

PERSONNEL

9. Monthly department presentation by Police Department
10. Review and consideration of changes to City of Onalaska policies:
 - a. 6.03a Electronic Communications Policy
 - b. 6.03b E-mail System Policy
 - c. 6.11 Mobile Phone Policy
11. Adjournment



City of Onalaska

#F-4
Balance Sheet
Account Summary
 As Of 05/17/2019

Account	Name	Balance
Fund: 640 - OMNI CENTER		
Assets		
640-11100	CASH	-109,930.88
640-11104	TEMPORARY CASH	0.00
640-11300	INVESTMENTS	0.00
640-11302	INVESTMENTS 95 & 96	0.00
640-11304	C.D.A. - INVESTMENT-RINK EXPANSION	0.00
640-11370	INVESTMENTS (BOND ACCT)	0.00
640-11501	RESERVE FUND 1992	0.00
640-11505	SPEC TRUST (ADOPT-A-PRO)	0.00
640-11800	PETTY CASH	7,540.00
640-12100	TAXES RECEIVABLE	0.00
640-13000	ACCOUNTS RECEIVABLE	4,346.28
640-16202	PREPAID INSURANCE	7,794.82
640-16500	INVENTORY	3,912.88
640-18100	LAND	0.00
640-18104	LAND IMPROVEMENT	0.00
640-18150	CONSTRUCTION WORK IN PROGRESS	0.00
640-18152	C.W.I.P. - CAMPAIGN FUNDING	0.00
640-18153	C.W.I.P. CAMP FUND CDA	0.00
640-18201	BUILDING #1	0.00
640-18202	BUILDING #2	0.00
640-18203	BUILDING #3	0.00
640-18500	EQUIPMENT	0.00
640-18502	OFFICE EQUIPMENT	0.00
640-18504	C.D.A. - TRANSPORTATION EQUIP	0.00
640-18595	LEASE EQUIPMENT	0.00
640-18931	PROVISION FOR DEPRECIATION	0.00
640-18980	UNAMORTIZED BOND COSTS	0.00
640-19000	WRS NET PENSION ASSET	25,502.00
640-19001	WRS LIFE ASSET	0.00
640-19200	DEF. OUTFLOW-WRS PENSION-CONTRIBL	74,518.00
640-19201	DEFERRED OUTFLOW WRS LRLIF	776.00
	Total Assets:	14,459.10
		<u>14,459.10</u>
Liability		
640-21100	ACCOUNTS PAYABLE	0.00
640-21110	AP PENDING (DUE TO POOL)	520.47
640-21111	PAYROLL CORRECTIONS	0.00
640-21112	SALES TAX PAYABLE	-2,116.30
640-21511	FICA W/H	0.00
640-21512	FEDERAL W/H	0.00
640-21513	STATE W/H - WI	0.00
640-21515	FICA W/H - MEDICARE	0.00
640-21520	RETIREMENT W/H	0.00
640-21528	BC/BS HEALTH INS	0.00
640-21529	HEALTH INS W/H (EMPL. HEAL. INS. CO.)	0.00
640-21530	HEALTH INS	0.00
640-21531	CANCER INS	0.00
640-21532	LIFE INSURANCE W/H	0.00
640-21533	HEALTH/DENTAL/LIFE INS PREMIUMS	0.00
640-21534	MEDICAL & DEP CARE - SECT. 125	0.00
640-21535	WI-RETIREMENT SYSTEM (P.T.EE)	0.00
640-21540	UNITED WAY	0.00
640-21560	COMMUNITY CREDIT UNION W/H	0.00

Balance Sheet

As Of 05/17/2019

Account	Name	Balance
640-21570	UNION DUES	0.00
640-21571	LOCAL 150 UNION DUES W/H	0.00
640-21572	1ST FINANCIAL SVGS.	0.00
640-21573	DEFERRED COMPENSATION	0.00
640-21581	SUPPORT PAYMENTS	0.00
640-21700	ACCRUED WAGES	0.00
640-21800	ACCUMULATED EMPLOYEE BENEFIT (VAC	8,758.00
640-21820	ACCUMULATED EMPLOYEE BENEFIT (SICK	8,374.78
640-21900	LIQUOR SALES	14,126.40
640-22403	INTEREST ACCRUED - RESTRICTED ASSETS	0.00
640-22408	INTEREST ACCRUED - G.O.	0.00
640-22409	INTEREST ACCRUED - CITY	0.00
640-22901	CURRENT PORTION REDEV.	0.00
640-22903	CURRENT PORTION G.O. ISSUE	0.00
640-22905	CURRENT PORTION CITY LOAN	0.00
640-22906	CURRENT PORT.-CITY LOAN RLC	0.00
640-22907	CURRENT PORTION OF LEASE PAYABLE	0.00
640-23415	SECURITY DEPOSITS	2,955.00
640-23421	SEC DEP - SPRING	5,405.00
640-23422	SEC DEP - FALL	10,645.00
640-23423	SEC DEP- SPORTS & ADVENT.	0.00
640-23424	SEC DEP- WEDDING EXPO	0.00
640-23425	SEC DEP - SERV./EQUIP./PRODUCT	0.00
640-23900	WRS NET PENSION LIAB.	0.00
640-23901	WRS LRLIF LIABILITY	5,370.00
640-25100	DUE TO GENERAL FUND	0.00
640-25200	DEFERRED INFLOW-WRS PENSION	81,139.00
640-26101	DEFERRED REVENUE	0.00
640-29000	LOAN PAYABLE TO TOURISM	0.00
640-29001	LOAN PAYABLE TO CITY	0.00
640-29002	LEASE PAYABLE	0.00
640-29204	BONDS PAYABLE 1993	0.00
640-29207	BONDS PAYABLE 1994	0.00
640-29210	BONDS PAYABLE 1995	0.00
640-29213	BONDS PAYABLE 1996	0.00
640-29216	BONDS PAYABLE 1997	0.00
640-29219	BONDS PAYABLE 1998	0.00
640-29221	DEF. LOSS ON EARLY RET.	0.00
640-29222	1998 REFUNDING L.R.B.I.	0.00
640-29224	BONDS PAYABLE - 2002	0.00
640-29225	BONDS PAYABLE - 2006	0.00
640-29226	S.T.F.L. LOAN - 2007	0.00
640-29227	C.D.A. G.O. BONDS PAYABLE-2010	0.00
	Total Liability:	135,177.35
Equity		
640-31202	CONTRIBUTIONS FROM OTHERS	0.00
640-31203	DEPR./CHARGEBACK	0.00
640-31204	CONTRIBUTIONS FROM MUNIC.	0.00
640-32000	INVESTMENT IN CAPITAL ASSETS	0.00
640-34100	FUND BALANCE	-142,988.90
640-34141	SURPLUS/DEFICIT	0.00
640-34148	RESERVED RETAINED EARNINGS	0.00
640-34300	RESTRICTED FOR WRS PENSION	25,502.00
	Total Beginning Equity:	-117,486.90
Total Revenue		236,908.57
Total Expense		240,139.92
Revenues Over/Under Expenses		-3,231.35
	Total Equity and Current Surplus (Deficit):	-120,718.25
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>14,459.10</u>



	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 640 - OMNI CENTER						
Revenue						
640-00000-41110	0.00	0.00	0.00	0.00	0.00	0.00 %
640-00000-41210	0.00	0.00	0.00	0.00	0.00	0.00 %
640-00000-46716	2,200.00	2,200.00	0.00	225.00	-1,975.00	89.77 %
640-00000-46741	162,379.00	162,379.00	550.00	74,102.33	-88,276.67	54.36 %
640-00000-46742	27,100.00	27,100.00	0.00	6,241.44	-20,858.56	76.97 %
640-00000-46744	48,000.00	48,000.00	4,781.77	34,977.36	-13,022.64	27.13 %
640-00000-46745	6,000.00	6,000.00	0.00	571.00	-5,429.00	90.48 %
640-00000-46746	0.00	0.00	0.00	0.00	0.00	0.00 %
640-00000-46747	0.00	0.00	0.00	0.00	0.00	0.00 %
640-00000-46748	0.00	0.00	0.00	0.00	0.00	0.00 %
640-00000-46749	1,750.00	1,750.00	68.71	1,176.08	-573.92	32.80 %
640-00000-46751	6,000.00	6,000.00	0.00	3,168.94	-2,831.06	47.18 %
640-00000-46752	12,000.00	12,000.00	0.00	8,091.68	-3,908.32	32.57 %
640-00000-46754	10,000.00	10,000.00	0.00	7,150.00	-2,850.00	28.50 %
640-00000-46755	1,500.00	1,500.00	0.00	480.45	-1,019.55	67.97 %
640-00000-46756	6,000.00	6,000.00	0.00	1,643.60	-4,356.40	72.61 %
640-00000-46757	35,000.00	35,000.00	-140.00	19,641.11	-15,358.89	43.88 %
640-00000-46758	5,600.00	5,600.00	0.00	1,078.63	-4,521.37	80.74 %
640-00000-46759	2,500.00	2,500.00	90.00	1,740.00	-760.00	30.40 %
640-00000-46760	1,000.00	1,000.00	0.00	0.00	-1,000.00	100.00 %
640-00000-46761	0.00	0.00	0.00	0.00	0.00	0.00 %
640-00000-46763	5,000.00	5,000.00	3,758.00	3,758.00	-1,242.00	24.84 %
640-00000-46765	6,000.00	6,000.00	1,606.00	3,159.10	-2,840.90	47.35 %
640-00000-46766	5,500.00	5,500.00	250.00	3,712.26	-1,787.74	32.50 %
640-00000-46767	1,200.00	1,200.00	110.00	815.00	-385.00	32.08 %
640-00000-46768	7,500.00	7,500.00	0.00	3,405.85	-4,094.15	54.59 %
640-00000-46769	3,500.00	3,500.00	0.00	2,227.00	-1,273.00	36.37 %
640-00000-48001	7,000.00	7,000.00	0.00	513.50	-6,486.50	92.66 %
640-00000-48002	1,000.00	1,000.00	0.00	0.00	-1,000.00	100.00 %
640-00000-48100	0.00	0.00	0.00	0.00	0.00	0.00 %
640-00000-48102	0.00	0.00	0.00	26.68	26.68	0.00 %
640-00000-48103	0.00	0.00	0.00	0.00	0.00	0.00 %
640-00000-48203	0.00	0.00	0.00	0.00	0.00	0.00 %
640-00000-48205	45,000.00	45,000.00	774.11	18,380.08	-26,619.92	59.16 %
640-00000-48401	0.00	0.00	0.00	0.00	0.00	0.00 %
640-00000-48500	0.00	0.00	0.00	0.00	0.00	0.00 %
640-00000-48513	11,000.00	11,000.00	0.00	0.00	-11,000.00	100.00 %
640-00000-48515	5,000.00	5,000.00	7.00	307.00	-4,693.00	93.86 %
640-00000-49201	183,174.00	183,174.00	0.00	19,418.50	-163,755.50	89.40 %
640-00000-49221	0.00	0.00	0.00	20,787.98	20,787.98	0.00 %
640-00000-49406	0.00	0.00	0.00	110.00	110.00	0.00 %
640-00000-49900	0.00	0.00	0.00	0.00	0.00	0.00 %
Revenue Total:	607,903.00	607,903.00	11,855.59	236,908.57	-370,994.43	61.03 %
Expense						
640-55450-110	146,503.00	146,503.00	5,663.16	49,713.34	96,789.66	66.07 %
640-55450-120	13,653.00	13,653.00	529.02	4,606.85	9,046.15	66.26 %
640-55450-121	0.00	0.00	0.00	0.00	0.00	0.00 %
640-55450-124	0.00	0.00	0.00	0.00	0.00	0.00 %
640-55450-125	0.00	0.00	0.00	0.00	0.00	0.00 %
640-55450-126	61,598.00	61,598.00	2,423.99	28,750.88	32,847.12	53.32 %

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
6. 450-127						
640-55450-150						
640-55450-151						
640-55450-152						
640-55450-153						
640-55450-154						
640-55450-211						
640-55450-213						
640-55450-214						
640-55450-220						
640-55450-221						
640-55450-225						
640-55450-240						
640-55450-241						
640-55450-242						
640-55450-243						
640-55450-244						
640-55450-290						
640-55450-291						
640-55450-292						
640-55450-293						
640-55450-301						
640-55450-310						
640-55450-311						
640-55450-312						
640-55450-320						
640-55450-323						
640-55450-324						
6. 450-330						
64. 450-340						
640-55450-341						
640-55450-342						
640-55450-343						
640-55450-344						
640-55450-345						
640-55450-346						
640-55450-347						
640-55450-350						
640-55450-360						
640-55450-361						
640-55450-362						
640-55450-363						
640-55450-510						
640-55450-511						
640-55450-512						
640-55450-513						
640-55450-514						
640-55450-515						
640-55450-516						
640-55450-517						
640-55450-540						
640-55450-541						
640-55450-542						
640-55450-543						
640-55450-544						
640-55450-620						
640-55450-686						
6. 450-690						

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<u>6</u> <u>450-692</u> AMORTIZED BOND COSTS	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>640-55450-693</u> BOND ISSUANCE COSTS	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>640-55450-720</u> DONATIONS	0.00	0.00	0.00	250.00	-250.00	0.00 %
<u>640-57600-699</u> PRIOR PERIOD ADJUSTMENT LRLIF	0.00	0.00	0.00	0.00	0.00	0.00 %
Expense Total:	607,837.00	607,837.00	34,569.67	240,139.92	367,697.08	60.49 %
Fund: 640 - OMNI CENTER Surplus (Deficit):	66.00	66.00	-22,714.08	-3,231.35	-3,297.35	4,995.98 %
Report Surplus (Deficit):	66.00	66.00	-22,714.08	-3,231.35	-3,297.35	4,995.98 %



City of Onalaska

#F-5
Balance Sheet
Account Summary
As Of 05/20/2019

Account	Name	Balance
Fund: 100 - GENERAL FUND		
Assets		
100-11100	CASH	244,667.36
100-11103	CASH-CAFE PLAN	17,989.18
100-11305	TEMPORARY INVESTMENTS	12,225,900.89
100-11400	ONAL FIRE DEPT. (CARINS IRIS)	0.00
100-11510	DONATIONS SAVINGS ACCT	4,658.94
100-11511	NON-CITY INVESTMENTS	141.76
100-11800	PETTY CASH	5,140.00
100-12101	R/E & P/P TAXES REC.	0.00
100-12110	DELQ. S/A FROM COUNTRY-2008	0.00
100-12111	DELQ. S/A FROM COUNTY-2009	0.00
100-12112	DELQ S/A FROM CO.-2010	0.00
100-12113	DELQ. S/A FROM CO.-2011	1,043.82
100-12114	DELQ.S/A FROM CO.-2012	883.16
100-12115	DELQ,S/A FROM CO.-2013	407.07
100-12116	DELQ. S/A FROM CO. - 2014	635.32
100-12117	DELQ.S/A FROM CO. - 2015	842.90
100-12118	DELQ. S/A FROM CO. 2016	1,181.65
100-12119	DELQ. S/A FROM CO. - 2017	3,083.69
100-12120	DELQ. S/A FROM CO. 2018	0.00
100-12332	2017-18 Delq. / PP TAXES	-8,360.57
100-12333	2018-19 DELQ. P/P TAXES	14,287.57
100-12334	2006/07 DELQ. P/P TAXES	0.00
100-12335	2007/08 DELQ. P/P TAXES	0.00
100-12336	2008/09 DELQ P/P TAXES	0.00
100-12337	2009-10 DELQ. P/P TAXES	0.00
100-12338	2010-11 DELQ P/P TAXES	0.00
100-12339	2011-12 DELQ. P/P TAXES	0.00
100-12340	2012-13 DELQ. P/P TAXES	0.00
100-12341	2013-14 DELQ. P/P TAXES	0.00
100-12342	2014-15 DELQ. P/P TAXES	0.00
100-12343	2015-16 DELQ. P/P TAXES	-21,074.18
100-12344	2016-17 DELQ. P/P TAXES	0.00
100-12609	S/A STORM SEWER	0.00
100-12611	S/A STREET CONSTRUCTION	123,056.62
100-12613	S/A CURB & GUTTER	65,631.19
100-12626	S/A SIDEWALK	59,177.26
100-12632	S/A ALLEY PAVING	10,713.25
100-13100	OTHER ACCOUNTS RECEIVABLE	14,513.95
100-13102	A/REC. - CDA/OMNI NOTE	0.00
100-13113	A/ REC. - OMNI	0.00
100-13115	ACCOUNTS RECEIVABLE - G. LUTH	0.00
100-13122	ALLOWANCE FOR UNCOLLECTIBLE ACCOL	0.00
100-13125	ACCOUNTS RECEIVABLE - C.D.A. MGMT	1,445.30
100-13300	INTEREST RECEIVABLE	0.00
100-14000	DUE FROM OTHER GOVERNMENTS	0.00
100-14207	DUE FROM SEWER	0.00
100-14209	DUE FROM CEMETERY	0.00
100-14210	DUE FROM OMNI CENTER	0.00
100-14213	DUE FROM TAX AGENGY FUND	0.00
100-14215	DUE FROM S/R-O.S.R.	0.00
100-14216	DUE FROM DEBT SERVICE	0.00

Balance Sheet

As Of 05/20/2019

Account	Name	Balance
100-16200	PRE-PAID INSURANCE	46,187.58
Total Assets:		12,812,153.71
Liability		
100-21100	ACCOUNTS PAYABLE	53,971.42
100-21110	AP PENDING (DUE TO POOL)	18,965.03
100-21111	CORRECTIONS PAYABLE	-530.39
100-21112	G.F. SALES TAX PAYABLE	158.68
100-21405	DOT-PARKING TICKETS	-2,934.00
100-21511	FICA W/H	0.00
100-21512	FEDERAL W/H	0.00
100-21513	STATE W/H - WI	0.00
100-21515	FICA W/H - MEDICARE	0.00
100-21520	RETIREMENT W/H	0.00
100-21528	BC/BS HEALTH INS	0.00
100-21529	HEALTH INS W/H (EMPL. HEAL. INS. CO.)	0.00
100-21530	HEALTH INS	0.00
100-21531	CANCER INS	0.00
100-21532	LIFE INSURANCE W/H	18.37
100-21533	HEALTH/DENTAL/LIFE INS PREMIUMS	0.00
100-21534	MEDICAL & DEP CARE - SECT. 125	0.00
100-21535	WI-RETIREMENT SYSTEM (P.T.EE)	0.00
100-21540	UNITED WAY	0.00
100-21560	COMMUNITY CREDIT UNION W/H	0.00
100-21570	UNION DUES	0.00
100-21571	LOCAL 150 UNION DUES W/H	0.00
100-21572	1ST FINANCIAL SVGS.	0.00
100-21573	DEFERRED COMPENSATION	0.00
100-21574	DUE TO EMPLOYEES CAFE PLAN	17,407.74
100-21581	SUPPORT PAYMENTS	0.00
100-21700	ACCRUED WAGES	0.00
100-21901	PAYABLE TO SHARED RIDE	430.00
100-23420	ANTI-ANNEXATION FEES	883.68
100-24220	BAIL BOND DEPOSITS	0.00
100-24230	PARTIAL PMT. - POLICE CITATIONS	0.00
100-24330	DOG LICENSES DUE CO	775.50
100-24600	MOBILE HOME TAX DUE - OSD	1,922.46
100-25600	DUE TO WATER	0.00
100-26000	DEFERRED REVENUE	0.00
100-26151	DEFERRED REVENUE- C.D.A. MGMT.	0.00
100-26209	POSTPONED S/A -STORM SEWER	0.00
100-26210	POSTPONED S/A-STREET	123,056.62
100-26220	POSTPONED S/A-CURB & GUTTER	65,631.19
100-26230	POSTPONED S/A-SIDEWALK	59,911.21
100-26260	POSTPONED S/A-ALLEY PAVING	10,713.25
100-28000	NON-CITY FUNDS	141.75
Total Liability:		350,522.51
Equity		
100-32000	INVESTMENT IN CAPITAL ASSETS	0.00
100-34100	FUND BALANCE	8,151,732.12
100-34142	RESERVED FUND BALANCE	0.00
100-34207	STREET DEPT-STREET DEPT EQUIPMENT	36,236.00
100-34208	STORM SWR EQUIPMENTS	0.00
100-34209	LIBRARY CONTRACTUAL	0.00
100-34210	ENG. STATION WAGON	0.00
100-34211	LACROSSE CO. HWY. STR. MAINT.	0.00
100-34212	F. DEPT. TURN-OUT GEAR/VEH. EQUIP.	0.00
100-34213	S.I.R INS. DEDUCTIBLE	146,990.00
100-34214	DOWNTOWN REDEVELOPMENT	18,500.00
100-34215	COMPUTER HDWR./SOFTWARE UPDATE	15,000.00

Balance Sheet

As Of 05/20/2019

Account	Name	Balance
100-34216	HEA./DENTAL/VAC. FORMER EMPLOYEE	4,000.00
100-34217	ILLEGAL ASSESSMENTS	0.00
100-34218	TREE BRUSH	4,500.00
100-34219	ENGINEERING EQUIPMENT	0.00
100-34220	PROP/COLLISION	0.00
100-34221	DIRECT PAYROLL SOFTWARE	0.00
100-34222	CARIN IRIS EQUIP	0.00
100-34223	CITY LIBRARY REPAIRS	0.00
100-34224	STREET SEALING	0.00
100-34225	STREET (MAINT. SHOP)	29,000.00
100-34226	STREET SNOW & ICE	142,000.00
100-34227	STREET LIGHTS	10,000.00
100-34228	RECR./PARKS/C.CTR./POOL	9,000.00
100-34229	CITY STUDY	45,270.00
100-34230	CITY ATTORNEY	0.00
100-34231	CITY HALL EQUIPMENT	0.00
100-34232	FIRE DEPT REPAIRS	0.00
100-34233	CITY HALL VEHICLE	3,000.00
100-34234	FIRE DEPT TRAINING EQUIP	0.00
100-34235	FIRE DEPT ATV	0.00
	Total Beginning Equity:	8,615,228.12
Total Revenue		6,941,933.19
Total Expense		3,095,530.11
Revenues Over/Under Expenses		<u>3,846,403.08</u>
	Total Equity and Current Surplus (Deficit):	12,461,631.20
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>12,812,153.71</u>



City of Onalaska

Budget Report

Account Summary

For Fiscal: 2019 Period Ending: 05/31/2019

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 100 - GENERAL FUND							
Revenue							
Department: 00000 - NON DEPARTMENTAL							
100-00000-41110	GENERAL PROPERTY TAXES	5,921,779.00	5,921,779.00	0.00	5,921,779.00	0.00	0.00 %
100-00000-41111	OMITTED TAXES (R/E & P/P)	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-41140	MOBILE HOME TAXES	58,000.00	58,000.00	2,728.78	34,574.88	-23,425.12	40.39 %
100-00000-41141	P/P CHARGEBACK TAXES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-41210	ROOM TAX REVENUE	40,037.00	40,037.00	244.82	7,889.03	-32,147.97	80.30 %
100-00000-41300	PAYMENTS IN LIEU OF TAXES	135,000.00	135,000.00	0.00	102,073.77	-32,926.23	24.39 %
100-00000-41320	TAXES ON MUNICIPAL OWNED UTI	440,000.00	440,000.00	0.00	0.00	-440,000.00	100.00 %
100-00000-41800	INTEREST ON TAXES	1,000.00	1,000.00	97.00	451.23	-548.77	54.88 %
100-00000-42010	S/A STREET	7,581.00	7,581.00	0.00	7,581.17	0.17	100.00 %
100-00000-42020	S/A CURB & GUTTER	1,412.00	1,412.00	0.00	2,419.65	1,007.65	171.36 %
100-00000-42030	S/A SIDEWALK	5,301.00	5,301.00	0.00	5,677.48	376.48	107.10 %
100-00000-42050	S/A ALLEY	1,449.00	1,449.00	0.00	1,332.75	-116.25	8.02 %
100-00000-42060	S/A STORM SEWER	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-43211	FEDERAL LAW ENFORCEMENT GRA	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-43221	FEDERAL GRANT - HIGHWAY	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-43300	FED GOV'T REVENUE	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-43307	FEMA MONEY	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-43309	SHARED REVENUE FROM STATE	604,767.00	604,767.00	0.00	0.00	-604,767.00	100.00 %
100-00000-43401	STATE AID COMPUTERS	55,000.00	55,000.00	0.00	0.00	-55,000.00	100.00 %
100-00000-43420	FIRE INSURANCE FOR STATE	78,800.00	78,800.00	0.00	0.00	-78,800.00	100.00 %
100-00000-43521	LAW ENFORCEMENT TRAINING AID	4,000.00	4,000.00	0.00	0.00	-4,000.00	100.00 %
100-00000-43530	STATE AID ROAD ALLOTMENT	749,324.00	749,324.00	0.00	374,490.20	-374,833.80	50.02 %
100-00000-43541	STATE AID FOR CONNECTING STRE	48,292.00	48,292.00	0.00	24,146.14	-24,145.86	50.00 %
100-00000-43610	PAYMENT FOR MUNICIPAL SERVICE	3,000.00	3,000.00	0.00	3,573.66	573.66	119.12 %
100-00000-43620	STATE AID IN LIEU OF TAXES	100.00	100.00	0.00	111.01	11.01	111.01 %
100-00000-43625	STATE AID - PERSONNAL PROPERTY	54,537.00	54,537.00	0.00	0.00	-54,537.00	100.00 %
100-00000-43690	STATE AID OTHER PAYMENTS	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-44110	LIQUOR & MALT BEVERAGE LICENS	22,800.00	22,800.00	8,375.00	20,840.00	-1,960.00	8.60 %
100-00000-44120	OPERATOR LICENSE	5,400.00	5,400.00	334.00	1,393.00	-4,007.00	74.20 %
100-00000-44160	CIGARETTE LICENSE	1,200.00	1,200.00	300.00	1,200.00	0.00	0.00 %
100-00000-44170	CABLE TV LICENSE	150,000.00	150,000.00	0.00	4,912.55	-145,087.45	96.72 %
100-00000-44171	CELL TOWER FEES	13,900.00	13,900.00	0.00	4,840.28	-9,059.72	65.18 %
100-00000-44175	MOBILE HOME LICENSE	990.00	990.00	270.00	990.00	0.00	0.00 %
100-00000-44185	TAXIE CAB LICENSE	600.00	600.00	375.00	625.00	25.00	104.17 %
100-00000-44190	SOLICITERS LICENSE	100.00	100.00	40.00	80.00	-20.00	20.00 %
100-00000-44193	ELECTRICAL LICENSE	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-44194	HTG/GAS PIPING LICENSES	1,000.00	1,000.00	0.00	2,890.00	1,890.00	289.00 %
100-00000-44195	OTHER LICENSES	12,000.00	12,000.00	1,628.00	11,043.00	-957.00	7.98 %
100-00000-44196	MOTEL/HOTEL PERMITS	0.00	0.00	30.00	150.00	150.00	0.00 %
100-00000-44210	BICYCLE LICENSE	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-44215	DOG LICENSE	0.00	0.00	51.00	7,120.50	7,120.50	0.00 %
100-00000-44220	CAT LICENSE	0.00	0.00	666.00	21,576.29	21,576.29	0.00 %
100-00000-44300	INSPECTION FEES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-44310	BUILDING PERMITS	120,000.00	120,000.00	7,926.00	65,435.90	-54,564.10	45.47 %
100-00000-44311	PLAN REVIEW	500.00	500.00	0.00	330.00	-170.00	34.00 %
100-00000-44315	ELECTRICAL PERMITS	30,000.00	30,000.00	12,688.31	32,759.70	2,759.70	109.20 %
100-00000-44320	HEATING & A/C PERMITS	17,000.00	17,000.00	495.00	10,052.50	-6,947.50	40.87 %
100-00000-44323	PLUMBING PERMIT FEES	16,000.00	16,000.00	1,924.50	13,525.50	-2,474.50	15.47 %
100-00000-44325	STREET OPENING PERMITS	750.00	750.00	50.00	325.00	-425.00	56.67 %

