



AGENDA FOR THE REGULAR MEETING OF THE FINANCE / PERSONNEL COMMITTEE

1 of 48



Date and Time: Tuesday, April 28, 2020 **6:00 P.M.**
Location: City Hall, Committee Room #205, 101 South Blvd. Baraboo
Members Noticed: Joel Petty, Scott Sloan, Jason Kent
Others Noticed: Department Heads (*agenda only*), K. Downing, M. Palm, B. Zeman, Post at Library, Media

This meeting is open to the public. With the health concerns regarding COVID-19, the public is strongly encouraged to view the meeting remotely by watching Channel 982. Anyone appearing in person will be required to socially distance themselves.

Remote participation by Council Members and the public is allowed and encouraged.

Conference Call No. 414-662-3639; Conference Code No. 853-899-431#

MEMBERS not attending must notify the Chairperson at least 24 hours before the meeting.

1. Call Meeting to Order
 - a. Roll Call of Membership
 - b. Note compliance with Open Meeting Law
 - c. Approve April 14, 2020 minutes
 - d. Approve agenda

2. Action Items
 - a. **Accounts Payable** – Review and recommendation to Common Council on paying \$_____. (*AP will be available on Monday, April 27th, 2020 for your review*)
 - b. **Vacation Policy** – Review and recommendation to Council to amend the City’s Vacation Policy to allow additional flexibility in when an employee can use their accrued vacation time.
 - c. **Emergency Assistance Loan Program** – Review and recommendation to Common Council to approve the Emergency Assistance Fund Loan Program/Small Business Assistance.
 - d. **1st Quarter Budget Amendments** – Review and recommendation to Common Council to approve the 1st Quarter Budget Amendments.

3. Information Items
 - a. **Fire Station Remodel Costs** – Review proposed fire station remodel costs which were approved as part of the FY2020 City Budget.
 - b. **Finance Director Financial Statements** –
 - i. 1st Qtr. 2020 Financial Statement

4. Adjournment

Joel Petty, Chairperson

Agenda prepared by D. Munz & posted on 04/23/2020

PLEASE TAKE NOTICE that any person who has a qualifying disability as defined by the Americans with Disabilities Act that requires the meeting or materials at the meeting to be in an accessible location or format, should contact the Municipal Clerk, 101 South Blvd., Baraboo, WI or phone (608) 355-2700, during regular business hours at least 48 hours before the meeting so that reasonable arrangements can be made to accommodate each request.

FOR INFORMATION ONLY AND NOT A NOTICE TO PUBLISH

Members Present: Petty, Kent

Absent:

Others Present: Mayor Palm, Adm. Downing, Atty. Truman, B. Zeman, C. Haggard, M. Schauf

Call to Order –Ald. Petty called the meeting to order at 6:15 p.m. noting compliance with the Open Meeting Law. Moved by Kent, seconded by Petty to approve the minutes of March 10, 2020 and carried unanimously. Moved by Kent, seconded by Petty to approve the agenda and carried unanimously.

Action Items

- a) **Accounts Payable** – Moved by Kent, seconded by Petty to recommend to Council for approval of the accounts payable for **\$1,353,626.92** (\$920,668.94 for 3/24/2019 & \$432,957.98 for 4/14/2020). Motion carried unanimously.
- b) **4th Qtr. 2019 CDA Budget Amendments** – The Committee reviewed the CDA’s 4th Qtr. Budget Amendments. Moved by Kent, seconded by Petty to recommend to Council for approval. Motion carried unanimously.

Information Items – None.

Adjournment – Moved by Kent, seconded by Thurow and carried to adjourn at 6:28pm.
Brenda Zeman, City Clerk

NBR - 1

RESOLUTION NO. 2020 -

Dated: April 28, 2020

The City of Baraboo, Wisconsin

Background.

The City’s current Employee Personnel Policy & Procedure Handbook (“Handbook”) was approved by the Common Council on March 13, 2018 and has been updated from time-to-time since then as needed and with the approval of the Council. The Handbook is intended to be a living document that can be easily updated and modified to stay current with law and practice.

It is requested that amendments be made to Section 3.14 of the Handbook, addressing vacation time, to be more flexible with the current “use it or lose it” policy. The amendment will allow employees more time to use their accrued vacation time, contingent upon receiving preapproval from the City Administrator, when circumstances beyond the employee’s control prevented the employee from using their time. An example of when the City Administrator may grant approval is during the current situation with COVID-19 – under the current policy, some employees may not be able to take their accrued vacation during the emergency and will end up losing their earned time.

Note: (√one) **Not Required** **Budgeted Expenditure** **Not Budgeted**
Comments:

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of Baraboo, Sauk County, Wisconsin:

That, effective upon passage of this Resolution by the Common Council, the City’s Employee Personnel Policy and Procedure Handbook (“Handbook”) is amended as follows:

- Amending Section 3.14, Vacation, to allow employees additional flexibility in when they use their accrued vacation time, contingent upon receiving preapproval by the City Administrator.

Offered by: Finance/Personnel Committee
Motion:
Second:

Approved: _____
Attest: _____

3.14 Vacation

A. **Policy.** Full-time employees are entitled to paid vacation pursuant to this policy.

B. **Procedure.**

1. Full-time employees will receive an annual paid vacation amount based on the following schedule:

One Year of Service	7 days (56 hours)
Two Years of Service	14 days (112 hours)
Five Years of Service	21 days (168 hours)
Twenty Years of Service	24 days (192 hours)
Twenty-five Years of Service	25 days (200 hours)

2. Employees receiving a higher level of vacation benefit as of the date ~~this~~ of any revision to this revised policy was adopted will not have their vacation level reduced.
3. Vacation will be earned on a monthly basis prorated for the total annual allocation shown above. This twelve-month (annual) period will commence with the employee's employment start date and usage will be calculated therefrom.
4. At the employee's anniversary, one year's vacation hours may be carried over to the next year. Hours in excess of one year's vacation will be lost. An exception to this rule however, is that up to 40 hours of excess, unused vacation may will automatically be carried over for thirty days; any extension beyond thirty days requires preapproval of the City Administrator, and must be due to an unforeseen circumstance such as a City-wide emergency or urgent need of the employee's Department. If ~~that the~~ excess time is not used within the thirty days, or any approved length of time preapproved by the City Administrator, it shall be lost.
 - a. Example: An employee has worked for the City for two years. The employee earns 112 hours vacation per year. If no vacation is claimed, at the end of the year 112 hours will be accrued. At the end of the second year, assuming no vacation is claimed, 224 hours will be accrued. On the employee's third-year anniversary date, 72 hours of vacation will be lost, and 152 hours will remain. At the end of thirty additional days, again assuming no vacation is claimed, 40 hours of vacation will be lost and only 112 hours will be allowed to be carried over.
5. Employees will take their vacations at such time or times as approved by their Department Head. Department Heads must notify the City Administrator of their own intention to take vacation.
6. Except as expressly allowed by the City Administrator, employees may not take vacation that has not been earned and on the books.
7. In order to attract the best qualified applicants for certain City positions, the City Administrator may offer an applicant for a Department Head position vacation benefits which differ than the above.
8. Employees who, for any reason, terminate-leave employment with the City before the 15th of each month will forfeit their earned vacation accrual for the month in which they terminate.

NBR-2

RESOLUTION NO. 2020 -

Dated: April 28, 2020

The City of Baraboo, Wisconsin

Background: The Baraboo Common Council is requested to consider the creation of an Emergency Assistance Fund – Small Business Loan Program (“Program”), with funding of \$250,000, to assist Baraboo businesses who are experiencing a revenue shortfall subsequent to the March 18, 2020 City of Baraboo Emergency Declaration and Proclamation for COVID-19. The Program would offer a short-term loan not to exceed \$5,000 to “for-profit” Baraboo businesses with up to 25 full-time equivalent employees. The loaned funds will help the business pay for items such as, but not limited to: monthly lease or mortgage payment, insurance, utilities and payroll for employees, and other current operating expenses.

The loan term will begin on the date the approved business executes a Promissory Note and will require with full payment due on July 15, 2021. This loan is an interest free loan through December 15, 2020, and 2% per annum from December 16, 2020 through July 15, 2021. In order to qualify for the loan, businesses must meet certain eligibility requirements including, but not limited to:

- Be current with all City of Baraboo payments and not currently in bankruptcy or anticipating filing bankruptcy (some exceptions may apply)
- Have no more than 25 FTE employees
- Be located within the City of Baraboo
- Have suffered a financial loss or hardship due to COVID-19

Funding priority will be given to businesses that commit to retaining employees and/or jobs for the duration of the loan term, and applications will be reviewed on a first come-first served basis.

All loans will be backed by a Promissory Note for businesses in operation for more than one year as of March 18, 2020. A personal guarantee will also be required for businesses in operation for less than one year as of March 18, 2020. The City is not requiring a mortgage or personal property lien as part of this Program.

Applications will be reviewed by the City Administrator and the Executive Director of the Baraboo Community Development Authority, with verification from the Finance Department. If the loan is approved, the City Administrator and City Clerk will be authorized to execute the paperwork for the City, and the loan will be provided to the business on the same date, or shortly after, the business signs the required paperwork.

The City has dedicated \$150,000 from Fund 560, Economic Development Fund, and \$275,000 from Fund 986, ED Loan Fund, which until now had no specific purpose. As these two Funds may only be used for the purposes of economic development, offering loans to our small businesses is an appropriate use of this money. It is requested that the Program be funded with the entirety of the funds from Fund 560 and an additional \$100,000 from Fund 986, for a total of \$250,000.

