supplied to us by management, were corrected by management.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated September 4, 2020.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City of Burlington auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the required supplementary information (RSI), as listed in the table of contents that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information as listed in the table of contents which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

To the City Council
City of Burlington, Wisconsin

Restriction on Use

This information is intended solely for the information and use of the City of Burlington and management of the City of Burlington and is not intended to be and should not be used by anyone other than these specified parties.

Sitzberger & Company, S.C.

Sitzberger & Company, S.C.
Lake Geneva, Wisconsin
September 4, 2020

City of Burlington
Year End: December 31, 2019
Adjusting Journal Entries
Date: 1/1/2019 To 12/31/2019

Prepared by	Reviewed by	Manager
PAR 9/9/2020	PLG 10/7/2020	

AJE

Number	Date	Name	Account No	Reference	Debit	Credit	Net Income (Loss)	Amount Chg
Net Income (Loss) Before Adjustments							(5,572,114.54)	
1001	12/31/2019	TREASURERS CASH	100-111111 GF-100			30,000.00		
1001	12/31/2019	TRANSFER TO PARK DEVELOPME	100-595922-399 GF-100		30,000.00			
Adjustment to record transfer from general fund to parks fund per budget and discussion with Treasurer.					30,000.00	30,000.00	(5,602,114.54)	(30,000.00)
1002	12/31/2019	TREASURERS CASH	100-111111 GF-100		82,475.40			
1002	12/31/2019	NOTE RECEIVABLE - HAMPTON IN	100-122222 GF-100			60,046.94		
1002	12/31/2019	INVESTMENT INCOME	100-484811-000 GF-100			16,845.22		
1002	12/31/2019	INVESTMENT INCOME	100-484811-000 GF-100			1,235.24		
1002	12/31/2019	MISC INCOME	100-484840-000 GF-100			4,348.00		
Adjustment to account for closed TIF No. 1 activity. Hampton note is now accounted for in GF and interest income will be allocated to GF.					82,475.40	82,475.40	(5,579,686.08)	22,428.46
1003	12/31/2019	TREASURERS CASH	100-111111 GF-100		9,030.08			
1003	12/31/2019	INVESTMENT INCOME	100-484811-000 GF-100			9,030.08		
Adjustment to account for closed TIF No. 3 activity.					9,030.08	9,030.08	(5,570,656.00)	9,030.08
1004	12/31/2019	PREPAID EXPENDITURES	100-160000 GF-100			11,307.07		
1004	12/31/2019	PREPAID EXPENDITURES	100-160000 GF-100			6,109.36		
1004	12/31/2019	ADMIN - REP & MAINT IT	100-515132-241 GF-100		2,036.45			
1004	12/31/2019	ADMIN - PROP AND LIABLITY INS	100-515132-520 GF-100		5,653.54			
1004	12/31/2019	FINANCE - REP & MAINT IT	100-515141-241 GF-100		2,036.45			
1004	12/31/2019	FINANCE - PROP & LIAB INS	100-515141-520 GF-100		5,653.53			
1004	12/31/2019	PD - REP & MAINT IT	100-515211-241 GF-100		2,036.46			
Adjustment to clear prepaid items for insurance and digicorp that should have been expensed during the year (amounts and accounts provided by Steve on 4/21/2020)					17,416.43	17,416.43	(5,588,072.43)	(17,416.43)
1005	12/31/2019	ESCROW FUNDS HELD	100-293001 GF-100	HH-1		3,401.00		
1005	12/31/2019	Escrow Deposit Faust Investment	100-294001 GF-100	HH-1	3,401.00			
Adjustment to consolidate accounts for intern stipends per discussion with Steve.					3,401.00	3,401.00	(5,588,072.43)	0.00
1006	12/31/2019	TREASURERS CASH	100-111111 GF-100		62,445.63			
1006	12/31/2019	Reimbursement / CN Railway	100-484848-000 GF-100			62,445.63		
1006	12/31/2019	Reimbursement / CN Railway	100-484848-000 GF-100			79,395.33		
1006	12/31/2019	Reimbursement / CN Railway	100-484848-000 GF-100			34,173.33		
1006	12/31/2019	ADMIN - CONTRACT SERVICES	100-515132-298 GF-100		34,173.33			
1006	12/31/2019	STREETS - CONTRACT SERVICES	100-535321-298 GF-100		79,395.33			
Adjustment to reclass money received in Capital Project Infrastructure Fund for reimbursement of CN Railway project expended out of General Fund and								

Prepared by	Reviewed by	Manager
PAR 9/9/2020	PLG 10/7/2020	

Number	Date	Name	Account No	Reference	Debit	Credit	Net Income (Loss)	Amount Chg	
		reclass additional payments received out of expenditure account.				176,014.29	176,014.29	(5,525,626.80)	62,445.63
1007	12/31/2019	Customer Deposits	100-294002 GF-100			41,575.00			
1007	12/31/2019	Reimbursement / CN Railway	100-484848-000 GF-100		41,575.00				
		Adjustment to record CN Railway payment received as a deposit out of revenue account as it is to be held for 2020 expenditures per Peter Riggs and Steve DeQuaker.				41,575.00	41,575.00	(5,567,201.80)	(41,575.00)
1008	12/31/2019	TREASURERS CASH	100-111111 GF-100	KK-1.00		13,668.13			
1008	12/31/2019	CASH ACCOUNT	465-111111 CAPREP-465	KK-1.00	13,668.13				
1008	12/31/2019	County Radio Upgrade Principal	100-585810-600 GF-100	KK-1.00	13,668.13				
1008	12/31/2019	FIRE COMMUNICATION EQUIP	465-525220-806 CAPREP-465	KK-1.00		13,668.13			
		Adjustment to reclass annual radio upgrade payment from capital replacement fund to debt account in general fund.				27,336.26	27,336.26	(5,567,201.80)	0.00
1009	12/31/2019	TREASURERS CASH	100-111111 GF-100	PSC-3	438,886.00				
1009	12/31/2019	DUE FROM WATER-TAX EQUIVALE	100-156002 GF-100	PSC-3	24,696.00				
1009	12/31/2019	DEFERRED REVENUES-TAX EQUIP	100-261050 GF-100	PSC-3		24,696.00			
1009	12/31/2019	TAX EQUIVALENT FROM UTILITY	100-414131-000 GF-100	PSC-3		438,886.00			
		Adjustment to record tax equivalent and adjust deferred amount				463,582.00	463,582.00	(5,128,315.80)	438,886.00
1010	12/31/2019	Sale of Property	465-484831-000 CAPREP-465	U-1. 4		4,000.00			
1010	12/31/2019	POLICE CAPITAL OUTLAY VEHICLI	465-525211-805 CAPREP-465	U-1. 4	4,000.00				
		To gross up cost of new squads by trade-in value				4,000.00	4,000.00	(5,128,315.80)	0.00
1011	12/31/2019	GENERAL INVESTMENTS	100-111108 GF-100	A-1, A-3		1,000.00			
1011	12/31/2019	TREASURERS CASH	100-111111 GF-100	A-1, A-3		1,411.67			
1011	12/31/2019	INVESTMENT INCOME	100-484811-000 GF-100	A-1, A-3	2,411.67				
		To reclassify cash to appropriate account				2,411.67	2,411.67	(5,130,727.47)	(2,411.67)
1012	12/31/2019	SPECIAL ASSESS RECEIVABLE-S1	100-122101 GF-100	FS		4,233.19			
1012	12/31/2019	POSTPONED SPECIAL ASSESSME	100-262001 GF-100	FS	8,424.89				
1012	12/31/2019	SPECIAL ASSESS-SIDEWALKS	100-454544-000 GF-100	FS		4,191.70			
		To remove receivable and deferred revenue for special assessments levied in previous years				8,424.89	8,424.89	(5,126,535.77)	4,191.70
1013	12/31/2019	Clearwater TD Ameritrade (2019A)	313-111110 DS-313	KK-1	12,568.13				
1013	12/31/2019	Premium on Debt Issuance	313-491000-000 DS-313	KK-1		31,554.25			
1013	12/31/2019	Debt Issuance Costs	313-595900-200 DS-313	KK-1	18,986.12				
		Adjustment to record issuance of							

City of Burlington
Year End: December 31, 2019
Adjusting Journal Entries
Date: 1/1/2019 To 12/31/2019

Prepared by	Reviewed by	Manager
PAR 9/9/2020	PLG 10/7/2020	

AJE-2

Number	Date	Name	Account No	Reference	Debit	Credit	Net Income (Loss)	Amount Chg
		2019A debt.			31,554.25	31,554.25	(5,113,967.64)	12,568.13
1014	12/31/2019	Reimbursement of prior year expense	453-435311-001 CP-453	U-1. 3		183,565.84		
1014	12/31/2019	2017 Kendall Street Project	453-565616-825 CP-453	U-1. 3	183,565.84			
		Adjustment to reclass Town cost share for Teut road from expenditure account.			183,565.84	183,565.84	(5,113,967.64)	0.00
1015	12/31/2019	TREASURERS CASH	461-111111 ERTIF-461			82,475.40		
1015	12/31/2019	NOTES RECEIVABLE-HAMPTON	461-140000 ERTIF-461		60,046.94			
1015	12/31/2019	DEFERRED REVENUE - HAMPTON	461-240000 ERTIF-461			60,046.94		
1015	12/31/2019	LOAN/NOTE-HAMPTON	461-484810-000 ERTIF-461		60,046.94			
1015	12/31/2019	INTEREST INCOME	461-484811-000 ERTIF-461		22,428.46			
		Adjustment to remove activity from closed TIF. Hampton note receivable is now held in GF.			142,522.34	142,522.34	(5,196,443.04)	(82,475.40)
1016	12/31/2019	TIF #3 CASH	463-111111 TIF3-463			9,030.08		
1016	12/31/2019	INTEREST ON INVESTMENTS	463-484811-000 TIF3-463		9,030.08			
		Adjustment to remove investment activity from closed TIF, to be reported in GF.			9,030.08	9,030.08	(5,205,473.12)	(9,030.08)
1017	12/31/2019	STREETS OUTLAY	465-535321-800 CAPREP-465			450,000.00		
1017	12/31/2019	Transfer to Infrastructure Capital P	465-595920-399 CAPREP-465		450,000.00			
		Adjustment to reclass transfer from expenditure to transfer out account. Per client discussion, during 2019 budget workshop it was the understanding that the borrowing(s) for expenditures paid out of the 470 fund were recorded as proceeds in the 465 fund and over a 3 year period will be transferred out to relieve the 470 fund of its deficit fund balance.			450,000.00	450,000.00	(5,205,473.12)	0.00
1018	12/31/2019	NOTE RECEIVABLE - FOX CROSSI	468-160000 TIF3CDBG-468			1.71		
1018	12/31/2019	Note Receivable Musicology	468-170000 TIF3CDBG-468		1.71			
		Adjustment to correct notes receivable.			1.71	1.71	(5,205,473.12)	0.00
1019	12/31/2019	Misc. Income	470-484840-000 CPINF-470		450,000.00			
1019	12/31/2019	Transfer from Revolving Capital Repl	470-495101-000 CPINF-470			450,000.00		
		Adjustment to reclass transfer from capital projects infrastructure. Per client discussion, during 2019 budget workshop it was the understanding that the borrowing(s) for expenditures paid out of the 470 fund were recorded as proceeds in the 465 fund and over a 3 year period will be transferred						

Prepared by	Reviewed by	Manager
PAR 9/9/2020	PLG 10/7/2020	

Number	Date	Name	Account No	Reference	Debit	Credit	Net Income (Loss)	Amount Chg
		out to relieve the 470 fund of its deficit fund balance.			450,000.00	450,000.00	(5,205,473.12)	0.00
1020	12/31/2019	Clearwater TD Ameritrade (2019A)	470-111110 CPINF-470	KK-1	897,243.63			
1020	12/31/2019	Face Value of Loan Proceeds	470-492000-000 CPINF-470	KK-1		922,061.07		
1020	12/31/2019	Debt Issuance Costs	470-585900-100 CPINF-470	KK-1	24,817.44			
		Adjustment to record issuance of 2019A debt.			922,061.07	922,061.07	(4,308,229.49)	897,243.63
1021	12/31/2019	Clearwater TD Ameritrade (2019A)	470-111110 CPINF-470			899,867.73		
1021	12/31/2019	Clearwater TD Ameritrade (2019A)	470-111110 CPINF-470		6,439.30			
1021	12/31/2019	INVESTMENT INCOME	470-484811-000 CPINF-470			7,120.51		
1021	12/31/2019	Face Value of Loan Proceeds	470-492000-000 CPINF-470		899,867.73			
1021	12/31/2019	Contract Services	470-565641-298 CPINF-470		681.21			
		Adjustment to reclass cash payments from unrecorded bond proceeds against cash accounts and adjust for interest and management fees earned and paid from account during year.			906,988.24	906,988.24	(5,201,657.92)	(893,428.43)
1022	12/31/2019	CASH IN BANK SWEEP	470-111111 CPINF-470			62,445.63		
1022	12/31/2019	Other Streets Projects	470-535321-800 CPINF-470		62,445.63			
		Adjustment to reclass CN Railway payments for their portion of project costs paid out of General Fund to the proper fund.			62,445.63	62,445.63	(5,264,103.55)	(62,445.63)
1023	12/31/2019	ACCTS RECEIV - INDUS & SEPTAC	621-138000 SEWER-621			109,917.48		
1023	12/31/2019	ECHO LAKE SEWER CHARGE	621-454561-000 SEWER-621		6,712.40			
1023	12/31/2019	BROWNS LAKE SEWER CHARGE	621-454562-000 SEWER-621		38,607.75			
1023	12/31/2019	WWTP-LAB TESTING	621-454563-000 SEWER-621		50.00			
1023	12/31/2019	SEPTAGE	621-454564-000 SEWER-621		18,328.98			
1023	12/31/2019	SEPTAGE	621-454564-000 SEWER-621		32,367.71			
1023	12/31/2019	BOHNER'S LAKE SEWER CHARGE	621-454566-000 SEWER-621		13,850.64			
		Adjustment to reverse prior year industrial and septage hauler AR.			109,917.48	109,917.48	(5,374,021.03)	(109,917.48)
1024	12/31/2019	ACCTS RECEIV - INDUS & SEPTAC	621-138000 SEWER-621		227,789.77			
1024	12/31/2019	ECHO LAKE SEWER CHARGE	621-454561-000 SEWER-621			6,182.59		
1024	12/31/2019	BROWNS LAKE SEWER CHARGE	621-454562-000 SEWER-621			137,528.28		
1024	12/31/2019	WWTP-LAB TESTING	621-454563-000 SEWER-621			200.00		
1024	12/31/2019	SEPTAGE	621-454564-000 SEWER-621			24,111.78		
1024	12/31/2019	SEPTAGE	621-454564-000 SEWER-621			39,978.25		
1024	12/31/2019	BOHNER'S LAKE SEWER CHARGE	621-454566-000 SEWER-621			19,788.87		
		Adjustment to record year end industrial and septage hauler AR.			227,789.77	227,789.77	(5,146,231.26)	227,789.77
1025	12/31/2019	DEFERRED PENSION OUTFLOWS	621-190001 SEWER-621		175,581.00			
1025	12/31/2019	DEFERRED PENSION INFLOWS	621-217000 SEWER-621		15,034.00			
1025	12/31/2019	NET PENSION LIABILITY	621-217001 SEWER-621			234,101.00		
1025	12/31/2019	PENSION EXPENSE - GASB 68	621-575740-600 SEWER-621		43,486.00			

City of Burlington
Year End: December 31, 2019
Adjusting Journal Entries
Date: 1/1/2019 To 12/31/2019

Prepared by	Reviewed by	Manager
PAR 9/9/2020	PLG 10/7/2020	

AJE-4

Number	Date	Name	Account No	Reference	Debit	Credit	Net Income (Loss)	Amount Chg
		Adjustment to record changes to net pension liability and other GASB 68 deferred items.			234,101.00	234,101.00	(5,189,717.26)	(43,486.00)
1026	12/31/2019	Deferred Outflows - OPEB	621-190002 SEWER-621		2,086.00			
1026	12/31/2019	Deferred Inflows - OPEB	621-217002 SEWER-621			260.00		
1026	12/31/2019	Net OPEB Asset (Liability)	621-217003 SEWER-621			18,437.00		
1026	12/31/2019	RETAINED EARNINGS UNRESTRIC	621-339000 SEWER-621		16,611.00			
		Adjustment to correct prior period net position for GASB 75 implementation in regards to LRLIF.			18,697.00	18,697.00	(5,189,717.26)	0.00
1027	12/31/2019	Deferred Outflows - OPEB	621-190002 SEWER-621			166.00		
1027	12/31/2019	Deferred Inflows - OPEB	621-217002 SEWER-621			4,830.00		
1027	12/31/2019	Net OPEB Asset (Liability)	621-217003 SEWER-621		3,966.00			
1027	12/31/2019	OPEB Expense - GASB 75	621-575740-601 SEWER-621		1,030.00			
		Adjustment to record changes to net OPEB liability and other GASB 75 deferred items.			4,996.00	4,996.00	(5,190,747.26)	(1,030.00)
1028	12/31/2019	Clearwater TD Ameritrade (2019A)	621-111110 SEWER-621	KK-1	353,170.37			
1028	12/31/2019	2019A Bonds Payable	621-274637 SEWER-621	KK-1		362,938.93		
1028	12/31/2019	Bond Issuance Costs	621-575740-900 SEWER-621	KK-1	9,768.56			
		Adjustment to record issuance of 2019A debt.			362,938.93	362,938.93	(5,200,515.82)	(9,768.56)
1029	12/31/2019	ACCRUED INTEREST EXPENSE	621-260000 SEWER-621	KK-1		4,551.86		
1029	12/31/2019	2019A Bonds Interest	621-585820-652 SEWER-621	KK-1	4,551.86			
		Adjustment to record accrued interest on 2019A bond issuance			4,551.86	4,551.86	(5,205,067.68)	(4,551.86)
1030	12/31/2019	Clearwater TD Ameritrade (2019A)	621-111110 SEWER-621			248,223.80		
1030	12/31/2019	Clearwater TD Ameritrade (2019A)	621-111110 SEWER-621		2,534.08			
1030	12/31/2019	INTEREST ON INVESTMENTS	621-484811-000 SEWER-621			2,802.16		
1030	12/31/2019	Loan Proceeds	621-494912-001 SEWER-621		248,223.80			
1030	12/31/2019	CONTRACT SERVICE	621-575740-298 SEWER-621		268.08			
		Adjustment to reclass cash payments from unrecorded bond proceeds against cash accounts and adjust for interest and management fees earned and paid from account during year.			251,025.96	251,025.96	(5,450,757.40)	(245,689.72)
1031	12/31/2019	SEWER CHARGE	621-454560-000 SEWER-621		673,551.43			
1031	12/31/2019	SEPTAGE	621-454564-000 SEWER-621			673,551.43		
		Adjustment to reclass sewer septage charges not processed through the billing software out of Sewer Charge account for revenue analysis purposes.			673,551.43	673,551.43	(5,450,757.40)	0.00

Prepared by	Reviewed by	Manager
PAR 9/9/2020	PLG 10/7/2020	

Number	Date	Name	Account No	Reference	Debit	Credit	Net Income (Loss)	Amount Chg
1032	12/31/2019	CONSTRUCTION IN PROGRESS	621-181000 SEWER-621	U-2		277,561.91		
1032	12/31/2019	EQUIPMENT	621-182020 SEWER-621	U-2	39,898.13			
1032	12/31/2019	COMPUTERS	621-182030 SEWER-621	U-2	9,400.00			
1032	12/31/2019	SANITARY SEWER MAINS	621-184000 SEWER-621	U-2	244,877.91			
1032	12/31/2019	PLANT OPERATION	621-575740-248 SEWER-621	U-2		8,726.63		
1032	12/31/2019	REPAIR & MAINT LIFT STATIONS	621-575740-353 SEWER-621	U-2		7,887.50		
		Adjustment to reclass capital expenditures.						
					294,176.04	294,176.04	(5,434,143.27)	16,614.13
1033	12/31/2019	A/D BUILDINGS & STRUCTURES	621-182015 SEWER-621			621,252.99		
1033	12/31/2019	A/D TREATMENT & DISP. EQUIP	621-182025 SEWER-621			248,343.59		
1033	12/31/2019	A/D COMPUTERS	621-182035 SEWER-621			705.00		
1033	12/31/2019	A/D INTERCEPTOR MAINS	621-182045 SEWER-621			11,099.31		
1033	12/31/2019	A/D TRANSPORTATION EQUIPMEN	621-182055 SEWER-621			2,421.64		
1033	12/31/2019	A/D-Lab and other Misc Equip	621-182065 SEWER-621			2,231.78		
1033	12/31/2019	A/D 2014 Plant Upgrade	621-182305 SEWER-621			424,996.39		
1033	12/31/2019	A/D Lift Station Equipment	621-182325 SEWER-621			3,523.73		
1033	12/31/2019	SANITARY SEWER MAINS	621-184000 SEWER-621			122,438.96		
1033	12/31/2019	ACCUM DEP RE SANITARY SEWER	621-184090 SEWER-621		122,438.96			
1033	12/31/2019	ACCUM DEP RE SANITARY SEWER	621-184090 SEWER-621			331,684.32		
1033	12/31/2019	DEPRECIATION EXPENSE	621-575740-400 SEWER-621		1,646,258.75			
		Adjustment to record main retirements and record depreciation expense.						
					1,768,697.71	1,768,697.71	(7,080,402.02)	(1,646,258.75)
1034	12/31/2019	SEWER-CASH	621-111111 SEWER-621			56,435.43		
1034	12/31/2019	CONTRACT SERVICE	621-575740-298 SEWER-621		31,096.11			
1034	12/31/2019	DEPRECIATION EXPENSE	621-575740-400 SEWER-621		25,339.32			
		Record joint meter costs per PSC calculation						
					56,435.43	56,435.43	(7,136,837.45)	(56,435.43)
1035	12/31/2019	CONSTRUCTION WORK IN PROGF	622-107000 WATER-622			138,079.06		
1035	12/31/2019	ACCOUNTS PAYABLE	622-212000 WATER-622		144,288.70			
1035	12/31/2019	WATER TREATMENT EQUIPMENT	622-332000 WATER-622			6,209.64		
		Adjustment to reverse prior year accounts payable and adjust for change order to work after payable was recorded.						
					144,288.70	144,288.70	(7,136,837.45)	0.00
1036	12/31/2019	MATERIALS & SUPPLIES,-MAIN	622-150300 WATER-622	D-1	422.81			
1036	12/31/2019	MATERIALS & SUPPLIES-HYDRAN	622-150500 WATER-622	D-1	611.13			
1036	12/31/2019	HYDRANT INVENTORY-MAT & INVI	622-501505-000 WATER-622	D-1		611.13		
1036	12/31/2019	MAINS, WATER BREAKS-SUPPLIE	622-506510-000 WATER-622	D-1		422.81		
		Adjustment to correct inventory to amount on hand at year end count.						
					1,033.94	1,033.94	(7,135,803.51)	1,033.94
1037	12/31/2019	DEFERRED PENSION OUTFLOWS	622-190001 WATER-622		98,346.00			
1037	12/31/2019	Deferred Pension Inflows	622-217000 WATER-622		25,603.00			
1037	12/31/2019	NET PENSION ASSET (LIABILITY)	622-217001 WATER-622			159,166.00		
1037	12/31/2019	PENSION EXPENSE - GASB 68	622-509300-153 WATER-622		35,217.00			
		Adjustment to record changes to						