Budget Report

For Fiscal: 2019 Period Ending: 05/31/2019

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
100-00000-44330	SIDEWALK PERMIT	750.00	750.00	15.00	215.00	-535.00	71.33 %
100-00000-44335	RAILROAD PERMIT	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-44336	RECREATIONAL BURNING PERMIT	11,000.00	11,000.00	1,080.00	6,840.00	-4,160.00	37.82 %
100-00000-44340	OTHER PERMITS	200.00	200.00	75.00	275.00	75.00	137.50 %
100-00000-44345	P.U.D. PERMIT	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-44347	SITE PLANS	1,500.00	1,500.00	400.00	2,025.00	525.00	135.00 %
100-00000-44410	ZONING	6,000.00	6,000.00	196.00	2,908.96	-3,091.04	51.52 %
100-00000-45110	COURT PENALTIES	95,000.00	95,000.00	0.00	39,315.52	-55,684.48	58.62 %
100-00000-45112	1/2 COURT COSTS DUE CITY	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-45115	PARKING VIOLATIONS	62,084.00	62,084.00	0.00	35,891.92	-26,192.08	42.19 %
100-00000-46100	GEN'L GOV'T REVENUE (SHARED-RI	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-46105	GENERAL GOVERNMENT FEES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-46110	PLAT FILING FEES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-46115	LICENSE PUBLICATION FEES	480.00	480.00	170.00	430.00	-50.00	10.42 %
100-00000-46120	SALES MATERIAL & SUPLS	9,500.00	9,500.00	234.00	3,113.56	-6,386.44	67.23 %
100-00000-46121	TOPO FEES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-46210	FIRE PROTECTION SERVICE	40,000.00	40,000.00	0.00	12,660.00	-27,340.00	68.35 %
100-00000-46220	POLICE REPORTS	1,000.00	1,000.00	65.84	598.67	-401.33	40.13 %
100-00000-46221	FALSE ALARMS	2,500.00	2,500.00	45.00	908.82	-1,591.18	63.65 %
100-00000-46222	POLICE SECURITY FEES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-46300	HIGHWAY MAINT. & SNOWPLOWI	500.00	500.00	0.00	1,419.20	919.20	283.84 %
100-00000-46427	DEVELOPER CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-46440	WEED CUTTING/MOWING REVENU	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-46490	ENGINEERING SERVICES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-46710	NON-PROFIT SHELTER/VENDING RE	1,200.00	1,200.00	0.00	734.54	-465.46	38.79 %
100-00000-46711	PARK FACILITY RENTAL	12,000.00	12,000.00	562.76	8,326.02	-3,673.98	30.62 %
100-00000-46715	RECREATION FEES	70,000.00	70,000.00	2,978.33	46,421.40	-23,578.60	33.68 %
100-00000-46716	RECR. FEES > AGE 18	7,000.00	7,000.00	315.00	3,780.00	-3,220.00	46.00 %
100-00000-46725	SWIMMING POOL REVENUE	68,060.00	68,060.00	893.01	6,390.59	-61,669.41	90.61 %
100-00000-46726	SWIMMING POOL LESSONS	6,720.00	6,720.00	664.70	3,328.98	-3,391.02	50.46 %
100-00000-46727	SWIMMING POOL MISC	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-46728	SWIMMING POOL CONCESSIONS	28,970.00	28,970.00	0.00	0.00	-28,970.00	100.00 %
100-00000-46729	SWIMMING POOL ADVERT. INCOM	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-46840	URBAN DEVELOPMENT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-47310	INTERGOV'T - GEN'L GOV'T	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-47320	OTHER LOCAL GOV'T/LAW ENFORC	34,800.00	34,800.00	0.00	19,772.20	-15,027.80	43.18 %
100-00000-47330	INTERGOV'T CHGS. FOR STR SERV.	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-48000	MISCELLANEOUS INCOME	0.00	0.00	-3,508.35	-1,895.44	-1,895.44	0.00 %
100-00000-48100	INTEREST INCOME	105,000.00	105,000.00	0.00	55,616.62	-49,383.38	47.03 %
100-00000-48130	INTEREST DONATION ACCT.	0.00	0.00	0.00	4.95	4.95	0.00 %
100-00000-48131	INTEREST - NON CITY	0.00	0.00	0.00	0.01	0.01	0.00 %
100-00000-48150	INTEREST - STREET ASSMT.	2,394.00	2,394.00	0.00	2,394.08	0.08	100.00 %
100-00000-48155	INTEREST - CURB & GUTTER ASSMT	571.00	571.00	0.00	571.01	0.01	100.00 %
100-00000-48160	INTEREST - SIDEWALK ASSMT.	1,876.00	1,876.00	0.00	1,866.92	-9.08	0.48 %
100-00000-48170	INTEREST - ALLEY ASSMT.	575.00	575.00	0.00	527.15	-47.85	8.32 %
100-00000-48180	INTEREST - STORM SEWER ASSMT.	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-48190	INVESTMENT INCOME (CVMIC)	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-48200	RENTAL INCOME & CDA SUBLEASE	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-48210	RENT- FINLEY PROP (JAYCEES)	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-48211	RENT LIBRARY FACILITIES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-48302	SALE OF FIRE EQUIP	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-48403	INSURANCE REIMB - POLICE	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-48404	INSURANCE REIMB - HWY	0.00	0.00	0.00	1,303.32	1,303.32	0.00 %
100-00000-48405	INSURANCE REIMB - GENERAL	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-48406	INSURANCE DIVIDENDS	8,577.00	8,577.00	0.00	0.00	-8,577.00	100.00 %
100-00000-48408	INSURANCE WAIVER	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-48500	DONATIONS	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-48510	CONTRIBUTION FROM SCHOOL DIS	21,500.00	21,500.00	0.00	0.00	-21,500.00	100.00 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
100-00000-48530	CAPITAL CONTRIBUTIONS PARK	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-49000	GAIN ON SALE OF CITY PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-49201	OPERATING TRANSFERS IN	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-49224	TRANSIT IN/5% SALES/COMP. PLAN	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-49402	SALE OF CITY PROPERTY - OTHER E	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-49403	SALE OF CITY PROPERTY - POLICE	0.00	0.00	0.00	0.00	0.00	0.00 %
100-00000-49997	SURPLUS FUNDS APPLIED	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 00000 - NON DEPARTMENTAL Total:		9,201,376.00	9,201,376.00	42,409.70	6,941,933.19	-2,259,442.81	24.56 %
Revenue Total:		9,201,376.00	9,201,376.00	42,409.70	6,941,933.19	-2,259,442.81	24.56 %
Expense							
Department: 51100 - COMMON COUNCIL							
100-51100-110	SALARIES - REGULAR	29,600.00	29,600.00	0.00	10,800.00	18,800.00	63.51 %
100-51100-150	FICA	2,264.00	2,264.00	0.00	826.20	1,437.80	63.51 %
100-51100-240	Software Contractual	3,250.00	3,250.00	3,250.00	3,250.00	0.00	0.00 %
100-51100-291	TRANSCRIPTION CONTRACTUAL	7,200.00	7,200.00	245.44	1,066.12	6,133.88	85.19 %
100-51100-310	OFFICE SUPPLIES	700.00	700.00	138.42	432.79	267.21	38.17 %
100-51100-311	POSTAGE	200.00	200.00	0.00	0.65	199.35	99.68 %
100-51100-312	COPY USAGE & PAPER	1,000.00	1,000.00	116.45	486.32	513.68	51.37 %
100-51100-320	SUBSCRIPTIONS & DUES	5,959.00	5,959.00	0.00	5,959.48	-0.48	-0.01 %
100-51100-322	LEGAL NOTICES	12,140.00	12,140.00	0.00	1,255.59	10,884.41	89.66 %
100-51100-341	PRINTING & FORMS	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 51100 - COMMON COUNCIL Total:		62,313.00	62,313.00	3,750.31	24,077.15	38,235.85	61.36 %
Department: 51110 - POLICE & FIRE COMMISSION							
100-51110-290	OTHER CONTRACTUAL SERVICES	100.00	100.00	0.00	0.00	100.00	100.00 %
100-51110-291	TRANSCRIPTION CONTRACTUAL	0.00	0.00	10.00	20.00	-20.00	0.00 %
100-51110-310	OFFICE SUPPLIES	0.00	0.00	55.98	100.98	-100.98	0.00 %
100-51110-311	POSTAGE	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51110-312	COPY USAGE & PAPER	175.00	175.00	0.00	15.50	159.50	91.14 %
Department: 51110 - POLICE & FIRE COMMISSION Total:		275.00	275.00	65.98	136.48	138.52	50.37 %
Department: 51200 - MUNICIPAL COURT							
100-51200-290	OTHER CONTRACTUAL SERVICES	100.00	100.00	0.00	0.00	100.00	100.00 %
100-51200-340	OPERATING SUPPLIES	212.00	212.00	0.00	399.83	-187.83	-88.60 %
Department: 51200 - MUNICIPAL COURT Total:		312.00	312.00	0.00	399.83	-87.83	-28.15 %
Department: 51300 - LEGAL							
100-51300-110	SALARIES REGULAR	32,853.00	32,853.00	0.00	0.00	32,853.00	100.00 %
100-51300-124	WAGES PERM. PT	8,550.00	8,550.00	0.00	0.00	8,550.00	100.00 %
100-51300-150	FICA	3,167.00	3,167.00	0.00	0.00	3,167.00	100.00 %
100-51300-151	RETIREMENT (WRS)	2,152.00	2,152.00	0.00	0.00	2,152.00	100.00 %
100-51300-152	HEALTH INSURANCE	4,798.00	4,798.00	0.00	0.00	4,798.00	100.00 %
100-51300-153	DENTAL INSURANCE	298.00	298.00	0.00	0.00	298.00	100.00 %
100-51300-154	LIFE INSURANCE	4.00	4.00	0.00	0.00	4.00	100.00 %
100-51300-225	PHONE/INTERNET/CABLE	1,100.00	1,100.00	0.00	0.00	1,100.00	100.00 %
100-51300-241	EQUIPMENT MAINTENANCE CONT	250.00	250.00	0.00	0.00	250.00	100.00 %
100-51300-290	OTHER CONTRACTUAL SERVICES	78,750.00	78,750.00	25,849.95	33,410.32	45,339.68	57.57 %
100-51300-310	OFFICE SUPPLIES	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
100-51300-311	POSTAGE	270.00	270.00	0.00	0.00	270.00	100.00 %
100-51300-312	COPY USAGE & PAPER	400.00	400.00	0.00	0.00	400.00	100.00 %
100-51300-320	SUBSCRIPTIONS & DUES	600.00	600.00	677.74	971.61	-371.61	-61.94 %
100-51300-321	CERTIFICATIONS & LICENSES	600.00	600.00	0.00	0.00	600.00	100.00 %
100-51300-330	SEMINARS,CONF.& TRAVEL	600.00	600.00	0.00	0.00	600.00	100.00 %
100-51300-340	OPERATING SUPPLIES	3,000.00	3,000.00	0.00	0.00	3,000.00	100.00 %
100-51300-341	PRINTING & FORMS	400.00	400.00	0.00	0.00	400.00	100.00 %
Department: 51300 - LEGAL Total:		138,792.00	138,792.00	26,527.69	34,381.93	104,410.07	75.23 %
Department: 51408 - CITY ADMINISTRATOR							
100-51408-110	SALARIES REGULAR	95,575.00	95,575.00	3,713.99	32,239.54	63,335.46	66.27 %
100-51408-150	FICA	7,312.00	7,312.00	278.74	2,422.15	4,889.85	66.87 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
100-51408-151	RETIREMENT (WRS)	6,260.00	6,260.00	243.27	2,111.70	4,148.30	66.27 %
100-51408-152	HEALTH INSURANCE	5,407.00	5,407.00	450.57	2,252.85	3,154.15	58.33 %
100-51408-153	DENTAL INSURANCE	826.00	826.00	0.00	265.16	560.84	67.90 %
100-51408-154	LIFE INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51408-225	PHONE/INTERNET/CABLE	1,100.00	1,100.00	0.00	110.66	989.34	89.94 %
100-51408-241	EQUIPMENT MAINT. CONTRACTUA	250.00	250.00	0.00	0.00	250.00	100.00 %
100-51408-290	OTHER CONTRACTUAL SERVICES	750.00	750.00	0.00	0.00	750.00	100.00 %
100-51408-310	OFFICE SUPPLIES	1,000.00	1,000.00	0.00	1,217.02	-217.02	-21.70 %
100-51408-311	POSTAGE	270.00	270.00	4.50	33.31	236.69	87.66 %
100-51408-312	COPY USAGE/PAPER	400.00	400.00	4.90	5.07	394.93	98.73 %
100-51408-320	SUBSCRIPTIONS & DUES	600.00	600.00	0.00	195.00	405.00	67.50 %
100-51408-321	CERTIFICATIONS & LICENSES	200.00	200.00	0.00	0.00	200.00	100.00 %
100-51408-330	SEMINARS,CONF. & TRAVEL	1,000.00	1,000.00	440.00	959.93	40.07	4.01 %
100-51408-340	OPERATING SUPPLIES	3,000.00	3,000.00	0.00	0.00	3,000.00	100.00 %
100-51408-341	PRINTING & FORMS	400.00	400.00	0.00	0.00	400.00	100.00 %
Department: 51408 - CITY ADMINISTRATOR Total:		124,350.00	124,350.00	5,135.97	41,812.39	82,537.61	66.38 %
Department: 51410 - MAYOR							
100-51410-110	SALARIES - REGULAR	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51410-124	WAGES - PERM PT	12,390.00	12,390.00	476.53	4,241.13	8,148.87	65.77 %
100-51410-150	FICA	948.00	948.00	36.46	324.49	623.51	65.77 %
100-51410-151	RETIREMENT (WRS)	696.00	696.00	26.75	238.08	457.92	65.79 %
100-51410-152	HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51410-153	DENTAL INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51410-154	LIFE INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51410-225	PHONE/INTERNET/CABLE	492.00	492.00	10.16	148.87	343.13	69.74 %
100-51410-290	OTHER CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51410-310	OFFICE SUPPLIES	340.00	340.00	0.00	81.35	258.65	76.07 %
100-51410-311	POSTAGE	60.00	60.00	0.00	0.00	60.00	100.00 %
100-51410-312	COPY USAGE & PAPER	100.00	100.00	0.38	5.88	94.12	94.12 %
100-51410-320	SUBSCRIPTIONS & DUES	596.00	596.00	0.00	770.95	-174.95	-29.35 %
100-51410-330	SEMINARS, CONF & TRAVEL	400.00	400.00	0.00	0.00	400.00	100.00 %
100-51410-340	OPERATING SUPPLIES	50.00	50.00	0.00	0.00	50.00	100.00 %
100-51410-341	PRINTING & FORMS	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 51410 - MAYOR Total:		16,072.00	16,072.00	550.28	5,810.75	10,261.25	63.85 %
Department: 51411 - FINANCE							
100-51411-110	SALARIES - REGULAR	70,938.00	70,938.00	2,962.59	26,367.06	44,570.94	62.83 %
100-51411-120	WAGES -REGULAR	43,561.00	43,561.00	1,667.10	12,047.67	31,513.33	72.34 %
100-51411-124	WAGES - PERM PT	8,790.00	8,790.00	105.13	8,641.89	148.11	1.68 %
100-51411-125	OVERTIME - PERM PT	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51411-126	WAGES - TEMP./SEAS.	6,150.00	6,150.00	0.00	0.00	6,150.00	100.00 %
100-51411-150	FICA	9,902.00	9,902.00	342.69	3,461.53	6,440.47	65.04 %
100-51411-151	RETIREMENT (WRS)	7,500.00	7,500.00	303.26	2,516.27	4,983.73	66.45 %
100-51411-152	HEALTH INSURANCE	20,222.00	20,222.00	1,358.51	5,774.14	14,447.86	71.45 %
100-51411-153	DENTAL INSURANCE	1,922.00	1,922.00	0.00	474.33	1,447.67	75.32 %
100-51411-154	LIFE INSURANCE	74.00	74.00	7.26	34.46	39.54	53.43 %
100-51411-225	PHONE/INTERNET/CABLE	570.00	570.00	40.62	152.73	417.27	73.21 %
100-51411-241	EQUIPMENT MAINTENANCE CONT	500.00	500.00	0.00	0.00	500.00	100.00 %
100-51411-290	OTHER CONTRACTUAL SERVICES	4,500.00	4,500.00	0.00	1,493.15	3,006.85	66.82 %
100-51411-310	OFFICE SUPPLIES	1,200.00	1,200.00	172.01	737.97	462.03	38.50 %
100-51411-311	POSTAGE	1,500.00	1,500.00	127.41	712.94	787.06	52.47 %
100-51411-312	COPY USAGE & PAPER	1,000.00	1,000.00	50.44	809.91	190.09	19.01 %
100-51411-320	SUBSCRIPTIONS & DUES	150.00	150.00	0.00	165.00	-15.00	-10.00 %
100-51411-322	LEGAL NOTICES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51411-330	SEMINARS, CONF & TRAVEL	1,325.00	1,325.00	93.78	668.78	656.22	49.53 %
100-51411-340	OPERATING SUPPLIES	3,015.00	3,015.00	24.95	83.40	2,931.60	97.23 %
100-51411-341	PRINTING & FORMS	500.00	500.00	0.00	196.03	303.97	60.79 %
Department: 51411 - FINANCE Total:		183,319.00	183,319.00	7,255.75	64,337.26	118,981.74	64.90 %

Budget Report

For Fiscal: 2019 Period Ending: 05/31/2019

		Original	Current	Period	Fiscal	Variance	
		Total Budget	Total Budget	Activity	Activity	Favorable	Percent
						(Unfavorable)	Remaining
Department: 51420 - CITY CLERK							
100-51420-110	SALARIES - REGULAR	75,749.00	75,749.00	2,885.05	25,676.95	50,072.05	66.10 %
100-51420-120	WAGES - REGULAR	54,169.00	54,169.00	2,055.32	18,313.22	35,855.78	66.19 %
100-51420-121	OVERTIME - REGULAR	286.00	286.00	0.00	0.00	286.00	100.00 %
100-51420-124	WAGES - PERM PT	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51420-125	OVERTIME - PERM PT	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51420-126	WAGES - TEMP/SEAS	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51420-127	OVERTIME - TEMP/SEAS	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51420-150	FICA	9,961.00	9,961.00	345.98	3,103.49	6,857.51	68.84 %
100-51420-151	RETIREMENT (WRS)	8,528.00	8,528.00	323.60	2,881.40	5,646.60	66.21 %
100-51420-152	HEALTH INSURANCE	22,776.00	22,776.00	1,898.00	9,490.00	13,286.00	58.33 %
100-51420-153	DENTAL INSURANCE	2,545.00	2,545.00	0.00	817.28	1,727.72	67.89 %
100-51420-154	LIFE INSURANCE	95.00	95.00	7.95	39.75	55.25	58.16 %
100-51420-225	PHONE/INTERNET/CABLE	1,200.00	1,200.00	81.24	305.47	894.53	74.54 %
100-51420-241	EQUIPMENT MAINTENANCE CONT	435.00	435.00	0.00	0.00	435.00	100.00 %
100-51420-291	TRANSCRIPTION CONTRATUAL	200.00	200.00	0.00	0.00	200.00	100.00 %
100-51420-310	OFFICE SUPPLIES	1,230.00	1,230.00	25.18	77.56	1,152.44	93.69 %
100-51420-311	POSTAGE	2,200.00	2,200.00	128.05	1,038.80	1,161.20	52.78 %
100-51420-312	COPY USAGE & PAPER	1,200.00	1,200.00	27.79	471.37	728.63	60.72 %
100-51420-320	SUBSCRIPTIONS & DUES	340.00	340.00	0.00	130.00	210.00	61.76 %
100-51420-321	CERTIFICATIONS & LICENSES	100.00	100.00	20.00	20.00	80.00	80.00 %
100-51420-322	LEGAL NOTICES	210.00	210.00	0.00	0.00	210.00	100.00 %
100-51420-324	RECRUITMENT	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51420-330	SEMINARS, CONF & TRAVEL	2,050.00	2,050.00	95.00	570.00	1,480.00	72.20 %
100-51420-340	OPERATING SUPPLIES	555.00	555.00	0.00	0.00	555.00	100.00 %
100-51420-341	PRINTING & FORMS	250.00	250.00	0.00	0.00	250.00	100.00 %
100-51420-381	EMPLOYMENT TESTING	80.00	80.00	0.00	0.00	80.00	100.00 %
Department: 51420 - CITY CLERK Total:		184,159.00	184,159.00	7,893.16	62,935.29	121,223.71	65.83 %
Department: 51440 - ELECTIONS							
100-51440-126	WAGES - TEMP/SEAS	6,177.00	6,177.00	0.00	2,459.52	3,717.48	60.18 %
100-51440-150	FICA	0.00	0.00	0.00	23.28	-23.28	0.00 %
100-51440-241	EQUIPMENT MAINTENANCE CONT	1,400.00	1,400.00	0.00	1,283.56	116.44	8.32 %
100-51440-310	OFFICE SUPPLIES	700.00	700.00	10.99	159.17	540.83	77.26 %
100-51440-311	POSTAGE	600.00	600.00	11.50	598.78	1.22	0.20 %
100-51440-312	COPY USAGE & PAPER	1,000.00	1,000.00	37.67	78.18	921.82	92.18 %
100-51440-322	LEGAL NOTICES	2,200.00	2,200.00	0.00	277.45	1,922.55	87.39 %
100-51440-324	RECRUITMENT	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51440-330	SEMINARS, CONF & TRAVEL	100.00	100.00	0.00	0.00	100.00	100.00 %
100-51440-340	OPERATING SUPPLIES	1,780.00	1,780.00	334.72	-219.01	1,999.01	112.30 %
100-51440-341	PRINTING & FORMS	1,600.00	1,600.00	0.00	71.59	1,528.41	95.53 %
Department: 51440 - ELECTIONS Total:		15,557.00	15,557.00	394.88	4,732.52	10,824.48	69.58 %
Department: 51500 - AUDIT							
100-51500-290	OTHER CONTRACTUAL SERVICES	19,152.00	19,152.00	0.00	13,780.00	5,372.00	28.05 %
Department: 51500 - AUDIT Total:		19,152.00	19,152.00	0.00	13,780.00	5,372.00	28.05 %
Department: 51510 - HUMAN RESOURCES							
100-51510-110	SALARIES - REGULAR	42,172.00	42,172.00	1,613.62	14,361.22	27,810.78	65.95 %
100-51510-120	WAGES - REGULAR	18,755.00	18,755.00	716.63	6,378.01	12,376.99	65.99 %
100-51510-124	WAGES - PERM. PT	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51510-150	FICA	4,661.00	4,661.00	155.67	1,402.87	3,258.13	69.90 %
100-51510-151	RETIREMENT (WRS)	3,991.00	3,991.00	152.63	1,358.41	2,632.59	65.96 %
100-51510-152	HEALTH INSURANCE	20,043.00	20,043.00	1,670.24	8,351.20	11,691.80	58.33 %
100-51510-153	DENTAL INSURANCE	1,188.00	1,188.00	0.00	381.40	806.60	67.90 %
100-51510-154	LIFE INSURANCE	14.00	14.00	1.19	5.95	8.05	57.50 %
100-51510-225	PHONE/INTERNET/CABLE	150.00	150.00	10.16	38.18	111.82	74.55 %
100-51510-241	EQUIPMENT MAINTENANCE CONT	190.00	190.00	0.00	0.00	190.00	100.00 %
100-51510-290	OTHER CONTRACTUAL SERVICES	6,267.00	6,267.00	128.25	2,074.00	4,193.00	66.91 %
100-51510-310	OFFICE SUPPLIES	400.00	400.00	0.00	117.60	282.40	70.60 %

Budget Report

For Fiscal: 2019 Period Ending: 05/31/2019

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
100-51510-311	POSTAGE	150.00	150.00	13.20	43.96	106.04	70.69 %
100-51510-312	COPY USAGE & PAPER	295.00	295.00	57.57	247.33	47.67	16.16 %
100-51510-320	SUBSCRIPTIONS & DUES	545.00	545.00	0.00	509.00	36.00	6.61 %
100-51510-321	CERTIFICATIONS & LICENSES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51510-330	SEMINARS, CONF & TRAVEL	775.00	775.00	177.00	956.59	-181.59	-23.43 %
100-51510-340	OPERATING SUPPLIES	630.00	630.00	0.00	87.48	542.52	86.11 %
100-51510-341	PRINTING & FORMS	300.00	300.00	0.00	0.00	300.00	100.00 %
Department: 51510 - HUMAN RESOURCES Total:		100,526.00	100,526.00	4,696.16	36,313.20	64,212.80	63.88 %
Department: 51530 - ASSESSOR							
100-51530-120	WAGES - REGULAR	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51530-121	OVERTIME - REGULAR	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51530-128	WAGES - BOR	300.00	300.00	0.00	0.00	300.00	100.00 %
100-51530-150	FICA	23.00	23.00	0.00	0.00	23.00	100.00 %
100-51530-151	RETIREMENT (WRS)	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51530-152	HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51530-153	DENTAL INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51530-154	LIFE INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51530-225	PHONE/INTERNET/CABLE	450.00	450.00	30.42	114.37	335.63	74.58 %
100-51530-240	SOFTWARE MAINTENANCE-CONTR	3,900.00	3,900.00	0.00	0.00	3,900.00	100.00 %
100-51530-290	OTHER CONTRACTUAL SERVICES	275,610.00	275,610.00	22,884.17	114,420.85	161,189.15	58.48 %
100-51530-291	TRANSCRIPTION CONTRACTUAL	250.00	250.00	0.00	37.44	212.56	85.02 %
100-51530-310	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51530-311	POSTAGE	3,825.00	3,825.00	446.00	1,804.12	2,020.88	52.83 %
100-51530-312	COPY USAGE & PAPER	250.00	250.00	12.42	14.80	235.20	94.08 %
100-51530-340	OPERATING SUPPLIES	250.00	250.00	0.00	0.00	250.00	100.00 %
100-51530-341	PRINTING & FORMS	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 51530 - ASSESSOR Total:		284,858.00	284,858.00	23,373.01	116,391.58	168,466.42	59.14 %
Department: 51540 - IT							
100-51540-110	SALARIES - REGULAR	36,983.00	36,983.00	1,391.54	12,384.70	24,598.30	66.51 %
100-51540-120	WAGES-REGULAR	6,252.00	6,252.00	238.88	2,126.03	4,125.97	65.99 %
100-51540-124	WAGES - PERM. PT	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51540-126	WAGES TEMP./SEAS.	1,494.00	1,494.00	138.60	159.60	1,334.40	89.32 %
100-51540-150	FICA	3,421.00	3,421.00	123.14	1,024.48	2,396.52	70.05 %
100-51540-151	RETIREMENT (WRS)	2,832.00	2,832.00	106.80	950.51	1,881.49	66.44 %
100-51540-152	HEALTH INSURANCE	13,848.00	13,848.00	1,153.98	5,769.90	8,078.10	58.33 %
100-51540-153	DENTAL INSURANCE	860.00	860.00	0.00	276.08	583.92	67.90 %
100-51540-154	LIFE INSURANCE	8.00	8.00	0.46	2.30	5.70	71.25 %
100-51540-225	PHONE/INTERNET/CABLE	1,540.00	1,540.00	158.74	1,199.84	340.16	22.09 %
100-51540-240	SOFTWARE MAINTENANCE CONTR	23,911.00	23,911.00	0.00	7,106.94	16,804.06	70.28 %
100-51540-241	EQUIPMENT MAINTENANCE CONT	2,500.00	2,500.00	0.00	0.00	2,500.00	100.00 %
100-51540-244	WEBSITE	1,250.00	1,250.00	0.00	0.00	1,250.00	100.00 %
100-51540-290	OTHER CONTRACTUAL SERVICES	15,624.00	15,624.00	1,777.35	8,886.75	6,737.25	43.12 %
100-51540-310	OFFICE SUPPLIES	0.00	0.00	0.00	120.95	-120.95	0.00 %
100-51540-311	POSTAGE	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51540-312	COPY USAGE & PAPER	0.00	0.00	0.31	4.94	-4.94	0.00 %
100-51540-320	SUBSCRIPTIONS & DUES	1,000.00	1,000.00	400.00	400.00	600.00	60.00 %
100-51540-321	CERTIFICATIONS & LICENSES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51540-330	SEMINARS, CONF & TRAVEL	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
100-51540-340	OPERATING SUPPLIES	2,660.00	2,660.00	260.00	260.50	2,399.50	90.21 %
100-51540-341	PRINTING & FORMS	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51540-363	EQUIPMENT MAINT & REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51540-399	ADD'L SOFTWARE & UPGRADES	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 51540 - IT Total:		115,183.00	115,183.00	5,749.80	40,673.52	74,509.48	64.69 %
Department: 51600 - CITY HALL							
100-51600-110	SALARIES - REGULAR	51,739.00	51,739.00	1,753.42	15,502.54	36,236.46	70.04 %
100-51600-124	WAGES - PERM PT	8,931.00	8,931.00	343.83	2,959.48	5,971.52	66.86 %
100-51600-125	OVERTIME - PERM PT	0.00	0.00	0.00	0.00	0.00	0.00 %

Budget Report

For Fiscal: 2019 Period Ending: 05/31/2019

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
100-51600-126	WAGES - TEMP/SEAS	3,191.00	3,191.00	0.00	0.00	3,191.00	100.00 %
100-51600-127	OVERTIME - TEMP/SEAS	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51600-150	FICA	4,885.00	4,885.00	148.88	1,314.28	3,570.72	73.10 %
100-51600-151	RETIREMENT (WRS)	3,389.00	3,389.00	114.85	1,015.39	2,373.61	70.04 %
100-51600-152	HEALTH INSURANCE	9,255.00	9,255.00	394.78	1,973.90	7,281.10	78.67 %
100-51600-153	DENTAL INSURANCE	536.00	536.00	0.00	316.00	220.00	41.04 %
100-51600-154	LIFE INSURANCE	32.00	32.00	1.30	6.50	25.50	79.69 %
100-51600-211	BOILER CONTRACTUAL	670.00	670.00	0.00	0.00	670.00	100.00 %
100-51600-212	ELEVATORS	5,748.00	5,748.00	50.00	5,964.48	-216.48	-3.77 %
100-51600-213	HVAC CONTRACTUAL	6,330.00	6,330.00	227.96	391.96	5,938.04	93.81 %
100-51600-214	FIRE CONTRACTUAL	2,910.00	2,910.00	0.00	1,787.96	1,122.04	38.56 %
100-51600-220	WATER/SEWER/STORM WATER	7,718.00	7,718.00	0.00	2,610.07	5,107.93	66.18 %
100-51600-221	ELECTRIC & GAS	39,000.00	39,000.00	0.00	11,540.21	27,459.79	70.41 %
100-51600-225	PHONE/INTERNET/CABLE	5,868.00	5,868.00	581.13	2,652.66	3,215.34	54.79 %
100-51600-240	SOFTWARE MAINT. CONTRACTUAL	600.00	600.00	0.00	600.00	0.00	0.00 %
100-51600-241	EQUIPMENT MAINTENANCE CONT	1,350.00	1,350.00	0.00	0.00	1,350.00	100.00 %
100-51600-242	EQUIPMENT RENTAL	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51600-243	LEASES	750.00	750.00	0.00	432.00	318.00	42.40 %
100-51600-290	OTHER CONTRACTUAL SERVICES	1,748.00	1,748.00	40.13	446.53	1,301.47	74.45 %
100-51600-292	ELECTRICAL CONTRACTUAL	300.00	300.00	0.00	0.00	300.00	100.00 %
100-51600-293	PLUMBING CONTRACTUAL	300.00	300.00	0.00	0.00	300.00	100.00 %
100-51600-310	OFFICE SUPPLIES	275.00	275.00	0.00	0.00	275.00	100.00 %
100-51600-311	POSTAGE	500.00	500.00	0.00	0.00	500.00	100.00 %
100-51600-312	COPY USAGE & PAPER	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51600-320	SUBSCRIPTIONS & DUES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51600-324	RECRUITMENT	50.00	50.00	0.00	0.00	50.00	100.00 %
100-51600-330	SEMINARS, CONF & TRAVEL	100.00	100.00	0.00	0.00	100.00	100.00 %
100-51600-340	OPERATING SUPPLIES	7,000.00	7,000.00	107.60	1,389.45	5,610.55	80.15 %
100-51600-341	PRINTING & FORMS	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51600-342	CLEANING & SANITARY SUPPLIES	3,000.00	3,000.00	74.15	1,051.93	1,948.07	64.94 %
100-51600-350	BLDG & GRDS MAINT & REPAIRS	7,000.00	7,000.00	828.60	3,675.58	3,324.42	47.49 %
100-51600-360	VEHICLE MAINT. & REPAIRS	500.00	500.00	0.00	147.62	352.38	70.48 %
100-51600-361	REGULAR FUEL	775.00	775.00	74.53	109.70	665.30	85.85 %
100-51600-362	OFF ROAD FUEL	300.00	300.00	0.00	0.00	300.00	100.00 %
100-51600-363	EQUIPMENT MAINT & REPAIRS	1,000.00	1,000.00	0.00	728.13	271.87	27.19 %
100-51600-381	EMPLOYMENT TESTING	50.00	50.00	0.00	0.00	50.00	100.00 %
Department: 51600 - CITY HALL Total:		175,800.00	175,800.00	4,741.16	56,616.37	119,183.63	67.80 %
Department: 51900 - OTHER GOVERNMENT							
100-51900-290	Other General Contractual	8,800.00	8,800.00	8,800.00	8,800.00	0.00	0.00 %
100-51900-339	LOSS	0.00	0.00	0.00	0.00	0.00	0.00 %
100-51900-397	MISCELLANEOUS EXPENSE	0.00	0.00	5,024.00	5,003.00	-5,003.00	0.00 %
Department: 51900 - OTHER GOVERNMENT Total:		8,800.00	8,800.00	13,824.00	13,803.00	-5,003.00	-56.85 %
Department: 51938 - SICK LEAVE PAYOUT							
100-51938-516	EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 51938 - SICK LEAVE PAYOUT Total:		0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 51939 - WORKER'S COMPENSATION							
100-51939-510	INS - WORKERS COMP	81,698.00	81,698.00	0.00	40,848.50	40,849.50	50.00 %
Department: 51939 - WORKER'S COMPENSATION Total:		81,698.00	81,698.00	0.00	40,848.50	40,849.50	50.00 %
Department: 51940 - UNEMPLOYMENT COMPENSATION							
100-51940-517	UNEMPLOYMENT	9,000.00	9,000.00	0.00	0.00	9,000.00	100.00 %
Department: 51940 - UNEMPLOYMENT COMPENSATION Total:		9,000.00	9,000.00	0.00	0.00	9,000.00	100.00 %
Department: 51941 - SALES TAX							
100-51941-301	SALES TAX	9,700.00	9,700.00	488.46	919.90	8,780.10	90.52 %
Department: 51941 - SALES TAX Total:		9,700.00	9,700.00	488.46	919.90	8,780.10	90.52 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Department: 51942 - ILLEGAL ASSESSMENTS							
100-51942-397	MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 51942 - ILLEGAL ASSESSMENTS Total:		0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 51943 - INS - FIRE, COMP / COLL, BOILER							
100-51943-511	INS - FIRE, COMP/COLL, BOILER	40,800.00	40,800.00	0.00	42,846.00	-2,046.00	-5.01 %
Department: 51943 - INS - FIRE, COMP / COLL, BOILER Total:		40,800.00	40,800.00	0.00	42,846.00	-2,046.00	-5.01 %
Department: 51944 - INS - VEHICLES							
100-51944-512	INS - VEHICLES	20,965.00	20,965.00	0.00	20,824.00	141.00	0.67 %
Department: 51944 - INS - VEHICLES Total:		20,965.00	20,965.00	0.00	20,824.00	141.00	0.67 %
Department: 51945 - PROPERTY & LIABILITY VEHICLE INSURANCE							
100-51945-513	INS - CVMIC, LIABILITY, PROF	34,926.00	34,926.00	0.00	32,604.00	2,322.00	6.65 %
Department: 51945 - PROPERTY & LIABILITY VEHICLE INSURANCE		34,926.00	34,926.00	0.00	32,604.00	2,322.00	6.65 %
Department: 51946 - SIR							
100-51946-514	SIR	2,000.00	2,000.00	0.00	3,071.17	-1,071.17	-53.56 %
Department: 51946 - SIR Total:		2,000.00	2,000.00	0.00	3,071.17	-1,071.17	-53.56 %
Department: 51947 - MONIES & SECURITIES INSURANCE MISC							
100-51947-515	INS - MONIES & SECURITIES	1,600.00	1,600.00	0.00	1,260.00	340.00	21.25 %
Department: 51947 - MONIES & SECURITIES INSURANCE MISC Tot		1,600.00	1,600.00	0.00	1,260.00	340.00	21.25 %
Department: 51980 - UNCOLLECTABLE ACCOUNTS							
100-51980-398	UNCOLLECTABLE ACCOUNTS	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 51980 - UNCOLLECTABLE ACCOUNTS Total:		0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 52100 - POLICE							
100-52100-110	SALARIES - REGULAR	214,102.00	214,102.00	8,197.07	72,341.75	141,760.25	66.21 %
100-52100-120	WAGES - REGULAR	1,641,979.00	1,641,979.00	58,479.61	515,044.22	1,126,934.78	68.63 %
100-52100-121	OVERTIME - REGULAR	70,120.00	70,120.00	2,961.50	30,359.57	39,760.43	56.70 %
100-52100-122	OVERTIME - SPECIAL PROJECTS	0.00	0.00	0.00	-721.24	721.24	0.00 %
100-52100-124	WAGES - PERM PT	10,585.00	10,585.00	423.99	3,286.49	7,298.51	68.95 %
100-52100-125	OVERTIME - PERM PT	0.00	0.00	0.00	0.00	0.00	0.00 %
100-52100-126	WAGES - TEMP/SEAS	24,244.00	24,244.00	976.50	8,236.80	16,007.20	66.03 %
100-52100-127	OVERTIME - TEMP/SEAS	0.00	0.00	0.00	0.00	0.00	0.00 %
100-52100-140	SHIFT DIFFERENTIAL	0.00	0.00	230.17	2,024.60	-2,024.60	0.00 %
100-52100-141	ON CALL	9,200.00	9,200.00	200.00	1,800.00	7,400.00	80.43 %
100-52100-150	FICA	150,723.00	150,723.00	5,082.04	45,178.81	105,544.19	70.03 %
100-52100-151	RETIREMENT (WRS)	270,409.00	270,409.00	9,763.86	86,630.69	183,778.31	67.96 %
100-52100-152	HEALTH INSURANCE	494,234.00	494,234.00	34,176.30	182,473.69	311,760.31	63.08 %
100-52100-153	DENTAL INSURANCE	29,868.00	29,868.00	0.00	8,259.12	21,608.88	72.35 %
100-52100-154	LIFE INSURANCE	544.00	544.00	39.63	207.19	336.81	61.91 %
100-52100-221	ELECTRIC & GAS	16,000.00	16,000.00	0.00	4,196.44	11,803.56	73.77 %
100-52100-225	PHONE/INTERNET/CABLE	6,984.00	6,984.00	399.89	2,827.58	4,156.42	59.51 %
100-52100-226	MOBILE DATA AIR CARDS	10,000.00	10,000.00	0.00	3,274.06	6,725.94	67.26 %
100-52100-240	SOFTWARE MAINTENANCE CONTR	23,340.00	23,340.00	0.00	15,719.15	7,620.85	32.65 %
100-52100-241	EQUIPMENT MAINTENANCE CONT	3,020.00	3,020.00	0.00	3,019.20	0.80	0.03 %
100-52100-242	EQUIPMENT RENTAL	0.00	0.00	0.00	0.00	0.00	0.00 %
100-52100-290	OTHER CONTRACTUAL SERVICES	2,644.00	2,644.00	472.57	990.56	1,653.44	62.54 %
100-52100-310	OFFICE SUPPLIES	1,300.00	1,300.00	30.56	198.49	1,101.51	84.73 %
100-52100-311	POSTAGE	2,000.00	2,000.00	250.44	1,226.52	773.48	38.67 %
100-52100-312	COPY USAGE & PAPER	1,550.00	1,550.00	51.41	412.08	1,137.92	73.41 %
100-52100-320	SUBSCRIPTIONS & DUES	2,960.00	2,960.00	75.00	2,140.00	820.00	27.70 %
100-52100-321	CERTIFICATIONS & LICENSES	714.00	714.00	0.00	55.00	659.00	92.30 %
100-52100-324	RECRUITMENT	500.00	500.00	286.93	340.21	159.79	31.96 %
100-52100-330	SEMINARS, CONF & TRAVEL	14,000.00	14,000.00	720.83	12,615.06	1,384.94	9.89 %
100-52100-340	OPERATING SUPPLIES	12,000.00	12,000.00	888.90	2,654.95	9,345.05	77.88 %
100-52100-341	PRINTING & FORMS	1,800.00	1,800.00	154.20	1,048.29	751.71	41.76 %
100-52100-342	CLEANING & SANITARY SUPPLIES	150.00	150.00	0.00	0.00	150.00	100.00 %
100-52100-350	BLDG & GRDS MAINT & REPAIRS	1,300.00	1,300.00	49.62	95.93	1,204.07	92.62 %
100-52100-360	VEHICLE MAINT. & REPAIRS	11,049.00	11,049.00	1,347.52	3,212.04	7,836.96	70.93 %