Please see the attached draft of the Program Guidelines for further details on this proposed program.

Fiscal Note: (✓one [] Not Required [] Budgeted Expenditure [X] Not Budgeted

Comments: The City has \$150,000 from Fund 560 and \$275,000 from Fund 986, both of which may be used for the purpose proposed in this Resolution – it is requested that \$250,000 total from both Funds be used to fund this Program.

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of Baraboo, Sauk County, Wisconsin:

WHEREAS, effective upon passage of this Resolution by the Common Council, the Common Council hereby creates the Emergency Assistance Fund – Small Business Loan Program (“Program”); and

WHEREAS, the Council authorizes the City Administrator and the Executive Director of the Baraboo Community Development Authority to review the received loan applications and, if both the City Administrator and Executive Director are in agreement that the business applying for the loan is eligible for the loan, to allow the City Administrator and City Clerk to execute the necessary paperwork to provide the loan; and

WHEREAS, upon the City’s receipt of the fully executed loan paperwork, the Council authorizes the City Treasurer to provide the agreed upon loan amount to the business, in an amount not to exceed \$5,000; and

WHEREAS, the City Administrator will provide the Common Council with a non-actionable summary on a monthly basis of all of the loans granted under this Program, including the total amount paid out to businesses and the total amount paid back to the City; and

WHEREAS, the funding for the Program will be \$250,000 total, with \$150,000 of the funds coming from Fund 560, Economic Development Fund, and \$100,000 from Fund 986, ED Loan Fund, both of which are Funds are to be used for purposes of Economic Development.

Offered by: Finance/Personnel Committee
Motion:
Second:

Approved: _____
Attest: _____



City of Baraboo

GUIDELINES OF THE EMERGENCY ASSISTANCE FUND - SMALL BUSINESS LOAN PROGRAM

1.0 INTRODUCTION. The City of Baraboo recognizes the financial impact the Novel COVID-19 pandemic has had on local businesses. Many of our local businesses have been forced to close or reduce their normal operations due to the Emergency Order issued by the State of Wisconsin. In order to assist these businesses, the City has created a new Emergency Assistance Fund – Small Business Loan Program. The Program was created to offer short-term loans to allow for profit businesses located in the City to continue to meet their financial obligations, retain their employees and to help stabilize the local economy. Loans will be awarded on a first-come, first-served basis to all eligible businesses. There are no application fees or costs.

2.0 PROGRAM REQUIREMENTS

2.1 Eligibility and Terms. Eligible businesses may be awarded up to \$5,000 in loan funds through the Emergency Fund application process.

i. Eligibility:

- a) The business is a for profit business located in City of Baraboo
- b) The applicant is authorized on behalf of the business to apply for the loan and execute the loan documents on behalf of the business
- c) The applicant has legal standing and authority to enter into the loan agreement
- d) The business has an EIN, or if sole proprietorship, the applicant provides a valid SSN
- e) The business is registered with IRS, WI DFI, WI DOR, and/or WI DWD, if and as applicable
- f) The business is not currently bankrupt, in bankruptcy proceedings or anticipating filing for bankruptcy in the near future.
- g) Neither the business nor the applicant is delinquent with any debts to the City of Baraboo.
- h) The business is not delinquent in their real or personal property taxes (signed payment plan with either the County or the City is permissible)
- i) The business has a maximum of twenty-five (25) full-time equivalent (FTE) employees as of March 18, 2020
- j) The business must have been in operation as of March 18, 2020
- k) The business must have submitted application(s) for Federal and/or State assistance, if they are deemed eligible and as applicable. Note: Businesses may still apply to this Program if they are eligible for a Federal or State assistance.
- l) The applicant may be required to demonstrate management capacity and ability to successfully operate a business.

ii. Terms:

- a) Maximum loan request: \$5,000
- b) From the date of the Loan through December 15, 2020, the loan will not accrue any interest.

- c) From the period of December 16, 2020 through July 15, 2021, an interest rate of 2% per annum will be charged against the outstanding balance.
- d) The loan will be due in full on July 15, 2021.

2.2 Program Service Area. Financing under this Program is available to eligible for profit businesses registered and located within the City of Baraboo corporate boundaries. The location of the business shall be the address for the place of business administration and registration. Funds will not be provided to businesses registered or located outside of City of Baraboo corporate boundaries.

2.3 Funding Source and Reimbursement. The funding for this program is currently set at \$250,000. The Program is funded through the City's Economic Development Funds for \$150,000 (Fund 560) and the City's ED Fund for \$100,000 (Fund 986).

2.4 Ineligible Applicants. Currently, there are no prohibitions against any type of for profit business operating with the City of Baraboo provided the business meets the eligibility criteria.

3.0 USE OF FUNDS.

3.1 Permissible Use of Funds. The funding available under this Program is designed to assist local businesses with such items as, but not limited to: monthly lease or mortgage payment, insurance, utilities and payroll for employees, and current operating expenses. The City reserves the right to audit any loan applicant and business to insure compliance with the uses of the funds.

3.2 Non-Permitted Use of Funds. Examples of ways the funds under this Program shall not be used include, but are not limited to:

- a) Reimbursement of expenses the business incurred prior to approval of loan
- b) To pay off non-business debt, such as personal credit cards used for purchases not associated with the business
- c) To purchase goods or services not related to the business, such as buying a personal vehicle
- d) To provide donations to political activities
- e) To pay off business or personal taxes, liens, judgments and fines
- f) To support other businesses in which the borrower may have an interest

4.0 **LOAN PRIORITY.** Funding priority will be given to businesses that commit to retaining employees or jobs for the duration of the loan term. "Job retention" is defined as total full-time equivalent positions retained at 40 hours per week, or any combination of part-time positions combining for 40 hours per week, including owners.

5.0 **COLLATERAL AND SECURITY REQUIREMENTS.** All loans must be secured through a Signature Promissory Note if in business more than one year as of March 18, 2020, and also require a personal guarantee of the applicant if in business for less than one year as of March 18, 2020. The City is not requiring a mortgage or personal property lien as part of this Program.

6.0. PROGRAM OPERATIONS AND LOAN PROCESSING.

6.1 Application Process and Review. Applications must be presented by business owners/agents or their authorized designee to the Executive Director of the Baraboo Community Development Authority. Applications will be review by and approved or denied by the City Administrator and the Executive Director of the Baraboo Community Development Authority. Upon approval by the City Administrator and the Executive Director, the applicant must execute a binding agreement wherein the business will

commit to repaying the loan pursuant to the terms described in these Guidelines. A report of the loan activity will be provided to the City Council on a monthly basis.

6.2 City Responsibilities. The City will:

- a) Originate Emergency Fund loans
- b) Market the Program
- c) Accept and process applications
- d) Review and underwrite application requests
- e) Ensure a timely loan closing and disbursement of funds
- f) Maintain loan files and fiscal records
- g) Ensure compliance with program guidelines
- h) Provide City Council program updates

6.3 Equal Opportunity Compliance. The Program will be implemented in ways consistent with the City's commitment to State and Federal equal opportunity laws. No person or business shall be excluded from participation in, denied the benefit of, or be subjected to discrimination under any program or activity funded in whole or in part with program funds on the basis of his or her religion, religious affiliation, age, race, color, ancestry, national origin, sex, marital status, familial status (number or ages of children), physical or mental disability, sexual orientation, or other arbitrary cause.

6.4 Loan Closing Process. Upon successful completion of application process, as long as funding remains available, City staff will prepare for the loan closing by preparing the loan closing documents. All agreements and documents will be prepared by the City Attorney.

6.5 Contact. For questions or comments about the Program, contact Kennie Downing, Baraboo City Administrator, at 608-355-2700 or kdowning@cityofbaraboo.com

Date Approved by Council: _____

RESOLUTION NO. 2020-

Dated: April 28, 2020

The City of Baraboo, Wisconsin

Background:

City Ordinance 3.05, Changes in Budget states, "The amount of the tax to be levied or certified, the amounts of the various appropriations, and the purpose thereof shall not be changed after approval of the budget except by a 2/3 vote of the entire membership of the Council pursuant to §65.90(5), Wis. Stats. Notice of such transfer shall be given by publication within 10 days thereafter in the official City newspaper."

Therefore, the City is required to notify the citizenry through publication in the City's official newspaper about the supplemental budget amendments. The State Statute requires publication to happen within ten (10) days upon Council approval of said amendments.

The City's publication process is to identify budget amendments in the fiscal commentary section of resolutions when spending authorizations are granted. Therefore, the City Council could approve budget transfers as often as every meeting. The City satisfies the legal requirement of publication, by publishing budget amendments after the Finance Committee and Common Council approves the listing.

Fiscal Note: (check one) [] Not Required [X] Budgeted Expenditure [X] Not Budgeted

Comments: Budget amendments, that are budgetary transfers, are budgeted expenditures. Budget amendments, that are supplemental, are not budgeted. The 2020 City Budget provides for publishing amendments.

Resolved, by the Common Council of the City of Baraboo, Sauk County, Wisconsin:

That the following budget amendments are authorized:

- 1st Quarter, 2020 City-Wide Supplemental Budget Amendments for \$842,340
- 1st Quarter, 2020 City-Wide Budgetary Transfers \$20,683

See attached memorandum and amendment schedules.