Prepared by	Reviewed by	Manager
PAR 9/9/2020	PLG 10/7/2020	

Number	Date	Name	Account No	Reference	Debit	Credit	Net Income (Loss)	Amount Chg	
		net pension liability and other GASB 68 deferred items.				159,166.00	159,166.00	(7,171,020.51)	(35,217.00)
1038	12/31/2019	Deferred Outflows - OPEB	622-190002 WATER-622		3,232.00				
1038	12/31/2019	RETAINED EARNINGS	622-216000 WATER-622		25,737.00				
1038	12/31/2019	Deferred Inflows - OPEB	622-217002 WATER-622			402.00			
1038	12/31/2019	Net OPEB Asset (Liability)	622-217003 WATER-622			28,567.00			
		Adjustment to correct prior period net position for GASB 75 implementation in regards to LRLIF.				28,969.00	28,969.00	(7,171,020.51)	0.00
1039	12/31/2019	Deferred Outflows - OPEB	622-190002 WATER-622			258.00			
1039	12/31/2019	Deferred Inflows - OPEB	622-217002 WATER-622			7,484.00			
1039	12/31/2019	Net OPEB Asset (Liability)	622-217003 WATER-622		6,145.00				
1039	12/31/2019	OPEB Expense - GASB 75	622-509300-155 WATER-622		1,597.00				
		Adjustment to record changes to net OPEB liability and other GASB 75 deferred items.				7,742.00	7,742.00	(7,172,617.51)	(1,597.00)
1040	12/31/2019	ELECTRIC PUMP EQUIPMENT-ORI	622-325400 WATER-622	U-2	37,882.17				
1040	12/31/2019	TRANS & DISTR MAINS	622-343000 WATER-622	U-2	35,411.35				
1040	12/31/2019	SERVICES	622-345000 WATER-622	U-2	10,552.50				
1040	12/31/2019	METERS	622-346000 WATER-622	U-2	97,965.42				
1040	12/31/2019	HYDRANTS	622-348000 WATER-622	U-2	8,571.29				
1040	12/31/2019	TOOLS,SHOP & GARAGE EQUIPMI	622-394000 WATER-622	U-2	9,299.00				
1040	12/31/2019	WORK IN PROGRESS	622-501070-000 WATER-622	U-2		85,000.42			
1040	12/31/2019	HYDRANT INVENTORY-MAT & INVI	622-501505-000 WATER-622	U-2		3,342.80			
1040	12/31/2019	METERS & LABOR	622-503460-000 WATER-622	U-2		93,470.42			
1040	12/31/2019	RESERVOIRS & SUPPLES	622-506500-000 WATER-622	U-2		10,785.84			
1040	12/31/2019	METERS, REPAIRS & TESTING-SU	622-506530-000 WATER-622	U-2		4,495.00			
1040	12/31/2019	HYDRANTS & SUPPLIES	622-506540-000 WATER-622	U-2		2,587.25			
		Adjustment to reclass capital expenditures.				199,681.73	199,681.73	(6,972,935.78)	199,681.73
1041	12/31/2019	ACCUMULATED DEPRECIATION	622-110000 WATER-622	U-2	14,691.00				
1041	12/31/2019	ACCUMULATED DEPRECIATION	622-110000 WATER-622	U-2		570,873.50			
1041	12/31/2019	ACCUM DEPREC ON CONTRIB PL/	622-110002 WATER-622	U-2		125,333.95			
1041	12/31/2019	ELECTRIC PUMP EQUIPMENT-ORI	622-325400 WATER-622	U-2		7,076.00			
1041	12/31/2019	SERVICES	622-345000 WATER-622	U-2		5,315.00			
1041	12/31/2019	HYDRANTS	622-348000 WATER-622	U-2		2,300.00			
1041	12/31/2019	DEPRECIATION EXPENSE	622-504030-000 WATER-622	U-2	570,873.50				
1041	12/31/2019	DEPRECIATION - CONTRIBUTED	622-504030-100 WATER-622	U-2	125,333.95				
		Adjustment to record dispositions and record depreciation expense.				710,898.45	710,898.45	(7,669,143.23)	(696,207.45)
1042	12/31/2019	INTEREST-2012 CWF Loan	622-404270-000 WATER-622		15,898.37				
1042	12/31/2019	2017 STF Loan 5475-03 Interest	622-404273-000 WATER-622			15,898.37			
1042	12/31/2019	2017 STF Loan 5475-03 Interest	622-404273-000 WATER-622			6,960.75			
1042	12/31/2019	INTEREST EXPENSE - 2017 BOND	622-404274-000 WATER-622		5,650.00				
1042	12/31/2019	2017 SDWF Loan Issuance5475-03	622-404301-000 WATER-622		6,960.75				
1042	12/31/2019	INTEREST ON DEBT	622-504270-000 WATER-622			5,650.00			
		To reclass interest expense							

Prepared by	Reviewed by	Manager
PAR 9/9/2020	PLG 10/7/2020	

Number	Date	Name	Account No	Reference	Debit	Credit	Net Income (Loss)	Amount Chg
		payments on long term debt			28,509.12	28,509.12	(7,669,143.23)	0.00
1043	12/31/2019	INTEREST ACCRUED	622-237000 WATER-622			7,449.51		
1043	12/31/2019	INTEREST ACCRUED	622-237000 WATER-622			1,000.00		
1043	12/31/2019	Interest - 2011 Revenue Bonds	622-400271-000 WATER-622			356.57		
1043	12/31/2019	INTEREST-2012 CWF Loan	622-404270-000 WATER-622			52.09		
1043	12/31/2019	6.4M GO BOND INTEREST	622-404272-025 WATER-622			83.33		
1043	12/31/2019	INTEREST EXPENSE - 2017 BOND	622-404274-000 WATER-622					
1043	12/31/2019	2019B 1.575M Water Revenue Bond	622-404276-000 WATER-622		8,675.00			
1043	12/31/2019	2017 SDWF Loan Issuance5475-03	622-404301-000 WATER-622		266.50			
		To adjust accrued interest to actual			8,941.50	8,941.50	(7,676,592.74)	(7,449.51)
1044	12/31/2019	2014 1.05M GO Bond	622-221020 WATER-622		25,000.00			
1044	12/31/2019	2010 G.O. BOND 6.4M (700K)	622-221025 WATER-622			25,000.00		
1044	12/31/2019	2017 SDWF Loan 5475-03	622-221030 WATER-622			117,367.19		
1044	12/31/2019	2017 Refunding Bonds	622-221031 WATER-622		25,000.00			
1044	12/31/2019	2017A 7.99M GO Bond	622-221032 WATER-622			25,000.00		
1044	12/31/2019	BOND PROCEEDS	622-404780-000 WATER-622		117,367.19			
		To reclass loan proceeds to liability account for water fund			167,367.19	167,367.19	(7,793,959.93)	(117,367.19)
1045	12/31/2019	Clearwater TD Ameritrade (2019B)	622-125500 WATER-622		15,437.65			
1045	12/31/2019	INTEREST REVENUE	622-484811-000 WATER-622			16,925.16		
1045	12/31/2019	Bond Issuance Costs	622-585820-640 WATER-622		1,487.51			
		Adjustment to record interest and management fees earned and paid from 2019B bond account during year.			16,925.16	16,925.16	(7,778,522.28)	15,437.65
1046	12/31/2019	WATER-CASH	622-111111 WATER-622	PSC-3		438,886.00		
1046	12/31/2019	TAXES ACCRUED	622-236000 WATER-622	PSC-3		24,696.00		
1046	12/31/2019	TAXES	622-504080-000 WATER-622	PSC-3	463,582.00			
		Adjustment to record tax equivalent and adjust accrued taxes in relation to tax equivalent to actual.			463,582.00	463,582.00	(8,242,104.28)	(463,582.00)
1047	12/31/2019	ACCRUED INTEREST EXPENSE	621-260000 SEWER-621		2,903.12			
1047	12/31/2019	State Loan 5096-09 Interest	621-585820-621 SEWER-621			1,530.70		
1047	12/31/2019	INTEREST 5096-02 2008 CWF	621-585820-625 SEWER-621			966.34		
1047	12/31/2019	INTEREST 5096-04 2008 CWF	621-585820-626 SEWER-621			195.24		
1047	12/31/2019	6.4M GO BOND INTEREST	621-585820-627 SEWER-621			70.00		
1047	12/31/2019	2017 1.61M Revenue Bond Int	621-585820-641 SEWER-621			140.84		
		To adjust accrued interest expense on long term debt to actual			2,903.12	2,903.12	(8,239,201.16)	2,903.12
1048	12/31/2019	INTEREST -2014 GO Refunding	621-585820-622 SEWER-621			10,568.75		
1048	12/31/2019	6.4M GO BOND INTEREST	621-585820-627 SEWER-621		10,568.75			
		To reclass interest expense on long term debt			10,568.75	10,568.75	(8,239,201.16)	0.00

City of Burlington
Year End: December 31, 2019
Adjusting Journal Entries
Date: 1/1/2019 To 12/31/2019

Prepared by	Reviewed by	Manager
PAR 9/9/2020	PLG 10/7/2020	

AJE-8

Number	Date	Name	Account No	Reference	Debit	Credit	Net Income (Loss)	Amount Chg
1049	12/31/2019	BOND PROCEEDS	622-404780-000 WATER-622		20,711.87			
1049	12/31/2019	GRANT PROCEEDS	622-404781-000 WATER-622			20,711.87		
		To record grant proceeds for waterworks system revenue bonds						
					20,711.87	20,711.87	(8,239,201.16)	0.00
		To record long-term debt proceeds for water revenue bond 2019B						
					0.00	0.00	(8,239,201.16)	0.00
1051	12/31/2019	WATER-CASH	622-111111 WATER-622		56,274.89			
1051	12/31/2019	SEWER BILLING FEES	622-404750-000 WATER-622			14,749.31		
1051	12/31/2019	DEPRECIATION EXPENSE	622-504030-000 WATER-622			25,339.32		
1051	12/31/2019	TAXES	622-504080-000 WATER-622			7,501.14		
1051	12/31/2019	METERS, REPAIRS & TESTING-SU	622-506530-000 WATER-622			7,306.49		
1051	12/31/2019	Meter Repairs - LABOR	622-506530-001 WATER-622			1,378.63		
		Record joint meter costs per PSC calculation						
					56,274.89	56,274.89	(8,182,926.27)	56,274.89
1052	12/31/2019	WORK IN PROGRESS	622-501070-000 WATER-622	TB		9,730.00		
1052	12/31/2019	GENERAL PLANT-SUPPLIES	622-509350-000 WATER-622	TB	9,730.00			
		Reclass water station expense						
					9,730.00	9,730.00	(8,182,926.27)	0.00
1053	12/31/2019	ACCUMULATED DEPRECIATION	622-110000 WATER-622		12,030.00			
1053	12/31/2019	METERS	622-346000 WATER-622			12,030.00		
		To record meter retirements						
					12,030.00	12,030.00	(8,182,926.27)	0.00
1054	12/31/2019	RESERVE ACCOUNT	622-125602 WATER-622					
		To record long-term debt procedds for 2019B waterworks revenue bonds						
					0.00	0.00	(8,182,926.27)	0.00
1055	12/31/2019	DEPT CASH RESTRICTED	811-117100 LT-811		14,572.75			
1055	12/31/2019	DEPT INVESTMENTS RESTRICTED	811-117200 LT-811			14,572.75		
		Adjustment to reclass cash balances as client combined money market account with certificates of deposit while performing year-end reconciliation.						
					14,572.75	14,572.75	(8,182,926.27)	0.00
1056	12/31/2019	CITY PARKS	820-111111 PARK-820		30,000.00			
1056	12/31/2019	TRANSFER FROM OTHER FUND	820-494929-000 PARK-820			30,000.00		
		Adjustment to record transfer from general fund to parks fund per budget and discussion with Treasurer.						
					30,000.00	30,000.00	(8,152,926.27)	30,000.00
1057	12/31/2019	PARK DEVELOPMENT FEE	820-454590-000 PARK-820			22,173.00		

City of Burlington
Year End: December 31, 2019
Adjusting Journal Entries
Date: 1/1/2019 To 12/31/2019

Prepared by	Reviewed by	Manager
PAR 9/9/2020	PLG 10/7/2020	

AJE-9

Number	Date	Name	Account No	Reference	Debit	Credit	Net Income (Loss)	Amount Chg
1057	12/31/2019	CONTRACT SERVICES	820-555551-298 PARK-820		22,173.00			
		Adjustment to reclass expenditures paid to Ayres Associates to expense account.			22,173.00	22,173.00	(8,152,926.27)	0.00
1058	12/31/2019	TREASURERS CASH	100-111111 GF-100	IS-2	42,750.99			
1058	12/31/2019	CASH ACCOUNT	452-111111 PHTIF5-452	IS-2	315.54			
1058	12/31/2019	CASH ACCT-FUND 864	864-111111 TAXROLL-864	IS-2		42,750.99		
1058	12/31/2019	CASH ACCT-FUND 864	864-111111 TAXROLL-864	IS-2		315.54		
1058	12/31/2019	TAXES RECEIVABLE	864-121100 TAXROLL-864	IS-2	42,750.99			
1058	12/31/2019	TAXES RECEIVABLE - WALWORTH	864-121101 TAXROLL-864	IS-2	315.54			
1058	12/31/2019	SHARED TAX FROM STATE	100-424221-000 GF-100	IS-2		42,750.99		
1058	12/31/2019	STATE AID-POLICE TRAINING	100-424275-000 GF-100	IS-2		2,880.00		
1058	12/31/2019	POLICE - TRAVEL	100-525211-330 GF-100	IS-2	2,880.00			
1058	12/31/2019	TAX REVENUE	452-414111-000 PHTIF5-452	IS-2	1.18			
1058	12/31/2019	Grant Revenue	452-424241-000 PHTIF5-452	IS-2		316.72		
		Adjustment to reclass aids for Form C presentation.			89,014.24	89,014.24	(8,109,859.74)	43,066.53
1059	12/31/2019	NOTES RECEIVABLE-HAMPTON	253-140000 CDBG-253			2.23		
1059	12/31/2019	NOTE RECEIVABLE CANELLA	253-140600 CDBG-253			16,000.00		
1059	12/31/2019	NOTE RECEIVABLE DAWLEY MFG	253-140700 CDBG-253		18.45			
1059	12/31/2019	DEFERRED REVENUE-HAMPTON	253-263000 CDBG-253		2.23			
1059	12/31/2019	DEFERRED REVENUE-CANELLA	253-263600 CDBG-253		16,000.00			
1059	12/31/2019	DEFERRED REVENUE-DAWLEY MI	253-263700 CDBG-253			18.45		
1059	12/31/2019	LOAN REIMBURSEMENTS	253-484810-000 CDBG-253		18.45			
1059	12/31/2019	LOAN REIMBURSEMENTS	253-484810-000 CDBG-253			2.23		
1059	12/31/2019	INTEREST	253-484811-000 CDBG-253			18.45		
1059	12/31/2019	INTEREST	253-484811-000 CDBG-253		2.23			
		Adjust note receivable balance to actual			16,041.36	16,041.36	(8,109,859.74)	0.00
1060	12/31/2019	Prepaid Expenditures	622-160000 WATER-622			1,869.96		
1060	12/31/2019	METERS, REPAIRS & TESTING-SU	622-506530-000 WATER-622		1,869.96			
		Reverse prior year prepaid			1,869.96	1,869.96	(8,111,729.70)	(1,869.96)
1061	12/31/2019	TREASURERS CASH	100-111111 GF-100		50,603.69			
1061	12/31/2019	NET PAYROLL-GENERAL FUND	100-215001 GF-100		4,280.01			
1061	12/31/2019	FICA TAXES PAYABLE	100-215110 GF-100			25,978.17		
1061	12/31/2019	STATE TAXES PAYABLE	100-215130 GF-100			8,049.98		
1061	12/31/2019	RETIREMENT PAYABLE	100-215210 GF-100			10,669.74		
1061	12/31/2019	POLICE UNION DUES PAYABLE	100-215902 GF-100			252.00		
1061	12/31/2019	RACINE FIREFIGHTERS UNION DU	100-215904 GF-100			123.24		
1061	12/31/2019	SUPPORT DED PAYABLE	100-215905 GF-100			724.91		
1061	12/31/2019	EBC-125	100-215912 GF-100			314.62		
1061	12/31/2019	HSA DED PAYABLE	100-215913 GF-100			2,926.29		
1061	12/31/2019	POLICE TRUST PAYABLE	100-215914 GF-100			320.00		
1061	12/31/2019	LAW-VISION	100-239006 GF-100			379.81		
1061	12/31/2019	LIFE INSURANCE	100-239007 GF-100			1,250.64		
1061	12/31/2019	MISC DEDUCTION PAYABLE	100-239008 GF-100			23.22		
1061	12/31/2019	DEFERRED COMP PAYABLE	100-239010 GF-100			3,862.08		
1061	12/31/2019	CLERKS REVENUE	100-454511-000 GF-100			9.00		

City of Burlington
Year End: December 31, 2019
Adjusting Journal Entries
Date: 1/1/2019 To 12/31/2019

Prepared by	Reviewed by	Manager
PAR 9/9/2020	PLG 10/7/2020	

AJE-10

Number	Date	Name	Account No	Reference	Debit	Credit	Net Income (Loss)	Amount	Chg
		Reverse 2018 payroll accrual entry - Fund 100			54,883.70	54,883.70	(8,111,720.70)		9.00
1062	12/31/2019	CASH ACCOUNT	251-111111 LIB-251			15,893.72			
1062	12/31/2019	NET PAYROLL-LIBRARY	251-215001 LIB-251		15,893.72				
		Reverse 2018 payroll accrual entry - Fund 251			15,893.72	15,893.72	(8,111,720.70)		0.00
1063	12/31/2019	CASH ACCOUNT	452-111111 PHTIF5-452			85.52			
1063	12/31/2019	Accrued Wages	452-215001 PHTIF5-452		85.52				
		Reverse 2018 payroll accrual entry - Fund 452			85.52	85.52	(8,111,720.70)		0.00
1064	12/31/2019	SEWER-CASH	621-111111 SEWER-621			23,831.11			
1064	12/31/2019	NET PAYROLL-WASTEWATER	621-215001 SEWER-621		23,831.11				
		Reverse 2018 payroll accrual entry - Fund 621			23,831.11	23,831.11	(8,111,720.70)		0.00
1065	12/31/2019	WATER-CASH	622-111111 WATER-622			15,461.27			
1065	12/31/2019	ACCRUED WAGES	622-215001 WATER-622		15,461.27				
		Reverse 2018 payroll accrual entry - Fund 622			15,461.27	15,461.27	(8,111,720.70)		0.00
1066	12/31/2019	CASH ACCOUNT	501-111111 SI-501		4,667.93				
1066	12/31/2019	PREMIUMS FROM DEPARTMENTS	501-474930-000 SI-501			4,667.93			
		Reverse 2018 payroll accrual entry - Fund 501			4,667.93	4,667.93	(8,107,052.77)		4,667.93
1067	12/31/2019	TREASURERS CASH	100-111111 GF-100			50,068.77			
1067	12/31/2019	NET PAYROLL-GENERAL FUND	100-215001 GF-100			9,619.86			
1067	12/31/2019	FICA TAXES PAYABLE	100-215110 GF-100		27,663.68				
1067	12/31/2019	STATE TAXES PAYABLE	100-215130 GF-100		8,600.87				
1067	12/31/2019	RETIREMENT PAYABLE	100-215210 GF-100		11,977.98				
1067	12/31/2019	POLICE UNION DUES PAYABLE	100-215902 GF-100		285.00				
1067	12/31/2019	RACINE FIREFIGHTERS UNION DU	100-215904 GF-100		123.84				
1067	12/31/2019	SUPPORT DED PAYABLE	100-215905 GF-100		414.45				
1067	12/31/2019	EBC-125	100-215912 GF-100		258.69				
1067	12/31/2019	HSA DED PAYABLE	100-215913 GF-100		2,702.49				
1067	12/31/2019	POLICE TRUST PAYABLE	100-215914 GF-100		355.00				
1067	12/31/2019	LAW-VISION	100-239006 GF-100		393.96				
1067	12/31/2019	LIFE INSURANCE	100-239007 GF-100		1,306.67				
1067	12/31/2019	DEFERRED COMP PAYABLE	100-239010 GF-100		5,600.00				
1067	12/31/2019	CLERKS REVENUE	100-454511-000 GF-100		6.00				
		Record 2019 accrued wages - Fund 100			59,688.63	59,688.63	(8,107,058.77)		(6.00)
1068	12/31/2019	GENERAL FUND ACCTS RECEIVAF	100-136001 GF-100		27,091.02				
1068	12/31/2019	Room Tax	100-414133-000 GF-100			27,091.02			

City of Burlington
Year End: December 31, 2019
Adjusting Journal Entries
Date: 1/1/2019 To 12/31/2019