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For Fiscal: 2019 Period Ending: 05/31/2019

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
100-52100-361	REGULAR FUEL	41,423.00	41,423.00	3,352.71	12,856.50	28,566.50	68.96 %
100-52100-363	EQUIPMENT MAINT & REPAIRS	1,500.00	1,500.00	68.00	416.45	1,083.55	72.24 %
100-52100-380	PUBLIC EDUCATION	500.00	500.00	0.00	0.00	500.00	100.00 %
100-52100-381	EMPLOYMENT TESTING	2,000.00	2,000.00	991.50	1,528.50	471.50	23.58 %
100-52100-382	UNIFORMS & SAFETY ATTIRE	12,000.00	12,000.00	1,072.46	3,926.05	8,073.95	67.28 %
100-52100-390	AMMUNITION	6,000.00	6,000.00	0.00	0.00	6,000.00	100.00 %
100-52100-391	ERT SUPPLIES	1,500.00	1,500.00	0.00	0.00	1,500.00	100.00 %
100-52100-392	NON LETHAL SUPPLIES	2,000.00	2,000.00	0.00	1,437.44	562.56	28.13 %
100-52100-399	ADD'L SOFTWARE & UPGRADES	1,000.00	1,000.00	79.98	79.98	920.02	92.00 %
Department: 52100 - POLICE Total:		3,095,242.00	3,095,242.00	130,823.19	1,029,392.17	2,065,849.83	66.74 %
Department: 52200 - FIRE							
100-52200-110	SALARIES - REGULAR	178,709.00	178,709.00	6,864.08	65,907.84	112,801.16	63.12 %
100-52200-120	WAGES - REGULAR	677,590.00	677,590.00	26,026.86	230,697.43	446,892.57	65.95 %
100-52200-121	OVERTIME - REGULAR	46,000.00	46,000.00	2,083.43	22,163.70	23,836.30	51.82 %
100-52200-123	OVERTIME - DOUBLE TIME	0.00	0.00	0.00	0.00	0.00	0.00 %
100-52200-124	WAGES - PERM PT	51,190.00	51,190.00	3,698.00	15,566.00	35,624.00	69.59 %
100-52200-125	OVERTIME - PERM PT	0.00	0.00	0.00	0.00	0.00	0.00 %
100-52200-141	ON CALL	0.00	0.00	30.00	270.00	-270.00	0.00 %
100-52200-150	FICA	19,344.00	19,344.00	756.80	6,132.99	13,211.01	68.30 %
100-52200-151	RETIREMENT (WRS)	169,426.00	169,426.00	6,714.86	59,993.33	109,432.67	64.59 %
100-52200-152	HEALTH INSURANCE	248,646.00	248,646.00	17,936.84	90,869.34	157,776.66	63.45 %
100-52200-153	DENTAL INSURANCE	14,577.00	14,577.00	0.00	4,650.51	9,926.49	68.10 %
100-52200-154	LIFE INSURANCE	201.00	201.00	15.90	79.50	121.50	60.45 %
100-52200-212	ELEVATORS	0.00	0.00	0.00	0.00	0.00	0.00 %
100-52200-221	ELECTRIC & GAS	16,256.00	16,256.00	0.00	5,245.55	11,010.45	67.73 %
100-52200-225	PHONE/INTERNET/CABLE	3,000.00	3,000.00	185.45	1,284.03	1,715.97	57.20 %
100-52200-226	MOBILE DATA AIR CARDS	2,400.00	2,400.00	7.02	1,131.21	1,268.79	52.87 %
100-52200-240	SOFTWARE MAINTENANCE CONTR	8,008.00	8,008.00	0.00	5,569.73	2,438.27	30.45 %
100-52200-241	EQUIPMENT MAINTENANCE CONT	3,488.00	3,488.00	0.00	2,863.00	625.00	17.92 %
100-52200-242	EQUIPMENT RENTAL	0.00	0.00	0.00	0.00	0.00	0.00 %
100-52200-290	OTHER CONTRACTUAL SERVICES	7,604.00	7,604.00	0.00	1,395.20	6,208.80	81.65 %
100-52200-310	OFFICE SUPPLIES	500.00	500.00	0.00	174.10	325.90	65.18 %
100-52200-311	POSTAGE	200.00	200.00	0.50	28.96	171.04	85.52 %
100-52200-312	COPY USAGE & PAPER	0.00	0.00	0.00	115.60	-115.60	0.00 %
100-52200-320	SUBSCRIPTIONS & DUES	1,100.00	1,100.00	40.80	405.80	694.20	63.11 %
100-52200-321	CERTIFICATIONS & LICENSES	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
100-52200-324	RECRUITMENT	250.00	250.00	0.00	0.00	250.00	100.00 %
100-52200-330	SEMINARS, CONF & TRAVEL	4,300.00	4,300.00	330.00	662.99	3,637.01	84.58 %
100-52200-340	OPERATING SUPPLIES	7,041.00	7,041.00	153.20	2,316.35	4,724.65	67.10 %
100-52200-341	PRINTING & FORMS	200.00	200.00	0.00	0.00	200.00	100.00 %
100-52200-342	CLEANING & SANITARY SUPPLIES	2,000.00	2,000.00	7.04	7.04	1,992.96	99.65 %
100-52200-350	BLDG & GRDS MAINT & REPAIRS	1,000.00	1,000.00	0.00	32.96	967.04	96.70 %
100-52200-360	VEHICLE MAINT. & REPAIRS	6,000.00	6,000.00	-124.50	1,753.23	4,246.77	70.78 %
100-52200-361	REGULAR FUEL	7,000.00	7,000.00	519.67	2,634.82	4,365.18	62.36 %
100-52200-362	OFF ROAD FUEL	200.00	200.00	17.87	49.50	150.50	75.25 %
100-52200-363	EQUIPMENT MAINT & REPAIRS	1,057.00	1,057.00	0.00	0.00	1,057.00	100.00 %
100-52200-380	PUBLIC EDUCATION	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
100-52200-381	EMPLOYMENT TESTING	2,000.00	2,000.00	609.00	1,750.00	250.00	12.50 %
100-52200-382	UNIFORMS & SAFETY ATTIRE	3,000.00	3,000.00	0.00	161.00	2,839.00	94.63 %
100-52200-394	EMS - SUPPLIES	3,500.00	3,500.00	0.00	1,375.25	2,124.75	60.71 %
100-52200-399	ADD'L SOFTWARE & UPGRADES	150.00	150.00	0.00	187.56	-37.56	-25.04 %
Department: 52200 - FIRE Total:		1,487,937.00	1,487,937.00	65,872.82	525,474.52	962,462.48	64.68 %
Department: 52210 - HYDRANTS							
100-52210-290	OTHER CONTRACTUAL SERVICES	403,078.00	403,078.00	0.00	0.00	403,078.00	100.00 %
Department: 52210 - HYDRANTS Total:		403,078.00	403,078.00	0.00	0.00	403,078.00	100.00 %
Department: 52400 - INSPECTIONS							
100-52400-110	SALARIES - REGULAR	0.00	0.00	0.00	0.00	0.00	0.00 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
100-52400-120	WAGES - REGULAR	269,985.00	269,985.00	9,235.90	89,797.45	180,187.55	66.74 %
100-52400-121	OVERTIME - REGULAR	0.00	0.00	0.00	0.00	0.00	0.00 %
100-52400-124	WAGES - PERM. P.T.	2,385.00	2,385.00	116.77	492.41	1,892.59	79.35 %
100-52400-126	WAGES - TEMP./SEAS.	500.00	500.00	0.00	0.00	500.00	100.00 %
100-52400-150	FICA	20,875.00	20,875.00	667.49	6,458.30	14,416.70	69.06 %
100-52400-151	RETIREMENT (WRS)	17,684.00	17,684.00	604.96	5,881.76	11,802.24	66.74 %
100-52400-152	HEALTH INSURANCE	68,991.00	68,991.00	4,195.32	24,013.40	44,977.60	65.19 %
100-52400-153	DENTAL INSURANCE	4,173.00	4,173.00	0.00	1,144.90	3,028.10	72.56 %
100-52400-154	LIFE INSURANCE	182.00	182.00	15.81	80.45	101.55	55.80 %
100-52400-225	PHONE/INTERNET/CABLE	1,900.00	1,900.00	91.79	1,352.14	547.86	28.83 %
100-52400-240	Hdwr/softwr. Maint.	4,500.00	4,500.00	0.00	0.00	4,500.00	100.00 %
100-52400-241	EQUIPMENT MAINTENANCE CONT	0.00	0.00	0.00	0.00	0.00	0.00 %
100-52400-290	OTHER CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-52400-294	WEIGHTS & MEASURES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-52400-310	OFFICE SUPPLIES	500.00	500.00	0.00	307.08	192.92	38.58 %
100-52400-311	POSTAGE	500.00	500.00	20.05	101.38	398.62	79.72 %
100-52400-312	COPY USAGE & PAPER	600.00	600.00	57.15	129.83	470.17	78.36 %
100-52400-320	SUBSCRIPTIONS & DUES	470.00	470.00	0.00	640.00	-170.00	-36.17 %
100-52400-321	CERTIFICATIONS & LICENSES	715.00	715.00	0.00	61.56	653.44	91.39 %
100-52400-324	RECRUITMENT	0.00	0.00	0.00	0.00	0.00	0.00 %
100-52400-330	SEMINARS, CONF & TRAVEL	2,900.00	2,900.00	530.61	2,672.14	227.86	7.86 %
100-52400-340	OPERATING SUPPLIES	410.00	410.00	0.00	599.55	-189.55	-46.23 %
100-52400-341	PRINTING & FORMS	1,125.00	1,125.00	0.00	0.00	1,125.00	100.00 %
100-52400-360	VEHICLE MAINT. & REPAIRS	300.00	300.00	0.00	302.63	-2.63	-0.88 %
100-52400-361	REGULAR FUEL	1,765.00	1,765.00	179.77	622.69	1,142.31	64.72 %
100-52400-381	EMPLOYMENT TESTING	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 52400 - INSPECTIONS Total:		400,460.00	400,460.00	15,715.62	134,657.67	265,802.33	66.37 %
Department: 52601 - EMERGENCY GOVERNMENT							
100-52601-290	OTHER CONTRACTUAL SERVICES	10,000.00	10,000.00	0.00	10,000.00	0.00	0.00 %
100-52601-340	OPERATING SUPPLIES	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
Department: 52601 - EMERGENCY GOVERNMENT Total:		11,000.00	11,000.00	0.00	10,000.00	1,000.00	9.09 %
Department: 52700 - JAIL							
100-52700-290	OTHER CONTRACTUAL SERVICES	200.00	200.00	0.00	0.00	200.00	100.00 %
Department: 52700 - JAIL Total:		200.00	200.00	0.00	0.00	200.00	100.00 %
Department: 53100 - ENGINEERING							
100-53100-110	SALARIES - REGULAR	73,005.00	73,005.00	2,809.49	24,686.09	48,318.91	66.19 %
100-53100-120	WAGES - REGULAR	2,301.00	2,301.00	89.88	783.03	1,517.97	65.97 %
100-53100-121	OVERTIME - REGULAR	0.00	0.00	0.00	0.00	0.00	0.00 %
100-53100-150	FICA	5,761.00	5,761.00	207.44	1,833.02	3,927.98	68.18 %
100-53100-151	RETIREMENT (WRS)	4,932.00	4,932.00	189.91	1,668.24	3,263.76	66.18 %
100-53100-152	HEALTH INSURANCE	17,310.00	17,310.00	1,442.48	7,212.40	10,097.60	58.33 %
100-53100-153	DENTAL INSURANCE	1,075.00	1,075.00	0.00	345.08	729.92	67.90 %
100-53100-154	LIFE INSURANCE	18.00	18.00	1.62	8.10	9.90	55.00 %
100-53100-225	PHONE/INTERNET/CABLE	2,326.00	2,326.00	71.10	722.83	1,603.17	68.92 %
100-53100-240	SOFTWARE MAINTENANCE CONTR	400.00	400.00	0.00	0.00	400.00	100.00 %
100-53100-241	EQUIPMENT MAINTENANCE CONT	400.00	400.00	0.00	190.00	210.00	52.50 %
100-53100-310	OFFICE SUPPLIES	1,300.00	1,300.00	0.00	231.39	1,068.61	82.20 %
100-53100-311	POSTAGE	500.00	500.00	71.95	295.69	204.31	40.86 %
100-53100-312	COPY USAGE & PAPER	650.00	650.00	262.24	789.48	-139.48	-21.46 %
100-53100-320	SUBSCRIPTIONS & DUES	250.00	250.00	0.00	244.50	5.50	2.20 %
100-53100-321	CERTIFICATIONS & LICENSES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-53100-322	LEGAL NOTICES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-53100-323	GENERAL ADVERTISING	0.00	0.00	0.00	0.00	0.00	0.00 %
100-53100-330	SEMINARS, CONF & TRAVEL	700.00	700.00	0.00	-18.00	718.00	102.57 %
100-53100-340	OPERATING SUPPLIES	1,000.00	1,000.00	216.00	447.23	552.77	55.28 %
100-53100-341	PRINTING & FORMS	125.00	125.00	0.00	0.00	125.00	100.00 %
100-53100-360	VEHICLE MAINT. & REPAIRS	500.00	500.00	0.00	184.61	315.39	63.08 %

		Original	Current	Period	Fiscal	Variance	
		Total Budget	Total Budget	Activity	Activity	Favorable	Percent
						(Unfavorable)	Remaining
<u>100-53100-361</u>	REGULAR FUEL	700.00	700.00	131.18	177.16	522.84	74.69 %
<u>100-53100-399</u>	ADD'L SOFTWARE & UPGRADES	550.00	550.00	0.00	400.00	150.00	27.27 %
Department: 53100 - ENGINEERING Total:		113,803.00	113,803.00	5,493.29	40,200.85	73,602.15	64.68 %
Department: 53310 - BOARD OF PUBLIC WORKS							
<u>100-53310-291</u>	TRANSCRIPTION CONTRACTUAL	1,200.00	1,200.00	105.04	404.04	795.96	66.33 %
<u>100-53310-311</u>	POSTAGE	50.00	50.00	0.00	0.00	50.00	100.00 %
<u>100-53310-312</u>	COPY USAGE & PAPER	600.00	600.00	0.00	62.00	538.00	89.67 %
<u>100-53310-322</u>	LEGAL NOTICES	400.00	400.00	0.00	0.00	400.00	100.00 %
Department: 53310 - BOARD OF PUBLIC WORKS Total:		2,250.00	2,250.00	105.04	466.04	1,783.96	79.29 %
Department: 53311 - STREET							
<u>100-53311-110</u>	SALARIES - REGULAR	35,412.00	35,412.00	1,746.75	15,333.89	20,078.11	56.70 %
<u>100-53311-120</u>	WAGES - REGULAR	305,095.00	305,095.00	12,395.50	109,234.15	195,860.85	64.20 %
<u>100-53311-121</u>	OVERTIME - REGULAR	14,000.00	14,000.00	30.59	11,944.17	2,055.83	14.68 %
<u>100-53311-124</u>	WAGES - PERM PT	4,981.00	4,981.00	189.76	310.51	4,670.49	93.77 %
<u>100-53311-125</u>	OVERTIME - PERM PT	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-53311-126</u>	WAGES - TEMP/SEAS	5,070.00	5,070.00	0.00	0.00	5,070.00	100.00 %
<u>100-53311-127</u>	OVERTIME - TEMP/SEAS	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-53311-150</u>	FICA	27,889.00	27,889.00	1,023.14	9,851.39	18,037.61	64.68 %
<u>100-53311-151</u>	RETIREMENT (WRS)	23,220.00	23,220.00	928.31	8,941.54	14,278.46	61.49 %
<u>100-53311-152</u>	HEALTH INSURANCE	107,670.00	107,670.00	9,375.45	46,877.25	60,792.75	56.46 %
<u>100-53311-153</u>	DENTAL INSURANCE	7,686.00	7,686.00	0.00	2,528.48	5,157.52	67.10 %
<u>100-53311-154</u>	LIFE INSURANCE	196.00	196.00	16.25	81.25	114.75	58.55 %
<u>100-53311-211</u>	BOILER CONTRACTUAL	100.00	100.00	0.00	0.00	100.00	100.00 %
<u>100-53311-213</u>	HVAC CONTRACTUAL	800.00	800.00	0.00	94.42	705.58	88.20 %
<u>100-53311-214</u>	FIRE CONTRACTUAL	650.00	650.00	0.00	214.12	435.88	67.06 %
<u>100-53311-220</u>	WATER/SEWER/STORM WATER	2,100.00	2,100.00	0.00	1,855.18	244.82	11.66 %
<u>100-53311-221</u>	ELECTRIC & GAS	8,662.00	8,662.00	320.44	3,843.71	4,818.29	55.63 %
<u>100-53311-225</u>	PHONE/INTERNET/CABLE	2,694.00	2,694.00	222.33	1,308.30	1,385.70	51.44 %
<u>100-53311-230</u>	COUNTY HWY DEPT SERVICES	250.00	250.00	0.00	0.00	250.00	100.00 %
<u>100-53311-240</u>	SOFTWARE MAINTENANCE CONTR	710.00	710.00	570.00	1,170.00	-460.00	-64.79 %
<u>100-53311-241</u>	EQUIPMENT MAINTENANCE CONT	100.00	100.00	0.00	0.00	100.00	100.00 %
<u>100-53311-242</u>	EQUIPMENT RENTAL	11,500.00	11,500.00	0.00	7,486.77	4,013.23	34.90 %
<u>100-53311-243</u>	LEASES	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-53311-290</u>	OTHER CONTRACTUAL SERVICES	16,000.00	16,000.00	191.76	895.26	15,104.74	94.40 %
<u>100-53311-310</u>	OFFICE SUPPLIES	200.00	200.00	0.00	156.85	43.15	21.58 %
<u>100-53311-311</u>	POSTAGE	300.00	300.00	0.00	0.00	300.00	100.00 %
<u>100-53311-312</u>	COPY USAGE & PAPER	50.00	50.00	0.00	45.07	4.93	9.86 %
<u>100-53311-320</u>	SUBSCRIPTIONS & DUES	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>100-53311-322</u>	LEGAL NOTICES	100.00	100.00	0.00	0.00	100.00	100.00 %
<u>100-53311-324</u>	RECRUITMENT	50.00	50.00	0.00	0.00	50.00	100.00 %
<u>100-53311-330</u>	SEMINARS, CONF & TRAVEL	500.00	500.00	0.00	187.50	312.50	62.50 %
<u>100-53311-340</u>	OPERATING SUPPLIES	4,850.00	4,850.00	717.20	2,660.92	2,189.08	45.14 %
<u>100-53311-341</u>	PRINTING & FORMS	100.00	100.00	0.00	0.00	100.00	100.00 %
<u>100-53311-342</u>	CLEANING & SANITARY SUPPLIES	600.00	600.00	0.00	25.82	574.18	95.70 %
<u>100-53311-350</u>	BLDG & GRDS MAINT & REPAIRS	1,500.00	1,500.00	27.70	27.70	1,472.30	98.15 %
<u>100-53311-360</u>	VEHICLE MAINT. & REPAIRS	5,500.00	5,500.00	373.75	4,976.30	523.70	9.52 %
<u>100-53311-361</u>	REGULAR FUEL	20,800.00	20,800.00	308.52	1,693.71	19,106.29	91.86 %
<u>100-53311-362</u>	OFF ROAD FUEL	5,000.00	5,000.00	399.30	5,446.16	-446.16	-8.92 %
<u>100-53311-363</u>	EQUIPMENT MAINT & REPAIRS	12,000.00	12,000.00	839.03	1,582.72	10,417.28	86.81 %
<u>100-53311-370</u>	SALT & SAND	77,105.00	77,105.00	0.00	6,471.87	70,633.13	91.61 %
<u>100-53311-371</u>	TREE & BRUSH MAINTENANCE	2,500.00	2,500.00	0.00	0.00	2,500.00	100.00 %
<u>100-53311-375</u>	STREET MAINT & REPAIRS	5,000.00	5,000.00	523.25	176.00	4,824.00	96.48 %
<u>100-53311-381</u>	EMPLOYMENT TESTING	500.00	500.00	0.00	131.60	368.40	73.68 %
<u>100-53311-382</u>	UNIFORMS & SAFETY ATTIRE	1,000.00	1,000.00	29.31	475.81	524.19	52.42 %
<u>100-53311-399</u>	ADD'L SOFTWARE & UPGRADES	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 53311 - STREET Total:		712,440.00	712,440.00	30,228.34	246,028.42	466,411.58	65.47 %

Budget Report

For Fiscal: 2019 Period Ending: 05/31/2019

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Department: 53312 - STREET SIGNS & SIGNALS							
100-53312-221	ELECTRIC & GAS	7,800.00	7,800.00	0.00	1,225.97	6,574.03	84.28 %
100-53312-290	OTHER CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-53312-292	ELECTRICAL CONTRACTUAL	800.00	800.00	0.00	0.00	800.00	100.00 %
100-53312-372	STREET SIGN MAINT & REPAIRS	9,000.00	9,000.00	0.00	63.42	8,936.58	99.30 %
100-53312-373	STREET SIGNAL MAINT & REPAIRS	1,500.00	1,500.00	0.00	0.00	1,500.00	100.00 %
Department: 53312 - STREET SIGNS & SIGNALS Total:		19,100.00	19,100.00	0.00	1,289.39	17,810.61	93.25 %
Department: 53315 - STREET LIGHTS							
100-53315-221	ELECTRIC & GAS	225,955.00	225,955.00	16,134.74	65,747.73	160,207.27	70.90 %
100-53315-290	OTHER CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-53315-292	ELECTRICAL CONTRACTUAL	12,000.00	12,000.00	0.00	0.00	12,000.00	100.00 %
100-53315-374	STREET LIGHT MAINT & REPAIRS	2,000.00	2,000.00	161.00	343.76	1,656.24	82.81 %
Department: 53315 - STREET LIGHTS Total:		239,955.00	239,955.00	16,295.74	66,091.49	173,863.51	72.46 %
Department: 53440 - STORM WATER							
100-53440-200	GF STORM WATER ERU	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 53440 - STORM WATER Total:		0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 54110 - ANIMAL CONTROL							
100-54110-290	OTHER CONTRACTUAL SERVICES	70,182.00	70,182.00	5,848.50	23,394.00	46,788.00	66.67 %
Department: 54110 - ANIMAL CONTROL Total:		70,182.00	70,182.00	5,848.50	23,394.00	46,788.00	66.67 %
Department: 55110 - LIBRARY							
100-55110-110	SALARIES - REGULAR	30,436.00	30,436.00	1,035.10	9,149.08	21,286.92	69.94 %
100-55110-124	WAGES - PERM PT	11,908.00	11,908.00	460.00	4,082.20	7,825.80	65.72 %
100-55110-125	OVERTIME - PERM PT	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55110-126	WAGES - TEMP/SEAS	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55110-127	OVERTIME - TEMP/SEAS	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55110-150	FICA	3,239.00	3,239.00	107.55	954.44	2,284.56	70.53 %
100-55110-151	RETIREMENT (WRS)	1,994.00	1,994.00	67.80	599.24	1,394.76	69.95 %
100-55110-152	HEALTH INSURANCE	5,508.00	5,508.00	242.94	1,214.70	4,293.30	77.95 %
100-55110-153	DENTAL INSURANCE	320.00	320.00	0.00	185.24	134.76	42.11 %
100-55110-154	LIFE INSURANCE	19.00	19.00	0.80	4.00	15.00	78.95 %
100-55110-211	BOILER CONTRACTUAL	635.00	635.00	0.00	0.00	635.00	100.00 %
100-55110-213	HVAC CONTRACTUAL	3,996.00	3,996.00	98.00	161.46	3,834.54	95.96 %
100-55110-214	FIRE CONTRACTUAL	1,249.00	1,249.00	0.00	71.95	1,177.05	94.24 %
100-55110-220	WATER/SEWER/STORM WATER	2,858.00	2,858.00	0.00	384.05	2,473.95	86.56 %
100-55110-221	ELECTRIC & GAS	24,421.00	24,421.00	0.00	6,242.42	18,178.58	74.44 %
100-55110-225	PHONE/INTERNET/CABLE	750.00	750.00	63.90	316.61	433.39	57.79 %
100-55110-240	SOFTWARE MAINTENANCE CONTR	750.00	750.00	0.00	600.00	150.00	20.00 %
100-55110-242	EQUIPMENT RENTAL	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55110-290	OTHER CONTRACTUAL SERVICES	1,320.00	1,320.00	0.00	218.35	1,101.65	83.46 %
100-55110-291	TRANSCRIPTION CONTRACTUAL	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55110-292	ELECTRICAL CONTRACTUAL	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55110-293	PLUMBING CONTRACTUAL	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55110-310	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55110-311	POSTAGE	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55110-312	COPY USAGE & PAPER	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55110-340	OPERATING SUPPLIES	3,225.00	3,225.00	100.36	414.56	2,810.44	87.15 %
100-55110-342	CLEANING & SANITARY SUPPLIES	2,100.00	2,100.00	85.24	671.86	1,428.14	68.01 %
100-55110-350	BLDG & GRDS MAINT & REPAIRS	1,750.00	1,750.00	26.97	468.88	1,281.12	73.21 %
100-55110-360	VEHICLE MAINT. & REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55110-363	EQUIPMENT MAINT. & REPAIRS	300.00	300.00	0.00	0.00	300.00	100.00 %
Department: 55110 - LIBRARY Total:		96,778.00	96,778.00	2,288.66	25,739.04	71,038.96	73.40 %
Department: 55200 - PARKS							
100-55200-110	SALARIES - REGULAR	64,719.00	64,719.00	2,477.85	22,052.87	42,666.13	65.93 %
100-55200-120	WAGES - REGULAR	80,210.00	80,210.00	3,077.76	27,229.01	52,980.99	66.05 %
100-55200-121	OVERTIME - REGULAR	1,000.00	1,000.00	0.00	510.39	489.61	48.96 %
100-55200-124	WAGES - PERM PT	6,900.00	6,900.00	0.00	0.00	6,900.00	100.00 %
100-55200-125	OVERTIME - PERM PT	0.00	0.00	0.00	0.00	0.00	0.00 %

Budget Report

For Fiscal: 2019 Period Ending: 05/31/2019

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
100-55200-126	WAGES - TEMP/SEAS	21,951.00	21,951.00	1,615.00	4,619.21	17,331.79	78.96 %
100-55200-127	OVERTIME - TEMP/SEAS	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55200-150	FICA	13,371.00	13,371.00	519.44	3,929.49	9,441.51	70.61 %
100-55200-151	RETIREMENT (WRS)	10,010.00	10,010.00	407.51	3,353.73	6,656.27	66.50 %
100-55200-152	HEALTH INSURANCE	36,560.00	36,560.00	3,046.66	15,233.30	21,326.70	58.33 %
100-55200-153	DENTAL INSURANCE	2,207.00	2,207.00	0.00	708.68	1,498.32	67.89 %
100-55200-154	LIFE INSURANCE	65.00	65.00	5.41	27.05	37.95	58.38 %
100-55200-214	FIRE CONTRACTUAL	250.00	250.00	0.00	71.95	178.05	71.22 %
100-55200-220	WATER/SEWER/STORM WATER	16,223.00	16,223.00	0.00	6,446.48	9,776.52	60.26 %
100-55200-221	ELECTRIC & GAS	20,750.00	20,750.00	311.88	5,422.74	15,327.26	73.87 %
100-55200-225	PHONE/INTERNET/CABLE	3,840.00	3,840.00	322.17	1,618.74	2,221.26	57.85 %
100-55200-240	SOFTWARE MAINTENANCE CONTR	600.00	600.00	0.00	600.00	0.00	0.00 %
100-55200-242	EQUIPMENT RENTAL	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55200-290	OTHER CONTRACTUAL SERVICES	430.00	430.00	0.00	134.37	295.63	68.75 %
100-55200-291	TRANSCRIPTION CONTRACTUAL	600.00	600.00	43.03	258.44	341.56	56.93 %
100-55200-292	ELECTRICAL CONTRACTUAL	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55200-293	PLUMBING CONTRACTUAL	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55200-310	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55200-311	POSTAGE	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55200-312	COPY USAGE & PAPER	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55200-320	SUBSCRIPTIONS & DUES	400.00	400.00	0.00	250.00	150.00	37.50 %
100-55200-321	CERTIFICATIONS & LICENSES	150.00	150.00	0.00	0.00	150.00	100.00 %
100-55200-330	SEMINARS, CONF & TRAVEL	600.00	600.00	0.00	400.00	200.00	33.33 %
100-55200-340	OPERATING SUPPLIES	11,570.00	11,570.00	3,281.77	6,572.54	4,997.46	43.19 %
100-55200-342	CLEANING & SANITARY SUPPLIES	4,000.00	4,000.00	267.80	1,070.52	2,929.48	73.24 %
100-55200-350	BLDG & GRDS MAINT & REPAIRS	12,000.00	12,000.00	56.95	56.95	11,943.05	99.53 %
100-55200-360	VEHICLE MAINT. & REPAIRS	3,000.00	3,000.00	551.46	3,930.04	-930.04	-31.00 %
100-55200-361	REGULAR FUEL	6,500.00	6,500.00	551.89	2,078.89	4,421.11	68.02 %
100-55200-362	OFF ROAD FUEL	4,000.00	4,000.00	461.84	5,799.70	-1,799.70	-44.99 %
100-55200-363	EQUIPMENT MAINT & REPAIRS	6,500.00	6,500.00	82.57	8,217.68	-1,717.68	-26.43 %
100-55200-371	TREE & BRUSH MAINTENANCE	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
100-55200-381	EMPLOYMENT TESTING	75.00	75.00	7.00	7.00	68.00	90.67 %
100-55200-382	UNIFORMS & SAFETY ATTIRE	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 55200 - PARKS Total:		329,481.00	329,481.00	17,087.99	120,599.77	208,881.23	63.40 %
Department: 55300 - RECREATION							
100-55300-110	SALARIES - REGULAR	184,453.00	184,453.00	7,064.85	62,877.17	121,575.83	65.91 %
100-55300-120	WAGES - REGULAR	26,995.00	26,995.00	1,048.62	9,096.04	17,898.96	66.30 %
100-55300-121	OVERTIME - REGULAR	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55300-124	WAGES - PERM PT	0.00	0.00	0.00	189.14	-189.14	0.00 %
100-55300-125	OVERTIME - PERM PT	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55300-126	WAGES - TEMP/SEAS	66,308.00	66,308.00	1,996.64	8,793.58	57,514.42	86.74 %
100-55300-127	OVERTIME - TEMP/SEAS	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55300-150	FICA	21,249.00	21,249.00	723.88	5,792.08	15,456.92	72.74 %
100-55300-151	RETIREMENT (WRS)	13,850.00	13,850.00	531.43	4,714.24	9,135.76	65.96 %
100-55300-152	HEALTH INSURANCE	54,781.00	54,781.00	4,565.06	22,825.30	31,955.70	58.33 %
100-55300-153	DENTAL INSURANCE	3,338.00	3,338.00	0.00	1,071.92	2,266.08	67.89 %
100-55300-154	LIFE INSURANCE	48.00	48.00	4.03	20.15	27.85	58.02 %
100-55300-225	PHONE/INTERNET/CABLE	4,250.00	4,250.00	134.22	1,282.17	2,967.83	69.83 %
100-55300-240	SOFTWARE MAINTENANCE CONTR	250.00	250.00	0.00	0.00	250.00	100.00 %
100-55300-241	EQUIPMENT MAINTENANCE CONT	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55300-290	OTHER CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55300-310	OFFICE SUPPLIES	1,100.00	1,100.00	53.94	562.53	537.47	48.86 %
100-55300-311	POSTAGE	3,650.00	3,650.00	24.35	360.63	3,289.37	90.12 %
100-55300-312	COPY USAGE & PAPER	3,300.00	3,300.00	291.49	1,219.79	2,080.21	63.04 %
100-55300-320	SUBSCRIPTIONS & DUES	775.00	775.00	0.00	500.00	275.00	35.48 %
100-55300-321	CERTIFICATIONS & LICENSES	0.00	0.00	0.00	60.00	-60.00	0.00 %
100-55300-330	SEMINARS, CONF & TRAVEL	2,100.00	2,100.00	10.00	1,242.08	857.92	40.85 %
100-55300-340	OPERATING SUPPLIES	31,000.00	31,000.00	5,828.78	8,827.12	22,172.88	71.53 %