Offered by: Finance/Personnel Committee **Approved by:** _____
Mayor

Motion: _____

Second: _____ **Certified by:** _____
City Clerk



Finance Department Memorandum

To: Kennie Downing
From: Cynthia Haggard, Director of Finance, 
Date: April 28, 2020
Re: Budget Amendments

Background:

City Ordinance 3.05, Changes in Budget states, “The amount of the tax to be levied or certified, the amounts of the various appropriations, and the purpose thereof shall not be changed after approval of the budget except by a 2/3 vote of the entire membership of the Council pursuant to §65.90(5), Wis. Stats. Notice of such transfer shall be given by publication within 10 days thereafter in the official City newspaper.”

Current:

Budget amendments are typically presented to the Finance/personnel Committee which are then forwarded to the Common Council for approval the same night. This process is a quarterly process.

Recommendation:

The Finance Director will continue to closely work with Department Heads and communicate budget amendments to the City’s Finance/Personnel Committee and Common Council on a quarterly basis. The practice for the Library, Business Improvement District, Community Development, Baraboo-Dells Airport, Parks and Recreation, and UW-Baraboo/Sauk County is that their respective budget amendments will need to be presented to their Boards and/or Commissions before the amendments are presented to the City Council as part of the overall city-wide budget amendment process.

In order to make changes to the budget, a Notice and Resolution to Amend Budget must be adopted. The resolution must summarize the appropriation changes for each spending classification and identify from where the sources of funds are coming.

Two categories of budget amendments are identified:

1. Budgetary Transfers
2. Supplemental Budgets

Budgetary Transfers

The budgetary transfer will have a source of funds of either 1) Reduction in Other Appropriation within Same Fund, or 2) Transfer from Other Fund.

Reduction in Other Appropriation within Same Fund - Essentially transferring budgeted and appropriated monies between spending category within same fund. 12 of 48

Transfer from Other Fund - A transfer consists of moving budgeted and appropriated monies from one or more spending categories in one fund to one or more spending categories in another fund.

Supplemental Budgets

A supplemental budget shall be adopted to account for revenues in excess of the budget and to authorize expenditures of additional funds. Whenever the City receives unanticipated revenues, or revenues not assured at the time of the adoption of the budget, a supplemental budget and appropriation shall be enacted to authorize the expenditure of these unanticipated funds. The supplemental budget will have a source of funds of either 1) Fund Balance Applied, or 2) New Revenue.

Fund Balance Applied – In this case, the City is utilizing available fund balance to cover actual net expenses exceeding revenues. This situation is caused by expenses coming in higher than budget, or revenues coming in lower than budget.

New Revenue – In this case, the City has received funds that were not planned and wishes to apply those funds to expenses in the current year - not in the original budget.

Attached:

- 1st Quarter, 2020 City-Wide Supplemental Budget Amendments for \$842,340
- 1st Quarter, 2020 City-Wide Budgetary Transfers \$20,683

**City of Baraboo
1st Quarter Budget Amendments**

Common Council approved the following 2020 Budget Amendments at their [April 28, 2020](#) meeting:

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Department	Account Number	Account Name	Original Budget	Increase/ (Decrease)	Amended Budget
Airport	632-35-43220-000	Federal Transportation Grant	-	150,000	150,000
Airport	632-35-43531-000	Local Transportation Aid	-	8,333	8,333
Airport	632-35-49300-000	Fund Balance Applied	-	8,334	8,334
				\$ 166,667	
Airport	632-35-53510-861-000	Facilities Improvements	-	166,667	166,667
<i>To create budget for Grant Project from PY</i>				\$ 166,667	
Fire	100-21-48400-000	Insurance Recoveries	3,500	5,190	8,690
				\$ 5,190	
Fire Protection	100-21-52200-240-000	Repair & Maint Service-Vehicle	9,000	5,190	14,190
<i>To create budget for insurance recovery</i>				\$ 5,190	
Police	100-20-49310-480	Fund Bal Applied-Desig Equip	2,190	350	2,540
				\$ 350	
Police Department	100-20-52110-390-480	Oth Supp & Exp - Desgn Prop Rm	1,000	350	1,350
<i>To allocate funds for garage door work</i>				\$ 350	
Parks	100-52-43583-620	Forestry Grant	-	5,500	5,500
Parks	100-52-49287-000	Transfer from Park Segregated	-	5,500	5,500
General Government	100-10-49300-000	Fund Balance Applied	663,411	8,825	672,236
				\$ 19,825	
Zoo	100-52-55410-822-000	Building Improvements	5,175	19,825	25,000
<i>To Approp funds for 2019 projects moved to 2020</i>				\$ 19,825	
General Government	100-10-49300-000	Fund Balance Applied	637,329	34,907	672,236
				\$ 34,907	
Records & Support	100-20-52130-814-000	Equipment Purchases	-	11,600	11,600
Fire Protection	100-21-52200-250-000	Repair & Maint Serv-Equipment	14,305	4,460	18,765
Fire Protection	100-21-52200-340-000	Operating Supplies	8,800	5,218	14,018
Machinery & Equipment	100-31-53240-361-000	Blades & Plow Materials	5,000	721	5,721
Snow & Ice	100-31-53350-350-000	Repair & Maint Materials	5,000	4,650	9,650
Snow & Ice	100-31-53350-361-000	Blades & Plow Materials	25,000	2,198	27,198
Civic Center	100-52-55130-822-000	Building Improvements	51,825	4,265	56,090
Parks	100-52-55200-260-000	Repair & Maint Serv-Buildings	15,400	1,795	17,195
<i>To Approp funds PO Encumbrances</i>				\$ 34,907	
General Government	430-10-49300-000	Fund Balance Applied	528,298	2,196	530,494
				\$ 2,196	
Parks	430-52-55200-821-000	Land or Land Improvements	768,158	2,196	770,354
<i>To Approp funds PO Encumbrances</i>				\$ 2,196	
Police	100-20-49310-480	Fund Bal Applied-Desig Equip	1,540	1,000	2,540
				\$ 1,000	
Police Department	100-20-52110-390-480	Oth Supp & Exp - Desgn Prop Rm	350	1,000	1,350
<i>To Approp funds for roof repair to storage shed</i>				\$ 1,000	

**City of Baraboo
1st Quarter Budget Amendments**

Common Council approved the following 2020 Budget Amendments at their **April 28, 2020** meeting:

14 of 48

Department	Account Number	Account Name	Original Budget	Increase/ (Decrease)	Amended Budget
Police	100-20-49310-480	Fund Bal Applied-Desig Equip	1,350	1,190	2,540
Police	100-20-49310-400	Fund Balance Applied-Desig Don	-	1,310	1,310
Police	100-20-43525-614	Police Grant - BOTS Equipment	-	2,500	2,500
				<u>\$ 5,000</u>	
Police Department	100-20-52110-814-000	Equipment Purchases	43,000	2,500	45,500
Police Department	100-20-52110-814-400	Equip Purchase-Des Donation	-	1,310	1,310
Police Department	100-20-52110-814-480	Equip Purchase-Des Equip	-	1,190	1,190
		<i>To appropriate grant for Solar Speed Board</i>		<u>\$ 5,000</u>	
Parks	890-52-49300-000	Fund Balance Applied	6,900	1,047	7,947
				<u>\$ 1,047</u>	
Parks	890-52-55200-260-000	Repair & Maint Serv-Buildings	-	1,047	1,047
		<i>To appropriate FB emergency repair park/zoo ofc.</i>		<u>\$ 1,047</u>	
Parks	430-52-49300-000	Fund Balance Applied	-	196,777	196,777
Parks	430-52-43691-620	DNR Grant	63,683	122,500	186,183
Parks	430-52-48500-000	Donations and Contributions	107,798	50,000	157,798
				<u>\$ 369,277</u>	
Parks	430-52-55200-821-000	Land or Land Improvements	401,077	369,277	770,354
		<i>To Approp prior year budget for Riverwalk bridge</i>		<u>\$ 369,277</u>	
Parks	430-52-43691-620	DNR Grant	122,500	63,683	186,183
Parks	430-52-48500-000	Donations and Contributions	66,250	91,548	157,798
Parks	430-52-49210-000	Transfer from General Fund	-	5,400	5,400
General Government	430-10-49120-100	Proceeds from Notes - LOC	-	57,000	57,000
				<u>\$ 217,631</u>	
Parks	430-52-55200-821-000	Land or Land Improvements	552,723	217,631	770,354
		<i>To Approp prior year budget for Kayak launch</i>		<u>\$ 217,631</u>	
Parks	490-52-49300-400	Fund Balance Applied	-	3,000	3,000
				<u>\$ 3,000</u>	
Parks	490-52-55200-814-000	Equipment Purchases	-	3,000	3,000
		<i>To appropriate FD for root grapple attachment</i>		<u>\$ 3,000</u>	
Parks	430-52-48500-000	Donations and Contributions	141,548	16,250	157,798
				<u>\$ 16,250</u>	
Parks	430-52-55200-821-000	Land or Land Improvements	754,104	16,250	770,354
		<i>To Approp Kiwanis donation to Riverwalk Bridge</i>		<u>\$ 16,250</u>	
		Net impact on all city-wide funds' budgets		<u>\$ 842,340</u>	
		Net impact on City's General Fund Only		<u>\$ 671,626</u>	

Published by the authority of the City of Baraboo.