Prepared by	Reviewed by	Manager
PAR 9/9/2020	PLG 10/7/2020	

AJE-11

Number	Date	Name	Account No	Reference	Debit	Credit	Net Income (Loss)	Amount Chg
		To Book 4th Qtr Room tax Revenue and Receivable			27,091.02	27,091.02	(8,079,967.75)	27,091.02
1069	12/31/2019	DELINQ PERSONAL PROPERTY TAXES	100-121400 GF-100		20,703.78			
1069	12/31/2019	UNCOLLECTIBLE PP TAXES	100-121401 GF-100		3,166.06			
1069	12/31/2019	GENERAL PROPERTY TAXES	100-414111-000 GF-100			23,869.84		
		To adjust to 12/31/2019 delinquent personal property taxes due and to adjust the uncollectible allowance account			23,869.84	23,869.84	(8,056,097.91)	23,869.84
1070	12/31/2019	TREASURERS CASH	100-111111 GF-100			4,135.41		
1070	12/31/2019	TREASURERS CASH	100-111111 GF-100		99,163.19			
1070	12/31/2019	DUE FROM MUNI COURT	100-158750 GF-100		4,135.41			
1070	12/31/2019	COURT FINES & COSTS	100-444411-000 GF-100			99,163.19		
		Adjustment to record revenues posted to agency fund for Muni Ct.			103,298.60	103,298.60	(7,956,934.72)	99,163.19
1071	12/31/2019	Accounts Receivable	452-136001 PHTIF5-452		16,399.50			
1071	12/31/2019	Deferred Revenue-Other	452-261002 PHTIF5-452			16,399.50		
		To adjust Aurora debt shortfall receivable and associated deferred			16,399.50	16,399.50	(7,956,934.72)	0.00
1072	12/31/2019	Clearwater TD Ameritrade (2019B)	622-125500 WATER-622		1,562,667.68			
1072	12/31/2019	Unamortized Premium on Debt	622-180070 WATER-622			67,671.00		
1072	12/31/2019	2019B Revenue Bonds (1.575M)	622-221035 WATER-622			1,575,000.00		
1072	12/31/2019	Bond Issuance Costs	622-585820-640 WATER-622		80,003.32			
		To record 2019B waterworks system revenue bonds			1,642,671.00	1,642,671.00	(8,036,938.04)	(80,003.32)
1073	12/31/2019	Clearwater TD Ameritrade (2019B)	622-125500 WATER-622			46,961.61		
1073	12/31/2019	BOND PROCEEDS	622-404780-000 WATER-622		46,961.61			
		To reclass loan proceed disbursements to cash account			46,961.61	46,961.61	(8,083,899.65)	(46,961.61)
1074	12/31/2019	ACCOUNTS RECEIVABLE - OTHER	623-125600 AIRPORT-623			4,987.26		
1074	12/31/2019	FUEL SALES	623-484848-000 AIRPORT-623		4,987.26			
		To adjust Airport Receivable to agree with amounts traced to subsequent bank statements			4,987.26	4,987.26	(8,088,886.91)	(4,987.26)
1075	12/31/2019	FUEL INVENTORY	623-159999 AIRPORT-623			45,671.23		
1075	12/31/2019	FUEL FOR RESALE	623-575740-200 AIRPORT-623		45,671.23			
		To reduce Fuel Inventory to calculated year-end FIFO value			45,671.23	45,671.23	(8,134,558.14)	(45,671.23)
1076	12/31/2019	CASH ACCT-FUND 875	875-111111 MC-875			99,163.19		
1076	12/31/2019	CASH ACCT-FUND 875	875-111111 MC-875		4,135.41			

Prepared by	Reviewed by	Manager
PAR 9/9/2020	PLG 10/7/2020	

Number	Date	Name	Account No	Reference	Debit	Credit	Net Income (Loss)	Amount Chg
1076	12/31/2019	MUNICIPAL COURT DEP	875-232000 MC-875		99,163.19			
1076	12/31/2019	DUE TO GENERAL FUND	875-251000 MC-875			4,135.41		
		Adjustments to move Muni Ct. fines recorded in agency fund to general fund			103,298.60	103,298.60	(8,134,558.14)	0.00
1077	12/31/2019	DEFERRED TAX ROLL REVENUE	100-261000 GF-100	C-1.00	6,267,395.44			
1077	12/31/2019	CURRENT TAX ROLL	251-121100 LIB-251	C-1.00		417,665.00		
1077	12/31/2019	DEFERRED REVENUE TAX ROLL	251-261000 LIB-251	C-1.00	417,665.00			
1077	12/31/2019	DEFERRED REVENUE TAX ROLL	313-261000 DS-313	C-1.00	1,278,353.00			
1077	12/31/2019	Deferred Tax Revenue	452-261000 PHTIF5-452	C-1.00	201,699.77			
1077	12/31/2019	GENERAL PROPERTY TAXES	100-414111-000 GF-100	C-1.00		6,267,395.44		
1077	12/31/2019	GENERAL PROPERTY TAXES	313-414111-000 DS-313	C-1.00		1,278,353.00		
1077	12/31/2019	TAX REVENUE	452-414111-000 PHTIF5-452	C-1.00		201,699.77		
		To recognize cy tax roll revenue			8,165,113.21	8,165,113.21	(387,109.93)	7,747,448.21
1078	12/31/2019	LGIP	100-111106 GF-100	TB	0.28			
1078	12/31/2019	TREASURERS CASH	100-111111 GF-100	TB		0.21		
1078	12/31/2019	TREASURERS CASH	100-111111 GF-100	TB	0.28			
1078	12/31/2019	GENERAL FUND	100-342900 GF-100	TB	0.21			
1078	12/31/2019	GENERAL FUND	100-342900 GF-100	TB		0.56		
1078	12/31/2019	TREASURERS CASH	458-111111 ECPF-458	TB	0.21			
1078	12/31/2019	FUND BALANCE DESIGNATED	458-342100 ECPF-458	TB		0.21		
1078	12/31/2019	LGIP	466-111106 DOWNTOWN-466	TB		0.28		
1078	12/31/2019	CASH ACCOUNT	466-111111 DOWNTOWN-466	TB		0.28		
1078	12/31/2019	FUND BALANCE DESIGNATED	466-342100 DOWNTOWN-466	TB	0.56			
		To close out stale funds			1.54	1.54	(387,109.93)	0.00
1079	12/31/2019	TREASURERS CASH	100-111111 GF-100	C-1.00	8,490,376.25			
1079	12/31/2019	TREASURERS CASH	100-111111 GF-100	C-1.00		8,279.69		
1079	12/31/2019	TREASURERS CASH	100-111111 GF-100	C-1.00		41,859.13		
1079	12/31/2019	TREASURERS CASH	100-111111 GF-100	C-1.00	189,572.92			
1079	12/31/2019	CURRENT TAX ROLL	100-121100 GF-100	C-1.00		8,490,376.25		
1079	12/31/2019	GENERAL FUND ACCOUNTS PAYA	100-212000 GF-100	C-1.00	8,279.69			
1079	12/31/2019	Property tax refunds payable	100-212001 GF-100	C-1.00	41,859.13			
1079	12/31/2019	Due to water utility	100-256011 GF-100	C-1.00		92,832.71		
1079	12/31/2019	Due to Sewer utility	100-256013 GF-100	C-1.00		90,674.03		
1079	12/31/2019	CASH ACCT-FUND 864	864-111111 TAXROLL-864	C-1.00		8,490,376.25		
1079	12/31/2019	CASH ACCT-FUND 864	864-111111 TAXROLL-864	C-1.00	8,279.69			
1079	12/31/2019	CASH ACCT-FUND 864	864-111111 TAXROLL-864	C-1.00	41,859.13			
1079	12/31/2019	CASH ACCT-FUND 864	864-111111 TAXROLL-864	C-1.00		189,572.92		
1079	12/31/2019	TAXES RECEIVABLE	864-121100 TAXROLL-864	C-1.00	11,357,202.03			
1079	12/31/2019	TAXES RECEIVABLE - WALWORTH	864-121101 TAXROLL-864	C-1.00	244,748.75			
1079	12/31/2019	ADVANCE TAX COLLECTION	864-121200 TAXROLL-864	C-1.00	6,499,157.79			
1079	12/31/2019	A/P ACCT-FUND 864	864-212000 TAXROLL-864	C-1.00		8,279.69		
1079	12/31/2019	REFUNDS PAYABLE	864-212001 TAXROLL-864	C-1.00		41,859.13		
1079	12/31/2019	DUE TO COUNTY CURRENT LEVY	864-243100 TAXROLL-864	C-1.00		2,432,052.45		
1079	12/31/2019	DUE TO SCHOOL CURRENT LEVY	864-246001 TAXROLL-864	C-1.00		6,607,188.89		
1079	12/31/2019	DUE TO VTAE CURRENT LEVY	864-247000 TAXROLL-864	C-1.00		571,490.98		
1079	12/31/2019	DUE TO WATER DEPARTMENT	864-256011 TAXROLL-864	C-1.00	92,832.71			
1079	12/31/2019	DUE TO SEWER DEPARTMENT	864-256013 TAXROLL-864	C-1.00	90,674.03			
1079	12/31/2019	INVESTMENT INCOME	100-484811-000 GF-100	C-1.00		6,066.18		
1079	12/31/2019	INVESTMENT INCOME	864-484811-000 TAXROLL-864	C-1.00	6,066.18			
		To correct tax roll fund - agency						

Prepared by	Reviewed by	Manager
PAR 9/9/2020	PLG 10/7/2020	

Number	Date	Name	Account No	Reference	Debit	Credit	Net Income (Loss)	Amount Chg
accounts at year end					27,070,908.30	27,070,908.30	(387,109.93)	0.00
1080	12/31/2019	SPECIAL ASSESSMENT RECEIVAE	621-144500 SEWER-621			7,000.00		
1080	12/31/2019	SPECIAL ASSESSMENT RECEIVAE	621-144500 SEWER-621			3,314.47		
1080	12/31/2019	SPECIAL ASSESSMENT RECEIVAE	622-144500 WATER-622			2,651.10		
1080	12/31/2019	SPECIAL ASSESS-SEWER	621-454542-000 SEWER-621		7,000.00			
1080	12/31/2019	SPECIAL ASSESS-SEWER	621-454542-000 SEWER-621		3,314.47			
1080	12/31/2019	Special Assess - Water	622-454542-000 WATER-622		2,651.10			
To apply cash payments received to special assessment receivables					12,965.57	12,965.57	(400,075.50)	(12,965.57)
1081	12/31/2019	TREASURERS CASH	100-111111 GF-100	C-1.00	3,435,523.54			
1081	12/31/2019	CURRENT TAX ROLL	100-121100 GF-100	C-1.00		3,435,523.54		
To record deposit in transit to match January settlement					3,435,523.54	3,435,523.54	(400,075.50)	0.00
1082	12/31/2019	TREASURERS CASH	100-111111 GF-100	C-1.00		1,278,353.00		
1082	12/31/2019	TREASURERS CASH	100-111111 GF-100	C-1.00		201,699.77		
1082	12/31/2019	TREASURERS CASH	100-111111 GF-100	C-1.00		65,545.26		
1082	12/31/2019	CURRENT TAX ROLL	100-121100 GF-100	C-1.00	1,278,353.00			
1082	12/31/2019	CURRENT TAX ROLL	100-121100 GF-100	C-1.00	201,699.77			
1082	12/31/2019	CURRENT TAX ROLL	100-121100 GF-100	C-1.00	4,375.80			
1082	12/31/2019	CURRENT TAX ROLL	100-121100 GF-100	C-1.00	11,519.96			
1082	12/31/2019	CURRENT TAX ROLL	100-121100 GF-100	C-1.00	6,745,054.90			
1082	12/31/2019	CURRENT TAX ROLL	100-121100 GF-100	C-1.00	417,665.00			
1082	12/31/2019	CURRENT TAX ROLL	100-121100 GF-100	C-1.00	65,545.26			
1082	12/31/2019	Due to water utility	100-256011 GF-100	C-1.00		4,375.80		
1082	12/31/2019	Due to Sewer utility	100-256013 GF-100	C-1.00		11,519.96		
1082	12/31/2019	DEFERRED TAX ROLL REVENUE	100-261000 GF-100	C-1.00		6,745,054.90		
1082	12/31/2019	CASH ACCOUNT FD 313	313-111111 DS-313	C-1.00	1,278,353.00			
1082	12/31/2019	CURRENT TAX ROLL	313-121100 DS-313	C-1.00	55,781.00			
1082	12/31/2019	DEFERRED REVENUE TAX ROLL	313-261000 DS-313	C-1.00		1,334,134.00		
1082	12/31/2019	CASH ACCOUNT	452-111111 PHTIF5-452	C-1.00	201,699.77			
1082	12/31/2019	Current Tax Roll	452-121100 PHTIF5-452	C-1.00	46,543.30			
1082	12/31/2019	Deferred Tax Revenue	452-261000 PHTIF5-452	C-1.00		248,243.07		
1082	12/31/2019	SEWER-CASH	621-111111 SEWER-621	C-1.00	32,662.86			
1082	12/31/2019	SEWER ACCTS RECEIVABLE	621-136001 SEWER-621	C-1.00		32,662.86		
1082	12/31/2019	SPECIAL ASSESSMENT RECEIVAE	621-144500 SEWER-621	C-1.00		8,760.01		
1082	12/31/2019	RECEIVABLE FROM MUNICIPALITY	621-145000 SEWER-621	C-1.00	11,519.96			
1082	12/31/2019	WATER-CASH	622-111111 WATER-622	C-1.00	32,662.86			
1082	12/31/2019	ACCOUNTS RECEIVABLE-WATER	622-142000 WATER-622	C-1.00		32,662.86		
1082	12/31/2019	SPECIAL ASSESSMENT RECEIVAE	622-144500 WATER-622	C-1.00		3,892.64		
1082	12/31/2019	RECEIVABLES FROM MUNICIPALITY	622-145000 WATER-622	C-1.00	4,375.80			
1082	12/31/2019	GENERAL PROPERTY TAXES	100-414111-000 GF-100	C-1.00		417,665.00		
1082	12/31/2019	SPECIAL ASSESS-SEWER	621-454542-000 SEWER-621	C-1.00		2,759.95		
1082	12/31/2019	Special Assess - Water	622-454542-000 WATER-622	C-1.00		483.16		
To adjust accounts to actual for property tax activity					10,387,812.24	10,387,812.24	20,832.61	420,908.11
1083	12/31/2019	CURRENT TAX ROLL	100-121100 GF-100	C-1.00	49,486.05			
1083	12/31/2019	Property tax refunds payable	100-212001 GF-100	C-1.00		49,486.05		
To adjust property tax refunds payable to actual					49,486.05	49,486.05	20,832.61	0.00

Prepared by	Reviewed by	Manager
PAR 9/9/2020	PLG 10/7/2020	

Number	Date	Name	Account No	Reference	Debit	Credit	Net Income (Loss)	Amount	Chg
1084	12/31/2019	LGIP	820-111106 PARK-820	UU-1	20,967.71				
1084	12/31/2019	General investments	820-111108 PARK-820	UU-1	39,113.85				
1084	12/31/2019	CITY PARKS	820-111111 PARK-820	UU-1		40,090.00			
1084	12/31/2019	FUND BALANCE DESIGNATED	820-342100 PARK-820	UU-1	19,991.56				
1084	12/31/2019	Restricted for Wehmhoff Park	820-343100 PARK-820	UU-1		19,991.56			
1084	12/31/2019	WEHMHOFF FUND	821-111106 W-821	UU-1		20,967.71			
1084	12/31/2019	CASH ACCT-FUND 821	821-111111 W-821	UU-1	40,090.00				
1084	12/31/2019	INVESTMENTS	821-111201 W-821	UU-1		39,113.85			
1084	12/31/2019	TRANSFER FROM OTHER FUND	820-494929-000 PARK-820	UU-1		19,991.56			
1084	12/31/2019	Transfer to general fund	821-595928-100 W-821	UU-1	19,991.56				
		To transfer Wehmhoff Park activity into the general fund							
					140,154.68	140,154.68	20,832.61		0.00
1085	12/31/2019	LGIP	820-111106 PARK-820	UU-1	38,166.10				
1085	12/31/2019	CITY PARKS	820-111111 PARK-820	UU-1		9,357.32			
1085	12/31/2019	FUND BALANCE DESIGNATED	820-342100 PARK-820	UU-1	28,808.78				
1085	12/31/2019	Restricted for Wehmhoff Park	820-343100 PARK-820	UU-1		28,808.78			
1085	12/31/2019	LGIP DeRozier Fund	822-111106 DEROZIER-822	UU-1		38,166.10			
1085	12/31/2019	CASH ACCOUNT	822-111111 DEROZIER-822	UU-1	9,357.32				
1085	12/31/2019	TRANSFER FROM OTHER FUND	820-494929-000 PARK-820	UU-1		28,808.78			
1085	12/31/2019	Transfer to general fund	822-595928-100 DEROZIER-822	UU-1	28,808.78				
		To transfer DeRozier activity into the general fund per discussion with client							
					105,140.98	105,140.98	20,832.61		0.00
1086	12/31/2019	LGIP	100-111106 GF-100	UU-1.00	1,820.58				
1086	12/31/2019	TREASURERS CASH	100-111111 GF-100	UU-1.00	6,043.96				
1086	12/31/2019	Developer deposits	100-294003 GF-100	UU-1.00		7,824.42			
1086	12/31/2019	CASH IN BANK - RIPPLEWOOD	823-111111 DR-823	UU-1.00		6,043.96			
1086	12/31/2019	INVESTMENTS/LGIP	823-111201 DR-823	UU-1.00		1,820.58			
1086	12/31/2019	DUE FROM DEVELOPERS	823-160000 DR-823	UU-1.00	7,824.42				
1086	12/31/2019	INVESTMENT INCOME	100-484811-000 GF-100	UU-1.00		40.12			
1086	12/31/2019	INTEREST ON INVESTMENTS	823-484811-000 DR-823	UU-1.00	40.12				
		To transfer developers reimbursements into the general fund per discussion with client							
					15,729.08	15,729.08	20,832.61		0.00
1087	12/31/2019	K-NINE UNIT	802-484840-000 DP-802	PGL-1		2,344.60			
1087	12/31/2019	SUPPLIES FOR DOG/K-9 Unit	802-525211-310 DP-802	PGL-1	2,344.60				
		To reclassify K-9 expenditures into appropriate account							
					2,344.60	2,344.60	20,832.61		0.00
1088	12/31/2019	TREASURERS CASH	461-111111 ERTIF-461	KK-1.00		20,316.25			
1088	12/31/2019	TIF #3 CASH	463-111111 TIF3-463	KK-1.00	20,316.25				
1088	12/31/2019	6.4M GO BOND INTEREST	461-585820-601 ERTIF-461	KK-1.00	20,316.25				
1088	12/31/2019	2014 6.2M GO Refunding	463-585820-610 TIF3-463	KK-1.00		20,316.25			
		To move interest on debt to appropriate fund							
					40,632.50	40,632.50	20,832.61		0.00
1090	12/31/2019	TREASURERS CASH	100-111111 GF-100	FS		1,035,281.53			
1090	12/31/2019	Advance to Fund 470	100-177000 GF-100	FS	1,035,281.53				
1090	12/31/2019	CASH IN BANK SWEEP	470-111111 CPINF-470	FS	1,035,281.53				

City of Burlington
Year End: December 31, 2019
Adjusting Journal Entries
Date: 1/1/2019 To 12/31/2019

Prepared by	Reviewed by	Manager
PAR 9/9/2020	PLG 10/7/2020	

AJE-15

Number	Date	Name	Account No	Reference	Debit	Credit	Net Income (Loss)	Amount Chg
1090	12/31/2019	Advance from general fund	470-275000 CPINF-470	FS		1,035,281.53		
		To reclassify negative cash to advance from general fund			2,070,563.06	2,070,563.06	20,832.61	0.00
1091	12/31/2019	CASH ACCOUNT	251-111111 LIB-251		16,213.62			
1091	12/31/2019	NET PAYROLL-LIBRARY	251-215001 LIB-251			16,213.62		
		Record 2019 accrued wages - Fund 251			16,213.62	16,213.62	20,832.61	0.00
1092	12/31/2019	CASH ACCOUNT	452-111111 PHTIF5-452		89.38			
1092	12/31/2019	Accrued Wages	452-215001 PHTIF5-452			89.38		
		Record 2019 accrued wages - Fund 452			89.38	89.38	20,832.61	0.00
1093	12/31/2019	SEWER-CASH	621-111111 SEWER-621		22,946.25			
1093	12/31/2019	NET PAYROLL-WASTEWATER	621-215001 SEWER-621			22,946.25		
		Record 2019 accrued wages - Fund 621			22,946.25	22,946.25	20,832.61	0.00
1094	12/31/2019	WATER-CASH	622-111111 WATER-622		16,901.01			
1094	12/31/2019	ACCRUED WAGES	622-215001 WATER-622			16,901.01		
		Record 2019 accrued wages - Fund 622			16,901.01	16,901.01	20,832.61	0.00
1095	12/31/2019	CASH ACCOUNT	501-111111 SI-501			6,081.49		
1095	12/31/2019	PREMIUMS FROM DEPARTMENTS	501-474930-000 SI-501		6,081.49			
		Record 2019 accrued wages - Fund 501			6,081.49	6,081.49	14,751.12	(6,081.49)
1096	12/31/2019	CURRENT TAX ROLL	100-121100 GF-100	C-1.00		24,019.74		
1096	12/31/2019	GENERAL PROPERTY TAXES	100-414111-000 GF-100	C-1.00	24,019.74			
		To correct revenue accounts for delinquent personal property tax recorded to property tax revenue account			24,019.74	24,019.74	(9,268.62)	(24,019.74)
1097	12/31/2019	MISCELLANEOUS DONATIONS	802-484842-000 DP-802	GL		9,683.40		
1097	12/31/2019	MISC DONATIONS	802-525211-392 DP-802	GL	9,683.40			
		To appropriately classify revenues and expenses for Safety Town for the report			9,683.40	9,683.40	(9,268.62)	0.00
1098	12/31/2019	LGIP	820-111106 PARK-820	CLIENT		38,166.10		
1098	12/31/2019	CITY PARKS	820-111111 PARK-820	CLIENT	9,357.32			
1098	12/31/2019	FUND BALANCE DESIGNATED	820-342100 PARK-820	CLIENT		28,808.78		
1098	12/31/2019	Restricted for Wehmhoff Park	820-343100 PARK-820	CLIENT	28,808.78			
1098	12/31/2019	LGIP DeRozier Fund	822-111106 DEROZIER-822	CLIENT	38,166.10			
1098	12/31/2019	CASH ACCOUNT	822-111111 DEROZIER-822	CLIENT		9,357.32		

City of Burlington
Year End: December 31, 2019
Adjusting Journal Entries
Date: 1/1/2019 To 12/31/2019

Prepared by	Reviewed by	Manager
PAR 9/9/2020	PLG 10/7/2020	

AJE-16

Number	Date	Name	Account No	Reference	Debit	Credit	Net Income (Loss)	Amount Chg
1098	12/31/2019	TRANSFER FROM OTHER FUND	820-494929-000 PARK-820	CLIENT	28,808.78			
1098	12/31/2019	Transfer to general fund	822-595928-100 DEROZIER-822	CLIENT		28,808.78		
		To reverse entry 1085 placing DeRozier Funds in park fund			105,140.98	105,140.98	(9,268.62)	0.00
1099	12/31/2019	LGIP	100-111106 GF-100	CLIENT	38,166.10			
1099	12/31/2019	TREASURERS CASH	100-111111 GF-100	CLIENT		9,357.32		
1099	12/31/2019	GENERAL FUND	100-342900 GF-100	CLIENT	28,808.78			
1099	12/31/2019	Assigned for DeRozier Funds	100-343110 GF-100	CLIENT		28,808.78		
1099	12/31/2019	LGIP DeRozier Fund	822-111106 DEROZIER-822	CLIENT		38,166.10		
1099	12/31/2019	CASH ACCOUNT	822-111111 DEROZIER-822	CLIENT	9,357.32			
1099	12/31/2019	TRANSFER FROM OTHER FUND	100-494929-000 GF-100	CLIENT		28,808.78		
1099	12/31/2019	Transfer to general fund	822-595928-100 DEROZIER-822	CLIENT	28,808.78			
		To move DeRozier funds to the general fund			105,140.98	105,140.98	(9,268.62)	0.00
1100	12/31/2019	TREASURERS CASH	100-111111 GF-100	CLIENT	13,668.13			
1100	12/31/2019	CASH ACCOUNT	465-111111 CAPREP-465	CLIENT		13,668.13		
1100	12/31/2019	County Radio Upgrade Principal	100-585810-600 GF-100	CLIENT		13,668.13		
1100	12/31/2019	FIRE COMMUNICATION EQUIP	465-525220-806 CAPREP-465	CLIENT	13,668.13			
		To reverse entry 1008 per discussion with client			27,336.26	27,336.26	(9,268.62)	0.00
					0.00	0.00	(9,268.62)	0.00
100-100000	12/31/2019	Reimbursement/Airport	100-494928-000 GF-100			25,000.00		
100-100000	12/31/2019	TRANSFER FROM OTHER FUND	100-494929-000 GF-100		25,000.00			
		To reclass transfer from airport for Form C purposes.			25,000.00	25,000.00	(9,268.62)	0.00
					64,297,398.52	64,297,398.52	(9,268.62)	5,562,845.92



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To the City Council
City of Burlington, Wisconsin

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Burlington (“City”) as of and for the year ended December 31, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered the City’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City’s internal control. Accordingly, we do not express an opinion on the effectiveness of the City’s internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis. We consider the following deficiency in the City’s internal control to be a material weakness:

MATERIAL AUDIT ADJUSTMENTS

During the course of our audit, we proposed a number of adjusting journal entries that were required to prevent the financial statements from being materially misstated. We recommend that management review the nature of these entries in order to determine if these adjustments could be made prior to the audit.