Budget Report

For Fiscal: 2019 Period Ending: 05/31/2019

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
100-55300-341	PRINTING & FORMS	6,325.00	6,325.00	3,199.76	4,896.00	1,429.00	22.59 %
100-55300-381	EMPLOYMENT TESTING	75.00	75.00	0.00	0.00	75.00	100.00 %
Department: 55300 - RECREATION Total:		423,847.00	423,847.00	25,477.05	134,329.94	289,517.06	68.31 %
Department: 55420 - AQUATIC CENTER							
100-55420-120	WAGES - REGULAR	21,449.00	21,449.00	829.44	7,273.31	14,175.69	66.09 %
100-55420-121	OVERTIME - REGULAR	0.00	0.00	0.00	305.88	-305.88	0.00 %
100-55420-126	WAGES - TEMP/SEAS	76,477.00	76,477.00	0.00	126.89	76,350.11	99.83 %
100-55420-127	OVERTIME - TEMP/SEAS	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55420-150	FICA	7,491.00	7,491.00	57.65	543.04	6,947.96	92.75 %
100-55420-151	RETIREMENT (WRS)	1,405.00	1,405.00	54.33	496.46	908.54	64.66 %
100-55420-152	HEALTH INSURANCE	7,288.00	7,288.00	607.36	3,036.80	4,251.20	58.33 %
100-55420-153	DENTAL INSURANCE	452.00	452.00	0.00	145.28	306.72	67.86 %
100-55420-154	LIFE INSURANCE	6.00	6.00	0.49	2.45	3.55	59.17 %
100-55420-220	WATER/SEWER/STORM WATER	7,727.00	7,727.00	0.00	3,037.02	4,689.98	60.70 %
100-55420-221	ELECTRIC & GAS	17,500.00	17,500.00	255.06	2,301.82	15,198.18	86.85 %
100-55420-225	PHONE/INTERNET/CABLE	700.00	700.00	137.81	593.89	106.11	15.16 %
100-55420-290	OTHER CONTRACTUAL SERVICES	11,825.00	11,825.00	2,614.26	5,478.52	6,346.48	53.67 %
100-55420-321	CERTIFICATIONS & LICENSES	735.00	735.00	0.00	0.00	735.00	100.00 %
100-55420-330	SEMINARS, CONF & TRAVEL	250.00	250.00	0.00	0.00	250.00	100.00 %
100-55420-340	OPERATING SUPPLIES	4,600.00	4,600.00	550.94	1,463.81	3,136.19	68.18 %
100-55420-342	CLEANING & SANITARY SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-55420-343	CONCESSIONS SUPPLIES	15,580.00	15,580.00	0.00	47.51	15,532.49	99.70 %
100-55420-350	BLDG & GRDS MAINT & REPAIRS	4,500.00	4,500.00	0.00	0.00	4,500.00	100.00 %
100-55420-363	EQUIPMENT MAINT & REPAIRS	1,200.00	1,200.00	307.96	307.96	892.04	74.34 %
Department: 55420 - AQUATIC CENTER Total:		179,185.00	179,185.00	5,415.30	25,160.64	154,024.36	85.96 %
Department: 56600 - URBAN PLANNING							
100-56600-290	OTHER CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-56600-320	SUBSCRIPTIONS & DUES	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 56600 - URBAN PLANNING Total:		0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 56610 - CITY STUDY							
100-56610-295	CITY STUDY	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 56610 - CITY STUDY Total:		0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 56700 - ECONOMIC DEVELOPMENT							
100-56700-290	OTHER CONTRACTUAL SERVICES	13,467.00	13,467.00	13,466.99	13,466.99	0.01	0.00 %
Department: 56700 - ECONOMIC DEVELOPMENT Total:		13,467.00	13,467.00	13,466.99	13,466.99	0.01	0.00 %
Department: 56900 - PLANNING & ZONING							
100-56900-110	SALARIES - REGULAR	62,391.00	62,391.00	2,442.77	21,189.31	41,201.69	66.04 %
100-56900-120	WAGES - REGULAR	4,601.00	4,601.00	179.76	1,566.06	3,034.94	65.96 %
100-56900-121	OVERTIME - REGULAR	0.00	0.00	0.00	0.00	0.00	0.00 %
100-56900-124	WAGES - PERM. P.T.	6,360.00	6,360.00	311.38	1,313.08	5,046.92	79.35 %
100-56900-126	WAGES - TEMP/SEAS.	500.00	500.00	0.00	0.00	500.00	100.00 %
100-56900-150	FICA	5,650.00	5,650.00	198.02	1,622.02	4,027.98	71.29 %
100-56900-151	RETIREMENT (WRS)	4,388.00	4,388.00	171.78	1,490.46	2,897.54	66.03 %
100-56900-152	HEALTH INSURANCE	20,043.00	20,043.00	1,670.24	8,351.20	11,691.80	58.33 %
100-56900-153	DENTAL INSURANCE	1,244.00	1,244.00	0.00	399.56	844.44	67.88 %
100-56900-154	LIFE INSURANCE	12.00	12.00	0.68	3.40	8.60	71.67 %
100-56900-225	PHONE/INTERNET/CABLE	1,700.00	1,700.00	71.09	377.96	1,322.04	77.77 %
100-56900-240	SOFTWARE MAINTENANCE CONTR	320.00	320.00	0.00	400.00	-80.00	-25.00 %
100-56900-241	EQUIPMENT MAINTENANCE CONT	0.00	0.00	0.00	0.00	0.00	0.00 %
100-56900-290	OTHER CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00 %
100-56900-291	TRANSCRIPTION CONTRACTUAL	3,000.00	3,000.00	274.43	748.67	2,251.33	75.04 %
100-56900-310	OFFICE SUPPLIES	820.00	820.00	0.00	169.30	650.70	79.35 %
100-56900-311	POSTAGE	920.00	920.00	61.80	332.65	587.35	63.84 %
100-56900-312	COPY USAGE & PAPER	2,745.00	2,745.00	278.45	883.64	1,861.36	67.81 %
100-56900-320	SUBSCRIPTIONS & DUES	620.00	620.00	0.00	507.00	113.00	18.23 %
100-56900-322	LEGAL NOTICES	3,600.00	3,600.00	0.00	1,076.07	2,523.93	70.11 %
100-56900-324	RECRUITMENT	0.00	0.00	0.00	25.00	-25.00	0.00 %

Budget Report

For Fiscal: 2019 Period Ending: 05/31/2019

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
<u>100-56900-330</u>	SEMINARS, CONF & TRAVEL	2,300.00	2,300.00	0.00	0.00	2,300.00	100.00 %
<u>100-56900-340</u>	OPERATING SUPPLIES	700.00	700.00	0.00	103.00	597.00	85.29 %
<u>100-56900-360</u>	VEHICLE MAINT. & REPAIRS	300.00	300.00	0.00	0.00	300.00	100.00 %
<u>100-56900-361</u>	REGULAR FUEL	600.00	600.00	65.34	105.96	494.04	82.34 %
Department: 56900 - PLANNING & ZONING Total:		122,814.00	122,814.00	5,725.74	40,664.34	82,149.66	66.89 %
Department: 59200 - TRANSFERS							
<u>100-59200-590</u>	TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 59200 - TRANSFERS Total:		0.00	0.00	0.00	0.00	0.00	0.00 %
Expense Total:		9,351,376.00	9,351,376.00	444,290.88	3,095,530.11	6,255,845.89	66.90 %
Fund: 100 - GENERAL FUND Surplus (Deficit):		-150,000.00	-150,000.00	-401,881.18	3,846,403.08	3,996,403.08	2,664.27 %
Report Surplus (Deficit):		-150,000.00	-150,000.00	-401,881.18	3,846,403.08	3,996,403.08	2,664.27 %

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
100 - GENERAL FUND	-150,000.00	-150,000.00	-401,881.18	3,846,403.08	3,996,403.08
Report Surplus (Deficit):	-150,000.00	-150,000.00	-401,881.18	3,846,403.08	3,996,403.08

CITY OF ONALASKA, WISCONSIN

**SUMMARY FINANCIAL REPORT
WITH INDEPENDENT AUDITORS'
REPORT**

DECEMBER 31, 2018

CITY OF ONALASKA, WISCONSIN
SUMMARY FINANCIAL REPORT

CONTENTS

DECEMBER 31, 2018

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2	Independent Auditors' Report
3	Combined Balance Sheet, Including Component Unit
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5	Expenditures
	Water, Sewer, and Storm Water Utility
6	Statement of Revenue, Expenses, and Changes in Net Assets
	Other Funds
7	Statement of Revenue, Expenditures, and Fund Equity
8	Other Financial Information

INDEPENDENT AUDITORS' REPORT

To the Common Council
City of Onalaska, Wisconsin

The accompanying summary financial reports of the City of Onalaska, Wisconsin (the "City") as of and for the year ended December 31, 2018, as listed in the table of contents, are derived from the audited basic financial statements of governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of City of Onalaska, Wisconsin, as of and for the year ended December 31, 2018. We expressed an unmodified audit opinion on those audited financial statements in our report dated May 17, 2019.

The summary financial reports do not contain all the disclosures required by accounting principles generally accepted in the United States of America. Reading the summary financial reports, therefore, is not a substitute for reading the audited financial statements of the City.

Management's Responsibility for the Summary Financial Reports

Management is responsible for the preparation of the summary financial reports on the basis described in the other financial information.

Auditor's Responsibility

Our responsibility is to express an opinion about whether the summary financial reports are consistent, in all material respects, with the audited financial statements based on our procedures, which were conducted in accordance with auditing standards generally accepted in the United States of America. The procedures consisted principally of comparing the summary financial reports with the related information in the audited financial statements from which the summary financial reports have been derived, and evaluating whether the summary financial reports are prepared in accordance with the basis described in the other financial information.

Opinion

In our opinion, the summary financial reports of the City of Onalaska, Wisconsin as of and for the year ended December 31, 2018 referred to above are consistent, in all material respects, with the audited financial statements from which they have been derived, on the basis described in the other financial information.

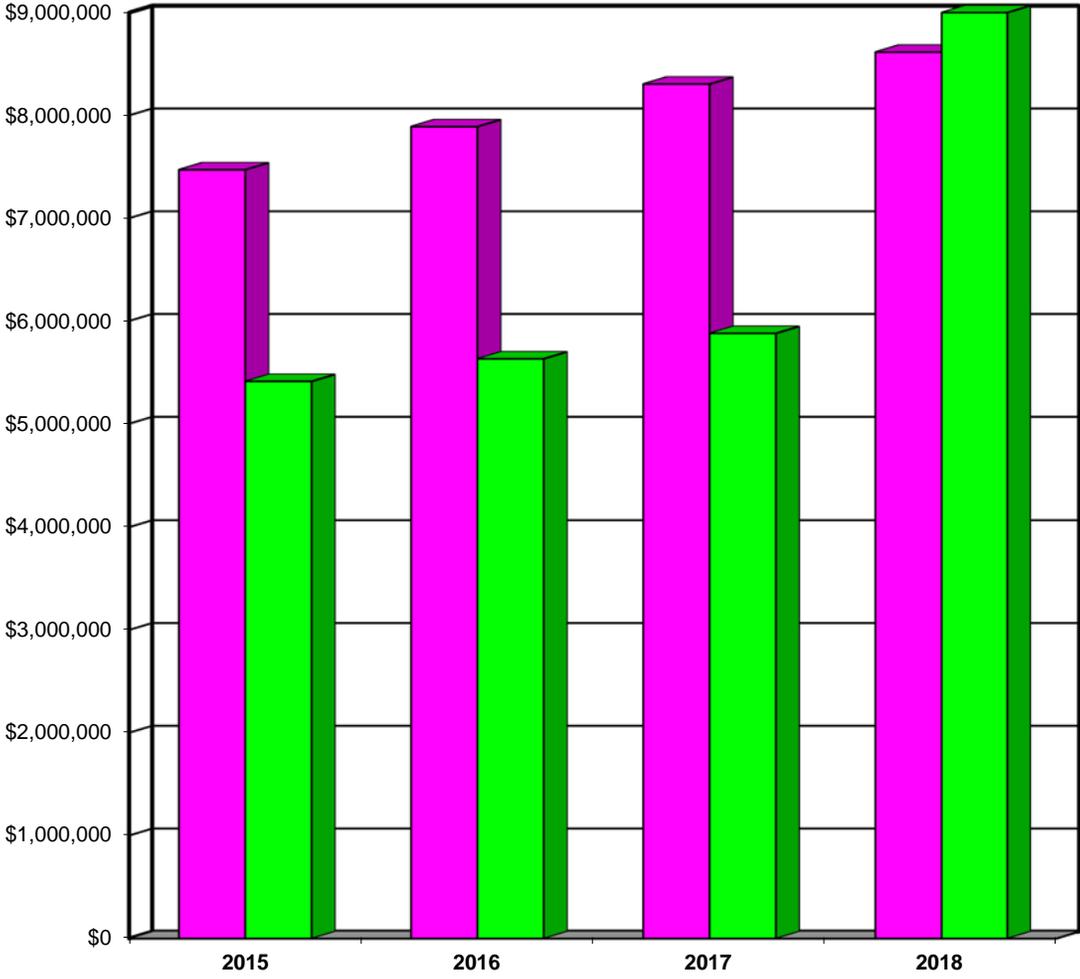
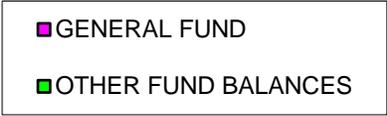
Hawkins Ash CPAs, LLP

La Crosse, Wisconsin
May 17, 2019

CITY OF ONALASKA, WISCONSIN
COMBINED BALANCE SHEET
INCLUDING COMPONENT UNIT

<u>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</u>	DECEMBER 31,	
	2018	2017
ASSETS		
Cash and investments	\$ 42,017,273	\$ 37,897,371
Restricted cash	1,269,967	1,267,167
Receivables		
Taxes	22,919,940	21,769,772
Special assessments	599,029	598,404
Customers and other	1,411,612	1,401,796
Interfund	2,915,578	1,767,490
Intergovernmental	114,749	172,693
Net pension asset (Wisconsin Retirement System)	223,746	-
Inventories and prepaids	125,357	155,973
Capital assets, less accumulated depreciation	<u>53,392,644</u>	<u>53,474,416</u>
TOTAL ASSETS	<u>124,989,895</u>	<u>118,505,082</u>
DEFERRED OUTFLOWS OF RESOURCES		
Wisconsin Retirement System pension	653,808	435,657
Wisconsin Retirement System LRLIF	6,806	-
Loss on refunding	<u>381,833</u>	<u>435,431</u>
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>1,042,447</u>	<u>871,088</u>
	<u>\$ 126,032,342</u>	<u>\$ 119,376,170</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND EQUITY		
LIABILITIES		
Payables	\$ 1,388,635	\$ 1,557,357
Accrued interest expense	113,674	127,402
Interfund payables	2,915,578	1,767,490
Taxes and special assessments		
Due to other governments	28,908,720	28,914,243
Deferred revenue until next year	11,002,535	10,794,228
Net pension liability (Wisconsin Retirement System)	-	48,263
Net OPEB liability (LRLIF)	47,114	-
Compensated absences	187,062	177,451
Long-term debt	20,170,075	19,093,123
Premium on long-term debt	<u>66,149</u>	<u>76,125</u>
TOTAL LIABILITIES	<u>64,799,542</u>	<u>62,555,682</u>
DEFERRED INFLOWS OF RESOURCES		
Wisconsin Retirement System pension	711,236	201,967
Wisconsin Retirement System LRLIF	664	-
Unavailable revenue	<u>315,689</u>	<u>314,329</u>
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>1,027,589</u>	<u>516,296</u>
	<u>65,827,131</u>	<u>63,071,978</u>
EQUITY		
Net position	41,518,920	42,120,726
General fund balance	8,615,229	8,304,344
Other fund balances	<u>10,071,062</u>	<u>5,879,122</u>
TOTAL EQUITY	<u>60,205,211</u>	<u>56,304,192</u>
	<u>\$ 126,032,342</u>	<u>\$ 119,376,170</u>

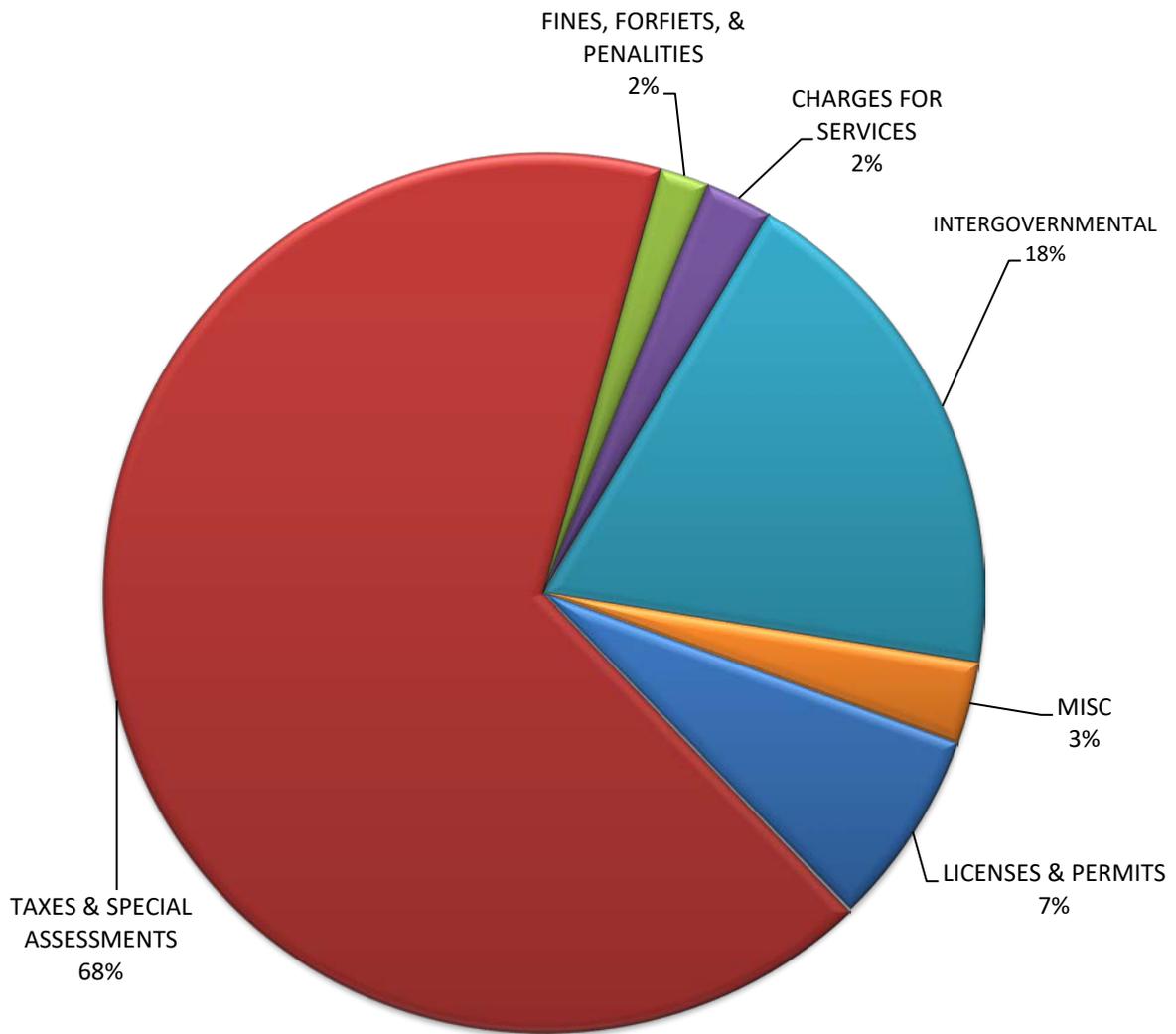
CITY OF ONALASKA, WISCONSIN 2015-2018 FUND BALANCES



CITY OF ONALASKA, WISCONSIN
REVENUE
GENERAL FUND
YEAR ENDED DECEMBER 31, 2018

REVENUE	2018		2017
	BUDGET	ACTUAL	ACTUAL
Taxes			
Property	\$ 5,836,421	\$ 5,828,612	\$ 5,879,461
Payments in lieu of taxes	126,000	132,114	135,664
Special Assessments	15,533	100,634	34,247
Intergovernmental			
Federal grants	-	-	-
State shared taxes	782,964	793,014	793,488
State grants and payments	833,336	857,875	774,182
Licenses and Permits			
Business and occupational licenses	219,910	234,323	226,442
Nonbusiness licenses	59,000	76,517	67,111
Building permits and inspection fees	172,350	335,693	246,848
Zoning permits and fees	6,000	11,110	11,055
Fines, Forfeits, and Penalties			
Law and ordinance violations	135,000	163,403	151,692
Public Charges for Services			
General government	9,970	13,904	13,490
Public safety	6,000	5,076	7,762
Culture, recreation, and education	195,080	201,652	211,608
Other	500	2,277	451
Intergovernmental Charges for Services			
Other local governments	92,701	82,123	121,590
Miscellaneous			
Interest	65,818	182,765	87,400
Rent	-	-	-
Property sales	-	-	-
Insurance recoveries	13,504	69,151	35,038
Donations/contributions	21,000	21,785	21,785
Miscellaneous	12,000	(250)	23,850
Operating Transfer In	420,000	430,846	438,350
TOTAL REVENUE	<u>\$ 9,023,087</u>	<u>\$ 9,542,624</u>	<u>\$ 9,281,514</u>

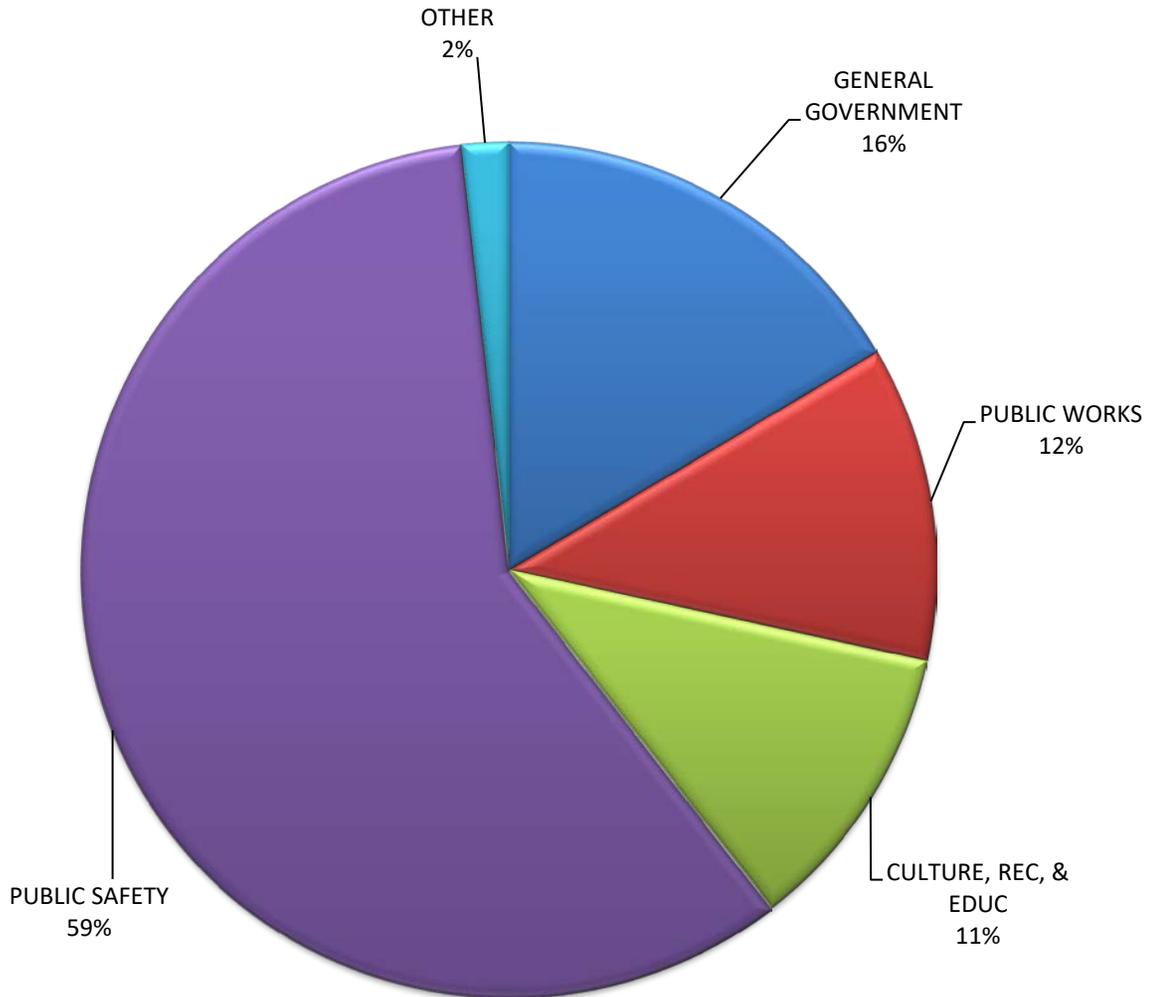
CITY OF ONALASKA, WISCONSIN 2018 GENERAL FUND REVENUE



CITY OF ONALASKA, WISCONSIN
EXPENDITURES
GENERAL FUND
YEAR ENDED DECEMBER 31, 2018

EXPENDITURES	2018		2017
	BUDGET	ACTUAL	ACTUAL
General Government			
Common council	\$ 49,875	\$ 50,716	\$ 47,448
Municipal court	912	965	704
City attorney	138,000	118,262	102,837
Mayor	16,153	16,012	15,705
Finance	170,272	167,519	194,914
Clerk and elections	198,857	192,644	177,180
Auditing, personnel, and management	114,240	114,434	88,998
Assessor	327,709	322,287	339,002
City hall	172,515	172,509	160,851
Other general government	327,251	322,049	336,131
Public Safety			
Police department	2,950,791	2,939,146	2,871,319
Fire department	1,854,677	1,853,632	1,751,104
Inspections	456,443	458,162	430,881
Other	11,200	10,998	8,512
Public Works			
Engineering	122,220	122,034	115,430
Street department	723,593	723,303	681,009
Street signs and markings	13,700	12,765	18,802
Street lighting	223,455	209,334	215,963
Health and Human Services			
Animal pound	66,840	66,840	65,232
Culture, Recreation, and Education			
Library	91,873	89,962	86,209
Parks	329,597	333,144	311,451
Recreation	393,907	388,603	370,380
Swimming pool	178,017	179,494	174,744
Conservation and Development			
Planning	90,990	91,925	77,959
Operating Transfers Out	-	275,000	225,000
TOTAL EXPENDITURES	<u>\$ 9,023,087</u>	<u>\$ 9,231,739</u>	<u>\$ 8,867,765</u>

CITY OF ONALASKA, WISCONSIN 2018 GENERAL FUND EXPENDITURES

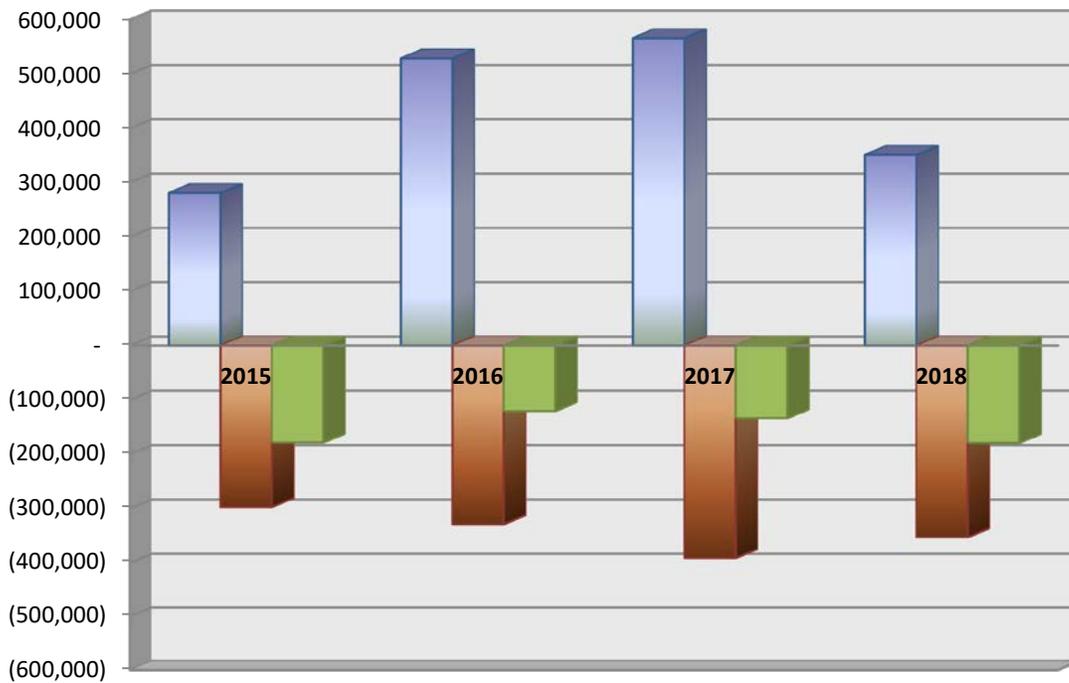


CITY OF ONALASKA, WISCONSIN
STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION
WATER, SEWER, AND STORM WATER UTILITY

	YEAR ENDED DECEMBER 31,					
	WATER		SEWER		STORM WATER	
	2018	2017	2018	2017	2018	2017
OPERATING REVENUE						
Charges for services	\$ 2,374,963	\$ 2,378,978	\$ 1,968,703	\$ 1,841,435	\$ 815,477	\$ 789,494
OPERATING EXPENSES						
Operations	583,119	565,147	431,463	374,548	325,047	290,445
Maintenance	91,846	56,297	40,705	28,000	38,092	25,948
General and administration	609,389	463,356	1,287,607	1,273,827	83,995	70,577
Depreciation	705,108	692,608	531,420	529,887	534,539	524,511
Taxes	34,652	35,760	30,378	26,242	13,060	11,707
TOTAL OPERATING EXPENSES	<u>2,024,114</u>	<u>1,813,168</u>	<u>2,321,573</u>	<u>2,232,504</u>	<u>994,733</u>	<u>923,188</u>
OPERATING INCOME (LOSS)	<u>350,849</u>	<u>565,810</u>	<u>(352,870)</u>	<u>(391,069)</u>	<u>(179,256)</u>	<u>(133,694)</u>
NONOPERATING (EXPENSES) REVENUE						
Intergovernmental grants	1	10,634	-	-	173,992	28,696
Interest income	27,747	10,158	45,059	20,248	4,503	884
Contributions	-	-	8,029	12	-	17,910
Interest expense	(154,698)	(150,694)	(59,467)	(63,648)	(144,699)	(153,893)
Miscellaneous revenue	-	-	-	-	8,062	4,641
Gain (Loss) on disposal of capital assets	4,772	-	2,841	-	376	(6,837)
Debt issuance costs	(861)	5,407	-	3,314	(4,992)	(340)
Amortization expense	(23,265)	(11,732)	(7,681)	(4,001)	-	-
Capital contributions	27,580	232,754	-	-	-	-
Transfer out	(400,734)	(408,252)	(30,089)	(30,098)	-	-
TOTAL NONOPERATING (EXPENSES)	<u>(519,458)</u>	<u>(311,725)</u>	<u>(41,308)</u>	<u>(74,173)</u>	<u>37,242</u>	<u>(108,939)</u>
CHANGE IN NET POSITION	(168,609)	254,085	(394,178)	(465,242)	(142,014)	(242,633)
NET POSITION AT BEGINNING OF YEAR	<u>15,687,607</u>	<u>15,433,522</u>	<u>10,860,657</u>	<u>11,325,899</u>	<u>13,862,955</u>	<u>14,105,588</u>
CHANGE IN ACCOUNTING PRINCIPLE	(13,421)	-	(11,626)	-	(4,883)	-
NET POSITION AT END OF YEAR	<u>\$ 15,505,577</u>	<u>\$ 15,687,607</u>	<u>\$ 10,454,853</u>	<u>\$ 10,860,657</u>	<u>\$ 13,716,058</u>	<u>\$ 13,862,955</u>

CITY OF ONALASKA, WISCONSIN WATER, SEWER, AND STORM WATER UTILITY OPERATING INCOME (LOSS)

- WATER
- SEWER
- STORM WATER



CITY OF ONALASKA, WISCONSIN
STATEMENT OF REVENUE, EXPENDITURES, AND FUND EQUITY
OTHER FUNDS

	FUND BALANCES/ NET POSITION JANUARY 1, 2018	REVENUE	EXPENDITURES	FUND BALANCES/ NET POSITION DECEMBER 31, 2018
Special Revenue				
Nonresident and park	\$ 308,468	\$ 220,370	\$ 20,020	\$ 508,818
Special projects/donations	1,800,424	572,783	620,113	1,753,094
Refuse and recycling	363,248	1,026,750	985,773	404,225
Shared ride taxi	263,596	713,464	679,067	297,993
Equipment replacement	1,225,519	231,622	51,258	1,405,883
Police reserves	4,009	10,394	10,823	3,580
Municipal court	164,281	387,777	360,667	191,391
Debt Service	615,890	3,489,683	3,547,047	558,526
Capital Projects				
1990, 1996-2005 Projects	75,192	26,425	45,059	56,558
2006 Projects	9,807	-	9,807	-
2007 Projects	288	18	306	-
2008 Projects	259,144	-	126	259,018
2009 Projects	(37,391)	62,630	-	25,239
2010 Projects	10	53	63	-
2011 Projects	22,510	-	36,629	(14,119)
2012 Projects	(19,292)	19,292	-	-
2013 Projects	(31,856)	31,856	-	-
2014 Projects	36,001	76	36,077	-
2015 Projects	(2,707)	-	6,755	(9,462)
2016 Projects	315,581	88,685	137,948	266,318
2017 Projects	354,637	5,204	121,973	237,868
Enterprise				
Tourism	708,324	701,104	613,294	796,134
Cemetery	544,197	81,752	103,454	522,495
Gundersen Lutheran Parking Ramp	244,233	399,851	231,622	412,462
Omni Center	(94,889)	607,643	630,240	(117,486)
TOTAL	<u>\$ 7,129,224</u>	<u>\$ 8,677,432</u>	<u>\$ 8,248,121</u>	<u>\$ 7,558,535</u>

CITY OF ONALASKA, WISCONSIN
OTHER FINANCIAL INFORMATION
DECEMBER 31, 2018

Independent Auditors' Report - An unmodified "clean" auditors' opinion was issued on the City's financial statements. Our opinion states that we found that your statements present fairly, in all material respects, the financial activity of the City.