Cynthia Haggard, Finance Director

City of Baraboo
1st Quarter Budget Amendments
Supplemental Budget

Airport Capital Imprvmnt Fund

Department	Account Number	Account Name	Original Budget	Change	Amended Budget
Source of Funds:		New Revenue			
Airport	632-35-43220-000	Federal Transportation Grant	-	(150,000)	(150,000)
Airport	632-35-43531-000	Local Transportation Aid	-	(8,333)	(8,333)
Source of Funds:		Restricted Fund Balance Applied			
Airport	632-35-49300-000	Fund Balance Applied	-	(8,334)	(8,334)
				<u>\$ (166,667)</u>	
Use of Funds					
Airport	632-35-53510-861-000	Facilities Improvements	-	166,667	166,667
				<u>\$ 166,667</u>	

To create budget for Grant Project from PY

General Fund

Department	Account Number	Account Name	Original Budget	Change	Amended Budget
Source of Funds:		New Revenue			
Fire	100-21-48400-000	Insurance Recoveries	(3,500)	(5,190)	(8,690)
				<u>\$ (5,190)</u>	
Use of Funds					
Fire Protection	100-21-52200-240-000	Repair & Maint Service-Vehicle	9,000	5,190	14,190
				<u>\$ 5,190</u>	

To create budget for insurance recovery

General Fund

Department	Account Number	Account Name	Original Budget	Change	Amended Budget
Source of Funds:		Restricted Fund Balance Applied			
Police	100-20-49310-480	Fund Bal Applied-Desig Equip	(2,190)	(350)	(2,540)
				<u>\$ (350)</u>	
Use of Funds					
Police Department	100-20-52110-390-480	Oth Supp & Exp - Desgn Prop Rm	1,000	350	1,350
				<u>\$ 350</u>	

To allocate funds for garage door work

General Fund

Department	Account Number	Account Name	Original Budget	Change	Amended Budget
Source of Funds:		New Revenue			
Parks	100-52-43583-620	Forestry Grant	-	(5,500)	(5,500)
Parks	100-52-49287-000	Transfer from Park Segregated	-	(5,500)	(5,500)
Source of Funds:		Fund Balance Applied			
General Government	100-10-49300-000	Fund Balance Applied	(663,411)	(8,825)	(672,236)
				<u>\$ (19,825)</u>	
Use of Funds					
Zoo	100-52-55410-822-000	Building Improvements	5,175	19,825	25,000
				<u>\$ 19,825</u>	

To Approp funds for 2019 projects moved to 2020

General Fund

Department	Account Number	Account Name	Original Budget	Change	Amended Budget
Source of Funds:		Fund Balance Applied			
General Government	100-10-49300-000	Fund Balance Applied	(637,329)	(34,907)	(672,236)
				<u>\$ (34,907)</u>	
Use of Funds					
Records & Support	100-20-52130-814-000	Equipment Purchases	-	11,600	11,600
Fire Protection	100-21-52200-250-000	Repair & Maint Serv-Equipment	14,305	4,460	18,765
Fire Protection	100-21-52200-340-000	Operating Supplies	8,800	5,218	14,018
Machinery & Equipment	100-31-53240-361-000	Blades & Plow Materials	5,000	721	5,721
Snow & Ice	100-31-53350-350-000	Repair & Maint Materials	5,000	4,650	9,650
Snow & Ice	100-31-53350-361-000	Blades & Plow Materials	25,000	2,198	27,198
Civic Center	100-52-55130-822-000	Building Improvements	51,825	4,265	56,090
Parks	100-52-55200-260-000	Repair & Maint Serv-Buildings	15,400	1,795	17,195
				<u>\$ 34,907</u>	

To Approp funds PO Encumbrances

Capital Projects

Department	Account Number	Account Name	Original Budget	Change	Amended Budget
Source of Funds:		Fund Balance Applied			
General Government	430-10-49300-000	Fund Balance Applied	(528,298)	(2,196)	(530,494)
				<u>\$ (2,196)</u>	
Use of Funds					
Parks	430-52-55200-821-000	Land or Land Improvements	768,158	2,196	770,354
				<u>\$ 2,196</u>	

To Approp funds PO Encumbrances

General Fund

Department	Account Number	Account Name	Original Budget	Change	Amended Budget
Source of Funds: Restricted Fund Balance Applied					
Police	100-20-49310-480	Fund Bal Applied-Desig Equip	(1,540)	(1,000)	(2,540)
				<u>\$ (1,000)</u>	
Use of Funds					
Police Department	100-20-52110-390-480	Oth Supp & Exp - Desgn Prop Rm	350	1,000	1,350
				<u>\$ 1,000</u>	

To Approp funds for roof repair to storage shed

General Fund

Department	Account Number	Account Name	Original Budget	Change	Amended Budget
Source of Funds: Restricted Fund Balance Applied					
Police	100-20-49310-480	Fund Bal Applied-Desig Equip	(1,350)	(1,190)	(2,540)
Police	100-20-49310-400	Fund Balance Applied-Desig Don	-	(1,310)	(1,310)
Source of Funds: Fund Balance Applied					
Police	100-20-43525-614	Police Grant - BOTS Equipment	-	(2,500)	(2,500)
				<u>\$ (5,000)</u>	
Use of Funds					
Police Department	100-20-52110-814-000	Equipment Purchases	43,000	2,500	45,500
Police Department	100-20-52110-814-400	Equip Purchase-Des Donation	-	1,310	1,310
Police Department	100-20-52110-814-480	Equip Purchase-Des Equip	-	1,190	1,190
				<u>\$ 5,000</u>	

To appropriate grant for Solar Speed Board

Ochsner Park House

Department	Account Number	Account Name	Original Budget	Change	Amended Budget
Source of Funds: Restricted Fund Balance Applied					
Parks	890-52-49300-000	Fund Balance Applied	(6,900)	(1,047)	(7,947)
				<u>\$ (1,047)</u>	
Use of Funds					
Parks	890-52-55200-260-000	Repair & Maint Serv-Buildings	-	1,047	1,047
				<u>\$ 1,047</u>	

To appropraite FB emergency repair park/zoo ofc.

Capital Projects

Department	Account Number	Account Name	Original Budget	Change	Amended Budget
Source of Funds:		Fund Balance Applied			
Parks	430-52-49300-000	Fund Balance Applied	-	(196,777)	(196,777)
Source of Funds:		New Revenue			
Parks	430-52-43691-620	DNR Grant	(63,683)	(122,500)	(186,183)
Parks	430-52-48500-000	Donations and Contributions	(107,798)	(50,000)	(157,798)
				<u>\$ (369,277)</u>	
Use of Funds					
Parks	430-52-55200-821-000	Land or Land Improvements	401,077	369,277	770,354
				<u>\$ 369,277</u>	

To Approp prior year budget for Riverwalk bridge

Capital Projects

Department	Account Number	Account Name	Original Budget	Change	Amended Budget
Source of Funds:		New Revenue			
Parks	430-52-43691-620	DNR Grant	(122,500)	(63,683)	(186,183)
Parks	430-52-48500-000	Donations and Contributions	(66,250)	(91,548)	(157,798)
Parks	430-52-49210-000	Transfer from General Fund	-	(5,400)	(5,400)
General Government	430-10-49120-100	Proceeds from Notes - LOC	-	(57,000)	(57,000)
				<u>\$ (217,631)</u>	
Use of Funds					
Parks	430-52-55200-821-000	Land or Land Improvements	552,723	217,631	770,354
				<u>\$ 217,631</u>	

To Approp prior year budget for Kayak launch

Capital Equipment Fund

Department	Account Number	Account Name	Original Budget	Change	Amended Budget
Source of Funds:		Restricted Fund Balance Applied			
Parks	490-52-49300-400	Fund Balance Applied	-	(3,000)	(3,000)
				<u>\$ (3,000)</u>	
Use of Funds					
Parks	490-52-55200-814-000	Equipment Purchases	-	3,000	3,000
				<u>\$ 3,000</u>	

To appropriate FD for root grapple attachment

Capital Projects

Department	Account Number	Account Name	Original Budget	Change	Amended Budget
Source of Funds:		New Revenue			
Parks	430-52-48500-000	Donations and Contributions	(141,548)	(16,250)	(157,798)
				<u>\$ (16,250)</u>	
Use of Funds					
Parks	430-52-55200-821-000	Land or Land Improvements	754,104	16,250	770,354
				<u>\$ 16,250</u>	

To Approp Kiwanis donation to Riverwalk Bridge

Report Criteria:
 Budget Level.Level = 4

Date	Payee or Description	Account Number	Account Title	Debit Amount	Credit Amount
12/17/2019	BA 20-02 Air To Tfr budget runway extension for new tenant	630-35-53510-283-000	Runway & Taxi Repairs		3,595.00-
12/17/2019	BA 20-02 Air To Tfr budget runway extension for new tenant	630-35-53510-821-000	Land or Land Improvements	3,595.00	
02/06/2020	BA 20-03 PRKS To tfr budget for NEOGOV Texting Employme	100-52-55200-340-000	Operating Supplies		138.00-
02/06/2020	BA 20-03 PRKS To tfr budget for NEOGOV Texting Employme	100-52-55200-215-000	Professional Services	138.00	
04/08/2020	BA 20-01 WA Trf funds to cover budget overages	970-37-63300-250-000	Repair & Maint Serv-Equipment	2,000.00	
04/08/2020	BA 20-01 WA Trf funds to cover budget overages	970-37-67500-238-000	Repair & Maint Serv-Laterals		2,000.00-
04/08/2020	BA 20-01 WA Trf funds to cover budget overages	970-37-67600-350-000	Repair & Maint Materials	8,000.00	
04/08/2020	BA 20-01 WA Trf funds to cover budget overages	970-37-95000-814-000	Equipment Purchase		8,000.00-
04/08/2020	BA 20-02 SE Trf funds to cover budget overages	960-36-85100-330-000	Travel		550.00-
04/08/2020	BA 20-02 SE Trf funds to cover budget overages	960-36-85100-392-000	Small Equipment Purchase	1,550.00	
04/08/2020	BA 20-02 SE Trf funds to cover budget overages	960-36-85600-390-000	Other Supplies & Expense		1,000.00-
03/25/2020	BA 20-20 PK-Approp Mayor ED funds for Kayak launch	100-15-56710-290-400	Other Contracted Services-Desi		5,400.00-
03/25/2020	BA 20-20 PK-Approp Mayor ED funds for Kayak launch	100-10-59243-900-000	Cost Reallocation	5,400.00	
Grand Totals:				<u>20,683.00</u>	<u>20,683.00-</u>



BARABOO FIRE DEPARTMENT

Date: April 23, 2020
To: City Administrator Downing
CC: Mayor Palm and City of Baraboo Common Council
From: Kevin G. Stieve, Fire Chief
RE: Proposed Fire Station Remodel Costs - Estimated

Please see attached estimation for proposed fire station remodel.