A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in the City’s internal control to be significant deficiencies:

SEGREGATION OF DUTIES

Under ideal conditions, there are many procedures and controls designed to limit the access of any one individual to all phases of a transaction. Many entities the size of the City do not have a large enough administrative staff to adequately segregate the various procedures from any one individual. Management should constantly be aware of this condition and realize that the concentration of duties and responsibilities in a limited number of individuals is not desirable from a control point of view. Because the overlapping responsibilities exist, you need to rely on your direct knowledge of the City’s operations and trust in and have contact with employees to control and safeguard assets. This may continue to be an acceptable method for you to use for years to come.

PREPARATION OF FINANCIAL STATEMENTS

The City Council and management share the ultimate responsibility for the City's internal control. It is acceptable to outsource various accounting functions; however the responsibility for internal control cannot be outsourced.

The City engages Sitzberger & Company, S.C. to assist in the preparation of the City's financial statements and accompanying disclosures. However as independent auditors, Sitzberger & Company, S.C. cannot be considered part of the City's internal control. The City Council should design and implement a review procedure to ensure that the financial statements and disclosures are complete and accurate. These review procedures should be performed by an individual possessing a thorough understanding of applicable generally accepted accounting principles and knowledge of the City's activities and operations.

During our audit, we also became aware of the following deficiencies in internal control other than significant deficiencies or material weaknesses, and other matters that are opportunities for strengthening internal controls and operating efficiency of the City.

FDIC Insurance

You may note that at December 31, 2019 the City had significant amounts of deposits in excess of the FDIC insurance limits. We note that the City does collateralize various deposits. When taking these factors into account, we noted the City was carrying uncollateralized and uninsured deposits of \$3,047,690 as of December 31, 2019. At minimum we would advise the City to look at its options to maximize insurance coverage and collateral of its deposits.

Self-Insurance Fund Deficit Balance

The City maintains a separate "internal service" fund to account for charges made to City departments for employee insurance premiums and payments made for medical and dental claims incurred. The deficit fund balance in the fund decreased from \$145,165 to \$105,278. The deficit balance effects the General Fund as the deficit is financed by this fund. Management should review these amounts to ensure they are appropriate to eliminate this deficit in future years.

Infrastructure Capital Projects Fund Deficit Balance

The Infrastructure Capital Projects Fund reported a deficit (negative) fund balance of \$653,039 at December 31, 2019. The deficit balance, consequently, effects the fund balance of the City's General Fund as the deficit is financed by that fund. Although previous audit management letters reviewed by us have discussed the deficit fund balance of the Infrastructure Capital Projects Fund, we believe its significance to the financial statements warrants repeated discussion.

Fund Balance Policy

During our audit procedures, we noted that the City does not have a formal fund balance policy. A comprehensive fund balance policy would include the components of GASB Statement No. 54 as well as address a minimum fund balance. A fund balance policy assists in providing financial stability, cash flow for operations, and the assurance that the City will be able to respond to emergencies with fiscal strength.

It is essential to maintain adequate levels of fund balance/net position to mitigate current and future risks. Fund balance levels are also critical considerations in long-term financial planning. Credit rating agencies monitor levels of fund balance/net position and unassigned fund balances in the general fund to evaluate creditworthiness.

Deposit and Investment Policy

GASB requires financial statement disclosures of key policies affecting the management of cash deposits and other long-term investments. Current disclosures indicate that there are no specific policies in place to ensure that deposits and investments are managed prudently or that such items are not subject to extraordinary risks.

Implementation of Statement No. 87, Leases

The Governmental Accounting Standards Board (GASB) issued Statement No. 87 *Leases* in June 2017. This statement will require recognition of certain lease assets and liabilities for leases that previously were classified in operating leases. It established a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. This statement will be effective for the 2020 audit period.

This communication is intended solely for the information and use of management, the City Council and others within the organization, and is not intended and should not be used by anyone other than these specified parties.

Sincerely,

Sitzberger & Company, S.C.

Sitzberger & Company, S.C.
Lake Geneva, Wisconsin
September 4, 2020

CITY OF BURLINGTON

**INDEPENDENT AUDITORS' REPORT
AND
FINANCIAL STATEMENTS**

YEAR ENDED DECEMBER 31, 2019

CITY OF BURLINGTON

TABLE OF CONTENTS

	<u>PAGES</u>
<u>INDEPENDENT AUDITORS' REPORT</u>	1 - 3
<u>BASIC FINANCIAL STATEMENTS</u>	
GOVERNMENT-WIDE FINANCIAL STATEMENTS	
STATEMENT OF NET POSITION	4
STATEMENT OF ACTIVITIES	5
FUND FINANCIAL STATEMENTS	
BALANCE SHEETS - GOVERNMENTAL FUNDS	6
RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET TO THE STATEMENT OF NET POSITION	7
STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS	8
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES	9
STATEMENTS OF NET POSITION - PROPRIETARY FUNDS	10
STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - PROPRIETARY FUNDS	11
STATEMENTS OF CASH FLOWS - PROPRIETARY FUNDS	12 - 13
STATEMENT OF FIDUCIARY NET POSITION - FIDUCIARY FUNDS	14
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION	14
NOTES TO BASIC FINANCIAL STATEMENTS	15 - 55
<u>REQUIRED SUPPLEMENTARY INFORMATION</u>	
SCHEDULES OF REVENUES – BUDGET AND ACTUAL GENERAL FUND	56 - 57
SCHEDULES OF EXPENDITURES – BUDGET AND ACTUAL GENERAL FUND	58 - 59
SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY (ASSET) - WISCONSIN RETIREMENT SYSTEM	60
SCHEDULE OF CONTRIBUTIONS - WISCONSIN RETIREMENT SYSTEM	60

CITY OF BURLINGTON

TABLE OF CONTENTS - CONTINUED

<u>REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)</u>	<u>PAGES</u>
SCHEDULE OF PROPORTIONATE SHARE OF NET OPEB LIABILITY (ASSET)	61
SCHEDULE OF CONTRIBUTIONS - OPEB	61
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION	62
 <u>SUPPLEMENTARY INFORMATION</u>	
COMBINING BALANCE SHEETS – NONMAJOR SPECIAL REVENUE – GOVERNMENTAL FUNDS	64
COMBINING STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – NONMAJOR SPECIAL REVENUE – GOVERNMENTAL FUNDS	65
COMBINING BALANCE SHEETS – NONMAJOR CAPITAL PROJECTS – GOVERNMENTAL FUNDS	66
COMBINING STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – NONMAJOR CAPITAL PROJECTS FUNDS – GOVERNMENTAL FUNDS	67
COMBINING BALANCE SHEETS – NONMAJOR DEBT SERVICE – GOVERNMENTAL FUNDS	68
COMBINING STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – NONMAJOR DEBT SERVICE – GOVERNMENTAL FUNDS	69



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INDEPENDENT AUDITORS' REPORT

To the City Council
City of Burlington, Wisconsin

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Burlington, as of and for the year ended December 31, 2019, 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.

Auditors' Responsibility

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

An audit involves performing procedures to obtain 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, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Burlington as of December 31, 2019, and the respective changes in financial position and, where applicable, cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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To the City Council
City of Burlington, Wisconsin

Change in Accounting Principle

As discussed in Note A to the financial statements, in 2019 the City adopted new accounting guidance, GASB Statement No. 84, *Fiduciary Activities*. Our opinion is not modified with respect to this matter.

Adjustment Due to Change in Accounting Principle

As described in Notes A, K and Q to the financial statements, in 2019 the City adopted new accounting guidance, GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Our opinion is not modified with respect to this matter.

Emphasis of a Matter

As described in Note Q to the financial statements, the December 31, 2019 financial statement have been restated to correct misstatements: Prior period adjustments were made to correct amounts recorded as internal service fund activity. A prior period adjustment was made to correct an error relating to deferred revenues from special assessments paid in prior year. A prior period adjustment was made to bring the liability for the County-wide radio system into the government-wide statements. Our opinion is not modified with respect to these matters.

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.

To the City Council
City of Burlington, Wisconsin

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.

Sitzberger & Company, S.C.

Sitzberger & Company, S.C.
Lake Geneva, Wisconsin
September 4, 2020

CITY OF BURLINGTON
STATEMENT OF NET POSITION
DECEMBER 31, 2019

	<u>Primary Government</u>		<u>Totals</u>	<u>Component</u> <u>Unit</u>
	<u>Governmental</u> <u>Activities</u>	<u>Business-type</u> <u>Activities</u>		<u>Housing</u> <u>Authority</u>
<u>ASSETS</u>				
Cash and investments	\$ 8,302,644	\$ 5,943,145	\$ 14,245,789	\$ 42,934
Receivables:				
Tax levy	4,677,416	-	4,677,416	-
Accounts and other	706,506	1,284,136	1,990,642	65
Special assessments	-	103,223	103,223	-
Internal balances	264,179	(264,179)	-	-
Inventories	-	59,961	59,961	-
Prepayments	62,972	-	62,972	18,340
Restricted Assets - cash and investments	3,216,765	430,912	3,647,677	224,383
Notes receivable	1,662,835	-	1,662,835	-
Other deferred debits	-	654	654	-
Capital Assets:				
Land	24,089,365	1,164,332	25,253,697	87,236
Construction in process	178,292	-	178,292	-
Other capital assets, net of depreciation	34,276,318	40,178,041	74,454,359	2,004,270
TOTAL ASSETS	77,437,292	48,900,225	126,337,517	2,377,228
<u>DEFERRED OUTFLOWS OF RESOURCES</u>				
Deferred outflows related to pension	3,028,893	596,857	3,625,750	21,575
Deferred outflows related to OPEB	24,836	4,894	29,730	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	3,053,729	601,751	3,655,480	21,575
<u>LIABILITIES</u>				
Accounts payable and other accrued expenses	765,280	183,910	949,190	21,855
Accrued interest payable	123,040	30,795	153,835	1,089
Deposits held	83,625	-	83,625	-
Long-term obligations, due in one year	3,253,331	1,148,755	4,402,086	29,568
Liabilities Payable from Restricted Assets:				
Accrued interest payable	-	43,118	43,118	-
Security deposits	-	-	-	37,084
Non-current Liabilities:				
Long-term obligations, due in more than one year	16,568,375	14,830,692	31,399,067	2,154,615
Unamortized premium on debt issuance	31,423	67,672	99,095	-
Net pension liability	1,111,756	219,077	1,330,833	11,070
Net OPEB Liability	187,225	36,893	224,118	-
Compensated absences	235,915	56,991	292,906	-
TOTAL LIABILITIES	22,359,970	16,617,903	38,977,873	2,255,281
<u>DEFERRED INFLOWS OF RESOURCES</u>				
Unearned property tax revenue	8,791,014	-	8,791,014	-
Deferred notes receivable	1,512,599	-	1,512,599	-
Deferred inflows related to pension	1,534,052	302,292	1,836,344	6,620
Deferred inflows related to OPEB	65,852	12,976	78,828	-
TOTAL DEFERRED INFLOWS OF RESOURCES	11,903,517	315,268	12,218,785	6,620
<u>NET POSITION</u>				
Net investment in capital assets	38,690,846	25,362,926	64,053,772	4,717
Restricted	3,599,506	430,912	4,030,418	-
Restricted for Housing Authority	-	-	-	191,184
Unrestricted	3,937,182	6,774,967	10,712,149	(58,999)
TOTAL NET POSITION	\$ 46,227,534	\$ 32,568,805	\$ 78,796,339	\$ 136,902

See accompanying notes.

CITY OF BURLINGTON
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2019

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			Component Unit Housing Authority
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			
					Governmental Activities	Business-type Activities	Totals	
<u>PRIMARY GOVERNMENT</u>								
<u>GOVERNMENTAL ACTIVITIES</u>								
General government	\$ 1,496,863	\$ 60,160	\$ -	\$ -	\$ (1,436,703)	\$ -	\$ (1,436,703)	\$ -
Public safety	4,840,066	799,599	78,913	-	(3,961,554)	-	(3,961,554)	-
Public works	3,053,441	2,763	650,118	317	(2,400,243)	-	(2,400,243)	-
Health and human services	92,290	-	-	-	(92,290)	-	(92,290)	-
Culture, recreation, and education	1,772,618	19,508	319,723	15,000	(1,418,387)	-	(1,418,387)	-
Conservation and development	302,938	69,543	-	-	(233,395)	-	(233,395)	-
Interest and fiscal charges	511,765	-	-	-	(511,765)	-	(511,765)	-
Other	43,803	710,066	-	-	666,263	-	666,263	-
TOTAL GOVERNMENTAL	12,113,784	1,661,639	1,048,754	15,317	(9,388,074)	-	(9,388,074)	-
<u>BUSINESS-TYPE ACTIVITIES</u>								
Water	2,068,661	2,637,755	-	22,925	-	592,019	592,019	-
Sewer	3,826,318	3,996,076	-	52,800	-	222,558	222,558	-
Airport	849,992	810,662	-	-	-	(39,330)	(39,330)	-
TOTAL BUSINESS-TYPE	6,744,971	7,444,493	-	75,725	-	775,247	775,247	-
TOTAL PRIMARY GOVERNMENT	18,858,755	9,106,132	1,048,754	91,042	(9,388,074)	775,247	(8,612,827)	-
<u>COMPONENT UNIT</u>								
Housing Authority	\$ 481,536	\$ 340,845	\$ 74,039	\$ -				(66,652)
<u>GENERAL REVENUES AND TRANSFERS</u>								
Property taxes levied for general purposes					8,165,114	-	8,165,114	-
Payments in lieu of taxes					38,134	-	38,134	-
Intergovernmental revenues not restricted to specific programs					825,825	-	825,825	-
Gain on sale of capital assets					16,346	-	16,346	(8,259)
Insurance recoveries					25,693	-	25,693	-
Reimbursement of prior year expenses					318,005	-	318,005	-
Unrestricted interest earnings					299,607	103,341	402,948	379
Transfers					463,886	(483,510)	(19,624)	-
TOTAL GENERAL REVENUES AND TRANSFERS					10,152,610	(380,169)	9,772,441	(7,880)
CHANGE IN NET POSITION					764,536	395,078	1,159,614	(74,532)
NET POSITION - BEGINNING OF YEAR					46,678,336	33,012,498	79,690,834	211,434
Prior Period Adjustment - Change in accounting principle					(214,906)	(42,348)	(257,254)	-
Prior Period Adjustment - Correction of errors					(1,000,432)	(796,423)	(1,796,855)	-
NET POSITION - BEGINNING OF YEAR, AS RESTATED					45,462,998	32,173,727	77,636,725	211,434
NET POSITION - END OF YEAR					\$ 46,227,534	\$ 32,568,805	\$ 78,796,339	\$ 136,902

See accompanying notes.

**CITY OF BURLINGTON
BALANCE SHEETS
GOVERNMENTAL FUNDS
DECEMBER 31, 2019**

	<u>General</u>	<u>Debt Service</u>		<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
		<u>Debt</u>	<u>Environmental Remediation</u>		
<u>ASSETS</u>					
Cash and investments	\$ 5,746,099	\$ 49,111	1,964,459	\$ 2,470,281	\$ 10,229,950
Receivables:					
Tax levy	3,095,039	1,334,134	-	248,243	4,677,416
Accounts and other	47,106	-	-	659,400	706,506
Due from other funds	463,582	-	-	-	463,582
Prepayments	62,972	-	-	-	62,972
Restricted Assets:					
Cash and investments	28,809	-	-	1,223,497	1,252,306
Advances to other funds	1,035,282	-	-	-	1,035,282
Notes receivable	809,636	-	-	853,199	1,662,835
TOTAL ASSETS	11,288,525	1,383,245	1,964,459	5,454,620	20,090,849
<u>LIABILITIES</u>					
Accounts payable and accrued expenses	477,342	-	-	145,506	622,848
Deposits held	75,801	-	-	-	75,801
Developer deposits	7,824	-	-	-	7,824
Due to utilities	199,403	-	-	-	199,403
Advances from other funds	-	-	-	1,035,282	1,035,282
TOTAL LIABILITIES	760,370	-	-	1,180,788	1,941,158
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Deferred revenue - taxes	7,208,637	1,334,134	-	248,243	8,791,014
Deferred revenue - notes	-	-	-	1,512,599	1,512,599
TOTAL DEFERRED INFLOWS OF RESOURCES	\$ 7,208,637	\$ 1,334,134	\$ -	\$ 1,760,842	\$ 10,303,613
<u>FUND BALANCES</u>					
Nonspendable for:					
Prepayments	\$ 62,972	\$ -	\$ -	\$ -	\$ 62,972
Net advances to other funds	1,035,282	-	-	-	1,035,282
Restricted	28,809	49,111	1,964,459	1,557,127	3,599,506
Assigned	-	-	-	1,609,805	1,609,805
Unassigned	2,192,455	-	-	(653,942)	1,538,513
TOTAL FUND BALANCES	\$ 3,319,518	\$ 49,111	\$ 1,964,459	\$ 2,512,990	\$ 7,846,078

See accompanying notes.

CITY OF BURLINGTON
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2019

TOTAL FUND BALANCES - GOVERNMENTAL FUNDS \$ 7,846,078

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	93,415,019	
Accumulated depreciation	(34,871,044)	
	<u>58,543,975</u>	58,543,975

The City's proportionate share of the net pension liability at the WRS is reported on the statement of net position, but is not reported in the governmental funds. (1,111,756)

The City's proportionate share of the net OPEB liability for the Local Retiree Life Insurance Fund ("LRLIF") is reported on the statement of net position, but is not reported in the governmental funds. (187,225)

Deferred outflows and inflows of resources related to pensions and OPEB are applicable to future periods, and therefore, are not reported in the governmental funds.

Deferred outflows related to pensions	3,028,893	
Deferred inflows related to pensions	(1,534,052)	
Deferred outflows related to OPEB	24,836	
Deferred inflows related to OPEB	(65,852)	
	<u>1,453,825</u>	1,453,825

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 debt and related items at year end consist of:

Notes and bonds payable	(19,821,706)	
Unamortized premium	(31,423)	
Accrued interest payable	(123,041)	
Compensated absences payable	(235,915)	
	<u>(20,212,085)</u>	(20,212,085)

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. (105,278)

TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES \$ 46,227,534

CITY OF BURLINGTON
STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2019

	General	Debt Service		Nonmajor Governmental Funds	Total Governmental Funds
		Debt	Environmental Remediation TIF		
REVENUES					
General property taxes	\$ 6,685,061	\$ 1,278,353	\$ -	\$ 201,700	\$ 8,165,114
Payments in lieu of taxes	36,944	-	-	-	36,944
Room tax and other taxes	129,050	-	-	-	129,050
Special assessments	4,492	-	-	-	4,492
Intergovernmental	1,541,149	-	-	320,040	1,861,189
Licenses and permits	462,410	-	-	-	462,410
Fines and forfeitures	229,676	-	-	-	229,676
Charges for services	112,323	-	-	27,510	139,833
Interest income	158,345	26,013	-	114,277	298,635
Repayments of note receivable principal	-	-	-	59,634	59,634
Developers agreements	-	-	-	643,000	643,000
Other	31,970	-	-	18,136	50,106
TOTAL REVENUES	9,391,420	1,304,366	-	1,384,297	12,080,083
EXPENDITURES					
Current:					
General government	1,387,682	-	-	33,701	1,421,383
Public safety	4,187,837	-	-	37,490	4,225,327
Public works	1,780,678	-	-	31,157	1,811,835
Health and human services	92,290	-	-	-	92,290
Culture, recreation, and education	520,238	-	-	842,690	1,362,928
Conservation and development	289,161	-	-	13,777	302,938
Capital outlay	-	-	-	1,518,308	1,518,308
Debt Service:					
Principal	-	1,010,083	220,000	1,778,395	3,008,478
Interest and fiscal charges	-	360,636	44,332	106,400	511,368
Debt issuance costs	-	18,986	-	24,817	43,803
TOTAL EXPENDITURES	8,257,886	1,389,705	264,332	4,386,735	14,298,658
EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES	\$ 1,133,534	\$ (85,339)	\$ (264,332)	\$ (3,002,438)	\$ (2,218,575)
OTHER FINANCING SOURCES (USES)					
Proceeds from sale of capital assets	\$ -	\$ -	\$ -	\$ 25,945	\$ 25,945
Reimbursement of prior year costs	134,439	-	-	183,566	318,005
Face value of debt issued	-	-	-	922,061	922,061
Premium on issuance of debt	-	31,554	-	-	31,554
Transfers in	53,809	102,896	-	1,337,656	1,494,361
Transfers in - tax equivalent	438,886	-	-	-	438,886
Transfers out	(970,561)	-	-	(498,800)	(1,469,361)
TOTAL OTHER FINANCING SOURCES (USES)	(343,427)	134,450	-	1,970,428	1,761,451
NET CHANGE IN FUND BALANCES	790,107	49,111	(264,332)	(1,032,010)	(457,124)
FUND BALANCES -					
BEGINNING OF YEAR	2,529,411	-	2,228,791	3,545,000	8,303,202
FUND BALANCES - END OF YEAR	\$ 3,319,518	\$ 49,111	\$ 1,964,459	\$ 2,512,990	\$ 7,846,078

See accompanying notes.