Basis of Accounting - The combined balance sheet, general fund revenue, general fund expenditures, and statement of revenue, expenditures, and fund equity summary financial statements are presented using the current financial resources measurement focus and the modified accrual basis of accounting. The statement of revenue, expenses, and changes in net position financial statement is presented using the economic resources measurement focus and the accrual basis of accounting.

General Capital Assets - The City added \$3,361,408 of general capital assets during 2018, of which \$2,582,021 was infrastructure, \$684,886 was for vehicles, \$205,485 was for a tandem axle plow truck, \$73,740 was for the Meier Farm Playground, and \$73,225 for the Hilltopper playground.

	<u>Balances</u> <u>1/1/18</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balances</u> <u>12/31/18</u>
General Capital Assets	\$ 85,073,965	\$ 3,361,408	\$ (1,624,084)	\$ 86,811,289
Less Accumulated Depreciation	39,867,166	2,904,722	(1,615,876)	41,156,012
General Capital Assets, net	<u>\$45,206,799</u>	<u>\$ 456,686</u>	<u>\$ (8,208)</u>	<u>\$ 45,655,277</u>

Water, Sewer, and Storm Water Utilities - The City added \$1,909,696 of water, sewer, and storm water fixed assets during 2018, of which \$250,664 was contributed by developers.

Long-Term Debt - General obligation long-term debt increased \$6,256,396 to an outstanding general obligation debt balance of \$48,209,409, at December 31, 2018. The City is well below its debt limit of \$99,417,170.

	<u>Balances</u> <u>1/1/18</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balances</u> <u>12/31/18</u>
General Obligation Long-Term Debt	<u>\$ 41,953,013</u>	<u>\$ 9,845,000</u>	<u>\$ (3,588,604)</u>	<u>\$ 48,209,409</u>

Auditors' Reports on Compliance and Internal Control Over Financial Reporting - These reports conclude that the City's internal control appears adequate for a City of your size and we did not identify any material compliance violations.

Communications With the Those Charge With Governance - This report discusses the scope and limitations of a financial audit and communicates any problems we had during the audit process. No significant problems were identified.

CITY OF ONALASKA, WISCONSIN

**INDEPENDENT AUDITORS' REPORT
ON COMMUNICATION WITH THOSE
CHARGED WITH GOVERNANCE AND
A MANAGEMENT ADVISORY
COMMENT**

DECEMBER 31, 2018

CITY OF ONALASKA, WISCONSIN

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DECEMBER 31, 2018

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**INDEPENDENT AUDITORS' REPORT ON
COMMUNICATIONS WITH THOSE CHARGED WITH GOVERNANCE**

To the Common Council
City of Onalaska, Wisconsin

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Onalaska, for the year ended December 31, 2018. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government 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 7, 2019. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

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 are described in Note 1 to the financial statements. As described in Note 1 to the financial statements, the City changed accounting policies by adopting Governmental Accounting Standard Board Statement No. 75 *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* in 2018. We noted no transactions entered into by the governmental unit 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 City's financial statements were:

- The allowance for doubtful accounts for accounts receivable is based on the status of court penalty collections.
- The amortization of loss on refunding and premium on long-term debt is based on using the straight-line method over the life of the loan.
- Depreciation is based on using the straight-line method over the estimated useful life of the asset.
- The net Local Retiree Life Insurance Fund (LRLIF) OPEB liability is based on an actuarial review of the LRLIF. The net LRLIF OPEB liability was measured as of December 31, 2017, and the total OPEB liability used to calculate the net LRLIF OPEB liability was determined by an actuarial valuation as of December 31, 2016 rolled forward to December 31, 2017. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The District's proportion of the net LRLIF OPEB liability was based on the District's share of contributions to the LRLIF OPEB plan relative to the contributions of all participating employers.

- The net pension asset (WRS) is based on an actuarial review of the statewide retirement system (WRS). The net pension asset was measured as of December 31, 2017, and the total pension asset used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2016 rolled forward to December 31, 2017. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The City's proportion of the net pension asset was based on the City's share of contributions to the pension plan relative to the contributions of all participating employers.

We evaluated the key factors and assumptions used to develop the 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.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The audit adjustments listed on pages 5 through 14 were detected as a result of audit procedures and have been 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 auditors' 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 May 17, 2019.

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 governmental unit's 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 budgetary comparison schedule - general fund and Wisconsin Retirement System Schedules, and Local Retiree Life Insurance Fund Schedules, which are required supplementary information (RSI) 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 supplementary information, which accompanies the financial statements but are 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.

Restriction on Use

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

Very truly yours,

Hawkins Ash CPAs, LLP

La Crosse, Wisconsin
May 17, 2019

CITY OF ONALASKA, WISCONSIN
ADJUSTING JOURNAL ENTRIES
DECEMBER 31, 2018

Account	Description	Debit	Credit
Adjusting Journal Entry #1			
To adjust reserved to actual for restricted investment accounts less restricted debt and accrued interest.			
610-34130	FUND BALANCE - RESERVED	5,245	
620-34130	FUND BALANCE - RESERVED	392	
610-34101	FUND BALANCE (SURPLUS/DEF)		5,245
620-34101	FUND BALANCE (SURPLUS/DEF)		392
	TOTAL	5,637	5,637

Adjusting Journal Entry #2

To record sewer depreciation expense.

620-53690-403	DEPRECIATION	450,357	
620-18917	RES. DEPRECIATION - LIFT STATIONS		14,712
620-18917	RES. DEPRECIATION - LIFT STATIONS		18,227
620-18918	ACCUMULATED DEPRECIATION - SERVICE CONN		36,412
620-18919	RES. DEPRECIATION - INTERCEPTORS		10,639
620-18920	RES. DEPRECIATION - FLOW METERS		727
620-18921	RES. DEPRECIATION - SEWAGE SYSTEM		232,755
620-18922	RES. DEPRECIATION - OFFICE FURNITURE		22,705
620-18923	RES. DEPRECIATION - TRANSPORTATION EQUIP		90,842
620-18925	RES. DEPRECIATION - EQUIP MISC.		68
620-18925	RES. DEPRECIATION - EQUIP MISC.		7,244
620-18926	RES. DEPRECIATION - UTILITY BLDG		16,026
	TOTAL	450,357	450,357

Adjusting Journal Entry #3

To record water depreciation expense.

610-53790-403	DEPRECIATION EXPENSE	571,774	
610-53790-404	DEPRECIATION EXPENSE - CONTRIBUTED	214,397	
610-18540	ACCUMULATED DEPRECIATION - TOOLS, SHOP & GARAGE		11,280
610-18558	ACCUMULATED DEPRECIATION - TANS & DIST MAIN		46,756
610-18560	ACCUMULATED DEPRECIATION - MAINS CONTRIBUTED		102,761
610-18561	ACCUMULATED DEPRECIATION - HYDRANTS		8,696
610-18599	ACCUMULATED DEPRECIATION - STRUCTURES & IMPRO		30,993
610-18601	ACCUMULATED DEPRECIATION - STRUCTURES CONTRIBUTED		8,551
610-18603	ACCUMULATED DEPRECIATION - OTHER POWER PROD		2,003
610-18604	ACCUMULATED DEPRECIATION - ELECTRIC PUMPING EQUIP		43,591
610-18605	ACCUMULATED DEPRECIATION - WELLS & SPRINGS		142,948
610-18606	ACCUMULATED DEPRECIATION - DIST RES & STAND		28,341
610-18607	ACCUMULATED DEPRECIATION -RESERVOIRS CONTRIBUTED		9,605
610-18890	ACCUMULATED DEPRECIATION - SERVICES		13,473
610-18891	ACCUMULATED DEPRECIATION -SERVICES CONTRIBUTED		66,567
610-18901	ACCUMULATED DEPRECIATION -HYDRANTS CONTRIBUTED		26,913
610-18903	ACCUMULATED DEPRECIATION - OTHER TRANS & DIST		499
610-18905	ACCUMULATED DEPRECIATION - COMMUNICATION EQUIP		4,242
610-18906	ACCUMULATED DEPRECIATION - COM EQUIP SCADA.		37,688
610-18907	ACCUMULATED DEPRECIATION - ELECTRIC PUMPING EQUIPMENT		5,304
610-18909	ACCUMULATED DEPRECIATION - WATER TREATMENT EQUIP		7,486
610-18910	ACCUMULATED DEPRECIATION - METERS		162,126
610-18911	ACCUMULATED DEPRECIATION - COMPUTER EQUIP		24,460
610-18914	ACCUMULATED DEPRECIATION - TRANSPORTAION EQUIP		1,888
610-18908	ACCUMULATED DEPRECIATION - OTHER PUMBING EQUIP		
	TOTAL	786,171	786,171

CITY OF ONALASKA, WISCONSIN
ADJUSTING JOURNAL ENTRIES
DECEMBER 31, 2018

<u>Account</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
<u>Adjusting Journal Entry #4</u>			
To record CY JMA charge to sewer.			
610-14207	DUE FROM SEWER	145,780	
610-00000-46459	MISC SERVICE REVENUE		19,729
610-53790-403	DEPRECIATION EXPENSE		81,063
610-57400-120	WAGES REGULAR		9,018
610-57400-150	FICA		690
610-57400-151	RETIREMENT (WRS)		1,046
610-57400-151	RETIREMENT (WRS)		134
610-57400-476	MAINT OF METERS		1,890
610-57500-120	WAGES REGULAR		1,992
610-57500-150	FICA		129
610-57600-302	TAXES		30,089
	TOTAL	<u>145,780</u>	<u>145,780</u>

Adjusting Journal Entry #5
To record CY JMA charge from water.

620-53690-403	DEPRECIATION	81,063	
620-58200-150	FICA	690	
620-58200-151	RETIREMENT (WRS)	1,046	
620-58200-481	MAINT OF SEWAGE COLLECTION SYSTEM	1,890	
620-58200-481	MAINT OF SEWAGE COLLECTION SYSTEM	9,018	
620-58300-110	SALARIES - REGULAR	1,992	
620-58300-150	FICA	129	
620-58300-151	RETIREMENT (WRS)	134	
620-58400-302	TAXES	30,089	
620-58400-340	OPERATING SUPPLIES	19,729	
620-25600	DUE TO WATER		145,780
	TOTAL	<u>145,780</u>	<u>145,780</u>

Adjusting Journal Entry #6
To record water portion of capital outlay.

416-25600	DUE TO WATER	8,815	
418-25600	DUE TO WATER	721,199	
610-18150	CONSTRUCTION WORK IN PROGRESS	8,815	
610-18526	TRANSMISSION & DISTRIBUTION - MAIN	498,124	
610-18528	HYDRANTS	44,650	
610-18533	COMMUNICATION EQUIPMENT - SCADA SYSTEM	78,002	
610-18850	SERVICES	100,423	
416-57000-037	GR. COULEE HIGH PRES..		4,382
416-57000-068	GR. COULEE WTR. HIGH SERV.		4,433
418-57000-038	HDWR/SOFTWRE SCADA		78,002
418-57000-040	HOLIDAY HEIGHTS		573,160
418-57000-061	STR. RECONSTR. - KING ST./6TH AVE		70,037
610-14211	DUE FROM CAPITAL PROJECTS		730,014
	TOTAL	<u>1,460,028</u>	<u>1,460,028</u>

CITY OF ONALASKA, WISCONSIN
ADJUSTING JOURNAL ENTRIES
DECEMBER 31, 2018

<u>Account</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
<u>Adjusting Journal Entry #7</u>			
To record sewer portion of capital outlay.			
409-25610	DUE TO SEWER	25,239	
416-25610	DUE TO SEWER	10,588	
417-25610	DUE TO SEWER	59,368	
418-25610	DUE TO SEWER	95,973	
620-18205	BLDG & LIFT STATIONS	111,001	
620-18206	UTILITY BLDG	1,750	
620-18513	SEWAGE SYSTEM	42,267	
620-18520	COMPUTER EQUIPMENT	36,150	
409-58000-086	SEWER LIFT STATIONS		25,239
416-58000-086	SEWER UTILITY LIFTSTATION		10,588
417-58000-086	SEWER LIFT STATIONS		59,368
418-58000-038	HDWR/SOFTWR SCADA		36,150
418-58000-040	HOLIDAY HEIGHTS		25,399
418-58000-061	STR. RECONST. - KING ST./6TH AVE.		15,866
418-58000-086	SEWER LIFT STATIONS		18,558
620-14211	DUE FROM CAPITAL PROJECTS		191,168
	TOTAL	<u>382,336</u>	<u>382,336</u>

Adjusting Journal Entry #8

To record storm portion of capital outlay.

411-25620	DUE TO STORM WATER	34,768	
417-25620	DUE TO STORM WATER	4,217	
418-25620	DUE TO STORM WATER	203,733	
660-18575	STORM WATER INFRASTRUCTURE	242,718	
411-53440-040	STORM WATER HOLIDAY HEIGHTS		34,768
417-53440-029	SPRUCE ST. RECON.		4,217
418-53440-040	HOLIDAY HEIGHTS		196,043
418-53440-061	STR. RECONST. - KING ST./6TH AVE.		7,690
660-14212	STORM WATER DUE FROM CIP		242,718
	TOTAL	<u>485,436</u>	<u>485,436</u>

Adjusting Journal Entry #9

To record water, sewer, storm developer contributions.

610-18527	MAINS-CONTRIBUTED	23,580	
610-18902	HYDRANTS-CONTRIBUTED	4,000	
610-00000-46467	CONTRIBUTED CAPITAL PER GASB 33		27,580
	TOTAL	<u>27,580</u>	<u>27,580</u>

Adjusting Journal Entry #10

To record storm water disposals.

660-18975	STORM WATER ACCUMULATED DEPRECIATION	1,656	
660-59910-000	GAIN/LOSS ON FIXED ASSETS	34	
660-18575	STORM WATER INFRASTRUCTURE		1,690
	TOTAL	<u>1,690</u>	<u>1,690</u>

CITY OF ONALASKA, WISCONSIN
ADJUSTING JOURNAL ENTRIES
DECEMBER 31, 2018

<u>Account</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
<u>Adjusting Journal Entry #11</u>			
To record storm water depreciation expense.			
660-57000-000	STORM WATER DEPRECIATION EXPENSE	534,539	
660-18945	STORM WATER MACH./EQUIPMENT ACCUMULATED DEPRECIATION		39,212
660-18975	STORM WATER ACCUMULATED DEPRECIATION		428,986
660-18976	STORM WATER BLDG STRT/ ACCUMULATED DEPRECIATION		66,341
	TOTAL	<u>534,539</u>	<u>534,539</u>
<u>Adjusting Journal Entry #12</u>			
To record fixed asset disposals and loss on disposal.			
910-00000-49401	LOSS ON DISPOAL OF FIXED ASSETS	8,208	
910-18600	ACCUMULATED DEPRECIATION - VEHICLES	441,968	
910-18701	ACCUMULATED DEPRECIATION - INFRASTRUCTURE	1,171,818	
910-18960	ACCUMULATED DEPRECIATION - MACHINERY AND EQUIPMENT	2,090	
910-18559	MACHINERY AND EQUIPMENT		5,298
910-18598	VEHICLES		446,968
910-18700	INFRASTRUCTURE		1,171,818
	TOTAL	<u>1,624,084</u>	<u>1,624,084</u>
<u>Adjusting Journal Entry #13</u>			
To record current year fixed asset additions.			
910-18150	CONSTRUCTION WORK IN PROGRESS	37,667	
910-18207	IMPROVEMENTS OTHER THAN BUILDINGS	195,474	
910-18211	BLDGS/STRUCTURES/BUILDING IMPROVEMENTS	120,341	
910-18515	OFFICE FURNITURE & EQUIPMENT	72,236	
910-18559	MACHINERY AND EQUIPMENT	238,446	
910-18598	VEHICLES	115,223	
910-18598	VEHICLES	569,663	
910-18700	INFRASTRUCTURE	2,582,021	
910-18700	INFRASTRUCTURE	343,952	
910-18150	CONSTRUCTION WORK IN PROGRESS		913,615
910-34100	FUND BALANCE		3,361,408
	TOTAL	<u>4,275,023</u>	<u>4,275,023</u>
<u>Adjusting Journal Entry #14</u>			
To record current year depreciation expense.			
910-56990-540	DEPRECIATION - GENERAL GOVERNMENT	134,224	
910-57000-002	DEPRECIATION - PUBLIC SAFETY	297,922	
910-57000-003	DEPRECIATION - PUBLIC WORKS	1,827,594	
910-57000-004	DEPRECIATION - CULTURE/RECREATION/EDUCATION	644,186	
910-57000-005	DEPRECIATION - CONSERVATION/DEVELOPMENT	796	
910-18600	ACCUMULATED DEPRECIATION - VEHICLES		323,549
910-18701	ACCUMULATED DEPRECIATION - INFRASTRUCTURE		1,676,202
910-18960	ACCUMULATED DEPRECIATION - MACHINERY AND EQUIPMENT		162,946
910-18961	ACCUMULATED DEPRECIATION - OFFICE FURNITURE/EQUIPMENT		44,573
910-18962	ACCUMULATED DEPRECIATION - BLDGS/STRUCTURES/BLDG IMP		573,472
910-18963	ACCUMULATED DEPRECIATION - IMPROVEMENTS OTHER THAN BLDGS		123,980
	TOTAL	<u>2,904,722</u>	<u>2,904,722</u>

CITY OF ONALASKA, WISCONSIN
ADJUSTING JOURNAL ENTRIES
DECEMBER 31, 2018

<u>Account</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
<u>Adjusting Journal Entry #15</u>			
To record sewer disposals.			
620-18921	RES. DEPRECIATION - SEWAGE SYSTEM	10,567	
620-18513	SEWAGE SYSTEM		10,567
	TOTAL	<u>10,567</u>	<u>10,567</u>

Adjusting Journal Entry #16

To record water disposals.

610-18558	ACCUMULATED DEPRECIATION - TANS & DIST MAIN	69,381	
610-18561	ACCUMULATED DEPRECIATION - HYDRANTS	10,000	
610-18890	ACCUMULATED DEPRECIATION - SERVICES	2,160	
610-18910	ACCUMULATED DEPRECIATION - METERS	25,940	
610-18526	TRANSMISSION & DISTRIBUTION - MAIN		69,381
610-18528	HYDRANTS		10,000
610-18537	METERS		25,940
610-18850	SERVICES		2,160
	TOTAL	<u>107,481</u>	<u>107,481</u>

Adjusting Journal Entry #17

To reclassify prior year governmental activities WRS contributions made prior to measurement date (Jan-Dec of prior year).

920-51000-000	ALLOCATED WRS - GENERAL GOVERNMENT	35,023	
920-52000-000	ALLOCATED WRS - PUBLIC SAFETY	443,935	
920-53000-000	ALLOCATED WRS - PUBLIC WORKS	29,410	
920-55000-000	ALLOCATED WRS - CULTURE, RECREATION, AND EDUCATION	25,607	
920-56000-000	ALLOCATED WRS - CONSERVATION AND DEVELOPMENT	2,453	
920-19200	DEFERRED OUTFLOW-WRS PENSION-CONTRIBUTION		536,428
	TOTAL	<u>536,428</u>	<u>536,428</u>

Adjusting Journal Entry #18

To reclassify prior year proprietary WRS contributions made prior to measurement date (Jan-Dec of prior year).

610-57500-686	ALLOCATED WRS	30,419	
620-58200-686	ALLOCATED WRS	23,994	
630-53981-686	ALLOCATED WRS	2,771	
640-55450-686	ALLOCATED WRS	9,781	
650-58900-686	ALLOCATED WRS	1,052	
660-53440-686	ALLOCATED WRS	10,952	
610-19200	DEFERRED OUTFLOW-WRS-CONTRIBUTIONS		30,419
620-19200	DEFERRED OUTFLOW-WRS PENSION-CONTRIBUTION		23,994
630-19200	DEFERRED OUTFLOW-WRS PENSION-CONTRIBUTION		2,771
640-19200	DEFERRED OUTFLOW-WRS PENSION-CONTRIBUTION		9,781
650-19200	DEFERRED OUTFLOW-WRS PENSION-CONTRIBUTION		1,052
660-19200	DEFERRED OUTFLOW-WRS PENSION -CONTRIBUTION		10,952
	TOTAL	<u>78,969</u>	<u>78,969</u>

CITY OF ONALASKA, WISCONSIN
ADJUSTING JOURNAL ENTRIES
DECEMBER 31, 2018

Account	Description	Debit	Credit
Adjusting Journal Entry #19			
To reclassify governmental activities current year WRS contributions made after measurement date (Jan-Dec current year).			
920-18200	DEFERRED OUTFLOW - WRS PENSION - CONTRIBUTIONS	448,841	
920-51000-000	ALLOCATED WRS - GENERAL GOVERNMENT		36,833
920-52000-000	ALLOCATED WRS - PUBLIC SAFETY		351,514
920-53000-000	ALLOCATED WRS - PUBLIC WORKS		31,094
920-55000-000	ALLOCATED WRS - CULTURE, RECREATION, AND EDUCATION		26,621
920-56000-000	ALLOCATED WRS - CONSERVATION AND DEVELOPMENT		2,779
920-54000-000	ALLOCATED WRS - HEALTH AND HUMAN SERVICES		
	TOTAL	448,841	448,841

Adjusting Journal Entry #20			
To reclassify proprietary current year WRS contributions made after measurement date (Jan-Dec current year).			
610-19200	DEFERRED OUTFLOW-WRS-CONTRIBUTIONS	31,963	
620-19200	DEFERRED OUTFLOW-WRS PENSION-CONTRIBUTION	27,689	
630-19200	DEFERRED OUTFLOW-WRS PENSION-CONTRIBUTION	2,640	
640-19200	DEFERRED OUTFLOW-WRS PENSION-CONTRIBUTION	9,785	
650-19200	DEFERRED OUTFLOW-WRS PENSION-CONTRIBUTION	2,146	
660-19200	DEFERRED OUTFLOW-WRS PENSION -CONTRIBUTION	11,629	
610-57500-686	ALLOCATED WRS		31,963
620-58200-686	ALLOCATED WRS		27,689
630-53981-686	ALLOCATED WRS		2,640
640-55450-686	ALLOCATED WRS		9,785
650-58900-686	ALLOCATED WRS		2,146
660-53440-686	ALLOCATED WRS		11,629
	TOTAL	85,852	85,852

Adjusting Journal Entry #21			
To record governmental activities current year changes in net pension accounts.			
920-19000	WRS NET PENSION ASSET	1,169,763	
920-19200	DEFERRED OUTFLOW-WRS PENSION-CONTRIBUTION	546,384	
920-23900	WRS NET PENSION LIAB.	327,845	
920-34300	RESTRICTED FOR WRS PENSIONS	89,815	
920-51000-000	ALLOCATED WRS - GENERAL GOVERNMENT	24,822	
920-52000-000	ALLOCATED WRS - PUBLIC SAFETY	236,877	
920-53000-000	ALLOCATED WRS - PUBLIC WORKS	20,954	
920-55000-000	ALLOCATED WRS - CULTURE, RECREATION, AND EDUCATION	17,939	
920-56000-000	ALLOCATED WRS - CONSERVATION AND DEVELOPMENT	1,873	
920-25200	DEFERRED INFLOW - WRS PENSION		2,346,456
920-34100	FUND BALANCE		89,816
	TOTAL	2,436,272	2,436,272

Adjusting Journal Entry #22			
To record proprietary current year changes in net pension accounts.			
610-19000	WRS NET PENSION ASSET	83,301	
610-19200	DEFERRED OUTFLOW-WRS-CONTRIBUTIONS	74,055	
610-23900	WRS NET PENSION LIAB.	18,591	
610-34100	FUND BALANCE	11,874	
610-57500-686	ALLOCATED WRS	11,051	
620-19000	WRS NET PENSION	72,163	
620-19200	DEFERRED OUTFLOW-WRS PENSION-CONTRIBUTION	74,801	

CITY OF ONALASKA, WISCONSIN
ADJUSTING JOURNAL ENTRIES
DECEMBER 31, 2018

<u>Account</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
<u>Adjusting Journal Entry #22 - Continued</u>			
620-23900	WRS NET PENSION LIAB.	14,664	
620-34100	FUND BALANCE	15,823	
620-58200-686	ALLOCATED WRS	6,394	
630-19000	WRS NET PENSION ASSET	6,880	
630-19200	DEFERRED OUTFLOW-WRS PENSION-CONTRIBUTION	4,949	
630-23900	WRS NET PENSION LIAB.	1,694	
630-34100	FUND BALANCE	374	
630-53981-686	ALLOCATED WRS	1,261	
640-19000	WRS NET PENSION ASSET	25,502	
640-19200	DEFERRED OUTFLOW-WRS PENSION-CONTRIBUTION	20,554	
640-23900	WRS NET PENSION LIAB.	5,978	
640-34100	FUND BALANCE	2,535	
640-55450-686	ALLOCATED WRS	4,014	
650-19000	WRS NET PENSION ASSET	5,593	
650-19200	DEFERRED OUTFLOW-WRS PENSION-CONTRIBUTION	9,445	
650-23900	WRS PENSION LIAB.	643	
650-34100	FUND BALANCE	3,123	
660-19000	WRS NET PENSION ASSET	30,307	
660-19200	DEFERRED OUTFLOW-WRS PENSION -CONTRIBUTION	27,464	
660-23900	WRS PENSION LIAB.	6,693	
660-34100	FUND BALANCE	4,590	
660-53440-686	ALLOCATED WRS	3,866	
610-25200	DEFERRED INFLOW-WRS PENSION		186,998
610-34300	RESTRICTED FOR WRS PENSION		11,874
620-25200	DEFERRED INFLOW-WRS PENSION		168,022
620-34300	RESTRICTED FOR WRS PENSION		15,823
630-25200	DEFERRED INFLOW-WRS PENSION		14,784
630-34300	RESTRICTED FOR WRS PENSION		374
640-25200	DEFERRED INFLOW-WRS PENSION		56,048
640-34300	RESTRICTED FOR WRS PENSION		2,535
650-25200	DEFERRED INFLOW-WRS PENSION		15,087
650-34300	RESTRICTED FOR WRS PENSION		3,123
650-58900-686	ALLOCATED WRS		594
660-25200	DEFERRED INFLOW-WRS PENSION		68,330
660-34300	RESTRICTED FOR WRS PENSION		4,590
	TOTAL	<u>548,182</u>	<u>548,182</u>

Adjusting Journal Entry #23

To record Cemetery portion of capital outlay.

418-14630	DUE FROM CEMETERY	59,813	
630-18928	LAND IMPROVEMENTS	59,813	
418-51000-074	CEMETERY		59,813
630-25418	DUE TO CAPITAL PROJECT		59,813
	TOTAL	<u>119,626</u>	<u>119,626</u>

Adjusting Journal Entry #24

To expense immaterial amounts that were recorded in fixed asset accounts in the CY but should have been expensed.

610-53730-652	MAINTENANCE OF WATER TREATMENT EQUIP	991	
610-53740-665	MISC OPERATION SUPPLIES	1,031	
610-53740-673	MAINTENANCE OF MAINS	700	
620-53641-851	MISC OFFICE SUPPLIES	1,031	
650-51900-241	EQUIPMENT MAINTENANCE CONTRACTUAL	194	
660-53440-225	PHONE/INTERNET/CABLE	838	
660-53440-262	STORM WATER OTHER CONTRACTUAL SER	628	
660-53440-290	OTHER CONTRACTUAL SERVICES	1,913	

CITY OF ONALASKA, WISCONSIN
ADJUSTING JOURNAL ENTRIES
DECEMBER 31, 2018

<u>Account</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
<u>Adjusting Journal Entry #24 - Continued</u>			
610-18520	COMPUTER EQUIPMENT		1,031
610-18525	DISTRIBUTION RESERVOIR & STANDPIPE		700
610-18536	WATER TREATMENT EQUIP		991
620-18520	COMPUTER EQUIPMENT		1,031
650-18502	OFFICE EQUIPMENT		194
660-18545	STORM WATER MACHINERY/EQUIP		838
660-18575	STORM WATER INFRASTRUCTURE		628
660-18576	STORM WATER BLDG STRT/BLDG IM		1,913
	TOTAL	7,326	7,326
<u>Adjusting Journal Entry #25</u>			
To break out construction in progress in current year.			
610-18150	CONSTRUCTION WORK IN PROGRESS	156,726	
620-18150	CONSTRUCTION IN PROGRESS	38,454	
610-57400-290	TRANS.DIST.-OTHER CONTRACTUAL		156,726
620-58400-290	OTHER CONTRACTUAL SERVICES		38,454
	TOTAL	195,180	195,180
<u>Adjusting Journal Entry #26</u>			
To record beginning balances for WRS LRIF liability for governmental activities.			
920-56950-699	PRIOR PERIOD ADJUSTMENT	188,458	
920-23901	WRS LRLIF LIABILITY		188,458
	TOTAL	188,458	188,458
<u>Adjusting Journal Entry #27</u>			
To adjust A/R balances to actual. Money was received in november but wasn't applied to the A/R balances.			
610-00000-43304	REIMBURSEMENTS FROM FEDERAL GOVERNMENT	10,634	
610-14100	ACCOUNT RECEIVABLE DUE FROM FEDERAL GOVERNMENT		9,115
610-14200	ACCOUNTS RECEIVABLE DUE FROM STATE OF WISCONSIN		1,519
	TOTAL	10,634	10,634
<u>Adjusting Journal Entry #28</u>			
To record beginning balances for WRS LRLIF liability for proprietary funds.			
610-57600-699	PRIOR PERIOD ADJUSTMENT	13,421	
620-58400-699	PRIOR PERIOD ADJUSTMENT	11,626	
630-57600-699	PRIOR PERIOD ADJUSTMENT	1,108	
640-57600-699	PRIOR PERIOD ADJUSTMENT	4,108	
650-57600-699	PRIOR PERIOD ADJUSTMENT	901	
660-53440-699	PRIOR PERIOD ADJUSTMENT	4,883	
610-23901	WRS LRLIF LIABILITY		13,421
620-23901	WRS LRLIF LIABILITY		11,626
630-23901	WRS LRLIF LIABILITY		1,108
640-23901	WRS LRLIF LIABILITY		4,108
650-23901	WRS LRLIF LIABILITY		901
660-23901	WRS LRLIF LIABILITY		4,883
	TOTAL	36,047	36,047

CITY OF ONALASKA, WISCONSIN
ADJUSTING JOURNAL ENTRIES
DECEMBER 31, 2018

<u>Account</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
<u>Adjusting Journal Entry #29</u>			
To record change in governmental activities WRS LRLIF accounts.			
920-19201	DEFERRED OUTFLOW - WRS LRLIF	35,579	
920-51000-000	ALLOCATED WRS - GENERAL GOVERNMENT	2,113	
920-52000-000	ALLOCATED WRS - PUBLIC SAFETY	20,161	
920-53000-000	ALLOCATED WRS - PUBLIC WORKS	1,783	
920-55000-000	ALLOCATED WRS - CULTURE, RECREATION, AND EDUCATION	1,527	
920-56000-000	ALLOCATED WRS - CONSERVATION AND DEVELOPMENT	159	
920-23901	WRS LRLIF LIABILITY		57,852
920-25201	DEFERRED INFLOW - WRS LRLIF		3,470
	TOTAL	61,322	61,322

Adjusting Journal Entry #30

To record change in proprietary funds WRS LRLIF accounts.