The remodel of the fire station accomplishes:

A new roof for the entire building. An exhaust system for the apparatus bay to further protect the health of our personnel. The station floor is settling in different areas so a synthetic product would be pumped under the concrete slab to raise and level the floor. New turnout gear lockers would afford more room for all of the firefighting gear. A unique plan is developed to maximize space in and around the apparatus bay. This may not be the most efficient, but something we can live with in the short term. The new lockers could travel to a new fire station. We would replace the current fluorescent light bulbs in the entire building with a hybrid LED bulb to take advantage of energy savings. A Focus on Energy rebate would be investigated.

The basement remodel affords an opportunity to add sleeping quarters to allow the fire department to expand its staffing options; a very important topic and concern. Some of these staffing options may be Paid-on-Premise Personnel and/or an internship program with Madison College Students. This could enhance the fire department capabilities at a relative low cost option. This area would have a fire sprinkler system installed, a fire separation installed for the area, new floor coverings, electrical updates, a laundry area, a new ceiling and cosmetic improvements. Furnishings for this area are included as well.

The current training room (Old Council Chambers) floor would be covered with a vinyl plank for ease of maintenance.. New appliances, stove and refrigerator, are proposed for the current kitchen. An exhaust system for the stove to the exterior is also planned. Maintenance free flooring in this kitchen will reduce maintenance and a partially carpeted area would afford this area to become another multipurpose room for fire department staff.

A keyless entry system, push button lock system, would be installed on two more entry doors for ease of personnel coming and going from all entrances. Painting for the updated areas is included and hopefully more of the building can be accomplished as well so water staining can be covered.

Some of the costs are an estimation of what was originally planned by MSA with an adjustment for inflation. There is also a ten percent contingency fund for unforeseen costs.

This proposal will allow for the fire department to keep moving forward while a new fire/EMS station is being planned. I look forward to discussing these items with you!

Finally, I have included some renovations to the Alma Waite Building. I have done this based on the prior discussion of the potential move of Baraboo District Ambulance Service (BDAS) into the fire station. These renovations would accomplish the ability to house fire apparatus in the Alma Waite Building. As you are aware, there is a lot of square footage that is unused in the fire station. The building still needs to be heated, maintained, etc. I figure it might as well be used.

Further, the entire proposed remodeling would further invite the joint use of the space.

As part of the Fire Department Operations Study, improved relations between the fire department and BDAS was a recommendation. This idea is one step to accomplishing that recommendation and potentially building further collaboration and a future roadmap for both services and the communities that are served by them.

As always, please call or e-mail with questions.



Finance Department Memorandum

To: Kennie Downing, City Administrator
From: Cynthia Haggard, Finance Director, 
Date: April 28, 2020
Re: March 31, 2020 General Fund Financial Highlights

Includes General Fund, General Debt Service and Capital Projects

Revenues

At the end of the 1st quarter, revenues are generally expected to be 25% of the 2020 budget. However, due to the nature of our operations, revenues trend differently. If revenues are less than 25%, the report highlights them in yellow. In those instances, a comment is provided to offer assertions, rationalizations, concerns or passes due to insignificance.

Revenues are overall 49.84% of budget (**Favorable**)

Expenditures

At the end of the 1st quarter, expenditures are generally expected to be 25% of the 2020 budget. However, due to the nature of our operations, expenditures trend differently. If expenditures are greater than 25%, the report highlights them in yellow. In those instances, a comment is provided to offer assertions, rationalizations, concerns or passes due to insignificance.

Expenditures are overall 23.71% of budget (**Favorable**)

Summary

Net revenues over expenditures is \$5,341,263.73

City of Baraboo
1st Quarter Financial Report
March 31, 2020

Funds: 100, General Fund; 430, Capital Projects; 432, Special Assessment Projects; 300, Debt Service	Function	12/31/2020 Original Budget	Budget Adjustment Increase/ (Decrease)	12/31/2020 Total Budget	03/31/2020 Actual	% of Budget Should be 25	Comment
General Government							
General Government	General Property Taxes	6,976,687	-	6,976,687	6,976,687	100.00	
General Government	Omitted Taxes	-	-	-	-	-	Pass
General Government	Mobile Home Fees	96,024	-	96,024	36,073	37.57	
General Government	Managed Forest Land Tax	139	-	139	-	-	We typically receive these funds in August. We have not received notification regarding any adjustments to the timeline or payments.
General Government	Taxes from Utilities	324,500	-	324,500	-	-	We typically receive this payment in December. We have not received notification from the State regarding any adjustments to the timeline or payments.
General Government	Tax from Other Tax Exempt Enti	64,350	-	64,350	25,174	39.12	
General Government	State Shared Taxes	1,735,844	-	1,735,844	-	-	State shared aid is typically received in two payments. One in July; the other in November. We have not received notification from the State regarding any adjustments to the timeline or payments.
General Government	Personal Property Aid	57,802	-	57,802	-	-	Personal Property Aid is typically received in May. We have not received notification from the State regarding any adjustments to the timeline or payments.
General Government	Exempt Computer Aid	48,371	-	48,371	-	-	Exempt Computer Aid is typically received in July. We have not received notification from the State regarding any adjustments to the timeline or payments.
General Government	Video Service Provider Aid	15,918	-	15,918	-	-	First year for this revenue
General Government	Medicaid portion of State Aid	-	-	-	-	-	Pass
General Government	Local Transportation Aid	716,976	-	716,976	179,001	24.97	Local Transportation Aid is received on a quarterly basis. Assuming all quarterly payments are level, there will be a deficit of roughly \$717 by year end.
General Government	Connecting Highway Aids	70,460	-	70,460	17,615	25.00	
General Government	Payment for Municipal Services	106,667	-	106,667	106,465	99.81	

City of Baraboo
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March 31, 2020

Funds: 100, General Fund; 430, Capital Projects; 432, Special Assessment Projects; 300, Debt Service	Function	12/31/2020 Original Budget	Budget Adjustment Increase/ (Decrease)	12/31/2020 Total Budget	03/31/2020 Actual	% of Budget Should be 25	Comment
General Government	Other Local Govt Grants	7,000	-	7,000	-	-	CVMIC grants are available to the City. The \$5K grant is anticipated and typically paid in July/August. The \$2K grant takes a little more work to receive and is competitive. There is a chance we will not see the \$2K by year end.
General Government	Liquor & Malt Beverage License	22,200	-	22,200	175	0.79	The majority of revenue is received after 1st quarter. The current revenue is in line with prior year 1st quarter.
General Government	Operator License (Bartender)	13,150	-	13,150	880	6.69	We are seeing a decline in licenses with restaurants and bars being closed due to COVID pandemic. However, the Clerk anticipates a slight increase in July dependent upon establishments reopening.
General Government	Cigarette License	1,400	-	1,400	-	-	Revenues typically occur after April 1st. Reasonable
General Government	Cable Television License	143,282	-	143,282	-	-	Charter Communications TV franchise fee is received quarterly. The 1st quarter payment is not received until May. An annualization will be performed at that time to see if the COVID Pandemic will have an impact on this revenue.
General Government	Mobile Home Park License	1,580	-	1,580	-	-	Blackhawk Manor typically pays by March each year. They are behind at this point. The City Clerk will pursue.
General Government	Taxi License	90	-	90	80	88.89	
General Government	Weights & Measures License	5,410	-	5,410	300	5.55	The application fees and license fees are in this account. License fees are typically received in November each year. 6% is reasonable.
General Government	Electrical License	-	-	-	-	-	Pass
General Government	Miscellaneous License	3,060	-	3,060	563	18.38	Chicken, events, street use, right of way & second hand dealer licenses are in this account. This account is in line with prior year 1st Quarter. 18% is reasonable. The COVID pandemic may have an impact on licenses for special events and street use.