CITY OF BURLINGTON
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL
FUNDS TO THE STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2019

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS \$ (457,124)

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.

Capital outlays	1,518,308	
Depreciation expense	(1,932,966)	(414,658)

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

Sale proceeds	\$ (25,945)	
Gain on asset disposal	16,346	(9,599)

In the statement of activities, the cost of pension and OPEB benefits earned net of employee contributions is reported as an expense. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used.

Pension expense	(749,029)	
City pension contributions	320,199	
OPEB expense	(14,731)	
City OPEB contributions	1,398	(442,163)

Bond premiums are recorded as an other financing source in the governmental funds, but these are amortized over the life of the bonds in the statements of activities. (31,554)

Amortization of premium from the issuance of debt reduces the balances of the respective item in the statement of net position. The amortization is an expenditure in the statement of net position, but is not shown in the governmental funds. 131

Governmental funds report proceeds from the issuance of long-term debt as other financing sources, but issuing debt increases long-term liabilities in the statement of net position. Repayments of long-term debt principal are expenditures in the governmental funds but the repayments reduce long-term liabilities in the statement of net position.

Proceeds from the issuance of debt	(922,061)	
Principal payments on bonds, notes and capital leases	3,008,478	2,086,417

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	(529)	
Changes in compensated absences	(6,272)	(6,801)

Internal service funds are used by management to charge the cost of various insurance coverages to individual funds. The change in net position of these internal service funds is reported in the governmental activities. 39,887

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES \$ 764,536

CITY OF BURLINGTON
STATEMENTS OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2019

	Business-type Activities - Enterprise Funds				Governmental
	Water	Sewer	Airport	Totals	Activities -
	Utility	Utility			Internal
					Service Fund
<u>ASSETS</u>					
Current Assets:					
Cash and investments	\$ 2,572,534	\$ 2,849,898	\$ 520,713	\$ 5,943,145	\$ 37,153
Customer accounts receivable	660,936	622,473	727	1,284,136	-
Special assessments receivable	21,706	81,517	-	103,223	-
Other receivables	97,209	102,194	-	199,403	-
Inventories	17,714	-	42,247	59,961	-
Total Current Assets	3,370,099	3,656,082	563,687	7,589,868	37,153
Non-current Assets:					
Restricted Assets:					
Cash and investments	222,338	208,574	-	430,912	-
Other Assets:					
Other deferred debits	-	654	-	654	-
Capital Assets:					
Land	260,027	778,671	125,634	1,164,332	-
Other capital assets, net of depreciation	17,233,230	21,678,570	1,266,241	40,178,041	-
Total Capital Assets	17,493,257	22,457,241	1,391,875	41,342,373	-
TOTAL ASSETS	21,085,694	26,322,551	1,955,562	49,363,807	37,153
<u>DEFERRED OUTFLOWS OF RESOURCES</u>					
Deferred outflows related to pension	234,114	362,743	-	596,857	-
Deferred outflows related to OPEB	2,974	1,920	-	4,894	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	237,088	364,663	-	601,751	-
<u>LIABILITIES</u>					
Current Liabilities:					
Accounts payable	\$ 52,528	\$ 86,066	\$ 5,469	\$ 144,063	\$ 142,431
Accrued payroll	16,901	22,946	-	39,847	-
Accrued interest payable	22,804	7,991	-	30,795	-
Due to general fund	463,582	-	-	463,582	-
Current general obligation bonds	50,000	47,061	-	97,061	-
Total Current Liabilities	605,815	164,064	5,469	775,348	142,431
Current Liabilities Payable from Restricted Assets:					
Current revenue bonds payable	345,440	706,254	-	1,051,694	-
Accrued interest payable	-	43,118	-	43,118	-
Total Current Liabilities Payable from Restricted Assets	345,440	749,372	-	1,094,812	-
Non-current Liabilities:					
Revenue bonds payable	2,415,805	9,004,009	-	11,419,814	-
General obligation bonds payable	2,285,000	1,125,878	-	3,410,878	-
Net pension liability	85,932	133,145	-	219,077	-
Net OPEB liability	22,422	14,471	-	36,893	-
Unamortized debt premium	67,672	-	-	67,672	-
Compensated absences	27,373	29,618	-	56,991	-
Total Non-current Liabilities	4,904,204	10,307,121	-	15,211,325	-
TOTAL LIABILITIES	5,855,459	11,220,557	5,469	17,081,485	142,431
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Deferred inflows related to pension	118,573	183,719	-	302,292	-
Deferred inflows related to OPEB	7,886	5,090	-	12,976	-
TOTAL DEFERRED INFLOWS	126,459	188,809	-	315,268	-
<u>NET POSITION</u>					
Net investment in capital assets	12,397,012	11,574,039	1,391,875	25,362,926	-
Restricted for debt service	222,338	208,574	-	430,912	-
Unrestricted	2,721,514	3,495,235	558,218	6,774,967	(105,278)
TOTAL NET POSITION	\$ 15,340,864	\$ 15,277,848	\$ 1,950,093	\$ 32,568,805	\$ (105,278)

See accompanying notes.

Page 260 of 320

CITY OF BURLINGTON
STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2019

	Business-type Activities - Enterprise Funds				Governmental
	Water	Sewer	Airport	Totals	Activities -
	Utility	Utility			Internal
					Service Fund
<u>OPERATING REVENUES</u>					
Charges for service	\$ 2,611,309	\$ 3,993,316	\$ -	\$ 6,604,625	\$ -
Fuel sales	-	-	707,305	707,305	-
Billings to departments	-	-	-	-	1,536,930
Other	18,352	2,760	103,357	124,469	20,566
TOTAL OPERATING REVENUES	2,629,661	3,996,076	810,662	7,436,399	1,557,496
<u>OPERATING EXPENSES</u>					
Operation and maintenance	1,198,672	1,855,286	168,423	3,222,381	-
Fuel for resale	-	-	598,996	598,996	-
Depreciation	670,868	1,671,598	82,573	2,425,039	-
Insurance claims and administration	-	-	-	-	1,531,153
TOTAL OPERATING EXPENSES	1,869,540	3,526,884	849,992	6,246,416	1,531,153
OPERATING INCOME (LOSS)	760,121	469,192	(39,330)	1,189,983	26,343
<u>NONOPERATING REVENUES (EXPENSES)</u>					
Interest income	48,955	47,145	7,241	103,341	13,544
Grant proceeds	20,712	-	-	20,712	-
Debt issuance costs	(81,491)	(9,769)	-	(91,260)	-
Insurance proceeds	8,094	-	-	8,094	-
Interest expense	(117,630)	(289,665)	-	(407,295)	-
TOTAL NONOPERATING REVENUE (EXPENSE)	(121,360)	(252,289)	7,241	(366,408)	13,544
INCOME BEFORE CONTRIBUTIONS AND TRANSFERS	638,761	216,903	(32,089)	823,575	39,887
Capital contributions - other	2,213	52,800	-	55,013	-
Transfers out	-	-	(25,000)	(25,000)	-
Transfers out - tax equivalent	(458,510)	-	-	(458,510)	-
CHANGE IN NET POSITION	182,464	269,703	(57,089)	395,078	39,887
NET POSITION -					
BEGINNING OF YEAR	15,184,137	15,024,756	2,007,182	32,216,075	(145,165)
Change in Accounting Principle	(25,737)	(16,611)	-	(42,348)	-
NET POSITION - BEGINNING OF YEAR, AS RESTATED	15,158,400	15,008,145	2,007,182	32,173,727	(145,165)
NET POSITION - END OF YEAR	\$ 15,340,864	\$ 15,277,848	\$ 1,950,093	\$ 32,568,805	\$ (105,278)

See accompanying notes.

CITY OF BURLINGTON
STATEMENTS OF CASH FLOWS
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2019

	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	\$ 2,605,369	\$ 3,894,182	\$ 812,753	\$ 7,312,304	\$ -
Receipts from interfund services provided	-	-	-	-	1,561,564
Payments to suppliers	(823,946)	(1,175,037)	(801,820)	(2,800,803)	-
Payments to employees	(436,545)	(685,172)	-	(1,121,717)	-
Payments for interfund services used	-	-	-	-	(1,537,955)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	1,344,878	2,033,973	10,933	3,389,784	23,609
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</u>					
Transfers to other funds	(458,510)	-	(25,000)	(483,510)	-
NET CASH (USED) BY NONCAPITAL FINANCING ACTIVITIES	(458,510)	-	(25,000)	(483,510)	-
<u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</u>					
Capital contributions	2,213	52,800	-	55,013	-
Acquisition and construction of capital assets	(193,472)	(326,465)	-	(519,937)	-
Proceeds of debt	1,692,367	362,939	-	2,055,306	-
Debt issuance cost	(81,491)	(9,769)	-	(91,260)	-
Unamortized debt premium	67,672	-	-	67,672	-
Grant and insurance proceeds	28,806	-	-	28,806	-
Principal paid on bonds / leases	(379,106)	(730,100)	-	(1,109,206)	-
Interest paid	(110,180)	(288,017)	-	(398,197)	-
Special assessment collections	11,833	27,912	-	39,745	-
NET CASH (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	1,038,642	(910,700)	-	127,942	-
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>					
Interest income	48,955	47,145	7,241	103,341	13,544
NET CASH PROVIDED BY INVESTING ACTIVITIES	48,955	47,145	7,241	103,341	13,544
NET CHANGE IN CASH AND INVESTMENT:	1,973,965	1,170,418	(6,826)	3,137,557	37,153
CASH AND INVESTMENTS - BEGINNING OF YEAR	820,907	1,888,054	527,539	3,236,500	-
CASH AND INVESTMENTS - END OF YEAR	\$ 2,794,872	\$ 3,058,472	\$ 520,713	\$ 6,374,057	\$ 37,153

See accompanying notes.

CITY OF BURLINGTON
STATEMENTS OF CASH FLOWS - CONTINUED
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2019

	Business-type Activities - Enterprise Funds				Governmental
	Water Utility	Sewer Utility	Airport	Totals	Activities - Internal Service Fund
<u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET</u>					
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>					
Operating income (loss)	\$ 760,121	\$ 469,192	\$ (39,330)	\$ 1,189,983	\$ 26,343
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation	670,868	1,671,598	82,573	2,425,039	-
Depreciation charged to clearing account	25,340	(25,340)	-	-	-
(Increase) decrease in customer and other receivables	(48,988)	(101,894)	2,091	(148,791)	4,068
(Increase) decrease in inventories	(1,034)	-	10,287	9,253	-
(Increase) decrease in prepaid expenditures	1,870	-	-	1,870	-
(Increase) decrease in net pension and deferred items	36,814	44,516	-	81,330	-
Increase (decrease) in accounts payable	(126,249)	(23,214)	(44,688)	(194,151)	31,997
Increase (decrease) in accrued payroll	1,440	(885)	-	555	-
Increase (decrease) in due to other funds	24,696	-	-	24,696	(38,799)
NET CASH FLOWS PROVIDED (USED) BY OPERATING ACTIVITIES	1,344,878	2,033,973	10,933	3,389,784	23,609
<u>RECONCILIATION OF CASH AND INVESTMENTS TO STATEMENT OF NET POSITION - PROPRIETARY FUNDS</u>					
Cash and investments reported as current assets	2,572,534	2,849,898	520,713	5,943,145	37,153
Cash and investments reported as restricted assets	222,338	208,574	-	430,912	-
CASH AND INVESTMENTS - END OF YEAR	\$ 2,794,872	\$ 3,058,472	\$ 520,713	\$ 6,374,057	\$ 37,153

NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES

Capital additions of \$2,213 and \$52,800 were contributed to the Water and Sewer utilities, respectively, by developers.

CITY OF BURLINGTON
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2019

	<u>Tax Roll</u>	<u>Municipal Court</u>	<u>Library Trust</u>	<u>Totals</u>
<u>ASSETS</u>				
Cash and investments	\$ 5,915,691	\$ 17,028	\$ 136,990	\$ 6,069,709
Taxes receivable	6,954,102	-	-	6,954,102
TOTAL ASSETS	<u>12,869,793</u>	<u>17,028</u>	<u>136,990</u>	<u>13,023,811</u>
<u>LIABILITIES</u>				
Accounts payable	-	17,028	-	17,028
Due to county and state	3,297,028	-	-	3,297,028
Due to school and VTAE districts	9,572,765	-	-	9,572,765
Deposits held	-	-	-	-
TOTAL LIABILITIES	<u>12,869,793</u>	<u>17,028</u>	<u>-</u>	<u>12,886,821</u>
NET POSITION	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 136,990</u>	<u>\$ 136,990</u>

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2019

	<u>Tax Roll</u>	<u>Municipal Court</u>	<u>Library Trust</u>	<u>Totals</u>
<u>ADDITIONS</u>				
Collection of property tax	\$ 12,714,251	\$ -	\$ -	\$ 12,714,251
Court fees	-	13,123	-	13,123
Donations	-	-	10,922	10,922
Intest Income	-	-	1,329	1,329
Miscellaneous Income	-	-	7,165	7,165
TOTAL ADDITIONS	<u>12,714,251</u>	<u>13,123</u>	<u>19,416</u>	<u>12,746,790</u>
<u>DEDUCTIONS</u>				
Distributions to other governmental units	12,714,251	-	-	12,714,251
Court payments	-	13,123	-	13,123
Miscellaneous expense	-	-	3,030	3,030
Outlay	-	-	3,495	3,495
TOTAL DEDUCTIONS	<u>12,714,251</u>	<u>13,123</u>	<u>6,525</u>	<u>12,733,899</u>
NET POSITION, January 1	<u>-</u>	<u>-</u>	<u>124,099</u>	<u>124,099</u>
NET POSITION, December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 136,990</u>	<u>\$ 136,990</u>

See accompanying notes.

CITY OF BURLINGTON
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019

Note A - Summary of Significant Accounting Policies

The basic financial statements of the City of Burlington (the “City”) 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.

Financial Reporting Entity

The City of Burlington 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, 2019. Complete financial statements for the component unit may be obtained at its administrative offices:

Riverview Manor
580 Madison Street
Burlington, Wisconsin 53105

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, intergovernmental revenue, and other non-exchange revenues. Business-type activities are financed, in whole or in part, by fees charged to external parties for goods and 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. Internally dedicated resources are reported as general revenues rather than as program revenues.

CITY OF BURLINGTON
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019
(Continued)

Note A - Summary of Significant Accounting Policies (continued)

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, 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 – The General Fund is the primary operating fund of the City and is always classified as a major fund. It is used to account for all financial transactions except those legally and administratively required to be accounted for in another fund.

Environmental TIF District Debt Service Fund – This fund accounts for the resources accumulated and payments made for principal and interest on long-term obligation debt of the City's Environmental Tax Increment Financing District No. 1.

General Debt Service Fund – This fund accounts for the accumulation of resources for, and the payment of, general long-term obligations principal, interest and related costs (other than debt accounted for in the Proprietary Funds).

CITY OF BURLINGTON
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019
(Continued)

Note A - Summary of Significant Accounting Policies (continued)

Basis of Presentation (continued)

Major Proprietary Funds

The City reports the following major proprietary funds:

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

Water Utility Enterprise Fund – This fund accounts for the activities of operating the water distribution system.

Airport Enterprise Fund – This fund accounts for the activities of the City’s airport operations. The City chose to classify this fund as major although it did not meet the criteria indicated above.

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. The City reports the following non-major special revenue funds:

- Library Operations
- Community Development Block Grant
- Revolving Loan
- Park Development
- Police Donations
- Wehmhoff
- DeRozier

Remaining balances in the Wehmhoff Fund was transferred to the Parks Fund and the DeRozier fund was transferred to the general fund during the year ended December 31, 2019. Management has determined that these funds no longer meet the specific criteria to be recorded as special revenue funds.

Capital Projects Funds – Capital projects funds are used to account for and report financial resources that are restricted, committed or assigned to expenditure of funds for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The City reports the following non-major special revenue funds:

- TIF #5
- General Capital Projects
- Revolving Capital Projects
- General Infrastructure
- Façade Grants

Debt Service Funds – Debt service funds are used for the accumulation of resources for, and the payment of, long-term obligations principal, interest and related costs. The City reports the following non-major debt service fund:

- TIF #3

CITY OF BURLINGTON
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019
(Continued)

Note A - Summary of Significant Accounting Policies (continued)

Basis of Presentation (continued)

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.

Fiduciary Funds – Fiduciary funds are used to account for assets held by the City in a trustee capacity or as a custodian for individuals, private organizations, and/or other governmental units:

- Tax Roll Fund
- Municipal Court Bond Fund
- Library Trust

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-Wide Financial Statements

The government-wide statement of net position and statement of activities are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Property taxes are recognized as revenues in the year for which they are levied. Taxes receivable for the following year are recorded as receivables and deferred inflows of resources. 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 inter-fund 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, pension and OPEB 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.

CITY OF BURLINGTON
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019
(Continued)

Note A - Summary of Significant Accounting Policies (continued)

Fund Financial Statements (continued)

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. Amounts received prior to meeting eligibility requirements are recorded as unearned revenue.

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.

The City reports deferred inflows of resources on its governmental funds balance sheet. Deferred inflows arise from taxes levied in the current year which are for subsequent years' operations. For governmental fund financial statements, deferred inflows of resources arise when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred inflows of resources is removed from the balance sheet and revenue is recognized.

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

The proprietary funds distinguish operating revenues and expenses from non-operating 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 proprietary funds include the cost of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

All Financial Statements

The preparation of the City's financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts assets and liabilities, the disclosure of contingent assets and liabilities, and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results could differ from those estimates.

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 measured at fair value on a recurring basis. *Recurring* fair value measurements are those that GASB Statements require or permit in the statement of net position at the end of each reporting period.

CITY OF BURLINGTON
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019
(Continued)

Note A - Summary of Significant Accounting Policies (continued)

Cash and Investments (continued)

The City categorizes fair value measurements of its investments based on the hierarchy established by GAAP. The Asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The local government investment pool ("LGIP") is valued at amortized cost, and the certificates of deposit ("CD's") are valued at cost plus accrued interest.

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.
- Bonds or securities of any county, drainage district, technical college district, city, village, town, or school district of the state. Also, bonds issued by a local exposition district, a local professional baseball park district, a local professional football stadium district, a local cultural arts district, the University of Wisconsin Hospitals and Clinics Authority, or by the Wisconsin Aerospace Authority.
- Bonds or securities issued or guaranteed by the federal government and its agencies.
- The local government investment pool.
- Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.
- 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.

The City has adopted an investment policy. That policy follows the state statutes for allowable investments.

Receivables

In the government-wide statements, receivables consist of all revenues earned or to which the City is otherwise entitled and has not yet received.

In the fund financial statements, material receivables in the governmental funds include revenue accruals such as intergovernmental grants and aids and other similar revenues since they are usually both measurable and available. Receivables collectible, but not available, are deferred in the fund financial statements in accordance with the modified accrual basis of accounting but not deferred in the government-wide financial statements in accordance with the accrual basis of accounting. Interest earnings are recorded when earned only if paid within 60 days since they would be considered both measurable and available.

CITY OF BURLINGTON
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019
(Continued)

Note A - Summary of Significant Accounting Policies (continued)

Receivables (continued)

Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. No provision for uncollectible accounts receivable has been made for the proprietary funds because they have the right by law to place substantially all delinquent bills on the tax roll, and other delinquent bills are generally not significant.

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 provided. In addition to property taxes for the municipality, taxes are collected for and remitted to the state and county governments as well as the local and vocational school districts. Taxes for all state and other local governmental units billed in the current year for the succeeding year are reflected as receivables and as due to other governmental units on the statement of net position – fiduciary (agency) fund. Taxes are levied in December on the assessed value as of the prior January 1.

Details of the City’s property tax calendar for the 2019 tax levy follows:

Lien and levy dates	December 2019
Real estate collection due dates:	
First installment due	January 31, 2020
Second installment due	July 31, 2020
Personal property tax due in full	January 31, 2020
Final settlement with county	August 2020
Tax sale of 2019 delinquent real estate taxes	October 2022

Delinquent real estate taxes as of July 31 are paid in full by the County, which assumes the collection. Therefore, management has determined that no allowance is considered necessary.

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

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 using the first-in/first-out method (FIFO), which approximates market value. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Prepaid Items

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

CITY OF BURLINGTON
NOTES TO BASIC FINANCIAL STATEMENTS
 DECEMBER 31, 2019
 (Continued)

Note A - Summary of Significant Accounting Policies (continued)

Restricted Assets

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

Cash and equivalents of the City's governmental and proprietary funds have been restricted for the following purposes:

	Governmental Funds	Proprietary Funds	Total
Bond reserve account	\$ -	\$ 222,338	\$ 222,338
Bond debt service fund	-	208,574	208,574
TIF No. 3 debt service	1,162,174	-	1,162,174
TIF No. 3 revolving loan	61,323	-	61,323
General fund - DeRozier, Senior Center	28,809	-	28,809
Environmental TIF debt service	1,964,459	-	1,964,459
Total Restricted Assets	\$ 3,216,765	\$ 430,912	\$ 3,647,677

Capital Assets

Government Wide Statements

Capital assets, which include property, plant and equipment and intangible assets, are reported in the government-wide financial statements. Capital assets are defined by the City as assets with an initial cost of more than \$5,000 for general capital assets and infrastructure assets, and an estimated useful life in excess of 2 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 costs if actual amounts are unavailable. Donated capital assets are recorded at their estimated fair value at the date of donation.

Prior to January 2004, infrastructure assets of governmental funds were not capitalized. Upon implementing GASB No. 34, governmental units are required to account for all capital assets, including infrastructure, in the government-wide statements prospectively from the date of implementation. Retroactive reporting of all major general infrastructure assets is encouraged but GASB No. 34 does not require the City to retroactively report all major infrastructure assets. The City has not retroactively reported all infrastructure acquired by its governmental fund types prior to implementation of GASB 34.