610-19201	DEFERRED OUTFLOW - WRS LRLIF	2,534	
610-57500-686	ALLOCATED WRS	1,832	
620-19201	DEFERRED OUTFLOW - WRS LRLIF	2,195	
620-58200-686	ALLOCATED WRS	1,588	
630-19201	DEFERRED OUTFLOW - WRS LRLIF	209	
630-53981-686	ALLOCATED WRS	152	
640-19201	DEFERRED OUTFLOW - WRS LRLIF	776	
640-55450-686	ALLOCATED WRS	562	
650-19201	DEFERRED OUTFLOW - WRS LRLIF	170	
650-58900-686	ALLOCATED WRS	124	
660-19201	DEFERRED OUTFLOW - WRS LRLIF	922	
660-53440-686	ALLOCATED WRS	667	
610-23901	WRS LRLIF LIABILITY		4,119
610-25201	DEFERRED INFLOW - WRS LRLIF		247
620-23901	WRS LRLIF LIABILITY		3,569
620-25201	DEFERRED INFLOW - WRS LRLIF		214
630-23901	WRS LRLIF LIABILITY		341
630-25201	DEFERRED INFLOW - WRS LRLIF		20
640-23901	WRS LRLIF LIABILITY		1,262
640-25201	DEFERRED INFLOW - WRS LRLIF		76
650-23901	WRS LRLIF LIABILITY		277
650-25201	DEFERRED INFLOW - WRS LRLIF		17
660-23901	WRS LRLIF LIABILITY		1,499
660-25201	DEFERRED INFLOW - WRS LRLIF		90
	TOTAL	11,731	11,731

Adjusting Journal Entry #31

To capitalize CY pond project.

660-18575	STORM WATER INFRASTRUCTURE	170,739	
660-18150	CONSTRUCTION WORK IN PROGRESS		170,739
	TOTAL	170,739	170,739

CITY OF ONALASKA, WISCONSIN
ADJUSTING JOURNAL ENTRIES
DECEMBER 31, 2018

<u>Account</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
<u>Adjusting Journal Entry #32</u>			
To adjust current portion of water and sewer debt.			
610-22906	CURRENT PORTION OF MORTGAGE REVENUE	1,910	
610-27100	ADVANCE FROM MUNICIPALITY G.O. DEBT	550,000	
620-27100	ADVANCE FROM MUNICIPALITY G.O. DEBT	565,000	
610-22900	CURRENT PORTION OF LONG-TERM DEBT		550,000
610-29205	S.D.W. L. - 2016		1,910
620-22900	CURRENT PORTION OF LONG-TERM DEBT		565,000
	TOTAL	<u>1,116,910</u>	<u>1,116,910</u>
<u>Adjusting Journal Entry #33</u>			
To gross up revenue for BOTs grant.			
100-52100-290	OTHER CONTRACTUAL SERVICES	19,990	
100-00000-43522	BOTS GRANT REVENUE - STATE AID		19,990
	TOTAL	<u>19,990</u>	<u>19,990</u>



**INDEPENDENT AUDITORS' REPORT ON
A MANAGEMENT ADVISORY COMMENT**

To the Common Council
City of Onalaska, Wisconsin

We have audited the basic financial statements of the City of Onalaska ("City") as of and for the year ended December 31, 2018 and have issued our report thereon dated May 17, 2019. We have also issued a compliance report on internal control.

A matter involving the internal control structure and the City's operations which came to our attention during the audit is reported on the following page as management advisory comment.

We would like to take this opportunity to acknowledge the many courtesies extended to us by the City's personnel during the course of our work.

We shall be pleased to discuss the matter referred to in this letter. Should you desire assistance in implementing any of the following suggestion, we would welcome the opportunity of assisting you in this matter.

Hawkins Ash CPAs, LLP

La Crosse, Wisconsin
May 17, 2019

MANAGEMENT ADVISORY COMMENT

Current Year Comment

New Standard - GASB Statement No. 87 - Leases

This statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

A lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset (underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction. Any contract that meets this definition should be accounted for under the leases guidance, unless specifically excluded in this statement.

This statement excludes the following:

- intangible assets (mineral rights, patents, copyrights, licensing contracts for software)
- biological assets (timber, living plants, living animals)
- inventory
- service concession arrangement (GASB Statement No. 60)
- assets financed with conduit debt unless both asset and debt are reported by lessor
- supply contracts (power purchase agreements)
- short-term leases (12 months or less including options to extend)
- contracts that transfer ownership and does not contain termination options
- certain regulated leases (aviation leases)

We recommend all lease contracts that might meet the definition of a lease should be accumulated, identify any contracts that may be excluded based on an exception or materiality, and complete a listing of all the contracts. The listing should include contract description, asset description, term of contract, term extensions, termination clause, payments, and exclusion exception. Please upload the contracts and listing to your portal.

The requirements of this statement are effective for reporting periods beginning after December 15, 2019. Your December 31, 2020 financial statements will be updated for these new reporting requirements.

General Information

The reserve unit continues to be a volunteer organization and has a monthly meeting on the first Wednesday of each month. These meetings consist of scheduling, announcements, training, and team building.

The reserve unit receives training on a variety of law enforcement related topics. These topics include Defense and Arrest Tactics, Emergency Vehicle Operations, CPR, Firearms, Traffic Direction, Crime Scene Investigation, Crash Investigations, and Professional Communication Skills.

The Onalaska Police Reserve Unit continues to operate at a minimal cost to the City of Onalaska. The reserves charge an hourly fee for most of the services they provide. Reserve Officers are not paid and the group's proceeds are used to support the unit and the police department. This money is spent throughout the year on training, uniforms, equipment, and social functions.

The reserve unit continues the annual Chicken Q tradition. The fundraiser has become very popular with the public and is well known for its drive through service. In addition to assisting with Police Department events, the reserve unit provides services at co-curricular events for the School District of Onalaska. The unit also provides security for the Coulee Region Municipal Court. The reserve unit does an excellent job representing the City of Onalaska and the Onalaska Police Department. Additional events that they assist with include but are not limited to:

- June Dairy Days
- Onalaska Memorial Day Parade
- Celebrate Onalaska
- Fleis Frolic
- American Cancer Society Run/Walk
- National Night Out
- Onalaska Show Choir Classic
- YMCA Rockin' the Docks
- Firehouse 5k
- Cops Gone Wild
- Festival Foods Turkey Trot

The Onalaska Police Reserve Unit continues its partnership with the Campbell Police Reserve Unit. Units train together and assist with larger scale events when one unit would not be enough to provide adequate coverage.

CITY OF ONALASKA, WISCONSIN

**FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITORS'
REPORT**

DECEMBER 31, 2018

CITY OF ONALASKA, WISCONSIN

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CITY OF ONALASKA, WISCONSIN

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INDEPENDENT AUDITORS' REPORT

To the Common Council
City of Onalaska, Wisconsin

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Onalaska (the "City"), as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the City'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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the 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 City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City'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.

Opinion

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

Change in Accounting Principle

As described in Note 12 to the financial statements, in 2018, the City adopted new accounting guidance, GASB No. 75, *Accounting and Financial Reporting for Post-Employment Benefits Other Than Pensions*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, Wisconsin Retirement System Schedules, and Local Retiree Life Insurance Fund Schedules on pages 5 through 13 and 55 through 58 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Onalaska's basic financial statements. The combining and individual nonmajor fund financial statements and schedule of information required by 2015 water and sewer revenue bonds are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedule of information required by 2015 water and sewer revenue bonds are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic 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 combining and individual nonmajor fund financial statements and schedule of information required by 2015 water and sewer revenue bonds are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated May 17, 2019, on our consideration of the City of Onalaska's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Onalaska's internal control over financial reporting and compliance.

Hawthorn Ash CPAs, LLP

La Crosse, Wisconsin
May 17, 2019

CITY OF ONALASKA, WISCONSIN

MANAGEMENT'S DISCUSSION & ANALYSIS

CITY OF ONALASKA, WISCONSIN

Management's Discussion and Analysis

As management of the City of Onalaska, we offer readers of the City of Onalaska's financial statements this narrative overview and analysis of the financial activities of the City of Onalaska for the fiscal year ended December 31, 2018. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in the City's financial statements, which follow this narrative.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of the City of Onalaska exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$72,757,833 (*net position*).
- The City's total net position decreased by \$734,853 during 2018.
- As of the close of the current fiscal year, the City of Onalaska's governmental funds reported combined ending fund balances of \$18,686,291, an increase of \$4,502,825 in comparison with the prior year. Approximately \$8,106,058 of this total amount, or 53 percent, is available for spending at the City's discretion (*unassigned*).
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$8,106,058, or 94 percent of total General Fund expenditures for the fiscal year.
- The City of Onalaska's total debt increased by \$5,897,235, or 1 percent during the current fiscal year.
- The City of Onalaska maintains an Aa-2 bond rating.

OVERVIEW OF THE FINANCIAL STATEMENTS

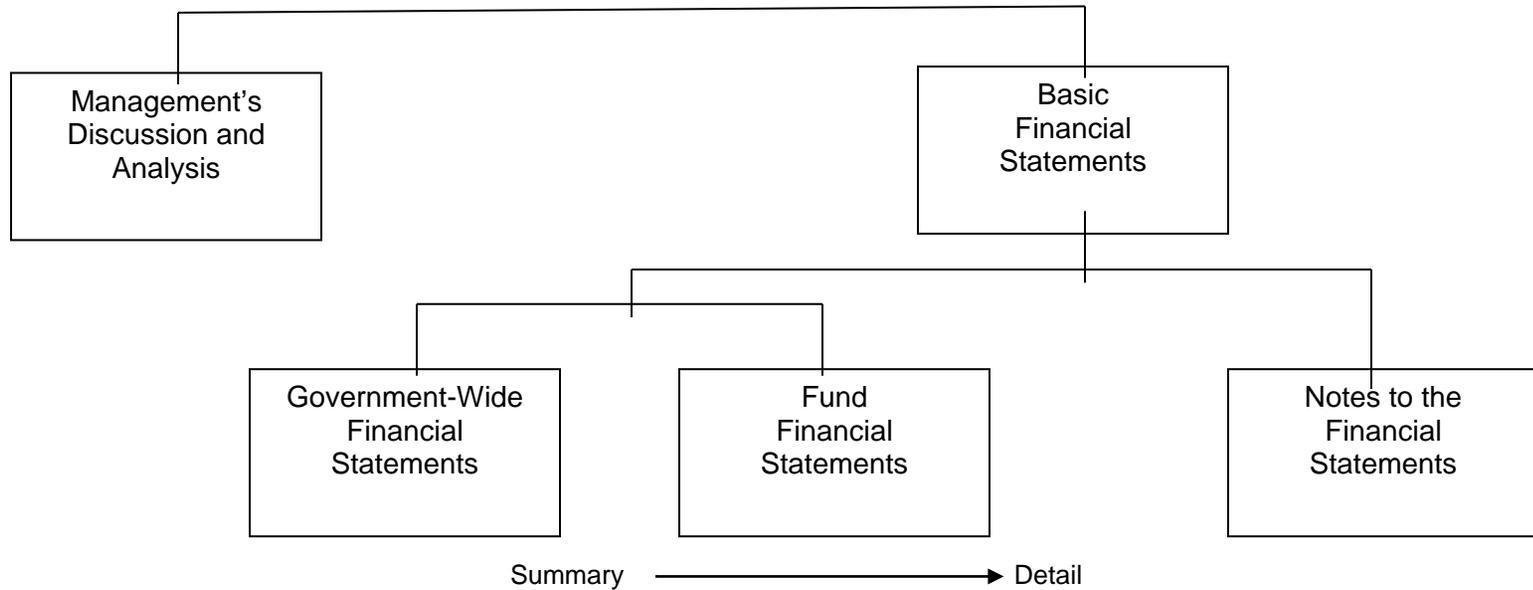
This discussion and analysis is intended to serve as an introduction to the City of Onalaska's basic financial statements, which consist of three components (see Diagram 1):

- (1) Government-wide financial statements, providing information for the City as a whole;
- (2) Fund financial statements, providing detailed information for the City's significant funds, and
- (3) Notes to the financial statements, providing additional information that is essential to understanding the government-wide and fund statements.

The basic financial statements present two different views of the City through the use of government-wide statements and fund financial statements.

In addition to the basic financial statements, this report contains other supplementary information that will enhance the reader's understanding of the financial condition of the City of Onalaska.

Diagram 1
Required Components of the Annual Financial Report



BASIC FINANCIAL STATEMENTS

The first two statements in the basic financial statements are the **Government-wide Financial Statements**. They provide both short and long-term information about the City's financial status, in a manner similar to a private-sector business:

1. *Statement of Net Position*: presents information on all of the City's assets and deferred outflows of resources, and liabilities and deferred inflows of resources with the difference between the two groups reported as *net position*. Over time, increases or decreases in net position may serve as a useful gauge of whether the City's financial situation is improving or deteriorating.
2. *Statement of Activities*: presents information showing how the City's net position changed during the most recent fiscal year.

The next statements are **Fund Financial Statements**. These statements focus on the activities of the individual parts of the City's Government. These statements provide more detail than the Government-wide statements mentioned above. There are three parts to the Fund Financial Statements:

1. Governmental fund statements;
2. Proprietary fund statements; and
3. Fiduciary fund statements.

The next section of the basic financial statements is the **Notes** section. The notes to the financial statements explain in detail some of the data contained in those statements. After the notes, **Supplementary Information** is provided to show details about the City's individual funds. Budgetary information required by the Wisconsin State Statutes also can be found in this part of the statements.

A. Government-Wide Financial Statements

As noted above, the two Government-wide statements report the City's net position and how it has changed. Net position is the difference between the City's total assets and deferred outflows or resources, and total liabilities and deferred inflows of resources.

The Government-wide statements are divided into three categories:

1. Governmental activities, which include most of the City's basic services such as public safety, parks and recreation, and general administration. Property taxes and state and federal grant funds finance most of these activities.
2. Business-type activities, which are those that the City charges customers to provide. These include the water, sewer, and storm water services, cemetery, tourism, Gundersen Lutheran parking ramp, and Omni Center activities offered by the City of Onalaska.
3. Component units, which although are legally separate from the City, are fiscally dependent upon the City because the Council approves the budget, levies taxes, and issues general obligation debt for the unit. The City has one component unit, the Community Development Authority, which consists of the CDA Management Fund.

B. Fund Financial Statements

The fund financial statements provide a more detailed look at the City's most significant activities. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Onalaska, like all other governmental entities in Wisconsin, uses fund accounting to ensure and reflect compliance (or non-compliance) with finance-related legal requirements, such as the State of Wisconsin Statutes or the City's budget ordinance.

All of the funds of the City of Onalaska can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

- **Governmental Funds**

Governmental funds are used to account for those functions reported as governmental activities in the government-wide financial statements. Most of the City's basic services are accounted for in governmental funds. These funds focus on how assets can readily be converted into cash, flow in and out, and what monies are left at year-end that will be available for spending the next year. Governmental funds are reported using an accounting method called *modified accrual accounting*, which provides a short-term spending focus. As a result, the governmental fund financial statements give the reader a detailed short-term view that helps him or her determine if there are more or less financial resources available to finance the City's programs. The relationship between government activities (reported in the Statement of Net position and the Statement of Activities) and governmental funds is described in a reconciliation that is a part of the fund financial statements.

The City of Onalaska adopts an annual budget for its General Fund, as required by the State of Wisconsin Statutes. The budget is a legally adopted document that incorporates input from the citizens of the City, the management of the City, and the decisions of the Common Council about which services to provide and how to pay for them. It also authorizes the City to obtain funds from identified sources to finance these current period activities.

The budgetary statement provided for the General Fund demonstrates how well the City complied with the budget ordinance and whether or not the City succeeded in providing the services as planned when the budget was adopted. The budgetary comparison schedule (see page 51) uses the budgetary basis of accounting and is presented using the same format, language, and classifications as the legal budget document. The statement shows four columns:

1. The original budget as adopted by the Common Council;
2. The final budget as amended by the Common Council;
3. The actual resources, charges to appropriations, and ending balances in the General Fund; and
4. The difference or variance between the final budget and the actual resources and charges.

- ***Proprietary Funds***

The City of Onalaska has one kind of proprietary fund, Enterprise Funds. *Enterprise Funds* are used to report the same functions presented as business-type activities in the government-wide financial statements. The City of Onalaska uses enterprise funds to account for its water, sewer, and storm water activity, and for its cemetery, tourism, Gundersen Lutheran parking ramp, and Omni Center activity. These funds are the same as those functions shown in the business-type activities in the Statement of Net position and the Statement of Activities.

- ***Fiduciary Funds***

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statement because the resources of those funds are not available to support the City of Onalaska's own programs. The City of Onalaska has a fiduciary fund in the Tax Agency Fund, which records the tax roll and tax collections for other taxing jurisdictions within the City of Onalaska.

C. Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements are on pages 28 through 50 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report includes the combining statements referred to earlier in connection with non-major government funds, non-major enterprise funds, and information required by the 2018 water and sewer revenue bonds.

Required supplementary information can be found beginning on pages 55 through 58 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Figure 1

CITY OF ONALASKA'S NET POSITION

	GOVERNMENTAL ACTIVITIES			BUSINESS-TYPE ACTIVITIES			TOTAL		
	2018	2017	Change	2018	2017	Change	2018	2017	Change
Current & Other Assets	\$ 31,784,320	\$ 26,171,827	\$ 5,612,493	\$ 8,923,446	\$ 7,869,464	\$ 1,053,982	\$ 40,707,766	\$ 34,041,291	\$ 6,666,475
Capital Assets	45,655,277	45,206,799	448,478	53,392,644	53,474,416	(81,772)	99,047,921	98,681,215	366,706
Deferred Outflows of Resources	3,902,584	3,479,666	422,918	1,042,447	871,088	171,359	4,945,031	4,350,754	594,277
Total Assets and Deferred Outflows of Resources	<u>81,342,181</u>	<u>74,858,292</u>	<u>6,483,889</u>	<u>63,358,537</u>	<u>62,214,968</u>	<u>1,143,569</u>	<u>144,700,718</u>	<u>137,073,260</u>	<u>7,627,458</u>
Long-Term Liabilities Outstanding	27,492,128	26,706,642	785,486	16,882,072	18,151,156	(1,269,084)	44,374,200	44,857,798	(483,598)
Other Liabilities	7,935,692	4,355,490	3,580,202	4,158,783	1,734,432	2,424,351	12,094,475	6,089,922	6,004,553
Deferred Inflows of Resources	14,446,621	11,892,053	2,554,568	1,027,589	516,296	511,293	15,474,210	12,408,349	3,065,861
Total Liabilities and Deferred Inflows of Resources	<u>49,874,441</u>	<u>42,954,185</u>	<u>6,920,256</u>	<u>22,068,444</u>	<u>20,401,884</u>	<u>1,666,560</u>	<u>71,942,885</u>	<u>63,356,069</u>	<u>8,586,816</u>
Net Position									
Net Investment in Capital									
Assets	18,268,626	18,732,176	(463,550)	35,276,099	35,555,322	(279,223)	53,544,725	54,287,498	(742,773)
Restricted	9,427,137	5,545,924	3,881,213	1,147,440	1,114,758	32,682	10,574,577	6,660,682	3,913,895
Unrestricted	3,771,977	7,626,007	(3,854,030)	4,866,554	5,143,004	(276,450)	8,638,531	12,769,011	(4,130,480)
Total Net Position	<u>\$ 31,467,740</u>	<u>\$ 31,904,107</u>	<u>\$ (436,367)</u>	<u>\$ 41,290,093</u>	<u>\$ 41,813,084</u>	<u>\$ (522,991)</u>	<u>\$ 72,757,833</u>	<u>\$ 73,717,191</u>	<u>\$ (959,358)</u>

As noted earlier, net position may serve over time as one useful indicator of a government's financial condition. The assets and deferred outflows of resources of the City of Onalaska exceeded liabilities and deferred inflows of resources by \$72,757,833 as of December 31, 2018 (See Figure 1). The City's net position decreased by \$959,358 for the fiscal year ended December 31, 2018. By far, the largest portion (72%) reflects the City's investment in capital assets (e.g. land, buildings, machinery, and equipment); less any related debt still outstanding that was issued to acquire those items. The City of Onalaska uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the City of Onalaska's investment in its capital assets is reported net of the outstanding related debt, the resources needed to repay that debt must be provided by other sources, since the capital assets cannot be used to liquidate these liabilities.

Governmental Activities. Governmental activities decreased the City's net position by \$436,367 (see Figure 1).

Business-type Activities. Business-type activities decreased the City's net position by \$522,991 (see Figure 1).

Figure 2

CITY OF ONALASKA'S CHANGE IN NET POSITION

	GOVERNMENTAL ACTIVITIES			BUSINESS-TYPE ACTIVITIES			TOTAL		
	2018	2017	Change	2018	2017	Change	2018	2017	Change
REVENUE									
Program Revenue									
Charges for services	\$ 1,753,106	\$ 1,481,752	\$ 271,354	\$ 5,638,756	\$ 5,466,982	\$ 171,774	\$ 7,391,862	\$ 6,948,734	\$ 443,128
Operating grants and contributions	1,887,030	1,615,497	271,533	209,704	69,286	140,418	2,096,734	1,684,783	411,951
Capital grants and contributions	107,705	158,705	(51,000)	27,581	261,298	(233,717)	135,286	420,003	(284,717)
General Revenue									
Property taxes, levied for general purposes	10,517,719	10,905,182	(387,463)	314,329	324,891	(10,562)	10,832,048	11,230,073	(398,025)
Other taxes	310,677	322,311	(11,634)	688,505	717,468	(28,963)	999,182	1,039,779	(40,597)
Intergovernmental revenue not restricted to specific programs	741,926	760,565	(18,639)	78,505	79,203	(698)	820,431	839,768	(19,337)
Interest and investment income	250,171	106,529	143,642	82,869	33,873	48,996	333,040	140,402	192,638
Gain of sale of City property	-	-	-	8,023	-	8,023	8,023	-	8,023
Miscellaneous	248,529	377,696	(129,167)	25,104	42,424	(17,320)	273,633	420,120	(146,487)
TOTAL REVENUE	15,816,863	15,728,237	88,626	7,073,376	6,995,425	77,951	22,890,239	22,723,662	166,577
EXPENSES									
General government	2,427,222	2,503,312	(76,090)	-	-	-	2,427,222	2,503,312	(76,090)
Public safety	6,015,719	5,942,866	72,853	-	-	-	6,015,719	5,942,866	72,853
Public works	5,175,015	4,673,350	501,665	-	-	-	5,175,015	4,673,350	501,665
Health and human services	66,840	65,232	1,608	-	-	-	66,840	65,232	1,608
Culture, recreation, and education	1,846,401	1,787,273	59,128	-	-	-	1,846,401	1,787,273	59,128
Conservation and development	95,566	81,737	13,829	-	-	-	95,566	81,737	13,829
Interest and fiscal charges	805,658	919,023	(113,365)	-	-	-	805,658	919,023	(113,365)
Water	-	-	-	2,202,938	1,970,187	232,751	2,202,938	1,970,187	232,751
Sewer	-	-	-	2,388,721	2,296,839	91,882	2,388,721	2,296,839	91,882
Storm Water	-	-	-	1,144,458	1,084,258	60,200	1,144,458	1,084,258	60,200
Cemetery	-	-	-	102,346	92,544	9,802	102,346	92,544	9,802
Tourism	-	-	-	495,854	561,441	(65,587)	495,854	561,441	(65,587)
Gundersen Lutheran parking ramp	-	-	-	231,622	235,157	(3,535)	231,622	235,157	(3,535)
Omni Center	-	-	-	626,732	634,859	(8,127)	626,732	634,859	(8,127)
TOTAL EXPENSES	16,432,421	15,972,793	459,628	7,192,671	6,875,285	317,386	23,625,092	22,848,078	777,014
CHANGE IN NET POSITION BEFORE TRANSFERS	(615,558)	(244,556)	(371,002)	(119,295)	120,140	(239,435)	(734,853)	(124,416)	(610,437)
TRANSFERS	367,649	367,320	329	(367,649)	(375,176)	7,527	-	(7,856)	7,856
CHANGE IN NET POSITION	(247,909)	122,764	(370,673)	(486,944)	(255,036)	(231,908)	(734,853)	(132,272)	(602,581)
NET POSITION, BEGINNING OF YEAR 1/1	31,904,107	31,781,343	122,764	41,813,084	42,068,120	(255,036)	73,717,191	73,849,463	(132,272)
CHANGE IN ACCOUNTING PRINCIPLE	(188,458)	-	(188,458)	(36,047)	-	(36,047)	(224,505)	-	(224,505)
NET POSITION, END OF YEAR, 12/31	\$ 31,467,740	\$ 31,904,107	\$ (436,367)	\$ 41,290,093	\$ 41,813,084	\$ (522,991)	\$ 72,757,833	\$ 73,717,191	\$ (959,358)

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

As noted earlier, the City of Onalaska uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the City of Onalaska's governmental funds is to provide information on near-term inflows, outflows, and balances of usable resources. Such information is useful in assessing the City of Onalaska's financing requirements. Specifically, the unreserved fund balance can be a useful measure of a government's net resources available for spending at the end of the fiscal year.

The general fund is the chief operating fund of the City of Onalaska. At the end of the current fiscal year, the unassigned fund balance of the General Fund was \$8,304,344, while the total fund balance reached \$8,615,229. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and the total fund balance to total fund expenditures. The unassigned fund balance represents 91 percent of the total General Fund expenditures, while total fund balance represents 96 percent of that same amount.

At December 31, 2018, the governmental funds of the City of Onalaska reported a combined fund balance of \$18,686,291, a 31.7 percent increase over last year. Included in this change in fund balance is an increase in fund balance in both the Special Revenue Fund and Capital Projects Fund.

General Fund Budgetary Highlights: During the fiscal year, the City revised the budget on several occasions. Generally, budget amendments fall into one of three categories:

- (1) Amendments made to adjust the estimates that are used to prepare the original budget ordinance once exact information is available;
- (2) Amendments made to recognize new funding amounts from external sources, such as Federal and State grants; and
- (3) Increases in appropriations that become necessary to maintain services.

Proprietary Funds. The City of Onalaska's proprietary funds provide the same type of information found in the government-wide statements, but in more detail. Unrestricted net position of the Water, Sewer, Storm Water, Tourism, and Gundersen Lutheran parking ramp departments at the end of the fiscal year amounted to \$4,503,241; the Cemetery, and Omni Center to \$363,313. The total change in unrestricted net position was (\$768,678) for Water, Sewer, Storm Water, Tourism and Gundersen Lutheran parking ramp and \$492,228 for Cemetery and Omni Center. Other factors concerning the finances of these funds have already been addressed in the discussion of the City of Onalaska's business-type activities.

Capital Asset and Debt Administration

Capital assets. The City of Onalaska's investment in capital assets for its governmental and business-type activities as of December 31, 2018, totals \$99,047,921 (net of accumulated depreciation). These assets include buildings, roads, bridges, land, machinery and equipment, park facilities, and vehicles.

Major capital asset transactions during the year include the following additions and disposals:

Additions:

- Improvements at Meier Farm Playground
- Improvements at Hilltopper Playground
- Main Street Signals and Lights
- Street reconstruction on Riders Club
- Purchase of a tandem axle truck and plow
- Purchase of several police vehicles.
- Fire pumper truck

Disposals:

- Trade-in and/or sale of vehicles and equipment.

Figure 3

CITY OF ONALASKA'S CAPITAL ASSETS

	GOVERNMENTAL ACTIVITIES			BUSINESS-TYPE ACTIVITIES			TOTAL		
	2018	2017	Change	2018	2017	Change	2018	2017	Change
Land	\$ 3,548,248	\$ 3,548,248	\$ -	\$ 1,284,641	\$ 1,284,641	\$ -	\$ 4,832,889	\$ 4,832,889	\$ -
Buildings	23,691,094	23,570,753	120,341	14,025,187	13,908,804	116,383	37,716,281	37,479,557	236,724
Infrastructure	45,666,847	43,912,692	1,754,155	63,280,354	62,059,085	1,221,269	108,947,201	105,971,777	2,975,424
Improvements	3,176,997	2,981,523	195,474	-	-	-	3,176,997	2,981,523	195,474
Machinery & Equipment	10,690,436	10,147,134	543,302	5,613,763	5,369,186	244,577	16,304,199	15,516,320	787,879
Construction in Progress	37,667	913,615	(875,948)	203,995	-	203,995	241,662	913,615	(671,953)
Less: Accumulated Depreciation	<u>(45,655,277)</u>	<u>(39,867,166)</u>	<u>(5,788,111)</u>	<u>(31,015,296)</u>	<u>(29,147,300)</u>	<u>(1,867,996)</u>	<u>(76,670,573)</u>	<u>(69,014,466)</u>	<u>(7,656,107)</u>
TOTAL	<u>\$41,156,012</u>	<u>\$45,206,799</u>	<u>\$ (4,050,787)</u>	<u>\$53,392,644</u>	<u>\$53,474,416</u>	<u>\$ (81,772)</u>	<u>\$94,548,656</u>	<u>\$98,681,215</u>	<u>\$ (4,132,559)</u>

Additional information on the City's capital assets can be found in Note 4 of the Basic Financial Statements.

Figure 4

CITY OF ONALASKA'S OUTSTANDING LONG-TERM OBLIGATIONS

	GOVERNMENTAL ACTIVITIES			BUSINESS-TYPE ACTIVITIES			TOTAL		
	2018	2017	Change	2018	2017	Change	2018	2017	Change
General Obligation Bonds/Notes	\$32,689,201	\$27,834,084	\$ 4,855,117	\$15,520,208	\$14,118,929	\$ 1,401,279	\$48,209,409	\$41,953,013	\$ 6,256,396
Mortgage Revenue Bonds	-	-	-	4,619,108	4,943,733	(324,625)	4,619,108	4,943,733	(324,625)
Other Long-Term Obligations	788,261	832,327	(44,066)	254,960	254,430	9,530	1,043,221	1,077,757	(34,536)
TOTAL	<u>\$33,477,462</u>	<u>\$28,666,411</u>	<u>\$ 4,811,051</u>	<u>\$20,394,276</u>	<u>\$19,308,092</u>	<u>\$ 1,086,184</u>	<u>\$53,871,738</u>	<u>\$47,974,503</u>	<u>\$ 5,897,235</u>

Long-Term Obligations. As of December 31, 2018, the City of Onalaska had total long-term obligations outstanding of \$53,871,738, of which \$48,209,409 is backed by the full faith and credit of the City. The remainder of the debt represents bonds secured solely by specified revenue sources, such as revenue bonds.

The City of Onalaska's total debt increased by \$5,897,235, or 12 percent during the past fiscal year.

State of Wisconsin statutes limit the amount of general obligation debt that a unit of government can issue to 5 percent of the total equalized valuation of taxable property located within the government's boundaries. The 2018 equalized valuation was \$1,988,343,400. The legal debt margin for the City of Onalaska is \$99,417,170. The City has a margin of indebtedness of \$51,918,050.

Additional information regarding the City of Onalaska's long-term debt can be found in Note 5 beginning on page 39 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The following key economic indicators reflect the growth and prosperity of the City:

- Low unemployment. The Onalaska area's unemployment rate of 2.4 percent is below the State average of 2.8 percent.
- The City's population estimates indicate a 20-year projection of 25,000, a 34 percent increase over our current population (supported by a recent Geographic Information System study).
- The City's adjusted gross income per return is \$70,924, compared to the state average of \$56,698.
- The new construction valuation for 2018 was 48,224,500, up \$14,978,213 from 2017 which includes tax-exempt permits totaling \$2,910,003
- The City's portion of the mill rate increased 2.04 percent.

REQUESTS FOR INFORMATION

This report is designed to provide an overview of the City's finances for those with an interest in this area. Questions concerning any of the information found in this report or requests for additional information should be directed to the Finance Director, City of Onalaska, 415 Main Street, Onalaska, WI 54650.

CITY OF ONALASKA, WISCONSIN
BASIC FINANCIAL STATEMENTS

CITY OF ONALASKA, WISCONSIN
GOVERNMENT-WIDE FINANCIAL STATEMENTS

CITY OF ONALASKA, WISCONSIN
STATEMENT OF NET POSITION
DECEMBER 31, 2018

<u>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</u>	PRIMARY GOVERNMENT			COMPONENT UNIT
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	
ASSETS				
Cash and investments	\$ 20,865,532	\$ 3,886,440	\$ 24,751,972	\$ 236,239
Restricted cash and investments	-	1,269,967	1,269,967	-
Receivables				
Taxes	10,724,752	315,689	11,040,441	-
Accounts	7,060	1,164,088	1,171,148	-
Interest	-	2	2	-
Special assessments	17,011	3,786	20,797	-
Other, net of allowance for doubtful accounts	126,825	113,637	240,462	-
Internal balances	(1,493,645)	1,494,775	1,130	(1,130)
Due from other governments	53,862	60,887	114,749	-
Net pension asset (Wisconsin Retirement System)	1,169,763	223,746	1,393,509	-
Inventories	-	71,887	71,887	-
Prepaid items	45,675	7,795	53,470	-
Special assessments	267,485	310,747	578,232	-
Capital assets, net of accumulated depreciation				
Land and construction in progress	3,585,915	1,488,636	5,074,551	-
Buildings, systems, and equipment	42,069,362	51,904,008	93,973,370	-
TOTAL ASSETS	77,439,597	62,316,090	139,755,687	235,109
DEFERRED OUTFLOWS OF RESOURCES				
Loss on refunding	448,842	381,833	830,675	-
Wisconsin Retirement System pension	3,418,163	653,808	4,071,971	-
Wisconsin Retirement System LRLIF	35,579	6,806	42,385	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	3,902,584	1,042,447	4,945,031	-
 TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	 \$ 81,342,181	 \$ 63,358,537	 \$ 144,700,718	 \$ 235,109

(Continued on page 15)

The accompanying notes are an integral part of these financial statements.