City of Baraboo
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March 31, 2020

Funds: 100, General Fund; 430, Capital Projects; 432, Special Assessment Projects; 300, Debt Service	Function	12/31/2020 Original Budget	Budget Adjustment Increase/ (Decrease)	12/31/2020 Total Budget	03/31/2020 Actual	% of Budget Should be 25	Comment
General Government	Court Fines & Forfeitures	50,000	-	50,000	10,863	21.73	Court fines for January and February are in line with prior year. However, March has no activity and is lagging over prior year by roughly \$7K. COVID 19 pandemic has had an impact on this revenue and will continue until it's over.
General Government	Sale of Maps & Supplies	100	-	100	(0)	(0.23)	
General Government	Publication Fee	950	-	950	35	3.68	
General Government	Other General Government	1,350	-	1,350	481	35.61	
General Government	Intergov Charges (Loc Gov)	2,000	-	2,000	-	-	This revenue is the Airport administration fee. We typically receive it in June.
General Government	Contributions from Ambulance	43,700	-	43,700	21,854	50.01	
General Government	Interest from TIFs	180	-	180	-	-	A journal entry is typically entered at year end for this amount.
General Government	Other Dividend Interest Inc	4,000	-	4,000	-	-	
General Government	Rents and Leases	26,467	-	26,467	4,185	15.81	Anticipate \$16,900 for tower rent by year end. We will see a budget deficit by year end of roughly \$10K.
General Government	Rental of Property	1,525	-	1,525	1,500	98.36	
General Government	Sale of Assets	-	-	-	-	-	Pass
General Government	Sale of Property	-	-	-	-	-	Pass
General Government	Insurance Recoveries	-	-	-	-	-	Pass
General Government	Donations and Contributions	-	-	-	-	-	Pass
General Government	Purchase Card Rebate	11,000	-	11,000	4,819	43.81	
General Government	Insurance Premium Refund/Adj	25,000	-	25,000	2,562	10.25	Workers Comp audit is performed in December. Last year we realized a \$22K refund. We hope to realize the same this year. We received a \$3K dividend from CVMIC in the 1st Quarter, this year.
General Government	Refund of Prior Years Expense	-	-	-	290	289.57	
General Government	Proceeds from Notes	117,000	-	117,000	-	-	
General Government	Transfer from Debt Service	-	-	-	-	-	Pass
General Government	Transfer from TIF	-	-	-	-	-	Pass
General Government	Transfer from Capital Projects	-	-	-	-	-	Pass
General Government	Transfer from Land Development	-	-	-	-	-	Pass
General Government	Transfer from Capital Equip	-	-	-	-	-	Pass

City of Baraboo
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March 31, 2020

Funds: 100, General Fund; 430, Capital Projects; 432, Special Assessment Projects; 300, Debt Service	Function	12/31/2020 Original Budget	Budget Adjustment Increase/ (Decrease)	12/31/2020 Total Budget	03/31/2020 Actual	% of Budget Should be 25	Comment
General Government	Transfer from Airport Operatng	-	-	-	-	-	Pass
General Government	Transfer from Alma Waite	-	-	-	-	-	Pass
General Government	Transfer from TIF Incentive	-	-	-	-	-	Pass
General Government	Fund Balance Applied	628,504	43,732	672,236	-	-	Planned spenddown of fund balance to be realized at year end, if needed.
General Government	Fund Balance Applied-Designate	39,897	-	39,897	-	-	Planned spenddown of fund balance to be realized at year end, if needed.
General Government	General Property Taxes	1,740,437	-	1,740,437	1,740,437	100.00	
General Government	Contributions from Utilities	393,288	-	393,288	-	-	Fully anticipated by year end.
General Government	Interest from Utilities	-	-	-	-	-	Pass
General Government	Transfers	1,110,648	-	1,110,648	-	-	Fully anticipated by year end.
General Government	General Property Taxes	72,200	-	72,200	72,200	100.00	
General Government	State Development Grant	-	-	-	-	-	Pass
General Government	Intergov Charges (Loc Gov)	-	-	-	-	-	Pass
General Government	Sale of Assets	-	-	-	-	-	Pass
General Government	Transfers	2,432,178	59,196	2,491,374	-	-	Fully anticipated by year end.
General Government	Sale of Assets	1,485	-	1,485	1,230	82.86	
General Government	Transfers	173,253	-	173,253	-	-	Fully anticipated by year end.
General Government Total		17,286,072	102,928	17,389,000	9,203,469	52.93	

City of Baraboo
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Funds: 100, General Fund; 430, Capital Projects; 432, Special Assessment Projects; 300, Debt Service	Function	12/31/2020 Original Budget	Budget Adjustment Increase/ (Decrease)	12/31/2020 Total Budget	03/31/2020 Actual	% of Budget Should be 25	Comment
<i>Finance Department</i>							
							The City receives 1st Quarter payments after April 1st. Spinning Wheel has seen an increase of roughly 350%. The impact of the COVID pandemic is hard to gauge at this point. Will have a better idea 2nd quarter.
Finance	Room Tax	10,000	-	10,000	-	-	
Finance	Interest & Penalties on Taxes	500	-	500	23,665	4,732.90	
Finance	Dog & Cat License	10,000	-	10,000	4,460	44.60	
Finance	Pet License Late Fees	850	-	850	135	15.88	The City is not charging late fees during this COVID pandemic. We will see a decline in revenue. Will have a better idea in 2nd quarter.
Finance	Special Assessment Letter Fees	6,500	-	6,500	100	1.54	This revenue has two main sources. Fees that are paid up front and fees that are part of a quarterly billing. The revenue for 1st quarter is in line with last year.
Finance	Other General Government	800	-	800	7	0.92	Pass
Finance	Contributions from Sewer	11,735	-	11,735	-	-	Fully anticipated by year end.
Finance	Contributions from Water	11,735	-	11,735	-	-	Fully anticipated by year end.
Finance	Contributions from Stormwater	11,735	-	11,735	-	-	Fully anticipated by year end.
Finance	Interest on Investments	180,200	-	180,200	34,867	19.35	Interest has been impacted by the substantial decrease in rates attributed to COVID pandemic. The interest projection as of 1st Quarter to year end is roughly \$120K - \$140K, or a roughly \$40K - \$60K budget deficit.
Finance	Interest on Special Assessment	50	-	50	239	477.24	
Finance	Interest on A/R	1,200	-	1,200	313	26.04	
	Finance Department Total	245,305	-	245,305	63,784	26.00	

City of Baraboo
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Funds: 100, General Fund; 430, Capital Projects; 432, Special Assessment Projects; 300, Debt Service	Function	12/31/2020 Original Budget	Budget Adjustment Increase/ (Decrease)	12/31/2020 Total Budget	03/31/2020 Actual	% of Budget Should be 25	Comment
<u>City Attorney</u>							
City Attorney	Attorney Fees	19,350	-	19,350	-	-	The budget of \$19K is derived from charging the Utilities, Engineering & CDA for administration fees. Journal entries and billings do not typically go out until June.
	City Attorney Total	19,350	-	19,350	-	-	

City of Baraboo
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March 31, 2020

Funds: 100, General Fund; 430, Capital Projects; 432, Special Assessment Projects; 300, Debt Service	Function	12/31/2020 Original Budget	Budget Adjustment Increase/ (Decrease)	12/31/2020 Total Budget	03/31/2020 Actual	% of Budget Should be 25	Comment
<u>City Administrator</u>							
City Administrator	Planning Grant	-	-	-	-	-	Pass
City Administrator	Development Review Fees	-	-	-	70	70.00	
City Administrator	Fund Balance Applied	-	-	-	-	-	Pass
	City Administrator Total	-	-	-	70	-	

City of Baraboo
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March 31, 2020

Funds: 100, General Fund; 430, Capital Projects; 432, Special Assessment Projects; 300, Debt Service	Function	12/31/2020 Original Budget	Budget Adjustment Increase/ (Decrease)	12/31/2020 Total Budget	03/31/2020 Actual	% of Budget Should be 25	Comment
<u>Economic Development</u>							
Economic Development	Intergov Charges (Loc Gov)	-	-	-	-	-	Pass
Economic Development	Transfer from Land Development	-	-	-	-	-	Pass
Economic Development	Fund Balance Applied-Marketing	10,000	-	10,000	-	-	This source of revenue comes from restricted funds and represents a spenddown of that reserve. Pass.
	Economic Development Total	10,000	-	10,000	-	-	

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<u>Police Department</u>							
Police	Police Grant - COPS Grant	-	-	-	-	-	Pass
Police	Police Training	4,300	-	4,300	-	-	Fully anticipated by year end.
Police	Police Grant	17,900	2,500	20,400	513	2.51	Police participation in grants is part of a taskforce approach with other county entities. The Chief indicates we are fine through June. Since the State runs on a different budget cycle, there is a little uncertainty (offset by PD OT reduction).
Police	Bicycle License	-	-	-	-	-	Pass
Police	Parking Violations	34,000	-	34,000	9,947	29.26	
Police	Police Fees	1,200	-	1,200	17	1.44	The Chief is uncertain about this revenue being able to meet budget by year end. The fees are derived from record requests. The record requests are now digital, which has a negative impact on revenue for there is no charge for digital.
Police	Transport Services	12,000	-	12,000	1,549	12.91	Transport of mental commitments is down due to COVID 19. The Chief anticipates seeing an increase in this line by year end. Any reduction to this line is offset by a reduction in cost. 13% is reasonable.
Police	Sale of Assets	5,000	-	5,000	1	0.02	Fully anticipated by year end.
Police	Donations and Contributions	-	-	-	-	-	Pass
Police	Fund Balance Applied	-	-	-	-	-	Pass
Police	Donations - Designated	-	1,310	1,310	-	-	Fully anticipated by year end.
Police	Fund Bal Applied-Desig Bike	-	-	-	-	-	Pass
Police	Canine Unit Contributions	14,250	-	14,250	90	0.63	The Chief still anticipates receiving donations this year. 1% is reasonable.
Police	Donations-Designate Prop/Equip	-	2,540	2,540	-	-	Fully anticipated by year end.
PS/Admin Building	Transfers	-	-	-	-	-	Pass
Police Department Total		88,650	6,350	95,000	12,117	12.75	