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

CITY OF BURLINGTON
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019
(Continued)

Note A - Summary of Significant Accounting Policies (continued)

Capital Assets (continued)

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.

Government Wide Statements (continued)

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.

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, 2019, the total vacation benefits accrued were \$32,958 for the governmental activities and \$7,125 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 of 150 days. It is the City's policy to pay for unused sick leave upon retirement or death at a rate of \$50 per day or apply it to future retiree health insurance premiums at a rate of \$75 per day. The City determined its liability for accumulated sick pay benefits payable based on the option of applying \$75 per day toward health insurance premiums. The total sick leave benefits payable upon termination or retirement were approximately \$202,957 for the governmental activities and \$49,866 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.

The separate financial statement elements, deferred outflows of resources, represents an increase in net position or fund balance that applies to future period(s) and thus, will not be recognized as an outflows of resources (expense/expenditure) until then. The City reports deferred outflows of resources related to pensions and OPEB.

CITY OF BURLINGTON
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019
(Continued)

Note A - Summary of Significant Accounting Policies (continued)

Deferred Outflows / Inflows of Resources

In accordance with GASB, the statement of financial position will sometimes report a separate section for deferred outflows and inflows of resources.

The separate financial statement element, deferred inflows of resources, represents an increase in net position or fund balance that applies to a future period(s) and thus, will not be recognized as an inflow of resources (revenue) until then. The City reports deferred inflows of resources related to property taxes, pensions, OPEB, and notes receivable.

Long-Term Obligations

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

Long-term obligations for governmental funds are not reported as liabilities in the fund financial statements. The face value of debt and premiums on issuance are reported as other financing sources. Payments of principle and interest, losses on debt refunding, as well as costs of issuance are reported as expenditures.

For the government-wide statements, bond premiums are deferred and amortized over the life of the issue using the effective interest method. The balance at year end for premiums is shown as a liability on the statement of net position. The accounting for proprietary fund obligations is the same in the fund financial statements as it is in the government-wide financial statements.

Pensions

For purposes of measuring the net pension liability (assets), 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.

Other Post-Employment Benefits (OPEB)

The fiduciary net position of the Local Retiree Life Insurance Fund ("LRLIF") has been determined using the flow of economic resources measurement focus and the accrual basis of accounting. This includes for purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to other post-employment benefits, OPEB expense, and information about the fiduciary net position of the LRLIF and additions to/deductions from LRLIF's fiduciary net position have been determined on the same basis as they are reported by LRLIF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

CITY OF BURLINGTON
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019
(Continued)

Note A - Summary of Significant Accounting Policies (continued)

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 non-spendable, 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.

Non-spendable 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.

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.

CITY OF BURLINGTON
NOTES TO BASIC FINANCIAL STATEMENTS
 DECEMBER 31, 2019
 (Continued)

Note A - Summary of Significant Accounting Policies (continued)

Net Position and Fund Balances (continued)

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.

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.

Claims and Judgements

Claims and judgments are recorded as liabilities if all of the conditions of GASB pronouncements are met. Claims and judgments that would normally be liquidated with expendable available financial resources are recorded during the year as expenditures in the governmental funds. If they are not to be liquidated with expendable available financial resources, no liability is recognized in the governmental fund statements. The related expenditure is recognized when the liability is liquidated. Claims and judgments are recorded in the government-wide statements and proprietary funds as expenses when the related liabilities are incurred. There were no significant claims or judgments at year end.

Adoption of New Accounting Guidance

The City implemented GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pension*. See Notes K and Q for additional information. The City also implemented GASB Statement No. 84, *Fiduciary Activities*.

Note B - Stewardship, Compliance, and Accountability

Deficit Fund Equity

The following individual fund had deficit fund balance as of December 31, 2019:

	Deficit
Infrastructure Capital Projects Fund	\$ (653,039)
Park Development Fund	(903)
Total deficit fund balance	<u><u>\$ (653,942)</u></u>

The deficit fund balance in the infrastructure fund will be eliminated by future borrowing or general fund transfers. The deficit fund balance in the park development fund will be eliminated by general fund transfers.

CITY OF BURLINGTON
NOTES TO BASIC FINANCIAL STATEMENTS
 DECEMBER 31, 2019
 (Continued)

Note B - Stewardship, Compliance, and Accountability (Continued)

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, 2019.

Resolutions for water and sewer revenue bonds specify that a debt service fund be established for monthly deposits of principal and interest payments coming due. An investment account has been set aside to separate these funds. This account was properly funded at December 31, 2019. 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, 2019 consisted of the following:

	Cash	Investments	Total
Custodial Risk:			
Petty Cash	\$ 1,158	\$ -	\$ 1,158
Demand deposits	18,173,633	-	18,173,633
Money market	3,699,602	-	3,699,602
Ameritrade cash	2,047	-	2,047
Local government investment pool	-	128,707	128,707
Custodial and Interest Rate Risk			
Ameritrade certificates of deposit	-	1,685,674	1,685,674
Ameritrade municipal securities	-	200,239	200,239
Bank certificated of deposit	-	72,115	72,115
Total cash and investments	\$ 21,876,440	\$ 2,086,735	\$ 23,963,175

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

Per Statement of Net Position

Cash and investments	\$ 14,245,789
Restricted cash and investments	3,647,677

Per Statement of Fiduciary Net Position

Tax Collection Fund	5,915,691
Municipal Court	17,028
Library Trust	136,990
Total cash and investments	\$ 23,963,175

CITY OF BURLINGTON
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019
(Continued)

Note C - Cash and Investments (continued)

Deposits in each local and area bank are insured by the FDIC in the amount of \$250,000. Deposits in local banks and the Wisconsin Government Investment Pool (LGIP) are also insured by the State Deposit Guarantee Fund (“SDGF”) in the amount of \$400,000 per financial institution. However, due to the relatively small size of the Guarantee Fund in relationship to the total deposits covered and other legal implications, recovery of material principal losses may not be significant to individual Cities. Investments in the local government investment pool are covered under a surety bond issued by Financial Security Assurance, Inc. The bond insured against losses arising from principal defaults on substantially all types of securities acquired by the pool. The bond provides unlimited coverage on principal losses, reduced by any FDIC, SDGF insurance, and income on the investment during the calendar quarter a loss occurs.

Money market investments may be withdrawn upon request.

The LGIP does not have a credit quality rating and is also not subject to credit risk disclosures because investments are not issued in securities form. It is part of the State Investment Fund (“SIF”) and is managed by the State of Wisconsin Investment Board. The LGIP is not registered with the Securities and Exchange Commission but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually and carries investments at amortized cost for purposes of calculating income to participants. At December 31, 2019 the fair value of the City’s share of the LGIP’s assets was substantially equal to the amount as reported in these statements.

In accordance with certain contractual provisions, investment income associated with LGIP is assigned to the corresponding fund in which the assets are held. Participants in LGIP have the right to withdraw their funds in total on one day’s notice. The LGIP does not include any involuntary participants.

A separate financial report for SIF is prepared in accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. Copies of the report can be obtained from [HTTP://www.doa.state.wi.us/Division/Budget-and-Financial/LGIP](http://www.doa.state.wi.us/Division/Budget-and-Financial/LGIP).

The City has investments with Ameritrade consisting of municipal securities and certificates of deposit. Ameritrade has no minimum investment period, no short-term redemption fees and funds are available the next business day. The investments are SIPC insured. Ameritrade is governed by the U.S. Securities and Exchange Commission’s Rule 606. A separate financial report for Ameritrade is prepared annually and can be obtained from <http://tdameritrade.com/financial-statement#financial-statement>.

The City has adopted an investment policy which permits all investments allowed under the state statutes.

Custodial Risk

Custodial risk is the risk that, in the event of a financial institution failure, the City’s deposits may not be returned to the City. The City’s carrying value for cash and investments was \$23,963,175 at December 31, 2019 and the bank’s carrying value was \$20,633,119, of which \$2,747,112 was fully insured and \$14,838,318 was collateralized with securities held by the pledging financial institution, and \$3,047,690 was uninsured and uncollateralized.

CITY OF BURLINGTON
NOTES TO BASIC FINANCIAL STATEMENTS
 DECEMBER 31, 2019
 (Continued)

Note C - Cash and Investments (continued)

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

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. As a means of limiting its exposure to fair value losses arising from rising interest rates, the City's investment policy limits the maturity of any security in accordance with state statutes and 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. Information regarding the exposure of the City's investments to this risk using the segmented time distribution model is as follows:

<u>Type of Investment</u>	<u>Fair Value</u>	<u>Investment Maturities (in Years)</u>	
		<u>Less Than 1 Year</u>	<u>1-5 Years</u>
Ameritrade	\$ 200,239	\$ 200,239	\$ -
Municipal securities	1,685,674	748,970	936,704
Certificates of deposit	-		
Town Bank certificates of deposit	50,563	50,563	-
Fox River Bank certificates of deposit	20,290	20,290	-
Total	\$ 1,956,766	\$ 1,020,062	\$ 936,704

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.

CITY OF BURLINGTON
NOTES TO BASIC FINANCIAL STATEMENTS
 DECEMBER 31, 2019
 (Continued)

Note C - Cash and Investments (continued)

Fair Value Measurements of Investments

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.

	Fair Value Measurement Using			
	Level 1	Level 2	Level 3	Total
Government agency securities	\$ 200,239	\$ -	\$ -	\$ 200,239

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	\$ -	\$ 8,327,432
Water utility property tax equivalent	-	463,582
Notes and accounts receivable	1,512,599	-
Total deferred / unearned revenue for governmental funds	\$ 1,512,599	\$ 8,791,014

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

Purpose	Date of Issue	Interest Rate	Original Principal	Balance 12/31/2019
Environmental TIF Capital Projects	9/1/2010	7.00%	\$ 1,160,000	\$ 659,400
Revolving Loan	7/6/2010	2.00%	340,000	217,330
Revolving Loan	12/31/2011	2.00%	400,000	202,500
Revolving Loan	7/2/2013	0.00%	202,500	112,000
Revolving Loan	1/24/2013	1.625%	175,000	161,847
Revolving Loan	7/1/2016	1.75%	70,000	29,913
Revolving Loan	12/31/2017	1.75%	140,000	129,609
Total				\$ 1,512,599

CITY OF BURLINGTON
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019
(Continued)

Note E - Capital Assets

Governmental Activities

Governmental capital asset activity for the year ended December 31, 2019 was as follows:

	Balance Beginning	Additions	Deletions	Balance Ending
Governmental Activities:				
Capital assets not being depreciated				
Land	\$ 24,089,365	\$ -	\$ -	\$ 24,089,365
Construction in progress	-	178,292	-	178,292
Total capital assets not being depreciated	<u>24,089,365</u>	<u>178,292</u>	<u>-</u>	<u>24,267,657</u>
Capital assets being depreciated:				
Building and improvements	10,129,231	-	-	10,129,231
Land improvements & structures	3,469,845	-	-	3,469,845
Machinery and equipment	8,224,419	365,128	184,304	8,405,243
Infrastructure	46,168,154	974,889	-	47,143,043
Total capital assets being depreciated	<u>67,991,649</u>	<u>1,340,017</u>	<u>184,304</u>	<u>69,147,362</u>
Less: accumulated depreciation	<u>(33,112,783)</u>	<u>(1,932,966)</u>	<u>(174,705)</u>	<u>(34,871,044)</u>
Net capital assets being depreciated	<u>34,878,866</u>	<u>\$ (592,949)</u>	<u>\$ 9,599</u>	<u>34,276,318</u>
Net governmental activities capital assets	<u>\$ 58,968,231</u>			<u>\$ 58,543,975</u>

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

General government	\$ 43,681
Public safety	305,992
Public works (includes depreciation of infrastructure)	1,216,682
Culture and recreation	366,611
Total governmental activities depreciation expense	<u>\$ 1,932,966</u>

CITY OF BURLINGTON
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019
(Continued)

Note E - Capital Assets (continued)

Business-type Activities

Capital asset activity in the business type activities for the year ended December 31, 2019 was as follows:

	Balance Beginning	Additions	Deletions	Balance Ending
Water Utility:				
Capital assets not being depreciated				
Land	\$ 260,027	\$ -	\$ -	\$ 260,027
Capital assets being depreciated				
Buildings and improvements	3,069,562	-	-	3,069,562
Machinery and equipment	4,082,301	47,181	13,287	4,116,195
Infrastructure	19,716,592	152,501	19,645	19,849,448
Total capital assets being depreciated	<u>26,868,455</u>	<u>199,682</u>	<u>32,932</u>	<u>27,035,205</u>
Total capital assets	<u>27,128,482</u>	<u>199,682</u>	<u>32,932</u>	<u>27,295,232</u>
Less: accumulated depreciation	<u>(9,132,489)</u>	<u>(696,207)</u>	<u>(26,721)</u>	<u>(9,801,975)</u>
Capital assets net of depreciation	<u>\$ 17,995,993</u>	<u>\$ (496,525)</u>	<u>\$ 6,211</u>	<u>\$ 17,493,257</u>
	Balance Beginning	Additions	Deletions	Balance Ending
Sewer Utility:				
Capital assets not being depreciated				
Land	\$ 778,671	\$ -	\$ -	\$ 778,671
Capital assets being depreciated				
Buildings and system	27,156,174	-	-	27,156,174
Machinery and equipment	7,072,950	81,587	-	7,154,537
Infrastructure	17,077,962	244,878	122,439	17,200,401
Total capital assets being depreciated	<u>51,307,086</u>	<u>326,465</u>	<u>122,439</u>	<u>51,511,112</u>
Total capital assets	<u>52,085,757</u>	<u>326,465</u>	<u>122,439</u>	<u>52,289,783</u>
Less: accumulated depreciation	<u>(28,308,722)</u>	<u>(1,646,259)</u>	<u>(122,439)</u>	<u>(29,832,542)</u>
Sewer capital assets net of depreciation	<u>\$ 23,777,035</u>	<u>\$ (1,319,794)</u>	<u>\$ -</u>	<u>\$ 22,457,241</u>

CITY OF BURLINGTON
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019
(Continued)

Note E - Capital Assets (continued)

Business-type Activities (continued)

	Balance Beginning	Additions	Deletions	Balance Ending
Airport:				
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>(1,634,614)</u>	<u>(82,572)</u>	<u>-</u>	<u>(1,717,186)</u>
Airport capital assets net of depreciation	<u>\$ 1,474,447</u>	<u>\$ (82,572)</u>	<u>\$ -</u>	<u>\$ 1,391,875</u>

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

Water Utility	\$ 696,207
Sewer Utility	1,646,529
Airport	82,572
Total business-type activities depreciation expense	<u>\$ 2,425,308</u>

CITY OF BURLINGTON
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019
(Continued)

Note E - Capital Assets (continued)

Discretely Presented Component Unit

Capital asset activity for the Housing Authority of the City of Burlington for the year ended August 31, 2019 follows:

	Balance Beginning	Additions	Deletions	Balance Ending
Governmental Activities:				
Capital assets not being depreciated				
Land	\$ 87,236	\$ -	\$ -	\$ 87,236
Total capital assets not being depreciated	87,236	-	-	87,236
Capital assets being depreciated:				
Buildings and improvements	3,699,104	8,300	(26,670)	3,680,734
Furniture and equipment	222,957	27,490	-	250,447
Landscaping	262,238	3,800	-	266,038
Total capital assets being depreciated	4,184,299	39,590	(26,670)	4,197,219
Less: accumulated depreciation	(2,083,415)	(127,945)	18,411	(2,192,949)
Net capital assets being depreciated	2,100,884	(88,355)	(8,259)	2,004,270
Net governmental activities capital assets	\$ 2,188,120	\$ (88,355)	\$ (8,259)	\$ 2,091,506

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

Note F – Inter-fund Receivables, Payables and Transfers

The following is a schedule of inter-fund receivables and payables at December 31, 2019:

Receivable Fund	Payable Fund	Amount
General	Water Utility (tax equivalent)	\$ 463,582

Advances to and from other funds consist of the following:

Receivable Fund	Payable Fund	Amount
General	Infrastructure Capital Projects	\$ 1,035,282

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.

CITY OF BURLINGTON
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019
(Continued)

Note F – Inter-fund Receivables, Payables and Transfers (continued)

Inter-fund transfers consist of the following:

<u>Fund Transferred From</u>	<u>Fund Transferred To</u>	<u>Amount</u>
General fund	Revolving capital projects	\$ 400,000
General fund	Façade grants	20,000
General fund	Library operations	417,665
General fund	Park development	30,000
General fund	General debt service	102,896
DeRozier fund	General fund	28,809
Wehmhoff fund	Park development	19,991
Revolving capital projects	Capital projects infrastructure	450,000
Water fund - tax equivalent	General fund	438,886
Airport	General fund	25,000
		<u>\$ 1,933,247</u>

Note G - Long-Term Obligations

Outstanding debt and other long-term obligations were comprised of the following at December 31, 2019:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
<u>Governmental Activities</u>					
General obligation debt	\$ 20,915,000	\$ 922,061	\$ 2,925,000	\$ 18,912,061	\$ 3,167,939
County Radio	-	107,158	13,395	93,763	13,395
Compensated absences	229,643	6,272	-	235,915	-
Total governmental activities	<u>21,144,643</u>	<u>1,035,491</u>	<u>2,938,395</u>	<u>19,241,739</u>	<u>3,181,334</u>
<u>Business-Type Activities</u>					
General obligation debt	1,660,000	1,937,939	90,000	3,507,939	97,061
Revenue bonds	13,373,348	117,367	1,019,207	12,471,508	1,051,694
Compensated absences	56,991	-	-	56,991	-
Total business-type activities	<u>15,090,339</u>	<u>2,055,306</u>	<u>1,109,207</u>	<u>16,036,438</u>	<u>1,148,755</u>
<u>Other Long-Term Obligations</u>					
Leases payable	885,965	-	70,083	815,882	71,997
Total Long-Term Obligations	<u>\$ 37,120,947</u>	<u>\$ 3,090,797</u>	<u>\$ 4,117,685</u>	<u>\$ 36,094,059</u>	<u>\$ 4,402,086</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.

CITY OF BURLINGTON
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019
(Continued)

Note G - Long-Term Obligations (continued)

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

Governmental Activities	Date of Issue	Final Maturity	Interest Rates	Original Principal	Balance 12/31/2019
2011 Refunding bonds	11/15/11	04/01/20	2.0% - 3.0%	\$9,120,000	\$ 1,145,000
2012A Street bonds	05/23/12	04/01/32	2.0% - 2.8%	3,155,000	2,790,000
2012B Refunding bonds	06/12/12	04/01/32	2.0% - 3.0%	1,460,000	270,000
2014A Refunding bonds	06/10/14	05/01/30	0.4% - 3.2%	4,539,000	2,935,000
2015B Promissory notes	05/13/15	04/01/22	0.7% - 2.25%	4,500,000	2,350,000
2015 Bank Note	12/02/15	04/01/22	2.25% - 3.25%	300,000	180,000
2017A Refunding bonds	05/25/17	04/01/37	2.0% - 3.375%	7,715,000	7,110,000
2017D Promissory notes	12/06/17	04/01/27	2.0% - 3.0%	1,495,000	1,210,000
2019A Refunding bonds	05/30/19	04/01/39	3%	922,061	922,061
County radio finance	07/01/17	07/01/26	2%	136,627	93,763
Total general obligation debt - governmental activities					19,005,824
Business-Type Activities					
2014A Refunding bonds	06/10/14	05/01/30	0.4% - 3.2%	1,661,000	1,345,000
2017A Refunding bonds	05/25/17	04/01/37	2.0% - 3.375%	275,000	225,000
2019A Refunding bonds	05/30/19	04/01/39	3%	362,939	362,939
2019 Bonds	05/30/19	05/01/39	3.0% - 4.0%	1,575,000	1,575,000
Total general obligation debt - business-type activities					3,507,939
Total general obligation debt					<u>\$ 22,513,763</u>

The annual debt service requirements to maturity for general obligation long term debt as of December 31, 2019, are as follows:

Year Ending December 31,	Governmental Activities General Obligation Debt		Business-type Activities General Obligation Debt	
	Principal	Interest	Principal	Interest
2020	\$ 3,181,334	\$ 455,041	\$ 97,061	\$ 105,439
2021	1,938,624	392,110	144,771	99,540
2022	1,941,333	351,538	167,061	96,242
2023	1,084,921	318,677	223,473	91,307
2024	1,116,334	293,080	222,061	85,069
2025-2029	5,157,706	1,043,315	1,254,084	312,017
2030-2034	3,316,145	405,271	723,855	147,357
2035-2039	1,269,427	72,475	675,573	52,057
	<u>\$ 19,005,824</u>	<u>\$ 3,331,507</u>	<u>\$ 3,507,939</u>	<u>\$ 989,028</u>

CITY OF BURLINGTON
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019
(Continued)

Note G - Long-Term Obligations (continued)

Revenue Bonds

Revenue bonds are pledged by the assets and revenues of the issuing utility. Revenue bond debt outstanding at December 31, 2019 is as follows:

<u>Business-type Activities</u>	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Principal</u>	<u>Balance 12/31/2019</u>
2008 CWF bonds (1)	7/23/2008	5/1/2028	2.569%	\$ 4,465,837	\$ 2,310,852
2008 CWF bonds (2)	2/27/2008	5/1/2027	2.365%	926,948	440,853
2011 refunding bonds	11/15/2011	4/1/2020	2.0% - 3.5%	2,050,000	650,000
2012 CWF sewer bonds	10/10/2012	5/1/2032	2.625%	7,439,911	5,478,559
2012 CWF water bonds	2/22/2012	5/1/2031	2.20%	2,044,276	1,348,060
2017 Sewer revenue bonds	5/25/2017	11/1/2037	1.3% - 4.0%	1,610,000	1,480,000
2017 Water revenue bonds	6/28/2017	5/1/2037	1.870%	615,145	763,185
Total Business-Type Activity Revenue Debt					<u><u>\$ 12,471,509</u></u>

Debt service requirements to maturity for revenue bond debt as of December 31, 2019, are as follows:

<u>Year Ending December 31,</u>	<u>Business-type Activities Revenue Bonds</u>	
	<u>Principal</u>	<u>Interest</u>
2020	\$ 1,051,694	\$ 310,727
2021	1,081,126	282,941
2022	1,111,048	253,900
2023	906,471	227,813
2024	927,408	205,019
2025-2029	4,595,470	664,477
2030-2034	2,347,789	187,005
2035-2039	450,503	22,490
	<u><u>\$ 12,471,509</u></u>	<u><u>\$ 2,154,372</u></u>

Lease purchase agreements

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

<u>Year Ending December 31,</u>	<u>Lease agreements</u>	
	<u>Principal</u>	<u>Interest</u>
2020	\$ 71,997	\$ 21,319
2021	73,764	19,352
2022	75,984	17,332
2023	78,060	15,256
2024	80,192	13,124
2025-2029	435,685	31,538
	<u><u>\$ 815,682</u></u>	<u><u>\$ 117,921</u></u>

CITY OF BURLINGTON
NOTES TO BASIC FINANCIAL STATEMENTS
 DECEMBER 31, 2019
 (Continued)

Note G - Long-Term Obligations (continued)

Debt Premiums

Debt premiums are deferred and amortized using the straight-line method over the life of the debt issue in the government-wide statements. The unamortized debt premiums are reported in the liability section.