CITY OF ONALASKA, WISCONSIN
STATEMENT OF NET POSITION - Continued
DECEMBER 31, 2018

<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION</u>	PRIMARY GOVERNMENT			COMPONENT UNIT
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	
LIABILITIES				
Accounts payable	\$ 661,635	\$ 369,889	\$ 1,031,524	\$ 6,282
Accrued payroll and fringe benefits	260,992	68,992	329,984	-
Accrued interest	205,537	97,418	302,955	-
Accrued liabilities	4,404	16,441	20,845	-
Due to other governments	159	-	159	-
Unearned revenue - other	-	1,459	1,459	-
Current portion of long-term obligations	6,802,965	3,258,311	10,061,276	-
Payable from restricted assets				
Accrued interest	-	16,256	16,256	-
Current portion of long-term debt	-	330,017	330,017	-
Long-term obligations				
General obligation bonds and notes	26,028,805	12,292,656	38,321,461	-
Mortgage revenue bonds	-	4,289,091	4,289,091	-
Premium on long-term debt	507,578	66,149	573,727	-
Net OPEB liability (Wisconsin Retirement System LRLIF)	246,310	47,114	293,424	-
Compensated absences	709,435	187,062	896,497	-
TOTAL LIABILITIES	35,427,820	21,040,855	56,468,675	6,282
DEFERRED INFLOWS OF RESOURCES				
Wisconsin Retirement System pension	3,718,399	711,236	4,429,635	-
Wisconsin Retirement System LRLIF	3,470	664	4,134	-
Unavailable revenue - tax roll	10,724,752	315,689	11,040,441	-
TOTAL DEFERRED INFLOWS OF RESOURCES	14,446,621	1,027,589	15,474,210	-
NET POSITION				
Net investment in capital assets	18,268,626	35,276,099	53,544,725	-
Restricted for:				
Debt service	710,289	921,694	1,631,983	-
Capital projects	4,795,789	-	4,795,789	-
Special revenue	2,751,296	-	2,751,296	-
WRS pension	1,169,763	223,746	1,393,509	-
Other	-	2,000	2,000	-
Unrestricted	3,771,977	4,866,554	8,638,531	228,827
TOTAL NET POSITION	31,467,740	41,290,093	72,757,833	228,827
TOTAL LIABILITIES, DEFERRED INFLOWS OR RESOURCES, AND NET POSITION	\$ 81,342,181	\$ 63,358,537	\$ 144,700,718	\$ 235,109

The accompanying notes are an integral part of these financial statements.

**CITY OF ONALASKA, WISCONSIN
FUND FINANCIAL STATEMENTS**

CITY OF ONALASKA, WISCONSIN
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2018

<u>ASSETS</u>	GENERAL FUND	DEBT SERVICE	2019 CAPITAL PROJECTS	2018 CAPITAL PROJECTS	NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
Cash and investments	\$ 8,796,894	\$ 712,253	\$ 4,651,299	\$ 813,610	\$ 5,891,476	\$ 20,865,532
Receivables						
Taxes	5,921,779	3,525,569			1,277,404	10,724,752
Special assessments	284,496	-	-	-	-	284,496
Other, net of allowance for doubtful accounts	100,261	-	-	-	33,624	133,885
Due from other governments	-	-	-	7,201	46,661	53,862
Prepaid items	45,675	-	-	-	-	45,675
Due from other funds	109,539	-	-	59,813	25,239	194,591
TOTAL ASSETS	\$ 15,258,644	\$ 4,237,822	\$ 4,651,299	\$ 880,624	\$ 7,274,404	\$ 32,302,793
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</u>						
LIABILITIES						
Accounts payable	\$ 187,681	\$ -	\$ 13,139	\$ 295,014	\$ 165,801	\$ 661,635
Accrued payroll and fringe benefits	256,369	-	-	-	4,623	260,992
Accrued liabilities	1,103	-	-	-	3,301	4,404
Due to other funds	-	1,964	1,115,000	134,401	436,871	1,688,236
Due to other governments	159	-	-	-	-	159
TOTAL LIABILITIES	445,312	1,964	1,128,139	429,415	610,596	2,615,426
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue						
Tax roll	5,921,779	3,525,569	-	-	1,277,404	10,724,752
Special assessments	276,324	-	-	-	-	276,324
TOTAL DEFERRED INFLOWS OF RESOURCES	6,198,103	3,525,569	-	-	1,277,404	11,001,076
FUND BALANCES						
Nonspendable	45,675	-	-	-	-	45,675
Restricted	-	710,289	3,523,160	451,209	3,572,716	8,257,374
Committed	-	-	-	-	1,813,688	1,813,688
Assigned	463,496	-	-	-	-	463,496
Unassigned	8,106,058	-	-	-	-	8,106,058
TOTAL FUND BALANCES	8,615,229	710,289	3,523,160	451,209	5,386,404	18,686,291
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 15,258,644	\$ 4,237,822	\$ 4,651,299	\$ 880,624	\$ 7,274,404	\$ 32,302,793

CITY OF ONALASKA, WISCONSIN
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2018

Fund balances - total governmental funds		\$ 18,686,291
<i>Amounts reported for governmental activities in the statement of net position are different because:</i>		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		45,655,277
Deferred charges for loss on refunding are recognized as an expense in the funds but deferred on the statement of net position.		448,842
Some revenue is unavailable in the funds because they are not available to pay current period's expenditures.		276,324
Wisconsin Retirement System net pension asset, deferred outflows of resources, and deferred inflows of resources are not current financial resources and are not reported in fund statements.		869,527
Other post employment benefits deferred inflows of resources and deferred outflows of resources are not current financial resources and are not reported in the fund statements.		(214,201)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities - both current and long-term - are reported in the statement of net position.		
Accrued interest payable	\$ (205,537)	
Bonds and notes payable	(32,689,201)	
Premium	(571,321)	
Compensated absences	(788,261)	
		<u>(34,254,320)</u>
TOTAL NET POSITION OF GOVERNMENTAL ACTIVITIES		<u>\$ 31,467,740</u>

The accompanying notes are an integral part of these financial statements.

CITY OF ONALASKA, WISCONSIN
STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2018

	GENERAL FUND	DEBT SERVICE	2019 CAPITAL PROJECTS	2018 CAPITAL PROJECTS	NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
REVENUE						
Taxes	\$ 5,960,726	\$ 3,474,033	\$ -	\$ -	\$ 1,393,637	\$ 10,828,396
Special assessment	100,634	-	-	-	-	100,634
Intergovernmental	1,650,889	4,410	-	7,201	499,073	2,161,573
Licenses and permits	657,643	-	-	-	370	658,013
Fines, forfeits, and penalties	163,403	-	-	-	292,782	456,185
Public charges for services	222,909	-	-	-	286,310	509,219
Intergovernmental charges for services	82,123	-	-	-	91,061	173,184
Miscellaneous	273,451	11,240	1,299	37,518	608,764	932,272
TOTAL REVENUE	<u>9,111,778</u>	<u>3,489,683</u>	<u>1,299</u>	<u>44,719</u>	<u>3,171,997</u>	<u>15,819,476</u>
EXPENDITURES						
Current						
General government	1,477,397	-	-	-	356,567	1,833,964
Public safety	5,261,938	-	-	-	37,680	5,299,618
Public works	1,067,436	-	-	-	1,668,755	2,736,191
Health and human services	66,840	-	-	-	-	66,840
Culture, recreation, and education	991,203	-	-	-	371,571	1,362,774
Conservation and development	91,925	-	-	-	-	91,925
Capital outlay	-	-	13,139	3,632,977	674,292	4,320,408
Debt service						
Principal	-	2,699,883	-	-	-	2,699,883
Interest and fiscal charges	-	847,164	-	60,565	-	907,729
TOTAL EXPENDITURES	<u>8,956,739</u>	<u>3,547,047</u>	<u>13,139</u>	<u>3,693,542</u>	<u>3,108,865</u>	<u>19,319,332</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>155,039</u>	<u>(57,364)</u>	<u>(11,840)</u>	<u>(3,648,823)</u>	<u>63,132</u>	<u>(3,499,856)</u>
OTHER FINANCING SOURCES (USES)						
Issuance of long-term debt	-	-	3,535,000	4,020,000	-	7,555,000
Transfer in	430,846	-	-	-	500,402	931,248
Transfer out	(275,000)	-	-	-	(288,599)	(563,599)
Premium on long-term debt	-	-	-	80,032	-	80,032
TOTAL OTHER FINANCING SOURCES	<u>155,846</u>	<u>-</u>	<u>3,535,000</u>	<u>4,100,032</u>	<u>211,803</u>	<u>8,002,681</u>
NET CHANGE IN FUND BALANCE	310,885	(57,364)	3,523,160	451,209	274,935	4,502,825
FUND BALANCE AT BEGINNING OF YEAR	<u>8,304,344</u>	<u>767,653</u>	<u>-</u>	<u>-</u>	<u>5,111,469</u>	<u>14,183,466</u>
FUND BALANCE AT END OF YEAR	<u>\$ 8,615,229</u>	<u>\$ 710,289</u>	<u>\$ 3,523,160</u>	<u>\$ 451,209</u>	<u>\$ 5,386,404</u>	<u>\$ 18,686,291</u>

CITY OF ONALASKA, WISCONSIN
RECONCILIATION OF STATEMENT OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCE
OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2018

Net change in fund balances - total governmental funds		\$ 4,502,825
<i>Amounts reported for governmental activities in the statement of activities are different because:</i>		
The acquisition of capital assets are reported in the governmental funds as expenditures. However, for governmental activities those costs are shown in the statement of net position and allocated over their estimated useful lives as annual depreciation expense in the statement of activities.		
Capital outlay reported in governmental fund statements	\$ 4,320,408	
Depreciation expense reported in the statement of activities	<u>(2,904,722)</u>	
Amount by which capital outlays are greater than depreciation in the current period:		1,415,686
The net effect of various miscellaneous transactions involving capital assets (i.e., noncapitalized outlay and contributions) is to decrease net position:		
		(967,208)
Some capital assets acquired during the year were financed with long-term debt. The amount of the long-term debt is reported in the governmental funds as a source of financing. In the statement of net position however, long-term debt is not reported as a financing source, but rather constitutes a long-term liability. The amount of long-term debt issued in the governmental funds statement is:		
		(7,555,000)
Wisconsin Retirement System net pension liability (asset), deferred outflows of resources, and deferred inflows of resources changes.		
		(390,052)
Wisconsin Retirement System LRLIF OPEB liability, deferred inflows of resources, and deferred outflows of resources changes:		
		(25,743)
Certain employee benefits are reported in the government funds when amounts are paid. The statement of activities reports the value of benefits earned during the year.		
This year the accrual of these benefits decreased by:		44,066
Certain revenue is unavailable in the governmental funds because they are not available to pay current period expenditures. In the statement of activities, these are recorded as revenue in the current year.		
		5,595
Repayment of principal on long-term debt is reported in the governmental funds as an expenditure, but is reported as a reduction in long-term debt in the statement of net position and does not affect the statement of activities.		
The amount of long-term debt principal payments in the current year:		2,699,883
Governmental funds report the effect of premiums, discounts, and loss on refunding when debt is first issued, whereas, these amounts are deferred and amortized in the statement of activities.		
The net effect of these differences in the current year:		(87,747)
In governmental funds interest payments and other debt costs on outstanding debt are reported as an expenditure when paid. In the statement of activities, interest is reported as it accrues.		
The amount of interest and other debt costs paid during the current period	\$ 907,729	
The amount of interest and other debt costs accrued during the current period	<u>(797,943)</u>	
Interest and other debt costs paid is less than interest and other debt costs accrued by:		<u>109,786</u>
CHANGE IN NET POSITION - GOVERNMENTAL ACTIVITIES		<u>\$ (247,909)</u>

The accompanying notes are an integral part of these financial statements.

CITY OF ONALASKA, WISCONSIN
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2018

<u>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</u>	WATER	SEWER	STORM WATER	GUNDERSEN LUTHERAN PARKING RAMP	NONMAJOR ENTERPRISE FUNDS	TOTAL ENTERPRISE FUNDS
ASSETS						
CURRENT ASSETS						
Cash and investments	\$ 279,384	\$ 2,607,446	\$ 371,245	\$ 2,100	\$ 626,265	\$ 3,886,440
Restricted cash and investments						
Revenue bond special redemption fund	127,475	42,492	-	-	-	169,967
Revenue bond depreciation fund	475,000	400,000	-	-	-	875,000
Reserve fund	167,250	55,750	-	-	-	223,000
Other	-	-	-	-	2,000	2,000
Accounts receivable						
Customer	455,005	460,253	213,489	-	35,341	1,164,088
Taxes	-	-	-	315,689	-	315,689
Other	9,397	53,014	-	-	51,226	113,637
Interest receivable	-	-	-	-	2	2
Due from other funds	1,780,732	750,538	216,086	-	-	2,747,356
Due from other governments	-	-	60,887	-	-	60,887
Inventories	67,974	-	-	-	3,913	71,887
Prepaid expense	-	-	-	-	7,795	7,795
TOTAL CURRENT ASSETS	<u>3,362,217</u>	<u>4,369,493</u>	<u>861,707</u>	<u>317,789</u>	<u>726,542</u>	<u>9,637,748</u>
NONCURRENT ASSETS						
CAPITAL ASSETS						
Land	107,877	2,002	959,975	-	214,787	1,284,641
Construction work in progress	165,541	38,454	-	-	-	203,995
Buildings	1,236,702	1,589,363	3,259,298	5,560,530	2,381,044	14,026,937
Improvements other than buildings	26,122,096	15,106,482	21,645,178	-	404,846	63,278,602
Machinery and equipment	2,707,511	2,309,856	521,506	-	74,892	5,613,765
TOTAL CAPITAL ASSETS	<u>30,339,727</u>	<u>19,046,157</u>	<u>26,385,957</u>	<u>5,560,530</u>	<u>3,075,569</u>	<u>84,407,940</u>
Less accumulated depreciation	10,743,482	8,889,855	9,978,303	1,037,965	365,691	31,015,296
NET CAPITAL ASSETS	<u>19,596,245</u>	<u>10,156,302</u>	<u>16,407,654</u>	<u>4,522,565</u>	<u>2,709,878</u>	<u>53,392,644</u>
OTHER ASSETS						
Net pension asset (Wisconsin Retirement System)	83,301	72,163	30,307	-	37,975	223,746
Special assessments	179,318	135,215	-	-	-	314,533
TOTAL OTHER ASSETS	<u>262,619</u>	<u>207,378</u>	<u>30,307</u>	<u>-</u>	<u>37,975</u>	<u>538,279</u>
TOTAL NONCURRENT ASSETS	<u>19,858,864</u>	<u>10,363,680</u>	<u>16,437,961</u>	<u>4,522,565</u>	<u>2,747,853</u>	<u>53,930,923</u>
TOTAL ASSETS	<u>23,221,081</u>	<u>14,733,173</u>	<u>17,299,668</u>	<u>4,840,354</u>	<u>3,474,395</u>	<u>63,568,671</u>
DEFERRED OUTFLOWS OF RESOURCES						
Wisconsin Retirement System pension	243,415	210,866	88,561	-	110,966	653,808
Wisconsin Retirement System LRLIF	2,534	2,195	922	-	1,155	6,806
Loss on refunding	69,538	25,327	33,741	253,227	-	381,833
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>315,487</u>	<u>238,388</u>	<u>123,224</u>	<u>253,227</u>	<u>112,121</u>	<u>1,042,447</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 23,536,568</u>	<u>\$ 14,971,561</u>	<u>\$ 17,422,892</u>	<u>\$ 5,093,581</u>	<u>\$ 3,586,516</u>	<u>\$ 64,611,118</u>

(Continued on page 22)

The accompanying notes are an integral part of these financial statements.

CITY OF ONALASKA, WISCONSIN
STATEMENT OF NET POSITION - Continued
PROPRIETARY FUNDS
DECEMBER 31, 2018

<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION</u>	<u>WATER</u>	<u>SEWER</u>	<u>STORM WATER</u>	<u>GUNDERSEN LUTHERAN PARKING RAMP</u>	<u>NONMAJOR ENTERPRISE FUNDS</u>	<u>TOTAL ENTERPRISE FUNDS</u>
LIABILITIES						
CURRENT LIABILITIES PAYABLE FROM CURRENT ASSETS						
Accounts payable	\$ 181,878	\$ 102,588	\$ 14,837	\$ 100	\$ 70,486	\$ 369,889
Accrued liabilities						
Payroll and fringe benefits	25,360	22,095	7,783	-	13,754	68,992
Interest	11,983	11,049	32,412	30,330	11,644	97,418
Other	-	-	-	-	16,441	16,441
Due to other funds	-	1,084,359	-	-	168,222	1,252,581
Unearned revenue - other	747	712	-	-	-	1,459
Current portion of long-term obligations	<u>1,448,377</u>	<u>894,224</u>	<u>456,184</u>	<u>355,000</u>	<u>104,526</u>	<u>3,258,311</u>
TOTAL CURRENT LIABILITIES PAYABLE FROM CURRENT ASSETS	<u>1,668,345</u>	<u>2,115,027</u>	<u>511,216</u>	<u>385,430</u>	<u>385,073</u>	<u>5,065,091</u>
CURRENT LIABILITIES PAYABLE FROM RESTRICTED ASSETS						
Accrued revenue bond interest	14,127	2,129	-	-	-	16,256
Current portion of revenue bonds	<u>282,517</u>	<u>47,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>330,017</u>
TOTAL CURRENT LIABILITIES PAYABLE FROM RESTRICTED ASSETS	<u>296,644</u>	<u>49,629</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>346,273</u>
TOTAL CURRENT LIABILITIES	<u>1,964,989</u>	<u>2,164,656</u>	<u>511,216</u>	<u>385,430</u>	<u>385,073</u>	<u>5,411,364</u>
NONCURRENT LIABILITIES						
Revenue bonds	3,871,591	417,500	-	-	-	4,289,091
General obligation bonds	1,836,781	1,630,629	3,032,268	3,980,000	1,812,978	12,292,656
Premium on long-term debt	18,616	6,205	18,420	-	22,908	66,149
Net OPEB liability (Wisconsin Retirement System LRLIF)	17,540	15,195	6,382	-	7,997	47,114
Compensated absences	<u>56,431</u>	<u>52,921</u>	<u>42,118</u>	<u>-</u>	<u>35,592</u>	<u>187,062</u>
TOTAL NONCURRENT LIABILITIES	<u>5,800,959</u>	<u>2,122,450</u>	<u>3,099,188</u>	<u>3,980,000</u>	<u>1,879,475</u>	<u>16,882,072</u>
TOTAL LIABILITIES	<u>7,765,948</u>	<u>4,287,106</u>	<u>3,610,404</u>	<u>4,365,430</u>	<u>2,264,548</u>	<u>22,293,436</u>
DEFERRED INFLOWS OF RESOURCES						
Wisconsin Retirement System pension	264,796	229,388	96,340	-	120,712	711,236
Wisconsin Retirement System LRLIF	247	214	90	-	113	664
Unavailable revenue - tax roll	-	-	-	315,689	-	315,689
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>265,043</u>	<u>229,602</u>	<u>96,430</u>	<u>315,689</u>	<u>120,825</u>	<u>1,027,589</u>
NET POSITION						
Net investment in capital assets	12,933,449	7,948,714	13,155,289	440,792	797,855	35,276,099
Restricted	556,382	520,776	30,307	-	39,975	1,147,440
Unrestricted	<u>2,015,746</u>	<u>1,985,363</u>	<u>530,462</u>	<u>(28,330)</u>	<u>363,313</u>	<u>4,866,554</u>
TOTAL NET POSITION	<u>15,505,577</u>	<u>10,454,853</u>	<u>13,716,058</u>	<u>412,462</u>	<u>1,201,143</u>	<u>41,290,093</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	<u>\$ 23,536,568</u>	<u>\$ 14,971,561</u>	<u>\$ 17,422,892</u>	<u>\$ 5,093,581</u>	<u>\$ 3,586,516</u>	<u>\$ 64,611,118</u>

The accompanying notes are an integral part of these financial statements.

CITY OF ONALASKA, WISCONSIN
STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2018

	WATER	SEWER	STORM WATER	GUNDERSEN LUTHERAN PARKING RAMP	NONMAJOR ENTERPRISE FUNDS	TOTAL ENTERPRISE FUNDS
OPERATING REVENUE						
Charges for services	\$ 1,913,633	\$ 1,901,350	\$ 812,746	\$ -	\$ 473,667	\$ 5,101,396
Interdepartmental sales	403,078	-	-	-	-	403,078
Miscellaneous	<u>58,252</u>	<u>67,353</u>	<u>2,731</u>	-	<u>20,685</u>	<u>149,021</u>
TOTAL OPERATING REVENUE	<u>2,374,963</u>	<u>1,968,703</u>	<u>815,477</u>	<u>-</u>	<u>494,352</u>	<u>5,653,495</u>
OPERATING EXPENSES						
Plant and maintenance expenses:						
Operations	583,119	431,463	325,047	-	468,504	1,808,133
Maintenance	91,846	40,705	38,092	-	3,813	174,456
General and administrative	609,389	1,287,607	83,995	5,997	561,800	2,548,788
Depreciation	705,108	531,420	534,539	74,140	142,493	1,987,700
Taxes	<u>34,652</u>	<u>30,378</u>	<u>13,060</u>	<u>-</u>	<u>8,408</u>	<u>86,498</u>
TOTAL OPERATING EXPENSES	<u>2,024,114</u>	<u>2,321,573</u>	<u>994,733</u>	<u>80,137</u>	<u>1,185,018</u>	<u>6,605,575</u>
OPERATING INCOME (LOSS)	<u>350,849</u>	<u>(352,870)</u>	<u>(179,256)</u>	<u>(80,137)</u>	<u>(690,666)</u>	<u>(952,080)</u>
NONOPERATING REVENUE (EXPENSE)						
Taxes	-	-	-	314,329	-	314,329
Intergovernmental	1	-	173,992	85,141	1,500	260,634
Room tax	-	-	-	-	688,505	688,505
Interest income	27,747	45,059	4,503	381	5,179	82,869
Contributions	-	8,029	-	-	100	8,129
Miscellaneous revenue	-	-	8,062	-	21,150	29,212
Interest expense	(154,698)	(59,467)	(144,699)	(123,349)	(40,841)	(523,054)
Gain on disposal of capital assets	4,772	2,841	376	-	-	7,989
Debt issuance costs	(861)	-	(4,992)	-	-	(5,853)
Amortization of bond premium	(6,662)	(1,634)	-	-	-	(8,296)
Amortization of loss on refunding	<u>(16,603)</u>	<u>(6,047)</u>	<u>-</u>	<u>(28,136)</u>	<u>1,527</u>	<u>(49,259)</u>
TOTAL NONOPERATING (EXPENSE) REVENUE	<u>(146,304)</u>	<u>(11,219)</u>	<u>37,242</u>	<u>248,366</u>	<u>677,120</u>	<u>805,205</u>
INCOME (LOSS) BEFORE TRANSFERS AND CAPITAL CONTRIBUTIONS	204,545	(364,089)	(142,014)	168,229	(13,546)	(146,875)
TRANSFERS IN	-	-	-	-	178,186	178,186
TRANSFERS (OUT)	(400,734)	(30,089)	-	-	(115,012)	(545,835)
CAPITAL CONTRIBUTIONS	<u>27,580</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,580</u>
CHANGE IN NET POSITION	(168,609)	(394,178)	(142,014)	168,229	49,628	(486,944)
TOTAL NET POSITION - BEGINNING	15,687,607	10,860,657	13,862,955	244,233	1,157,632	41,813,084
CHANGE IN ACCOUNTING PRINCIPLE	<u>(13,421)</u>	<u>(11,626)</u>	<u>(4,883)</u>	<u>-</u>	<u>(6,117)</u>	<u>(36,047)</u>
TOTAL NET POSITION - ENDING	<u>\$ 15,505,577</u>	<u>\$ 10,454,853</u>	<u>\$ 13,716,058</u>	<u>\$ 412,462</u>	<u>\$ 1,201,143</u>	<u>\$ 41,290,093</u>

The accompanying notes are an integral part of these financial statements.

CITY OF ONALASKA, WISCONSIN
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2018

	WATER	SEWER	STORM WATER	GUNDERSEN LUTHERAN PARKING RAMP	NONMAJOR ENTERPRISE FUNDS	TOTAL ENTERPRISE FUNDS
CASH FLOWS FROM OPERATING ACTIVITIES						
Cash from sales and services	\$ 2,103,536	\$ 1,933,524	\$ 807,075	\$ -	\$ 520,599	\$ 5,364,734
Cash from public fire protection	403,078	-	-	-	-	403,078
Cash paid from quasi-external operating transactions with other funds	-	-	-	-	79,038	79,038
Cash paid to suppliers for goods and service	(641,129)	(1,447,113)	(339,777)	(3,827)	(776,264)	(3,208,110)
Cash paid to employees for services	(509,699)	(413,262)	(177,510)	-	(283,278)	(1,383,749)
Cash paid for quasi-external operating transactions with other funds	(633,145)	(275,258)	(22,723)	-	-	(931,126)
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	<u>722,641</u>	<u>(202,109)</u>	<u>267,065</u>	<u>(3,827)</u>	<u>(459,905)</u>	<u>323,865</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Transfer from other funds	-	-	-	-	178,186	178,186
Transfer (to) other funds	(400,734)	(30,089)	-	-	(115,012)	(545,835)
Contributions	-	8,029	-	-	100	8,129
Room tax	-	-	-	-	678,534	678,534
NET CASH (USED IN) PROVIDED BY NONCAPITAL FINANCING ACTIVITIES	<u>(400,734)</u>	<u>(22,060)</u>	<u>-</u>	<u>-</u>	<u>741,808</u>	<u>319,014</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Acquisition and construction of capital assets	(1,104,179)	(284,059)	(430,331)	-	(59,813)	(1,878,382)
Debt principal payment	(428,647)	(150,545)	(205,525)	(330,000)	(98,625)	(1,213,342)
Interest paid	(155,689)	(65,499)	(149,836)	(124,695)	(46,916)	(542,635)
Nonoperating income	1	-	182,051	85,141	22,650	289,843
Proceeds from debt	1,300,000	760,000	230,000	-	-	2,290,000
Tax revenue received	-	-	-	314,329	-	314,329
Special assessments received	4,066	1,804	-	-	-	5,870
NET CASH (USED IN) PROVIDED BY CAPITAL AND RELATED FINANCING ACTIVITIES	<u>(384,448)</u>	<u>261,701</u>	<u>(373,641)</u>	<u>(55,225)</u>	<u>(182,704)</u>	<u>(734,317)</u>
CASH FLOWS FROM INVESTING ACTIVITIES						
Interest received	15,427	41,537	5,642	381	5,178	68,165
Proceeds from sale of fixed assets	4,772	2,841	410	-	-	8,023
NET CASH PROVIDED BY INVESTING ACTIVITIES	<u>20,199</u>	<u>44,378</u>	<u>6,052</u>	<u>381</u>	<u>5,178</u>	<u>76,188</u>
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	(42,342)	81,910	(100,524)	(58,671)	104,377	(15,250)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>1,091,451</u>	<u>3,023,778</u>	<u>471,769</u>	<u>60,771</u>	<u>523,888</u>	<u>5,171,657</u>
CASH AND CASH EQUIVALENTS AT END AT YEAR	<u>\$ 1,049,109</u>	<u>\$ 3,105,688</u>	<u>\$ 371,245</u>	<u>\$ 2,100</u>	<u>\$ 628,265</u>	<u>\$ 5,156,407</u>

(Continued on page 25)

The accompanying notes are an integral part of these financial statements.

CITY OF ONALASKA, WISCONSIN
STATEMENT OF CASH FLOWS - Continued
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2018

<u>RECONCILIATION OF OPERATING INCOME (LOSS) TO CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</u>	<u>WATER</u>	<u>SEWER</u>	<u>STORM WATER</u>	<u>GUNDERSEN LUTHERAN PARKING RAMP</u>	<u>NONMAJOR ENTERPRISE FUNDS</u>	<u>TOTAL ENTERPRISE FUNDS</u>
Operating income (loss)	\$ 350,849	\$ (352,870)	\$ (179,256)	\$ (80,137)	\$ (690,666)	\$ (952,080)
Adjustments to reconcile operating (loss) income to net cash provided by (used in) operating activities						
Depreciation	705,108	531,420	534,539	74,140	142,493	1,987,700
Depreciation charged to sewer	81,063	(81,063)	-	-	-	-
Changes in assets and liabilities						
(Increase) decrease in assets						
Accounts receivable	40,182	(33,477)	(8,402)	796	19,568	18,667
Due from other funds	(633,145)	(421,038)	(22,723)	-	-	(1,076,906)
Due from other governments	10,634	-	(60,887)	-	6,679	(43,574)
Inventories	35,611	-	-	-	-	35,611
Increase (decrease) in liabilities						
Accounts payable	117,073	(2,001)	(2,075)	14	(35,104)	77,907
LRLIF net OPEB liability and deferred inflows/outflows	15,253	13,214	667	-	838	29,972
WRS net pension liability/asset and deferred inflows/outflows	(3,914)	(8,927)	3,189	-	3,714	(5,938)
Due to other funds	-	145,780	-	-	79,038	224,818
Unearned revenue - other	(228)	(1,702)	-	1,360	-	(570)
Other accrued expenses	4,155	8,555	2,013	-	13,535	28,258
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	<u>\$ 722,641</u>	<u>\$ (202,109)</u>	<u>\$ 267,065</u>	<u>\$ (3,827)</u>	<u>\$ (459,905)</u>	<u>\$ 323,865</u>

(Continued on page 26)

The accompanying notes are an integral part of these financial statements.

CITY OF ONALASKA, WISCONSIN
STATEMENT OF CASH FLOWS - Continued
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2018

RECONCILIATION OF CASH AND CASH EQUIVALENTS PER STATEMENT OF CASH FLOWS TO THE STATEMENT OF NET POSITION

	WATER			SEWER		
	CASH AND INVESTMENTS	RESTRICTED CASH AND INVESTMENTS	TOTALS	CASH AND INVESTMENTS	RESTRICTED CASH AND INVESTMENTS	TOTALS
Cash and Cash Equivalents	<u>\$ 279,384</u>	<u>\$ 769,725</u>	<u>\$ 1,049,109</u>	<u>\$ 2,607,446</u>	<u>\$ 498,242</u>	<u>\$ 3,105,688</u>
	STORM SEWER			GUNDERSEN LUTHERAN PARKING RAMP		
	CASH AND INVESTMENTS	RESTRICTED CASH AND INVESTMENTS	TOTALS	CASH AND INVESTMENTS	RESTRICTED CASH AND INVESTMENTS	TOTALS
Cash and Cash Equivalents	<u>\$ 371,245</u>	<u>\$ -</u>	<u>\$ 371,245</u>	<u>\$ 2,100</u>	<u>\$ -</u>	<u>\$ 2,100</u>
	NONMAJOR ENTERPRISE FUNDS			TOTALS		
	CASH AND INVESTMENTS	RESTRICTED CASH AND INVESTMENTS	TOTALS	CASH AND INVESTMENTS	RESTRICTED CASH AND INVESTMENTS	TOTALS
Cash and Cash Equivalents	<u>\$ 626,265</u>	<u>\$ 2,000</u>	<u>\$ 628,265</u>	<u>\$ 3,886,440</u>	<u>\$ 1,269,967</u>	<u>\$ 5,156,407</u>

NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES

Water Utility

During 2018, \$27,580 of capital additions were contributed to the Utility by developers and customers.

During 2018, \$107,481 of fixed assets were retired.

During 2018, \$5,658 of bond premium amortization and \$16,603 of loss on refunding amortization were recorded.

Sewer Utility

During 2018, \$10,567 of fixed assets were retired.

During 2018, \$1,886 of bond premium amortization and \$6,047 of loss on refunding amortization were recorded.

Storm Water Utility

During 2018, \$1,690 of fixed assets were retired.

During 2018, \$1,675 of bond amortization was recorded.

Gundersen Lutheran Parking Ramp

During 2018, \$28,136 of loss on refunding amortization were recorded.

The accompanying notes are an integral part of these financial statements.

CITY OF ONALASKA, WISCONSIN
STATEMENT OF FIDICIARY NET POSITION
AGENCY FUND
DECEMBER 31, 2018

ASSETS

Cash and investments	\$ 17,029,062
Taxes receivable	<u>11,879,499</u>
TOTAL ASSETS	<u>\$ 28,908,561</u>

LIABILITIES

Due to other governments	<u>\$ 28,908,561</u>
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The accompanying notes are an integral part of these financial statements.

CITY OF ONALASKA, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS

CITY OF ONALASKA, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE 1 - Summary of Significant Accounting Policies

The financial statements of the City of Onalaska, Wisconsin (the "City") have been prepared in conformity with generally accepted accounting principles (GAAP), as applied to government units. The Governmental Accounting Standards Boards (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.

Reporting Entity

The City of Onalaska, Wisconsin was incorporated in 1887, under the provisions of Chapter 280, Laws of Wisconsin, 1883. The City operates under a Council-Mayor form of government and provides the following services as authorized by its charter: public safety (police and fire), highways and streets, sanitation, health and social services, culture-recreation, education, public improvements, planning and zoning, and general administrative services.

The City's basic financial statements include the Community Development Authority, a component unit, as defined in GASB 14 and amended by GASB 39 and GASB 61. The criterion for including a legally separate organization as a component unit is the degree of financial accountability and fiscal dependency the City has with the organization. A financial benefit or burden relationship needs to be present between the primary government and that organization for it to be included in the reporting entity as a component unit.

The following circumstances set forth the City's financial accountability for a legally separate organization: the City 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 impose specific financial burdens on the City. The City may be financially accountable if an organization is fiscally dependent on the City regardless of whether the organization has (1) a separately-elected governing body, (2) a governing body appointed by a higher level of government, or (3) a jointly-appointed governing body. In addition, the primary government may determine, through exercise of management's professional judgment, that the inclusion of an organization that does not meet the financial accountability criteria is necessary in order to prevent the reporting entity's financial statements from being misleading.