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<u>Fire Department</u>							
Fire	Fire Insurance Tax (2% Dues)	61,388	-	61,388	-	-	The payments are not expected to be received until June, 2020. We anticipate full receipt.
Fire	Fire Grant	-	-	-	923	922.50	
Fire	Emergency Mgmt Grant	-	-	-	-	-	Pass
Fire	DNR Grant	600	-	600	-	-	50/50 grant. Anticipate full receipt by year end.
Fire	Fire Dept Fees	300	-	300	586	195.22	
Fire	Weather Radios	75	-	75	-	-	Still anticipate selling radios by year end.
Fire	Fire Rescue Fees	1,186	-	1,186	-	-	The City Attorney will need to create an Ordinance to be able to charge these fees. We anticipate receipt by year end.
Fire	Intergov Charge (Fire)	208,296	-	208,296	-	-	Payments are received twice a year. As of April, we have Approximately \$75K. The year end projection is \$179,400, or \$30K budget deficit.
Fire	Sale of Assets	300	-	300	-	-	Anticipating more than \$300 by year end.
Fire	Insurance Recoveries	3,500	5,190	8,690	9,918	114.14	
Fire	Transfer from Fire Equipment	-	-	-	-	-	Pass
Fire	Transfer from Capital Equip	-	-	-	-	-	Pass
Fire	Donations - Designated	-	-	-	4,570	4,570.00	This amount is restricted and will not be used for operating shortages.
Fire	Transfer from PS Impact	-	-	-	-	-	Pass
Fire Department Total		275,645	5,190	280,835	15,997	5.70	

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<u>Inspection & Zoning</u>							
Inspection & Zoning	Building Permit	50,000	-	50,000	11,592	23.18	Reasonable
Inspection & Zoning	Zoning/Cond Use/Variance	3,000	-	3,000	500	16.67	Pass
Inspection & Zoning	Inspection Fees	-	-	-	-	-	Pass
	Inspection & Zoning Total	53,000	-	53,000	12,092	22.82	
<u>Engineering</u>							
Engineering	Local Road Improvements	-	-	-	-	-	Pass
Engineering	Excavating Permit	5,000	-	5,000	600	12.00	Activity is not realized until summer months.
Engineering	Sale of Maps & Supplies	-	-	-	10	10.00	Pass
Engineering	Engineering Fees	5,000	-	5,000	-	-	Fully anticipated by year end.
Engineering	Local Road Improvements	-	-	-	-	-	Pass
Engineering	Curb & Gutter Assessment	28,287	-	28,287	6,375	22.54	Reasonable
Engineering	Urban Development	-	-	-	-	-	Pass
	Engineering Total	38,287	-	38,287	6,985	18.24	

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<u>Public Works</u>							
Street Department	Recycling Grant	35,000	-	35,000	-	-	Fully anticipated by year end.
Street Department	Vehicle Registration Fee	187,500	-	187,500	79	0.04	The less than 1% is reasonable as the fees were not anticipated to begin until May. However, we are receiving some revenue attributed to new vehicle registrations.
Street Department	Public Works Maint Charges	4,000	-	4,000	5,262	131.55	
Street Department	Sale of Garbage Carts	6,000	-	6,000	1,378	22.97	Although 1st Q is lacking, expected increase in refuse pickup due to Ordinance revision. Purchasing of larger carts is anticipated.
Street Department	Sale of Assets	5,500	-	5,500	7,200	130.91	
Street Department	Sale of Recyclables	1,000	-	1,000	1,129	112.86	
Street Department	Transfer from Capital Projects	-	-	-	-	-	Pass
Public Works	Sale of Assets	-	-	-	-	-	Pass
Public Works Total		239,000	-	239,000	15,048	6.30	

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<u>Library</u>							
Library	Library Grant	525	-	525	-	-	Director anticipates receiving this grant in June.
Library	Sauk County Library Aid	303,855	-	303,855	304,228	100.12	
Library	Library	27,000	-	27,000	5,593	20.72	The Director indicates that the COVID pandemic has had an impact with this revenue. Now that the Library has curbside service, revenue will resume, but at year end may result in deficit. Reserves will cover deficit.
Library	Donations and Contributions	-	-	-	-	-	Pass
Library	Transfer from Lib Seg	-	-	-	-	-	Pass
Library	Fund Balance Applied-Surplus	-	-	-	-	-	Pass
Library Total		331,380	-	331,380	309,821	93.49	

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<u>Parks</u>							
Parks	Forestry Grant	-	5,500	5,500	-	-	We will have this grant by year end.
Parks	DNR Grant	-	-	-	-	-	Pass
							Refunds due to COVID have caused a decline in this revenue. Director is cutting back on expenses to offset the decrease in revenue.
Parks	Parks	10,800	-	10,800	1,061	9.83	
Parks	Dog Park Fees	5,300	-	5,300	1,433	27.04	
							It's typical to be lagging during 1st Q, because we are only open during the summer.
Parks	Zoo Concessions	5,650	-	5,650	-	-	
Parks	Timber Sales	-	-	-	4,242	4,242.00	
Parks	Rents and Leases	61,000	-	61,000	19,659	32.23	
Parks	Sale of Assets	-	-	-	-	-	Pass
Parks	Donations and Contributions	-	-	-	-	-	Pass
Parks	Transfer from Park Dev/Impact	-	-	-	-	-	Pass
							City Treasurer to make entry before year end.
Parks	Transfer from Capital Equip	12,500	-	12,500	-	-	
Parks	Transfer from Alma Waite	4,500	-	4,500	-	-	Funds to be transferred upon Zoo Path construction in May.
							Funds to be transferred upon receipt of the \$5,500 forestry grant as local share. Should be realized by year end.
Parks	Transfer from Park Segregated	-	5,500	5,500	-	-	
Parks	DNR Grant	-	186,183	186,183	-	-	River walk Bridge Project (Fall) and Kayak launch project (Fall)
Parks	Sale of Assets	-	157,798	157,798	50,000	31.69	
							Transfer from restricted fund balance and debt proceeds to happen upon completion of the River walk Bridge Project and Kayak launch
Parks	Fund Balance Applied	33,000	202,177	235,177	-	-	
	Parks Total	132,750	557,158	689,908	76,395	11.07	

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Recreation							
Recreation	Contributions - Senior program	-	-	-	-	-	Pass
							Swimming Pool pass sales are typically not realized until June. However, with the COVID pandemic, the Pool may remain closed. Director indicates the lack of revenues will be offset by a decline in the related expenses.
Recreation	Swimming Pool	59,500	-	59,500	-	-	Normally 75% of programs are during the summer. 15% is reasonable. Director anticipates a decline due to the COVID pandemic, but will be offset by related expenses.
Recreation	Recreation	54,370	-	54,370	8,118	14.93	
Recreation	Weight Room	13,000	-	13,000	3,311	25.47	
Recreation	Vending Machines	1,040	-	1,040	90	8.61	Typically vending sales are more prevalent during the summer months. Roughly 9% is reasonable
	Recreation Total	127,910	-	127,910	11,518	9.01	
	Total All	18,847,349	671,626	19,518,975	9,727,297	49.84	

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<u>General Government</u>							
General Fund	Council	39,643	-	39,643	9,710	24.49	
General Fund	Mayor	14,345	-	14,345	3,097	21.59	
General Fund	Data Processing	121,266	-	121,266	17,647	14.55	
General Fund	Ambulance	324,621	-	324,621	162,311	50.00	The City makes 2 installments. 50% is reasonable
General Fund	Airport	39,897	-	39,897	39,897	100.00	The City pays 1 lump sum amount during 1st quarter. 100% is reasonable.
General Fund	Cemetery	29,000	-	29,000	29,000	100.00	The City pays 1 lump sum amount during 1st quarter. 100% is reasonable.
General Fund	Cultural Expense	-	-	-	-	-	
General Fund	Celebrations & Entertainment	1,530	-	1,530	-	-	
General Fund	Cable TV	30,000	-	30,000	5,000	16.67	
General Fund	UW Campus	60,000	-	60,000	60,000	100.00	The City pays 1 lump sum amount during 1st quarter. 100% is reasonable.
General Fund	CDA Commission	662	-	662	296	44.72	Insignificant, Pass
General Fund	Sauk County Development	10,000	-	10,000	10,000	100.00	The City pays 1 lump sum amount during 1st quarter. 100% is reasonable.
General Fund	Pink Lady Rail Commission	500	-	500	500	100.00	The City pays 1 lump sum amount during 1st quarter. 100% is reasonable.
General Fund	Contingency	126,757	-	126,757	-	-	
General Fund	Transfer to Debt Service	-	-	-	-	-	
General Fund	Transfer to TIF	-	-	-	-	-	
General Fund	Transfer to Capital Projects	-	5,400	5,400	-	-	
Debt Service	Principal on Notes	3,244,373	-	3,244,373	1,024,061	31.56	Roughly 31% of all debt principal and interest payments are paid during 1st quarter. Roughly 32% is reasonable.
Capital Projects	Principal on Notes	-	-	-	-	-	
Capital Projects	Debt Issuance Costs	-	-	-	-	-	
Capital Projects	Transfer to Debt Service	-	-	-	-	-	
Special Assessment Projects	General Government	-	-	-	-	-	
Special Assessment Projects	General Government	-	-	-	-	-	
General Government Total		4,042,594	5,400	4,047,994	1,361,517	33.63	