Activity for the year ended December 31, 2019 is summarized as follows:

	<u>Balance</u> <u>1/1/2019</u>	<u>Additions</u>	<u>Amortization</u>	<u>Balance</u> <u>12/31/2019</u>
Governmental activities	\$ -	\$ 31,554	\$ (1,183)	\$ 30,371

Compensated Absences

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

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, 2019.

Equalized Value - 2019	\$ 972,118,600
Debt limit (5% of \$962,118,600)	48,605,930
Deduct general obligation debt	<u>22,513,763</u>
Margin of indebtedness	<u>\$ 26,092,167</u>

In June, 2020, the City Council approved the issuance and sale of \$940,000 general obligation promissory notes. The debt was issued on June 25, 2020. The proceeds from issuance will be used for street improvements, water system improvements and to repair the City siren. The loan matures on April 1, 2030, at interest rates between 0.5% and 1.4%.

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 natural disasters. 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.

CITY OF BURLINGTON
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019
(Continued)

Note H - Risk Management (continued)

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 \$105,278 at December 31, 2019 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 \$142,431 reported in the fund at December 31, 2019 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, 2019 is as follows:

<u>Beginning of Year Liability</u>	<u>Incurred Claims</u>	<u>Claim Payments</u>	<u>End of Year Liability</u>
\$ 110,434	\$ 1,578,949	\$ 1,546,952	\$ 142,431

Note I – Net Position and Fund Balances

Government-wide Financial Statement Net Position

Governmental Activities

Governmental net position at December 31, 2019 consists of the following:

Net Investment in Capital Assets:

Land	\$24,089,365	
Construction in process	178,292	
Other capital assets, net of accumulated depreciation	34,276,318	
Less: Related long-term debt	(19,821,706)	
Less: Unamortized debt premium	(31,423)	
		\$ 38,690,846

Restricted for:

General debt service	49,111	
Environmental remediation	1,964,459	
Revolving loan	228,037	
Revolving loan	61,323	
DeRozier Funds - Senior Center	28,809	
Police K-9	51,700	
Police Safety Town	2,782	
TIF #5	51,111	
TIF #3 Debt service	1,162,174	
		3,599,506

Unrestricted

		3,937,182
Total Government-wide net position		\$ 46,227,534

CITY OF BURLINGTON
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019
(Continued)

Note I – Net Position and Fund Balances (continued)

Government-wide Financial Statement Net Position (continued)

Business-type Activities:

Net Investment in Capital Assets:

Land	\$ 1,164,332	
Other capital assets, net of accumulated depreciation	40,178,041	
Less: Related long-term debt	(15,979,447)	
Less: Unamortized debt premium	(67,672)	
	\$ 25,295,254	
Restricted for bond reserve		430,912
Unrestricted		6,842,639
Total Business-type Activities Net Position		\$ 32,568,805

Governmental Fund Financial Statements

Governmental fund balances consist of the following:

Nonspendable:

Prepayments	\$ 62,972	
Advances to other funds	1,035,282	
	\$ 1,098,254	

Restricted:

General debt	49,111	
Environmental remediation	1,964,459	
Revolving loan	228,037	
TIF #3 revolving loan	61,323	
DeRozer Funds - Senior Center	28,809	
Police K-9	51,700	
Police Safety Town	2,782	
TIF #5	51,111	
TIF #3 debt service	1,162,174	
	3,599,506	

Assigned:

Library operations	87,294	
General capital projects	495,769	
Revolving capital projects	995,107	
Façade grants	31,635	
	1,609,805	

Unassigned:

General infrastructure capital projects	(653,942)	
General fund	2,178,787	
	1,538,513	

Total governmental funds - fund balance		\$ 7,846,078
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CITY OF BURLINGTON
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019
(Continued)

Note J - 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, 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 occupations and 62 for elected officials and executive service retirement plan participants, if hired on or before 12/31/2016) are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

Final average earnings is the average of the participant's three highest annual earnings periods. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee’s contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

Vested participants may retire at or after age 55 (50 for protective occupations) and receive an actuarially-reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

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.

CITY OF BURLINGTON
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019
(Continued)

Note J - WRS Pension Plan (continued)

Post-Retirement Adjustments (continued)

The Core and Variable annuity adjustments granted during recent years are as follows:

Year	Core Fund Adjustment	Variable Fund Adjustment
2008	6.6	0
2009	(2.1)	(42)
2010	(1.3)	22
2011	(1.2)	11
2012	(7.0)	(7)
2013	(9.6)	9
2014	4.7	25
2015	2.9	2
2016	0.5	(5)
2017	2.0	4
2018	2.4	17

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, 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 \$389,096 in contributions from the employer.

Contribution rates as of December 31, 2019 are:

<u>Employee Category</u>	<u>Employee</u>	<u>Employer</u>
General (including teachers, executives, and elected officials)	6.55%	6.55%
Protective with Social Security	6.55%	10.55%
Protective without Social Security	6.55%	14.95%

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

At December 31, 2019, the City reported a liability of \$1,330,833 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017 rolled forward to December 31, 2018. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The City's proportion of the net pension liability was based on the City's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2018, the City's proportion was 0.03740726%, which was an increase of 0.00064849% from its proportion measured as of December 31, 2017.

For the year ended December 31, 2019, the City recognized pension expense of \$907,778.

CITY OF BURLINGTON
NOTES TO BASIC FINANCIAL STATEMENTS
 DECEMBER 31, 2019
 (Continued)

Note J - WRS Pension Plan (continued)

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

At December 31, 2019, the City of Burlington reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,036,516	\$ 1,832,189
Net differences between projected and actual earnings on pension plan investments	1,943,590	-
Changes in assumptions	224,328	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	17,333	4,155
Employer contributions subsequent to the measurement date	403,983	-
	\$3,625,750	\$ 1,836,344

The amount of \$403,983 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, 2020.

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
2020	\$ 1,890,116	\$ 1,385,262
2021	1,246,533	1,116,611
2022	1,218,744	999,685
2023	883,805	352,217

CITY OF BURLINGTON
NOTES TO BASIC FINANCIAL STATEMENTS
 DECEMBER 31, 2019
 (Continued)

Note J - WRS Pension Plan (continued)

Actuarial assumptions. The total pension liability in the December 31, 2018, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2017
Measurement Date of Net Pension Liability	December 31, 2018
Actuarial Cost Method:	Entry Age
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	7.00%
Discount Rate:	7.00%
Salary Increases:	
Inflation	3.00%
Seniority/Merit	0.1% - 5.6%
Mortality:	Wisconsin 2018 Mortality Table
Post-retirement Adjustments*	1.9%

*No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.9% 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 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. Based on this experience study, actuarial assumptions used to measure the total pension liability changed from prior year, including the discount rate, long-term expected rate of return, post-retirement adjustment, wage inflation rate, mortality and separation rates. The total pension liability for December 31, 2018 is based upon a roll-forward of the liability calculated from the December 31, 2017 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.

CITY OF BURLINGTON
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019
(Continued)

Note J - WRS Pension Plan (continued)

Long-term Expected Return on Plan Assets (continued)

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

Asset Allocation Targets and Expected Returns			
As of December 31, 2018			
Core Fund Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %
Global Equities	49	8.1	5.5
Fixed Income	24.5	4.0	1.5
Inflation Sensitive Assets	15.5	3.8	1.3
Real Estate	9	6.5	3.9
Private Equity/Debt	8	9.4	6.7
Multi-Asset	4	6.7	4.1
Total Core Fund	110	7.3	4.7
Variable Fund Asset Class			
U.S. Equities	70	7.6	5.0
International Equities	30	8.5	5.9
Total Variable Fund	100	8.0	5.4
New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.5%			
Asset Allocations are managed within established ranges; target percentages may differ from actual monthly allocations			

Single Discount rate. A single discount rate of 7.00% was used to measure the total pension liability, as opposed to a discount rate of 7.20% from the prior year. This single discount rate is based on the expected rate of return on pension plan investments of 7.00% and a municipal bond rate of 3.71%. Because of the unique structure of WRS, the 7.00% expected rate of return implies that a dividend of approximately 1.9% 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 municipal bond rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

CITY OF BURLINGTON
NOTES TO BASIC FINANCIAL STATEMENTS
 DECEMBER 31, 2019
 (Continued)

Note J - WRS Pension Plan (continued)

Sensitivity of the City's proportionate share of the net pension liability to changes in the discount rate. The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 7.00 percent, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

	1% Decrease to Discount Rate (6.00%)	Current Discount Rate (7.00%)	1% Increase to Discount Rate (8.00%)
City's proportionate share of the net pension liability (asset)	\$ 5,288,869	\$ 1,330,833	\$ (1,612,274)

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, 2019 the City reported a payable of \$67,630 for the outstanding amount of contributions to the pension plan for the year ended December 31, 2019.

Note K – Other Post-Employment Benefits – Local Retiree Life Insurance Fund (“LRLIF”)

Summary of Significant Accounting Policies

Other Post-Employment Benefits (“OPEB”). The fiduciary net position of the Local Retiree Life Insurance Fund (“LRLIF”) has been determined using the flow of economic resources measurement focus and the accrual basis of accounting. This includes for purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to other post-employment benefits, OPEB expense, and information about the fiduciary net position of the LRLIF and additions to/deductions from LRLIF's fiduciary net position have been determined on the same basis as they are reported by LRLIF. 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.

General Information about the Other Post-Employment Benefits

Plan description. The LRLIF is a multiple-employer defined benefit OPEB plan. LRLIF benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. The Wisconsin Department of Employee Trust Funds (ETF) and the Group Insurance Board have statutory authority for program administration and oversight. The plan provides post-employment life insurance benefits for all eligible employees.

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

Benefits provided. The LRLIF plan provides fully paid up life insurance benefits for post-age 64 retired employees and pre-65 retirees who pay for their coverage.

CITY OF BURLINGTON
NOTES TO BASIC FINANCIAL STATEMENTS
 DECEMBER 31, 2019
 (Continued)

Note K – Other Post-Employment Benefits – Local Retiree Life Insurance Fund (“LRLIF”)-(continued)

Contributions. The Group Insurance Board approves contribution rates annually, based on recommendations from the insurance carrier. Recommended rates are based on an annual valuation, taking into consideration an estimate of the present value of future benefits and the present value of future contributions. A portion of employer contributions made during a member’s working lifetime funds a post-retirement benefit.

Employers are required to pay the following contributions based on employee contributions for active members to provide them with Basic Coverage after age 65. There are no employer contributions required for pre-age 65 annuitant coverage. If a member retires prior to age 65, they must continue paying the employee premiums until age 65 in order to be eligible for the benefit after age 65.

Contribution rates as of June 30, 2019 are:

Coverage Type	Employer Contribution
50% Post Retirement Coverage	40% of employee contribution
25% Post Retirement Coverage	20% of employee contribution

Employee contributions are based upon nine age bands through age 69 and an additional eight age bands for those age 70 and over. Participating employees must pay monthly contribution rates per \$1,000 of coverage until the age of 65 (age 70 if active). The employee contribution rates in effect for the year ended December 31, 2018 are as listed below:

Life Insurance Employee Contribution Rates* For the year ended December 31, 2018		
Attained Age	Basic	Supplemental
Under 30	\$0.05	\$0.05
30-34	0.06	0.06
35-39	0.07	0.07
40-44	0.08	0.08
45-49	0.12	0.12
50-54	0.22	0.22
55-59	0.39	0.39
60-64	0.49	0.49
65-69	0.57	0.57
*Disabled members under age 70 receive a waiver-of-premium benefit.		

During the reporting period, the LRLIF recognized \$1,673 in contributions from the employer.

CITY OF BURLINGTON
NOTES TO BASIC FINANCIAL STATEMENTS
 DECEMBER 31, 2019
 (Continued)

Note K – Other Post-Employment Benefits – Local Retiree Life Insurance Fund (“LRLIF”)-(continued)

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs

At June 30, 2019, the City reported a liability of \$224,118 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of December 31, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 31, 2017 rolled forward to December 31, 2018. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The City’s proportion of the net OPEB liability was based on the City’s share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31 2018, the City’s proportion was 0.08685600%, which was a decrease of 0.00805300% from its proportion measured as of December 31, 2017.

For the year ended December 31, 2019, the City recognized OPEB expense of \$17,634.

At December 31, 2019, the City’s reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 11,369
Net differences between projected and actual earnings on OPEB plan investments	5,356	-
Changes in assumptions	21,384	48,580
Changes in proportion and differences between employer contributions and proportionate share of contributions	1,211	18,879
Employer contributions subsequent to measurement date	1,779	-
	\$ 29,730	\$ 78,828

The amount of \$1,779 reported as deferred outflows related to OPEB resulting from the City’s contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended December 31, 2020.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended December 31,	Deferred Outflow of Resources	Deferred Inflow of Resources
2020	\$ 5,613	\$ 12,875
2021	5,613	12,875
2022	5,613	12,875
2023	4,861	40,203
2024	6,251	-

CITY OF BURLINGTON
NOTES TO BASIC FINANCIAL STATEMENTS
 DECEMBER 31, 2019
 (Continued)

Note K – Other Post-Employment Benefits – Local Retiree Life Insurance Fund (“LRLIF”)-(continued)

Actuarial assumptions. The total OPEB liability in the January 1, 2018, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	January 1, 2018
Measurement Date of Net OPEB Liability (Asset)	December 31, 2018
Actuarial Cost Method:	Entry Age Normal
20 Year Tax-Exempt Municipal Bond Yield:	4.10%
Long-Term Expected Rate of Return:	5.00%
Discount Rate:	4.22%
Salary Increases	
Inflation:	3.00%
Seniority/Merit:	0.1% - 5.6%
Mortality:	Wisconsin 2018 Mortality Table

Actuarial assumptions are based upon an experience study conducted in 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. Based on this experience study, actuarial assumptions used to measure the total OPEB liability changed from prior year, including the discount rate, wage inflation rate, mortality and separation rates. The total OPEB liability for December 31, 2018 is based upon a roll-forward of the liability calculated from the December 31, 2017 actuarial valuation.

Long-term expected Return on Plan Assets. The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. Investments for the LRLIF are held with Securian, the insurance carrier. Interest is calculated and credited to the LRLIF based on the rate of return for a segment of the insurance carriers’ general fund, specifically 10-year A- Bonds (as a proxy, and not tied to any specific investments). The overall aggregate interest rate is calculated using a tiered approach based on the year the funds were originally invested and the rate of return for that year. Investment interest is credited based on the aggregate rate of return and assets are not adjusted to fair market value.

CITY OF BURLINGTON
NOTES TO BASIC FINANCIAL STATEMENTS
 DECEMBER 31, 2019
 (Continued)

Note K – Other Post-Employment Benefits – Local Retiree Life Insurance Fund (“LRLIF”)-(continued)

Furthermore, the insurance carrier guarantees the principal amounts of the reserves, including all interest previously credited thereto.

Local OPEB Life Insurance
Asset Allocation Targets and Expected Returns
As of December 31, 2018

<u>Asset Class</u>	<u>Index</u>	<u>Target Allocation</u>	<u>Long-Term Expected Geometric Real Rate of Return</u>
US Government Bonds	Barclays Government	1%	1.44%
US Credit Bonds	Barclays Credit	40%	2.69%
US Long Credit Bonds	Barclays Long Credit	4%	3.01%
US Mortgages	Barclays MBS	54%	2.25%
US Municipal Bonds	Bloomberg Barclays Muni	1%	1.68%
Inflation			2.30%
Long-Term Expected Rate of Return			5.00%

Single Discount rate. A single discount rate of 4.22% was used to measure the total OPEB liability for the current year, as opposed to a discount rate of 3.63% for the prior year. The Plan’s fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total OPEB liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the plan’s fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payment to the extent that the plan’s fiduciary net position is projected to be insufficient. The plan’s fiduciary net position was projected to be available to make projected future benefit payments of current plan members through December 31, 2036.

Sensitivity of the City’s proportionate share of the net OPEB liability to changes in the discount rate. The following presents the City’s proportionate share of the net OPEB liability calculated using the discount rate of 4.22 percent, as well as what the City’s proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.22 percent) or 1-percentage-point higher (5.22 percent) than the current rate:

	<u>1% Decrease to Discount Rate</u> <u>(3.22%)</u>	<u>Current Discount Rate</u> <u>(4.22%)</u>	<u>1% Increase to Discount Rate</u> <u>(5.22%)</u>
City's proportionate share of the OPEB liability	\$ 318,822	\$ 224,118	\$ 151,075

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

CITY OF BURLINGTON
NOTES TO BASIC FINANCIAL STATEMENTS
 DECEMBER 31, 2019
 (Continued)

Note L - Tax Incremental Financing Districts

The City created the tax incremental financing District No. 5 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>End of Statutory Construction Period</u>	<u>Maximum Statutory Life of District</u>
TIF No. 5	12/2/2014	10/1/2017	10/1/2022

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)	\$ 63,183	\$ 5,290,611
 <u>Less: Project Revenues</u>		
Tax increments	201,700	720,898
Intergovernmental revenues	317	45,317
Developer reimbursements	643,000	2,017,398
Investment income	12,107	28,109
Total Project Revenues	<u>857,124</u>	<u>2,811,722</u>
 Net Costs Recoverable (Recovered) Through TIF Increments - December 31, 2019		
	<u>\$ (793,941)</u>	<u>\$ 2,478,889</u>

Note M - Litigation and Contingencies

The City attorney and City management are unaware of any pending or threatened litigation against the City that would have a material effect on the financial statements.

CITY OF BURLINGTON
NOTES TO BASIC FINANCIAL STATEMENTS
 DECEMBER 31, 2019
 (Continued)

Note N - Subsequent Events

Management has evaluated the need for disclosure or recording of transactions resulting from subsequent events through September 9, 2020 the date the financial statements were available to be issued; and concluded the following matters required disclosure:

On March 11, 2020, the World Health Organization declared the outbreak of a coronavirus (COVID-19) a pandemic. As a result, economic uncertainties have arisen which are likely to negatively impact net position. Other financial impact could occur through such potential impact is unknown at this time.

Subsequent to year-end, the City issued \$940,000 in General Obligation Notes. See footnote G for additional information.

Note O – Franchise Fees

The City entered into an agreement with U.S. Cellular in May, 2007 for a five-year term beginning May 2, 2007 and through May 1, 2021. The agreement has an option to renew for four additional five-year terms. The contract is in the second renewal phase. Fee income under this agreement for the year ended December 31, 2019 was \$28,539.

The City entered into an agreement with Verizon Wireless in December 2001 for a five-year term beginning January 1, 2001 and through December 31, 2006. The agreement has an option to renew for four additional five-year terms. There have been two separate amendments to the agreement for additional space and service. The agreement is in the third renewal phase. Fee income under this agreement for the year ended December 31, 2019 was \$29,604.

The City also received revenue from Charter Communications for cable television franchise fees. Charter pays five percent of its gross income from cable revenue earned in the City. In 2019, the City received approximately \$115,782 from Charter Communications for cable revenue.

Future minimum lease payments receivable in conjunction with the leases noted above are as follows:

<u>Year</u>	<u>Amount</u>
2020	\$ 59,804
2021	61,693
2022	32,105
Total	<u><u>\$ 153,602</u></u>

Note P - Housing Authority Component Unit

The Housing Authority of the City of Burlington (the “Housing Authority”) is a component unit of the City. The fiscal year end of the Housing Authority is August 31, 2019. The following is a summary of significant disclosures of the Housing Authority.

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.

The Housing Authority uses the accrual basis of accounting.

CITY OF BURLINGTON
NOTES TO BASIC FINANCIAL STATEMENTS
 DECEMBER 31, 2019
 (Continued)

Note P - Housing Authority Component Unit (continued)

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

Cash and Investments

The Housing Authority's cash and investments consist of deposits at local banks. At August 31, 2019, the Housing Authority's deposits totaled \$229,654. The carrying value of those deposits on the Housing Authority's financial statements was \$267,317. All of the Housing Authority's deposits at August 31, 2019 were covered by FDIC insurance.

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, 2019 consisted of the following:

Reserve account	\$ 187,517
Security deposits	36,866
Total Restricted Assets	<u>\$ 224,383</u>

Long-term Debt

The Housing Authority's long-term debt as of August 31, 2018 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. \$ 422,323

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. 333,867

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. The loan requires HA to maintain a reserve account. Transfers not less than agreed upon schedule shall be made annually until the amount in the reserve account reaches the sum of \$350,000. By 6/30/18, the reserve account should have a minimum balance of \$28,788. 1,360,167

Total Notes Payable	<u>2,116,357</u>
Add: Deferred interest payable	67,826
Add: Net pension liability	11,070
Less: Current maturities	<u>(29,568)</u>
Total Long-term Debt	<u>\$ 2,165,685</u>

CITY OF BURLINGTON
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019
(Continued)

Note P - 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:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>
2020	\$ 29,568	\$ -
2021	29,568	-
2022	29,568	-
2023	29,568	-
2024	29,568	-
2025 - 2029	147,840	-
2030 - 2034	919,228	140,688
2035 - 2039	147,840	-
2040 - 2044	147,840	-
2045 - 2049	147,840	-
2050 - 2054	147,840	-
2055 - 2059	147,840	-
2060 - 2064	147,840	-
2065 - 2069	14,409	-
	<u>\$ 2,116,357</u>	<u>\$ 140,688</u>

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

Note Q – Restatement of Net Position

Adjustment Due to Change in Accounting Principle

The City implemented GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. This statement modified requirements for the accounting and financial statement reporting for postemployment benefits. The City participates in the Local Retiree Life Insurance fund, which is a multi-employer defined benefit OPEB plan. Due to the application of GASB Statement No. 75, a prior period adjustment was recorded.

The net effect of this change in net position is as follows:

	<u>Governmental Activities</u>	<u>Business-type Activities</u>
Net position as of December 31, 2018	\$ 46,678,336	\$ 33,012,498
Adjustment due to change in accounting principle	(214,906)	(42,348)
Net position as of December 31, 2018, as adjusted	<u>\$ 46,463,430</u>	<u>\$ 32,970,150</u>

Adjustments Due to Correction of Errors

Prior period adjustments were made to decrease the net position of the Governmental Activities and Business-type Activities due to a misstatement in the accumulated effects of allocation of the self-insured health insurance fund.