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<i>Finance Department</i>							
General Fund	City Clerk	101,365	-	101,365	23,828	23.51	
General Fund	Elections	103,352	-	103,352	38,634	37.38	Electronic Poll Books were purchased during the 1st quarter for \$22,704 and accounts for the overage for 1st quarter. Should level out by year end. Roughly 38% is reasonable.
General Fund	Finance	287,398	-	287,398	65,883	22.92	
General Fund	Independent Auditing	47,200	-	47,200	1,500	3.18	
General Fund	City Treasurer	101,062	-	101,062	24,577	24.32	
General Fund	Assessment	69,669	-	69,669	3,535	5.07	
General Fund	Municipal Bldg	-	-	-	-	-	
General Fund	Municipal Building	188,998	-	188,998	50,377	26.65	Annual services agreements for Schindler Elevator, Universal Power and Systems, OMNI Systems are all paid during the 1st quarter. Roughly 27% is reasonable.
General Fund	Other General Government	3,256	-	3,256	3,256	99.99	League of Wisconsin membership dues paid in lump sum during the 1st quarter. 100% is reasonable.
General Fund	Illegal Taxes, Tax Refund	863	-	863	-	-	
General Fund	Property Insurance	3,817	-	3,817	97,978	2,566.88	Property insurance is paid from this account during 1st quarter and is allocated to respective departments by 3rd Quarter. 100% of insurance was budgeted at \$98,280. The actual expense of \$97,978 is below budget. This line is reasonable.
General Fund	Liability Insurance	14,682	-	14,682	-	-	
General Fund	Worker's Compensation	30,945	-	30,945	151,968	491.09	Workers Comp insurance is paid from this account during 1st quarter and is allocated to respective departments by 3rd Quarter. 100% of insurance was budgeted at \$150,327. the actual expense of \$151,968 is over budget by \$1,641, or 1%. Reasonable
General Fund	Sealer of Weights & Measures	4,400	-	4,400	-	-	
General Fund	Taxi Transportation	5,000	-	5,000	-	-	
Capital Projects	PS/Admin Building	528,298	-	528,298	370,375	70.11	USDA payments to CDA during 1st quarter. 70% is reasonable.

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Capital Projects	PS/Admin Building	-	-	-	-	-	
	Finance Department Total	1,490,305	-	1,490,305	831,912	55.82	

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<u>City Attorney</u>							
General Fund	City Attorney	138,031	-	138,031	25,841	18.72	
	City Attorney Total	138,031	-	138,031	25,841	18.72	
<u>City Administrator</u>							
General Fund	Administration	213,514	-	213,514	62,559	29.30	Previous City Administrator payout attributed to budget overrun. May have to apply roughly \$10K fund balance by year end.
General Fund	Personnel/Safety	5,650	-	5,650	1,729	30.59	Personnel testing and lab expense activity in 1st quarter and should level out by year end. 31% is reasonable.
General Fund	Planning	5,707	-	5,707	24	0.42	
	City Administrator Total	224,871	-	224,871	64,312	28.60	
<u>Economic Development</u>							
General Fund	Economic Development	77,684	(5,400)	72,284	21,005	29.06	Gov Office Website Upgrade annual payment \$4,325 and Chamber of Commerce JEM Marketing annual contribution of \$10K. 30% is reasonable.
	Economic Development Total	77,684	(5,400)	72,284	21,005	29.06	

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<u>Police Department</u>							
General Fund	Police Department	3,024,405	6,350	3,030,755	637,572	21.04	
General Fund	Departmental Services	627,192	-	627,192	157,494	25.11	Pass
General Fund	Records & Support	323,626	11,600	335,226	76,296	22.76	
General Fund	Canine Unit	14,250	-	14,250	-	-	
General Fund	Animal Control	2,250	-	2,250	173	7.68	
Capital Projects	Police Department	-	-	-	-	-	
	Police Department Total	3,991,723	17,950	4,009,673	871,534	21.74	

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<u>Fire Department</u>							
General Fund	Fire Station	122,359	-	122,359	8,944	7.31	
General Fund	Alma Waite Annex	1,900	-	1,900	639	33.61	BDAS to reimburse a portion of the total Alliant Energy bill. City sends invoices July and December. 34% is reasonable.
General Fund	Fire Protection	709,980	14,868	724,848	135,022	18.63	
General Fund	Hydrant Rental	289,307	-	289,307	-	-	
General Fund	Emergency Management	8,112	-	8,112	11	0.13	
General Fund	Transfer to Capital Fund	20,000	-	20,000	-	-	
Capital Projects	Fire Protection	-	-	-	-	-	
Fire Department Total		1,151,658	14,868	1,166,526	144,615	12.40	

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<u>Inspection & Zoning</u>							
General Fund	Building Inspection	73,954	-	73,954	22,178	29.99	MSA at \$3K and IWORQ Systems annual permit management fee at \$4K. 30% is reasonable.
General Fund	Zoning	802	-	802	25	3.08	
Inspection & Zoning Total		74,756	-	74,756	22,202	29.70	
<u>Engineering</u>							
General Fund	Mapping & Engineering Support	220,657	-	220,657	38,269	17.34	
General Fund	Bridges	1,500	-	1,500	-	-	
General Fund	Sidewalk Repair	58,146	-	58,146	-	-	
General Fund	Railroad Repairs	-	-	-	-	-	
General Fund	New Streets - Aidable	16,579	-	16,579	-	-	
General Fund	New Sidewalks	4,646	-	4,646	-	-	
Capital Projects	Bridges	-	-	-	-	-	
Capital Projects	Railroad Repairs	-	-	-	-	-	
Capital Projects	New Streets - Aidable	814,200	-	814,200	-	-	
Capital Projects	New Sidewalk	-	-	-	-	-	
Capital Projects	Transfer to Capital Projects	6,880	-	6,880	-	-	
Special Assessment Projects	Sidewalk Repair	-	-	-	-	-	
Special Assessment Projects	New Streets - Aidable	160,000	-	160,000	-	-	
Special Assessment Projects	New Curb & Gutter	-	-	-	-	-	
Special Assessment Projects	New Sidewalk	43,025	-	43,025	-	-	
Engineering Total		1,325,633	-	1,325,633	38,269	2.89	

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Public Works							
General Fund	Storage Buildings	37,826	-	37,826	1,832	4.84	
General Fund	PW Operations	421,569	-	421,569	78,620	18.65	
General Fund	Machinery & Equipment	443,692	721	444,413	52,132	11.73	
General Fund	City Services Facility	115,461	-	115,461	37,210	32.23	Repairs and maintenance Door 8 \$5K, vehicle inspection \$1K. Do not foresee budget overrun at year end. 32% is reasonable.
General Fund	Street Maintenance	367,973	-	367,973	35,647	9.69	
General Fund	Alleys	75,211	-	75,211	-	-	
General Fund	Snow & Ice	313,711	6,848	320,559	138,889	43.33	Wages at roughly 41% due to winter season. Wages will level out during the year. Blade and plow cutting edges purchased during 1st quarter. Salt inventory built up during 1st Q. 43% is reasonable.
General Fund	Trees and Brush	95,558	-	95,558	28,230	29.54	50% Chipper w/Parks was purchased during 1st Q. 30% is reasonable.
General Fund	Street Lighting	-	-	-	-	-	
General Fund	Parking Lots	6,583	-	6,583	-	-	
General Fund	Garbage & Refuse	128,146	-	128,146	20,158	15.73	
General Fund	Solid Waste Disposal	205,000	-	205,000	29,203	14.25	
General Fund	Recycling	113,799	-	113,799	16,729	14.70	
General Fund	Weeds	11,050	-	11,050	-	-	
General Fund	Compost	38,730	-	38,730	6,990	18.05	
Capital Projects	PW-Machinery & Equipment	-	-	-	-	-	
Capital Projects	City Services Center	-	-	-	-	-	
Capital Projects	Street Maintenance	-	-	-	-	-	
Capital Projects	Street Maintenance	-	-	-	-	-	
Capital Projects	Parking Lots	-	-	-	-	-	
General Fund	Transfer to Capital Funds	100,000	-	100,000	-	-	
Public Works Total		2,474,309	7,569	2,481,878	445,640	17.96	

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<u>Library</u>							
General Fund	Library	951,922	-	951,922	240,675	25.28	Reasonable
	Library Total	951,922	-	951,922	240,675	25.28	

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<u>Parks</u>							
General Fund	ROW - Trees	112,951	-	112,951	31,361	27.77	"Right of Way" or street trees are taken care of in January through March, then again in November and December. 28% is reasonable.
General Fund	Civic Center	323,999	(11,910)	312,089	65,503	20.99	
General Fund	Parks	592,543	12,795	605,338	105,031	17.35	
General Fund	Zoo	260,094	25,000	285,094	43,817	15.37	
General Fund	Forestry	139,563	-	139,563	42,433	30.40	50% Purchase of Wood chipper shared with PW. 30% is reasonable.
Capital Projects	Civic Center	-	-	-	-	-	
Capital Projects	Parks	165,000	605,354	770,354	603	0.08	
Capital Projects	Zoo	-	-	-	-	-	
	Parks Total	1,594,150	631,239	2,225,389	288,748	12.98	
<u>Recreation</u>							
General Fund	Recreation	177,632	-	177,632	28,411	15.99	
General Fund	Pool	108,084	-	108,084	828	0.77	
General Fund	Winter Recreation	997	-	997	519	52.06	Ice skating happens during January -February. So most of the cost will be during 1st Q. 52% is reasonable
Capital Projects	Pool	-	-	-	-	-	
	Recreation Total	286,713	-	286,713	29,758	10.38	
<u>Community Development Authority (CDA)</u>							
General Fund	Community Development	-	-	-	-	-	
General Fund	BEDC	-	-	-	4	4.24	
General Fund	CDA Accts Receivable	-	-	-	-	-	
	CDA Total	-	-	-	4	-	
	Total All	17,824,349	671,626	18,495,975	4,386,033	23.71	