A prior period adjustment was made to bring the liability for the County-wide radio system loan into the government-wide statements.

CITY OF BURLINGTON
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019
(Continued)

Note Q – Restatement of Net Position (continued)

A prior period adjustment was made to remove the liability for special assessments which were paid in full in the prior year.

The net effect of these changes in net position are as follows:

	Governmental Activities	Business-type Activities
Net position, as adjusted for change in accounting principle	\$ 46,463,430	\$ 32,970,150
Adjustments to correct self-insurance allocations	(941,588)	(796,423)
Adjustment to add County-wide radio liability	(107,158)	-
Adjustment to remove special assessments previously paid	48,314	-
Change in net position as of December 31, 2018, as restated	\$ 45,462,998	\$ 32,173,727

Note R – Effect of New Accounting Standards on Financial Statements

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

- Statement No. 87, *Leases*
- Statement No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*
- Statement No. 89, *Accounting for Interest-cost Incurred Before the End of a Construction Period*
- Statement No. 91, *Conduit Debt Obligations*
- Statement No. 92, *Omnibus 2020*
- Statement No. 93, *Replacement of Interbank Offered Rates*

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

REQUIRED SUPPLEMENTARY INFORMATION

**CITY OF BURLINGTON
GENERAL FUND
SCHEDULES OF REVENUES - BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2019**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>TAXES</u>				
General property taxes	\$ 5,867,394	\$ 5,867,394	\$ 6,685,061	\$ 817,667
Payments in lieu of taxes	50,000	50,000	36,944	(13,056)
Room tax	158,000	158,000	126,889	(31,111)
Interest on personal property taxes	200	200	971	771
Ag use-value penalties	-	-	1,190	1,190
TOTAL TAXES	<u>6,075,594</u>	<u>6,075,594</u>	<u>6,851,055</u>	<u>775,461</u>
<u>SPECIAL ASSESSMENTS</u>				
Sidewalks and all other	15,000	15,000	4,492	(10,508)
<u>INTERGOVERNMENTAL</u>				
Shared taxes from state	737,475	737,475	783,958	46,483
Fire insurance from state	39,000	39,000	43,240	4,240
Exempt computer aid	26,000	26,000	41,866	15,866
State aid for police training	-	-	19,514	19,514
Safety aid	4,000	4,000	893	(3,107)
General transportation aid	555,534	555,534	555,279	(255)
Connecting streets	2,854	2,854	2,854	-
Clean sweep	15,000	15,000	15,635	635
Recycling grants	30,000	30,000	30,210	210
Municipal services	1,450	1,450	1,560	110
DNR aid in lieu of tax	700	700	-	(700)
Miscellaneous grants	2,900	2,900	46,140	43,240
TOTAL INTERGOVERNMENTAL	<u>1,414,913</u>	<u>1,414,913</u>	<u>1,541,149</u>	<u>126,236</u>
<u>LICENSES AND PERMITS</u>				
Business and occupational licenses	48,810	48,810	43,245	(5,565)
Weights and measures	7,025	7,025	6,915	(110)
Wisconsin cable TV licenses	144,000	144,000	139,324	(4,676)
Cell tower permit	60,000	60,000	59,942	(58)
Building and electrical permits	172,000	172,000	199,159	27,159
Right of way and zoning permits	10,000	10,000	13,825	3,825
Developer reimbursement	-	-	-	-
TOTAL LICENSES AND PERMITS	<u>441,835</u>	<u>441,835</u>	<u>462,410</u>	<u>20,575</u>
<u>FINES AND FORFEITURES</u>				
Court penalty costs	100,000	100,000	194,939	94,939
Parking violations	38,000	38,000	34,737	(3,263)
TOTAL FINES AND FORFEITURES	<u>\$ 138,000</u>	<u>\$ 138,000</u>	<u>\$ 229,676</u>	<u>\$ 91,676</u>

**CITY OF BURLINGTON
GENERAL FUND
SCHEDULES OF REVENUES - BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2019**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>CHARGES FOR SERVICES</u>				
Clerk's revenue	\$ 11,000	\$ 11,000	\$ 10,710	\$ (290)
Police department	13,000	13,000	10,396	(2,604)
Fire department	23,600	23,600	12,510	(11,090)
Other public safety	5,000	5,000	648	(4,352)
Street department	4,000	4,000	837	(3,163)
Parking lots, ramps, and meters	350	350	315	(35)
Zoning and developer fees	25,000	25,000	69,543	44,543
Parks fees	8,000	8,000	7,364	(636)
TOTAL CHARGES FOR SERVICES	<u>89,950</u>	<u>89,950</u>	<u>112,323</u>	<u>22,373</u>
<u>INTEREST</u>				
Interest earnings	25,000	25,000	158,345	133,345
Interest on special assessments	2,500	2,500	-	(2,500)
TOTAL INTEREST	<u>27,500</u>	<u>27,500</u>	<u>158,345</u>	<u>130,845</u>
<u>OTHER</u>				
Insurance recoveries	10,000	10,000	25,694	15,694
Police donations	-	-	70	70
All other	302,500	302,500	6,206	(296,294)
TOTAL OTHER	<u>312,500</u>	<u>312,500</u>	<u>31,970</u>	<u>(280,530)</u>
TOTAL REVENUES	<u>\$ 8,515,292</u>	<u>\$ 8,515,292</u>	<u>\$ 9,391,420</u>	<u>\$ 876,128</u>

**CITY OF BURLINGTON
GENERAL FUND
SCHEDULES OF EXPENDITURES - BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2019**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>GENERAL GOVERNMENT</u>				
Mayor and City Council	\$ 69,300	\$ 69,300	\$ 49,491	\$ 19,809
Municipal court	92,877	92,877	64,363	28,514
City attorney	145,000	145,000	103,616	41,384
Administration	534,640	534,640	556,260	(21,620)
City clerk	69,230	69,230	69,541	(311)
Elections	24,159	24,159	11,823	12,336
Finance - treasurer	203,397	203,397	241,755	(38,358)
Assessor and board of review	43,100	43,100	42,907	193
Insurance	202,915	202,915	247,402	(44,487)
Town annexation revenue sharing	350	350	524	(174)
TOTAL GENERAL GOVERNMENT	<u>1,384,968</u>	<u>1,384,968</u>	<u>1,387,682</u>	<u>(2,714)</u>
<u>PUBLIC SAFETY</u>				
Police department	3,211,827	3,211,827	3,015,618	196,209
Fire department	1,094,797	1,094,797	1,042,836	51,961
Building inspector	176,228	176,228	129,383	46,845
TOTAL PUBLIC SAFETY	<u>4,482,852</u>	<u>4,482,852</u>	<u>4,187,837</u>	<u>295,015</u>
<u>PUBLIC WORKS</u>				
Street administration and maintenance	1,090,389	1,090,389	876,115	214,274
Street lighting	270,000	270,000	268,643	1,357
Sidewalks, curb, and gutters	35,000	35,000	14,357	20,643
Storm sewers	8,500	8,500	4,107	4,393
Parking structure	21,000	21,000	8,034	12,966
Garbage collection	396,215	396,215	415,692	(19,477)
Recycling	156,144	156,144	145,951	10,193
Landfill	27,000	27,000	30,539	(3,539)
Clean sweep	25,000	25,000	17,240	7,760
TOTAL PUBLIC WORKS	<u>2,029,248</u>	<u>2,029,248</u>	<u>1,780,678</u>	<u>248,570</u>
<u>HEALTH AND HUMAN SERVICES</u>				
Health officer	78,650	78,650	78,650	-
Animal shelter	8,650	8,650	6,845	1,805
Senior citizens	5,000	5,000	542	4,458
Cemetery	6,500	6,500	6,253	247
TOTAL HEALTH AND HUMAN SERVICES	<u>\$ 98,800</u>	<u>\$ 98,800</u>	<u>\$ 92,290</u>	<u>\$ 6,510</u>

**CITY OF BURLINGTON
GENERAL FUND
SCHEDULES OF EXPENDITURES - BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2019**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<u>CULTURE, RECREATION, AND EDUCATION</u>				
Historical society	\$ 2,000	\$ 2,000	\$ 1,000	\$ 1,000
Parks	518,616	518,616	500,199	18,417
Celebrations and festivals	20,000	20,000	17,476	2,524
Recreation facilities	-	-	1,563	(1,563)
TOTAL CULTURE, RECREATION, AND EDUCATION	<u>540,616</u>	<u>540,616</u>	<u>520,238</u>	<u>20,378</u>
<u>CONSERVATION AND DEVELOPMENT</u>				
Economic development	200,000	200,000	148,833	51,167
Plan commission	78,800	78,800	123,821	(45,021)
Other conservation and development	46,000	46,000	16,507	29,493
TOTAL CONSERVATION AND DEVELOPMENT	<u>324,800</u>	<u>324,800</u>	<u>289,161</u>	<u>35,639</u>
TOTAL EXPENDITURES	<u>\$ 8,861,284</u>	<u>\$ 8,861,284</u>	<u>\$ 8,257,886</u>	<u>\$ 603,398</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Reimbursement of prior year costs	-	-	134,439	134,439
Transfers in	25,000	25,000	53,809	28,809
Transfers in - tax equivalent	480,000	480,000	438,886	(41,114)
Transfers out	(1,802,165)	(1,802,165)	(970,561)	831,604
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,297,165)</u>	<u>(1,297,165)</u>	<u>(343,427)</u>	<u>953,738</u>
CHANGES IN FUND BALANCES	(1,643,157)	(1,643,157)	790,107	<u>\$ 853,050</u>
FUND BALANCES - BEGINNING OF YEAR	<u>2,529,411</u>	<u>2,529,411</u>	<u>2,529,411</u>	
FUND BALANCES - END OF YEAR	<u>\$ 886,254</u>	<u>\$ 886,254</u>	<u>\$ 3,319,518</u>	

**CITY OF BURLINGTON
DECEMBER 31, 2019**

**SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)
Wisconsin Retirement System
Last 10 Fiscal Years***

WRS Year End	Proportion of the net pension (asset) liability	Proportionate share of the net pension (asset) liability	Covered-employee payroll	Net pension (asset) liability as a percentage of employee payroll	Plan fiduciary net position as a percentage of total pension (asset) liability
2018	0.03740726%	\$ 1,330,833	\$ 4,420,807	30.10%	96.45%
2017	0.03675877%	\$ (1,091,411)	\$ 4,471,203	(24.41%)	102.93%
2016	0.03654138%	\$ 301,188	\$ 4,325,346	6.96%	99.12%
2015	0.03723434%	\$ 605,052	\$ 4,234,746	14.29%	98.20%
2014	0.03809625%	\$ (935,748)	\$ 4,351,295	(21.51%)	102.74%

**SCHEDULE OF CONTRIBUTIONS
Wisconsin Retirement System
Last 10 Fiscal Years***

WRS Year End	Contractually required contributions	Contributions in relation to the contractually required contributions	Contribution deficiency (excess)	Covered employee payroll	Contributions as a percentage of covered-employee payroll
2018	\$ 389,096	\$ 389,096	\$ -	\$ 4,420,807	8.80%
2017	\$ 386,927	\$ 386,927	\$ -	\$ 4,471,203	8.65%
2016	\$ 343,934	\$ 343,934	\$ -	\$ 4,325,346	7.95%
2015	\$ 346,167	\$ 346,167	\$ -	\$ 4,234,746	8.17%
2014	\$ 369,564	\$ 369,564	\$ -	\$ 4,351,295	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.

**CITY OF BURLINGTON
DECEMBER 31, 2019**

**SCHEDULE OF PROPORTIONATE SHARE OF THE NET OPEB LIABILITY (ASSET)
Local Retiree Life Insurance
Last 10 Fiscal Years***

Year End	Proportion of the net OPEB (asset) liability	Proportionate share of the net OPEB (asset) liability	Covered-employee payroll	Net OPEB (asset) liability as a percentage of employee payroll	Plan fiduciary net position as a percentage of total OPEB (asset) liability
2018	0.08685600%	\$ 224,118	\$ 4,126,000	5.43%	48.69%
2017	0.09490900%	\$ 285,541	\$ 3,991,195	7.15%	44.81%

**SCHEDULE OF CITY CONTRIBUTIONS
Local Retiree Life Insurance
Last 10 Fiscal Years***

Year End	Contractually required contributions	Contributions in relation to the contractually required contributions	Contribution deficiency (excess)	covered-employee payroll	Contributions as a percentage of covered-employee payroll
2018	\$ 1,673	\$ 1,673	\$ -	\$ 4,126,000	0.04%
2017	\$ 1,802	\$ 1,802	\$ -	\$ 3,991,195	0.05%

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

*GASB Pronouncement 75 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
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2019

Note 1. 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 2019 general fund budget was not amended.

Note 2. Excess Expenditures over Appropriations

The City had the following expenditures in excess of appropriations as presented in the “Budgetary Comparison Schedule – General Fund Expenditures”.

General government	\$ 2,714
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The excess expenditures were absorbed by revenues in excess of budget and expenditures under budget in other areas.

Note 3. WRS Information

Changes of benefit terms: There were no changes of benefit terms for any participating employee in the WRS.

Changes of assumptions: Actuarial assumptions are based upon an experience study conducted in 2018 using experience from 2015-2017. Based on the experience study conducted in 2018, actuarial assumptions used to develop total pension liability changed, including the discount rate, long-term expected rate of return, post-retirement adjustment, wage inflation rate, mortality and separation rates.

Note 4. OPEB Information

Change of benefit terms: There were no changes of benefit terms for any participating employer in the LRLIF.

Changes of assumptions: Actuarial assumptions are based upon an experience study conducted using experience from 2015-2017. Based on the experience study conducted in 2018, actuarial assumptions used to develop total OPEB liability changed, including the discount rate, wage inflation rate, and mortality and separation rates.

SUPPLEMENTARY INFORMATION

**CITY OF BURLINGTON
COMBINING BALANCE SHEETS
NONMAJOR SPECIAL REVENUE - GOVERNMENTAL FUNDS
DECEMBER 31, 2019**

Special Revenue Funds

	Library Operations	Community Development Block Grant	TIF No. 3 Revolving Loan	Park Develop- ment	Police Donations	Wehmhoff	DeRozier	Total Nonmajor Special Revenue Funds
<u>ASSETS</u>								
Cash and investments	\$ 114,231	\$ 228,037	\$ -	\$ 109,286	\$ 54,482	\$ -	\$ -	\$ 506,036
Notes receivable	-	531,830	321,369	-	-	-	-	853,199
Restricted Assets:								
Cash and investments	-	-	61,323	-	-	-	-	61,323
TOTAL ASSETS	114,231	759,867	382,692	109,286	54,482	-	-	1,420,558
<u>LIABILITIES</u>								
Accounts payable	26,937	-	-	110,189	-	-	-	137,126
<u>DEFERRED INFLOWS OF RESOURCES</u>								
Deferred revenue	-	531,830	321,369	-	-	-	-	853,199
<u>FUND BALANCES</u>								
Restricted	-	228,037	61,323	-	54,482	-	-	343,842
Assigned	87,294	-	-	-	-	-	-	87,294
Unassigned	-	-	-	(903)	-	-	-	(903)
TOTAL FUND BALANCES	\$ 87,294	\$ 228,037	\$ 61,323	\$ (903)	\$ 54,482	\$ -	\$ -	\$ 430,233
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 114,231	\$ 759,867	\$ 382,692	\$ 109,286	\$ 54,482	\$ -	\$ -	\$ 1,420,558

CITY BURLINGTON
COMBINING STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE - GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2019

	<u>Special Revenue Funds</u>							Total Nonmajor Special Revenue Funds
	Library Operations	Community Development Block Grant	TIF No. 3 Revolving Loan	Park Develop- ment	Police Donations	Wehmhoff	DeRozier	
<u>REVENUES</u>								
Intergovernmental	\$ 319,723	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 319,723
Charges for services	12,510	-	-	15,000	-	-	-	27,510
Interest income	4,040	24,939	9,524	-	-	1,710	841	41,054
Repayment of note receivable	-	36,314	23,320	-	-	-	-	59,634
All other	2,939	-	-	-	15,197	-	-	18,136
TOTAL REVENUES	339,212	61,253	32,844	15,000	15,197	1,710	841	466,057
<u>EXPENDITURES</u>								
Current:								
General government	7,765	-	-	-	-	-	-	7,765
Public safety	-	-	-	-	15,148	-	-	15,148
Culture, recreation, and education	749,779	-	-	34,047	-	-	7,209	791,035
Conservation and development	-	6,027	-	-	-	-	-	6,027
Capital outlay	-	-	-	166,094	-	-	-	166,094
TOTAL EXPENDITURES	757,544	6,027	-	200,141	15,148	-	7,209	986,069
EXCESS (DEFICIENCY) OF REVENUES								
OVER EXPENDITURES	(418,332)	55,226	32,844	(185,141)	49	1,710	(6,368)	(520,012)
<u>OTHER FINANCING SOURCES (USES)</u>								
Transfers in	417,665	-	-	49,991	-	-	-	467,656
Transfers out	-	-	-	-	-	(19,991)	(28,809)	(48,800)
TOTAL OTHER FINANCING SOURCES	417,665	-	-	49,991	-	(19,991)	(28,809)	418,856
NET CHANGE IN FUND BALANCES								
	(667)	55,226	32,844	(135,150)	49	(18,281)	(35,177)	(101,156)
FUND BALANCES - BEGINNING OF YEAR								
	87,961	172,811	28,479	134,247	54,433	18,281	35,177	531,389
FUND BALANCES - END OF YEAR								
	\$ 87,294	\$ 228,037	\$ 61,323	\$ (903)	\$ 54,482	\$ -	\$ -	\$ 430,233

**CITY OF BURLINGTON
COMBINING BALANCE SHEETS
NONMAJOR CAPITAL PROJECTS FUNDS - GOVERNMENTAL FUNDS
DECEMBER 31, 2019**

	<u>Capital Projects Funds</u>					Total Nonmajor Capital Projects Funds
	TIF #5	General Capital Projects	Revolving Capital Projects	General Infrastructure	Façade Grants	
<u>ASSETS</u>						
Cash and investments	\$ 53,700	\$ 496,038	\$ 995,107	\$ 387,765	\$ 31,635	\$ 1,964,245
Taxes receivable	248,243	-	-	-	-	248,243
Accounts and other	659,400	-	-	-	-	659,400
TOTAL ASSETS	961,343	496,038	995,107	387,765	31,635	2,871,888
<u>LIABILITIES</u>						
Accounts payable	2,589	269	-	5,522	-	8,380
Adances from other funds	-	-	-	1,035,282	-	1,035,282
TOTAL LIABILITIES	2,589	269	-	1,040,804	-	1,043,662
<u>DEFERRED INFLOWS OF RESOURCES</u>						
Deferred revenue - taxes	248,243	-	-	-	-	248,243
Deferred revenue - notes	659,400	-	-	-	-	659,400
TOTAL DEFERRED INFLOWS OF RESOURCES	907,643	-	-	-	-	907,643
<u>FUND BALANCES</u>						
Restricted	51,111	-	-	-	-	51,111
Assigned	-	495,769	995,107	-	31,635	1,522,511
Unassigned	-	-	-	(653,039)	-	(653,039)
TOTAL FUND BALANCES	\$ 51,111	\$ 495,769	\$ 995,107	\$ (653,039)	\$ 31,635	\$ 920,583

CITY BURLINGTON
COMBINING STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS - GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2019

	<u>Capital Projects Funds</u>					Total Nonmajor Capital Projects Funds
	TIF #5	General Capital Projects	Revolving Capital Projects	General Infrastructure	Facade Grants	
<u>REVENUES</u>						
Taxes	\$ 201,700	\$ -	\$ -	\$ -	\$ -	\$ 201,700
Intergovernmental	317	-	-	-	-	317
Interest income	12,107	30,045	10,027	20,563	481	73,223
Developers agreements	643,000	-	-	-	-	643,000
TOTAL REVENUES	857,124	30,045	10,027	20,563	481	918,240
<u>EXPENDITURES</u>						
Current:						
General government	3,457	-	22,479	-	-	25,936
Public safety	-	-	22,342	-	-	22,342
Public works	-	29,587	889	681	-	31,157
Culture, recreation, and education	-	37,368	14,287	-	-	51,655
Conservation and development	2,500	-	-	-	5,250	7,750
Capital outlay	-	17,348	415,254	919,612	-	1,352,214
Debt Service:						
Principal	795,000	-	13,395	-	-	808,395
Interest	57,226	-	273	-	-	57,499
Debt issuance costs	-	-	-	24,817	-	24,817
TOTAL EXPENDITURES	858,183	84,303	488,919	945,110	5,250	2,381,765
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES						
	(1,059)	(54,258)	(478,892)	(924,547)	(4,769)	(1,463,525)
<u>OTHER FINANCING SOURCES (USES)</u>						
Proceeds from sale of capital asset	-	-	25,945	-	-	25,945
Proceeds on debt issuance	-	-	-	922,061	-	922,061
Expense reimbursement	-	183,566	-	-	-	183,566
Transfers in	-	-	400,000	450,000	20,000	870,000
Transfers out	-	-	(450,000)	-	-	(450,000)
TOTAL OTHER FINANCING SOURCES	-	183,566	(24,055)	1,372,061	20,000	1,551,572
NET CHANGE IN FUND BALANCES						
	(1,059)	129,308	(502,947)	447,514	15,231	88,047
FUND BALANCES - BEGINNING OF YEAR						
	52,170	366,461	1,498,054	(1,100,553)	16,404	832,536
FUND BALANCES - END OF YEAR						
	\$ 51,111	\$ 495,769	\$ 995,107	\$ (653,039)	\$ 31,635	\$ 920,583

**CITY OF BURLINGTON
 COMBINING BALANCE SHEETS
 NONMAJOR DEBT SERVICE - GOVERNMENTAL FUNDS
 DECEMBER 31, 2019**

	Debt Service TIF #3
<u>ASSETS</u>	
Restricted Assets:	
Cash and investments	\$ 1,162,174
TOTAL ASSETS	1,162,174
 <u>FUND BALANCES</u>	
Restricted	1,162,174
TOTAL FUND BALANCES	\$ 1,162,174

CITY BURLINGTON
COMBINING STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES NONMAJOR DEBT SERVICE - GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2019

	Debt Service TIF #3
<u>REVENUES</u>	
Taxes	\$ -
TOTAL REVENUES	-
<u>EXPENDITURES</u>	
Debt Service:	
Principal	970,000
Interest	48,901
Debt issuance costs	-
TOTAL EXPENDITURES	1,018,901
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,018,901)
FUND BALANCES - BEGINNING OF YEAR	2,181,075
FUND BALANCES - END OF YEAR	\$ 1,162,174