Component Unit

The Common Council appoints the governing body of the Community Development Authority of the City of Onalaska (CDA). The CDA is fiscally dependent upon the City because the Council approves the CDA's budget and can levy taxes for the CDA. The CDA and City have entered into a "Cooperation Agreement" to aid in the development and renewal of the "Redevelopment Area". The CDA is discretely presented as a proprietary fund type in the City's financial statements. Current audited financial information is included in the City's financial statements. A separate audited financial statement was not issued.

Related Organization

The Common Council is responsible for appointing a minority of the members of the governing board of the Onalaska Enhancement Foundation Inc., but the City's accountability for this organization does not extend beyond making the appointments.

CITY OF ONALASKA, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2018

NOTE 1 - Summary of Significant Accounting Policies - Continued

Basis of Presentation

Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds, while business-type activities incorporate data from the government's enterprise funds. 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.

As discussed earlier, the government has one discretely presented component unit. The Community Development Authority is not considered to be a major component unit and is shown in a separate column in the government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments in lieu of taxes where the amounts are reasonably equivalent in value to the interfund services provided and other charges between the government's water and sewer functions and various other functions of the government. Elimination of these charges would distort the direct costs and program revenue reported for the various functions concerned.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenue. 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 revenue includes 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 revenue are reported as general revenue.

Fund Financial Statements

The fund financial statements provide information about the government's funds, including its fiduciary funds. Separate statements for each fund category - governmental, proprietary, and fiduciary - are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements. A fund is considered major if it is the primary operating fund of the City or meets the following criteria:

- a. Total assets, liabilities, revenue, 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.

CITY OF ONALASKA, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2018

NOTE 1 - Summary of Significant Accounting Policies - Continued

The City reports the following major governmental funds:

General Fund - Accounts for the City's primary operating activities. It is used to account for all financial resources, except those required to be accounted for in another fund.

Debt Service Fund - Accounts for the accumulation of resources for, and payment of, general long-term debt principal, interest, and related costs.

2019 Capital Projects Fund – Accounts for financial resources to be used for the acquisition or construction of major capital facilities.

2018 Capital Projects Fund - Accounts for financial resources to be used for the acquisition or construction of major capital facilities.

The City reports the following major enterprise funds:

Water - Accounts for all activities necessary to provide water services to residents of the City and outlying areas. Fund activities include administration, billing and collection, operations, maintenance, and financing.

Sewer - Accounts for the maintenance of the City's sewer system. Wisconsin State Statutes Section 66.076, permits municipalities to implement sewer fees to recover the costs of operation, maintenance, repair, and depreciation of sewer collection and transportation facilities. Sewer maintenance costs are recovered through a user fee rather than through the property tax.

Storm Water - Accounts for the storm water management services of the City.

Gundersen Lutheran Parking Ramp - Accounts for the accumulation of resources for and payment of debt related to the construction costs of the parking ramp.

In addition, the City reports the following fund type:

Agency - Accounts for taxes and deposits collected by the City, acting in the capacity of an agent, for distribution to other governmental units or designated beneficiaries.

During the course of operations, the government has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in and out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

CITY OF ONALASKA, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2018

NOTE 1 - Summary of Significant Accounting Policies - Continued

Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenue is recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue is recognized as soon as it is both measurable and available. Revenue is considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 90 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes are recorded in the year levied as receivables and unavailable revenue. They are recognized as revenue in the succeeding year when services financed by the levy are being provided. Special assessments are recorded as revenue when they become measurable and available as current assets. Sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenue of the current fiscal period. Grants are recorded as revenue when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). All other revenue items are considered to be measurable and available only when cash is received by the government.

The proprietary funds are reported using the economic resource management focus and the accrual basis of accounting. The agency fund has no measurement focus but utilizes the accrual basis of accounting for reporting its assets and liabilities.

The proprietary funds distinguish *operating* revenue and expenses from *nonoperating* items. Operating revenue 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 revenue of the water and sewer utilities is a charge to customers for sales and services. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenue and expenses not meeting this definition are reported as nonoperating revenue and expenses.

CITY OF ONALASKA, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2018

NOTE 1 - Summary of Significant Accounting Policies - Continued

Cash and Cash Equivalents

Cash and cash equivalents, as classified in the statement of cash flows, consist of all highly liquid investments with an initial maturity of three months or less.

Accounts Receivable

Accounts receivable are recorded at gross amounts less an allowance for doubtful accounts of \$831,212. No provision for uncollectible accounts receivable has been made in the accompanying proprietary fund financial statements because the water and sewer has the right to place delinquent bills on the tax roll.

Due To/From Advance To/From Other Funds

During the course of operations, transactions occur between individual funds that may result in amounts owed between funds. Short-term interfund loans are reported as due to and from other funds. Long-term interfund loans (noncurrent portion) are reported as advances from and to other funds. In the governmental fund financial statements, advances to other funds are offset equally by a fund balance reserve account which indicates that they do not constitute expendable available financial resources and, therefore, are not available for appropriation. Eliminations have been made for amounts due to/from and advance to/from within the same fund type on the government-wide statements.

Interfund Transactions

Non-exchange transactions which are not borrowing/lending (will not be repaid) are recorded as operating transfers, and exchange transactions are recorded as revenues and expenses. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers.

Inventory

Inventory is priced at the lower of cost (first-in, first-out) or market. The cost of governmental fund-type inventories are recorded as expenditures when purchased.

Prepaid Items

Cash payments benefiting future periods have been recorded as prepaid items. They will be reflected as expenditures or expenses when incurred in the subsequent year. Prepaid items in governmental funds are reserved for in nonspendable fund balance, because prepaids are not expendable available financial resources.

Restricted Cash and Investments

Restricted cash and investments include the following restricted asset accounts:

Revenue Bond Special Redemption Account - Segregated resources accumulated for future debt service payments.

Revenue Bond Reserve Account - Resources set aside to secure payment of principal and interest on the outstanding bonds.

CITY OF ONALASKA, WISCONSIN
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 DECEMBER 31, 2018

NOTE 1 - Summary of Significant Accounting Policies - Continued

Depreciation Fund - Resources set aside to meet deficiencies in the reserve or redemption accounts and for repairs or additions to utility systems.

Other - Deposits made by customers which are to be used for specific purposes.

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure, are reported at cost or estimated historical cost. Contributed assets are reported at estimated fair value at the time received. General infrastructure assets, such as roads, bridges, curbs, gutters, streets, sidewalks and drainage and lighting systems, acquired prior to January 1, 2003, are reported at estimated historical cost using deflated replacement cost. Capital assets are depreciated using the straight-line method. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Water, sewer, and storm water utility assets are being depreciated using rates prescribed by the Wisconsin Public Service Commission.

Major capital outlays for capital assets of business-type activities are included as part of the capitalized value of the assets constructed. Interest expenses incurred during construction were not capitalized as part of the additions to capital assets.

Capitalization thresholds and the estimated useful lives for the City and component unit are as follows:

Capital Asset Category	Capitalization Threshold	Estimated Useful Life
Infrastructure	\$ 5,000	20-50
Land	-	N/A
Land improvements	5,000	20-75
Buildings/structures/building improvements	5,000	5-50
Machinery and equipment	5,000	3-15
Vehicles	5,000	5-20

Debt Premiums and Discounts

In the government-wide and proprietary fund financial statements, debt premiums and discounts are deferred and amortized over the life of the debt. Long-term debt is reported net of the applicable debt premium or discount.

In the fund financial statements, governmental fund types recognize premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums on debt issuance are reported as other financing sources while discounts on debt issuance are reported as other financing uses.

Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. Vacation pay accumulates and vests and sick pay accumulates and vests with certain limitations. Upon retirement or death, one-half of an employee's sick leave, up to a maximum of 120 days, is paid to the retiree or the employee's spouse or estate, and one-half is used to pay for health and dental insurance.

CITY OF ONALASKA, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2018

NOTE 1 - Summary of Significant Accounting Policies - Continued

Accumulated unpaid vacation and sick leave for employees is recorded as an expense and liability in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Pensions

For purposes of measuring the net pension liability (asset), 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 additional 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.

Deferred Outflows and Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. The separate financial statement element represents a consumption of net position that applies to future periods and will not be recognized as an outflow of resources (expense/ expenditure) until then. The City has three items that qualify for reporting in this category: deferred loss on refunding, Wisconsin Retirement System pension, and Wisconsin Retirement System Local Retiree Life Insurance Fund. A deferred loss on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The Wisconsin Retirement System pension results from changes in the pension plan. The Wisconsin Retirement System Local Retiree Life Insurance Fund results from changes in the life insurance fund.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. The separate financial statement element represents an acquisition of net position which applies to future periods and so will not be recognized as an inflow of resources (revenue) until then. The City has three items that qualify for reporting in this category: unavailable revenue, Wisconsin Retirement System pension, and Wisconsin Retirement System Local Retiree Life Insurance Fund. A deferred inflow from unavailable revenue arises under a modified accrual basis of accounting. The unavailable revenue is from property taxes and special assessments. This amount is deferred and recognized as an inflow in the period the amount becomes available. The Wisconsin Retirement System pension results from changes in the pension plan. The Wisconsin Retirement System Local Retiree Life Insurance Fund results from changes in the life insurance fund.

CITY OF ONALASKA, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2018

NOTE 1 - Summary of Significant Accounting Policies - Continued

Claims and Judgments

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board 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.

Net Position Classifications

Net position represents the difference between the total assets and deferred outflows of resources and the total liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement for those assets. Net position is reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

Fund Balance Classifications

The City classifies its fund equity as follows:

1. Nonspendable fund balance consists of equity not in a spendable form or is legally or contractually required to be maintained intact.
2. Restricted fund balance consists of equity constrained to specific purposes by their providers, externally imposed by creditors, constitutional provisions or by enabling legislation.
3. Committed fund balance consists of equity constrained to specific purposes by the City itself, using its highest level of decision making authority - Common Council policies.
4. Assigned fund balance consists of equity the governing body intends to use for a specific purpose, intent can be expressed by the governing body. The Common Council has authorized the Finance Director to assign fund balances through its financial management policy.
5. Unassigned fund balance consists of equity available for any purpose.

When net losses occur, it is the City's policy to record the net loss against committed fund balance, then assigned fund balance, and lastly to unassigned fund balance. The City applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position area available.

State and Federal Aids

State general and categorical aids are recognized as revenue in the entitlement year. Federal aids and certain state aids for reimbursable programs are recognized as revenue in the year related program expenditures are incurred. Aids received prior to meeting revenue recognition criteria are recorded as deferred revenue.

CITY OF ONALASKA, WISCONSIN
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 DECEMBER 31, 2018

NOTE 1 - Summary of Significant Accounting Policies - Continued

Use of Estimates

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

Change in Accounting Principle

The City has implemented GASB Statement No. 75 *Accounting and Financial Reporting for Post-Employment Benefits Other Than Pensions* in 2018.

NOTE 2 - Cash and Investments

State statutes permit the City and the Component Unit to invest available cash balances, other than debt service funds, in time deposits of authorized depositories, state obligations, U.S. Treasury obligations, U.S. agency issues, repurchase agreements and other investments secured by federal securities, high grade commercial paper, and the local government pooled-investment fund administered by the state investment board. Available balances in the Debt Service Fund may be invested in municipal obligations, obligations of the United States and the local government pooled-investment fund. No significant violations of these restrictions occurred during the year.

As of December 31, 2018, the City had the following investments:

<u>INVESTMENT</u>	<u>WEIGHTED AVERAGE MATURITIES</u>	<u>FAIR VALUE</u>
State of Wisconsin Investment Pool	Less than one year	<u>\$ 344,365</u>

Determining Fair Value - The City categorizes its fair value measurements with in the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets; level 2 inputs are significant other observable inputs; level 3 inputs are significant unobservable inputs. The City has the following recurring fair value measurement:

- 1) State of Wisconsin Local Government Investment Pool fair value is determined by the Pool's investment board based on published market quotations (level 2 inputs).
- 2) Deposits and investments with stated interest rates (savings accounts, CD) are stated at cost.

Investment Pool Information - Participation in the State of Wisconsin Local Government Investment Pool is voluntary. The Pool's regulatory oversight is provided by state statutes and its investment board. The fair value of the City's position in the Pool is the same as the value of the Pool shares. At December 31, 2018, the Pool's fair value was 100 percent of book value.

CITY OF ONALASKA, WISCONSIN
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 DECEMBER 31, 2018

NOTE 2 - Cash and Investments - Continued

Income Allocation - Interest income is generally allocated to the fund which owns the checking account, savings account, money market, certificate of deposit, and investment.

Interest Rate Risk - State statutes limit investments in commercial paper, corporate bonds, and mutual bond funds to mature or may be tendered for purchase at the option of the holder within not more than seven years of the date acquired. The City and the Component Unit have formal investment policies that would further limit investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

Credit Risk - State statutes limit investments in commercial paper, corporate bonds, and mutual bond funds to the top two ratings issued by nationally recognized statistical rating organizations. The City and the Component Unit's investment policies do not further limit investment choices. The State of Wisconsin Investment Pool is not rated; however, the investments at all times consist solely of securities and instruments in which municipalities are permitted to invest.

Custodial Credit Risk - Deposits - Custodial credit is the risk that, in the event of a bank failure, the City and the Component Unit's deposits may not be returned. The State of Wisconsin's Public Deposit Guarantee Fund created under Chapter 34 of the Wisconsin Statutes protects designated public depositories against any losses of public funds up to \$400,000 subject to the total amount of the Guarantee Fund available. As of December 31, 2018, \$13,622,585 of the City's bank balance of \$41,260,054 was exposed to custodial credit risk as follows:

Uninsured, collateral pledged by bank	<u>\$ 13,622,585</u>
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NOTE 3 - Property Taxes

Property taxes attach as an enforceable lien on property in December when the tax roll is certified. Taxes are levied in December and payable in two installments on January 31 and July 31, or payable in full on January 31. Special assessments, charges, and personal property taxes are payable in full on January 31. The City bills and collects its own property taxes and also taxes for the State, County, Technical College, and Public Schools until February 1, at which time all uncollected real estate taxes are turned over to the County for collection. Collection of the taxes and remittance of them to the appropriate entities are accounted for in the Tax Agency Fund. City property tax revenue is recognized in the year they are levied for and available for use. The 2018 tax roll has been set up as a receivable and offset by the amounts due to other governmental units and deferred income tax revenue for the City's portion. Advance tax collections are offset against the receivable.

NOTE 4 - Capital Assets

Capital asset balances and activity for the year ended December 31, 2018, are as follows:

<u>GOVERNMENTAL ACTIVITIES</u>	<u>BALANCES</u> <u>1/1/18</u>	<u>ADDITIONS</u>	<u>RETIREMENTS</u>	<u>TRANSFERS</u>	<u>BALANCES</u> <u>12/31/18</u>
<i>Capital assets not being depreciated:</i>					
Land	\$ 3,548,248	\$ -	\$ -	\$ -	\$ 3,548,248
Construction in progress	913,615	37,667	-	(913,615)	37,667
Total capital assets not being depreciated	4,461,863	37,667	-	(913,615)	3,585,915

CITY OF ONALASKA, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2018

NOTE 4 - Capital Assets - Continued

	<u>BALANCES</u> <u>1/1/18</u>	<u>ADDITIONS</u>	<u>RETIREMENTS</u>	<u>TRANSFERS</u>	<u>BALANCES</u> <u>12/31/18</u>
<i>Capital assets being depreciated</i>					
Buildings	\$ 23,570,753	\$ 120,341	\$ -	\$ -	\$ 23,691,094
Infrastructure	43,912,692	2,582,021	(1,171,818)	343,952	45,666,847
Improvements other than buildings	2,981,523	195,474	-	-	3,176,997
Machinery and equipment	<u>10,147,134</u>	<u>425,905</u>	<u>(452,266)</u>	<u>569,663</u>	<u>10,690,436</u>
Total capital assets being depreciated	<u>80,612,102</u>	<u>3,323,741</u>	<u>(1,624,084)</u>	<u>913,615</u>	<u>83,225,374</u>
Less accumulated depreciation for:					
Buildings	9,333,048	573,472	-	-	9,906,520
Infrastructure	22,055,701	1,676,202	(1,171,818)	-	22,560,085
Improvements other than buildings	1,180,581	123,980	-	-	1,304,561
Machinery and equipment	<u>7,297,836</u>	<u>531,068</u>	<u>(444,058)</u>	<u>-</u>	<u>7,384,846</u>
Total accumulated depreciation	<u>39,867,166</u>	<u>2,904,722</u>	<u>(1,615,876)</u>	<u>-</u>	<u>41,156,012</u>
Total capital assets being depreciated, net	<u>40,744,936</u>	<u>419,019</u>	<u>(8,208)</u>	<u>913,615</u>	<u>42,069,362</u>
GOVERNMENTAL ACTIVITIES -					
CAPITAL ASSETS, NET	<u>\$ 45,206,799</u>	<u>\$ 456,686</u>	<u>\$ (8,208)</u>	<u>\$ -</u>	<u>\$ 45,655,277</u>

Depreciation expense for governmental activities was charged to functions as follows:

General government	\$ 134,224
Public safety	297,922
Public works	1,827,594
Culture, recreation, and education	644,186
Conservation and development	796
Total	<u>\$ 2,904,722</u>

	<u>BALANCES</u> <u>1/1/18</u>	<u>ADDITIONS</u>	<u>RETIREMENTS</u>	<u>BALANCES</u> <u>12/31/18</u>
<u>BUSINESS-TYPE ACTIVITIES</u>				
<i>Capital assets not being depreciated:</i>				
Land	\$ 1,284,641	\$ -	\$ -	\$ 1,284,641
Construction in progress	<u>-</u>	<u>203,995</u>	<u>-</u>	<u>203,995</u>
Total capital assets not being depreciated	<u>1,284,641</u>	<u>203,995</u>	<u>-</u>	<u>1,488,636</u>
<i>Capital assets being depreciated</i>				
Buildings	13,908,804	116,383	-	14,025,187
Infrastructure	62,059,085	1,341,007	(119,738)	63,280,354
Machinery and equipment	<u>5,369,186</u>	<u>244,577</u>	<u>-</u>	<u>5,613,763</u>
Total capital assets being depreciated	<u>81,337,075</u>	<u>1,701,967</u>	<u>(119,738)</u>	<u>82,919,304</u>
Less accumulated depreciation for:				
Buildings	2,737,803	333,046	-	3,070,850
Infrastructure	22,762,230	1,334,700	(119,704)	23,977,226
Machinery and equipment	<u>3,647,267</u>	<u>319,954</u>	<u>-</u>	<u>3,967,220</u>
Total accumulated depreciation	<u>29,147,300</u>	<u>1,987,700</u>	<u>(119,704)</u>	<u>31,015,296</u>
Total capital assets being depreciated, net	<u>52,189,775</u>	<u>(285,733)</u>	<u>(34)</u>	<u>51,904,008</u>
BUSINESS-TYPE ACTIVITIES - CAPITAL ASSETS, NET	<u>\$ 53,474,416</u>	<u>\$ (81,738)</u>	<u>\$ (34)</u>	<u>\$ 53,392,644</u>

CITY OF ONALASKA, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2018

NOTE 4 - Capital Assets - Continued

Depreciation expense for business-type activities was charged to functions as follows:

Water	\$ 705,108
Sewer	531,420
Storm Water	534,539
Parking Ramp	74,140
Cemetery	24,293
Tourism	<u>118,200</u>
Total	<u>\$ 1,987,700</u>

NOTE 5 - Long-Term Obligations

Details of the City's long-term obligations are as follows:

Summary of Long-Term Obligations

	<u>BALANCES</u> <u>1/1/18</u>	<u>ADDITIONS</u>	<u>PAYMENTS</u>	<u>ADJUSTMENTS</u>	<u>BALANCES</u> <u>12/31/18</u>	<u>DUE WITHIN</u> <u>ONE YEAR</u>
<u>GOVERNMENTAL ACTIVITIES:</u>						
State Trust Fund Loans	\$ 1,258,013	\$ -	\$ (463,604)	\$ -	\$ 794,409	\$ 382,947
General Obligation Bonds	26,576,071	7,555,000	(2,236,279)	-	31,894,792	6,277,449
Premium	555,032	80,032	(63,743)	-	571,321	63,743
Employee benefits:						
Vacation pay	243,443	10,218	-	-	253,661	25,366
Sick pay	588,884	-	(54,284)	-	534,600	53,460
WRS net pension liability	327,845	-	(327,845)	-	-	-
Local retiree life insurance fund	<u>-</u>	<u>57,852</u>	<u>-</u>	<u>188,458</u>	<u>246,310</u>	<u>-</u>
TOTAL GOVERNMENTAL ACTIVITIES	<u>\$29,549,288</u>	<u>\$ 7,703,102</u>	<u>\$(3,145,755)</u>	<u>\$ 188,458</u>	<u>\$34,295,093</u>	<u>\$ 6,802,965</u>
<u>BUSINESS-TYPE ACTIVITIES:</u>						
	<u>BALANCES</u> <u>1/1/18</u>	<u>ADDITIONS</u>	<u>PAYMENTS</u>	<u>ADJUSTMENTS</u>	<u>BALANCES</u> <u>12/31/18</u>	<u>DUE WITHIN</u> <u>ONE YEAR</u>
General Obligations Bonds	\$14,118,929	\$ 2,290,000	\$ (888,721)	\$ -	\$15,520,208	\$ 3,227,552
Mortgage Revenue Bonds	4,943,733	-	(324,625)	-	4,619,108	330,017
Premium	86,870	-	(10,746)	-	76,124	9,975
Employee Benefits:						
Vacation pay	61,760	9,199	-	-	70,959	7,095
Sick pay	135,407	1,480	-	-	136,887	13,689
WRS net pension liability	48,263	-	(48,263)	-	-	-
Local retiree life insurance fund	<u>-</u>	<u>11,067</u>	<u>-</u>	<u>36,047</u>	<u>47,114</u>	<u>-</u>
TOTAL BUSINESS-TYPE ACTIVITIES	<u>\$19,394,962</u>	<u>\$ 2,311,746</u>	<u>\$(1,272,355)</u>	<u>\$ 36,047</u>	<u>\$20,470,400</u>	<u>\$ 3,588,328</u>

Interest cost incurred during the year totaled \$729,674 for governmental activities and \$521,148 for business-type activities. Total interest paid during the year aggregated \$839,460 for governmental activities and \$537,920 for business-type activities. Zero interest was capitalized in governmental-type and business-type capital assets.

CITY OF ONALASKA, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2018

NOTE 5 - Long-Term Obligations - Continued

Governmental Fund Debt

All Governmental Fund debt is secured by the full faith and credit and unlimited taxing powers of the City. The Governmental Fund debt is expected to be repaid with general property taxes and special assessments. Governmental Fund debt at December 31, 2018, is comprised of the following issues:

<u>ISSUE DESCRIPTION</u>	<u>RATES (%)</u>	<u>DATES OF MATURITY</u>	<u>BALANCE 12/31/18</u>
<u>State Trust Fund Loans</u>			
2014 Issues	2.500 - 3.000%	2019	\$ 107,485
2015 Issues	3.000%	2020	410,974
2016 Issues	2.500%	2021	81,758
2017 Issues	3.000%	2022	<u>194,192</u>
			<u>794,409</u>
<u>General Obligation Bonds</u>			
2008 Issues	2.750 - 4.050%	2027	342,072
2009 Issue	3.000 - 4.625%	2028	404,197
2010 Issues	1.250 - 5.850%	2029	244,976
2011 Issues	2.000 - 4.000%	2030	308,771
2012 Issues	2.000 - 3.000%	2031	6,034,554
2013 Issues	2.000 - 3.000%	2032	1,446,923
2014 Issues	2.000 - 4.000%	2033	2,013,532
2015 Issues	2.000 - 4.000%	2034	1,945,565
2016 Issues	1.000 - 3.000%	2027	6,734,202
2017 Issues	2.000 - 3.000%	2031	4,865,000
2018 Issues	2.850 - 4.000%	2037	<u>7,555,000</u>
			<u>31,894,792</u>
TOTAL GOVERNMENTAL FUND DEBT			<u>\$ 32,689,201</u>

Enterprise Debt

Enterprise Fund debt is expected to be repaid with Enterprise Fund revenue. Enterprise Fund debt at December 31, 2018, is comprised of the following issues:

<u>ISSUE DESCRIPTION</u>	<u>RATES (%)</u>	<u>DATES OF MATURITY</u>	<u>BALANCE 12/31/18</u>
<u>General Obligation Bonds</u>			
2008 Issues	2.750 - 4.050%	2027	\$ 57,928
2009 Issue	3.000 - 4.625%	2028	60,803
2010 Issue	1.250 - 5.850%	2029	1,515,024
2011 Issue	2.000 - 4.000%	2030	306,229
2012 Issues	0.650 - 3.300%	2031	5,010,446
2013 Issues	2.000 - 3.000%	2032	643,077
2014 Issues	2.000 - 4.000%	2033	531,468
2015 Issue	2.000 - 4.000%	2034	659,435
2016 Issues	1.000 - 3.000%	2027	3,140,798
2017 Issues	2.000 - 3.000%	2031	1,305,000
2018 Issues	2.850%	2019	<u>2,290,000</u>
			<u>15,520,208</u>

CITY OF ONALASKA, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2018

NOTE 5 - Long-Term Obligations - Continued

<u>ISSUE DESCRIPTION</u>	<u>RATES (%)</u>	<u>DATES OF MATURITY</u>	<u>BALANCE 12/31/18</u>
Mortgage Revenue Bonds			
2015 Issue	2.000 - 3.000%	2027	\$ 1,860,000
2016 Issues	1.650%	2035	<u>2,759,108</u>
			<u>4,619,108</u>
TOTAL ENTERPRISE DEBT			<u>\$ 20,139,316</u>

Mortgage Revenue Bond Requirements

The City's Mortgage Revenue Bonds require that cash be set aside in separate funds and restricted for specific purposes. Required and actual amounts as of December 31, 2018, are as follows:

	<u>WATER UTILITY</u>		<u>SEWER UTILITY</u>	
	<u>REQUIRED</u>	<u>ACTUAL</u>	<u>REQUIRED</u>	<u>ACTUAL</u>
Special Redemption Fund	\$ 127,475	\$ 127,475	\$ 42,492	\$ 42,492
Reserve Fund	167,250	167,250	55,750	55,750
Depreciation Fund	475,000	475,000	400,000	400,000

The City is in compliance with all material funding requirements of its mortgage revenue bonds.

General Obligation Debt Limit Calculation

The 2018 equalized valuation of the City as certified by the Wisconsin Department of Revenue is \$1,988,343,400. The legal debt limit and margin of indebtedness as of December 31, 2018, in accordance with Section 67.03(1)(b) of the Wisconsin Statutes follows:

Debt limit (5% of \$1,988,343,400)	\$ 99,417,170
Applicable long-term debt	(48,209,409)
Amount available in debt service fund	<u>710,289</u>
MARGIN OF INDEBTEDNESS	<u>\$ 51,918,050</u>

Maturities of Long-Term Obligations

Maturities of the long-term debt to maturity, at December 31, 2018, are:

<u>YEARS</u>	<u>GOVERNMENTAL FUND DEBT</u>		<u>ENTERPRISE FUND DEBT</u>	
	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>
2019	\$ 6,660,396	\$ 973,390	\$ 3,557,569	\$ 566,111
2020	2,647,094	854,030	1,314,295	496,845
2021	2,323,958	732,857	1,343,601	456,627
2022	2,306,720	621,869	1,371,985	414,919
2023	2,313,437	562,754	1,417,188	378,592
2024-2028	9,060,455	1,843,222	7,159,052	1,136,178
2029-2033	5,249,037	827,579	3,044,062	336,208
2034-2037	2,128,104	149,261	931,558	34,018
TOTAL	<u>\$ 32,689,201</u>	<u>\$ 6,564,962</u>	<u>\$ 20,139,316</u>	<u>\$ 3,819,498</u>

The General Fund, Water Fund, Sewer Fund, Storm Water, Cemetery Fund, Tourism Fund, Gundersen Lutheran Parking Ramp Fund, and Omni Center Fund are used to liquidate vacation and sick pay.

CITY OF ONALASKA, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2018

NOTE 6 - Defeasance of Debt

The original accounting loss on a prior year advance refunding transaction was \$180,000. This loss is being amortized over 15 years using the straight-line method. At December 31, 2018, there are three remaining years of amortization and the unamortized balance is \$22,848.

The original accounting loss on two prior year advance refunding transactions was \$409,978 and \$422,044. These losses were being amortized over 12 and 15 years using the straight-line method. At December 31, 2018, there six and nine remaining years of amortization and the unamortized balances are \$204,989 and \$253,226, respectively.

The original accounting loss on a prior year advance refunding transaction was \$196,731. This loss is being amortized over twelve years using the straight-line method. At December 31, 2018, there are eight remaining years of amortization and the unamortized balance is \$94,864.

The original accounting loss on a prior year advance refunding transaction was \$138,712. This loss is being amortized over ten years using the straight-line method. At December 31, 2018, there are seven remaining years of amortization and the unamortized balance is \$97,098.

The original accounting loss on a current year advance refunding transaction was \$183,923. This loss is being amortized over fourteen years using the straight-line method. At December 31, 2018, there are twelve remaining years of amortization and the unamortization balance is \$157,648.

In prior years, the City defeased certain general obligation and other bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the City's financial statements.

At December 31, 2018, \$2,445,000 of bonds outstanding are considered defeased.

NOTE 7 - Wisconsin Retirement System

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

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

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

CITY OF ONALASKA, WISCONSIN
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 DECEMBER 31, 2018

NOTE 7 - Wisconsin Retirement System - Continued

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

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

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

The WRS also provides death and disability benefits for employees.

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

Year	Core Fund Adjustment	Variable Fund Adjustment
2007	3.0%	10%
2008	6.6	0
2009	(2.1)	(42)
2010	(1.3)	22
2011	(1.2)	11
2012	(7.0)	(7)
2013	(9.6)	9
2014	4.7	25
2015	2.9	2
2016	0.5	(5)
2017	2.0	4

Contributions - Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for general category employees, including teachers, and Executives and Elected Officials. 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.

CITY OF ONALASKA, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2018

NOTE 7 - Wisconsin Retirement System - Continued

During the reporting period, the WRS recognized \$499,613 in contributions from the employer.

Contribution rates as of December 31, 2018 are:

Employee Category	Employee	Employer
General (including Teachers, Executives & Elected Officials)	6.8%	6.8%
Protective with Social Security	6.8%	10.6%
Protective without Social Security	6.8%	14.9%

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

At December 31, 2018, the City reported a liability (asset) of (\$1,393,509) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of December 31, 2017, and the total pension liability (asset) used to calculate the net pension liability (asset) was determined by an actuarial valuation as of December 31, 2016 rolled forward to December 31, 2017. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date.

The City's proportion of the net pension (liability (asset)) was based on the City's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2017, the City's proportion was 0.04693345%, which was an increase of 0.0013025% from its proportion measured as of December 31, 2016.

For the year ended December 31, 2018, the City recognized pension expense of \$597,986.

At December 31, 2018, the City 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	\$ 1,770,489	\$ 828,176
Changes in assumptions	1,491,460	3,406,709
Net differences between projected and actual earnings on pension plan investments	275,330	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	-	14,750
Employer contributions subsequent to the measurement date	534,692	-
Total	\$ 4,071,971	\$ 4,429,635

\$534,692 reported as deferred outflows related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

CITY OF ONALASKA, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2018

NOTE 7 - Wisconsin Retirement System - Continued

Year ended December 31:	Deferred Outflow of Resources	Deferred Inflows of Resources
2018	\$ 1,414,683	\$ 1,270,391
2019	1,251,670	1,269,248
2020	448,979	929,535
2021	418,602	780,461
Thereafter	3,345	-

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

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

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

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

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

CITY OF ONALASKA, WISCONSIN
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 DECEMBER 31, 2018

NOTE 7 - Wisconsin Retirement System - Continued

Asset Allocation Targets and Expected Returns (as of December 31, 2017)

	Current Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %
<u>Core Fund Asset Class</u>			
Global Equities	50	8.2	5.3
Fixed Income	24.5	4.2	1.4
Inflation Sensitive Assets	15.5	3.8	1.0
Real Estate	8	6.5	3.6
Private Equity/Debt	8	9.4	6.5
Multi-Asset	4	6.5	3.6
Total Core Fund	110	7.3	4.4
<u>Variable Fund Asset Class</u>			
U.S. Equities	70	7.5	4.6
International Equities	30	7.8	4.9
Total Variable Fund	100	7.9	5.0
New England Pension Consultants Long-Term US CPI (Inflation) Forecast : 2.75%			
Asset Allocations are managed within established ranges, target percentages may differ from actual monthly allocations			

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

Sensitivity of the City's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate - The following presents the City's proportionate share of the net pension liability (asset) calculated using the discount rate of 7.20 percent, as well as what the City's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.20 percent) or 1-percentage-point higher (8.20 percent) than the current rate:

	1% Decrease to Discount Rate (6.20%)	Current Discount Rate (7.20%)	1% Increase To Discount Rate (8.20%)
City of Onalaska's proportionate share of the net pension liability (asset)	\$3,605,485	(\$1,393,509)	(\$5,192,901)

CITY OF ONALASKA, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2018

NOTE 7 - Wisconsin Retirement System - Continued

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>

Payables to the Pension Plan

At December 31, 2018, the City reported a payable of \$40,903 for the outstanding amount of contributions to the pension plan required for the year ended December 31, 2018.

NOTE 8 - Local Retiree Life Insurance Fund - OPEB

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.

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 December 31, 2018 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, 2017 are as listed below:

CITY OF ONALASKA, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2018

NOTE 8 - Local Retiree Life Insurance Fund - OPEB

Life Insurance Employee Contribution Rates For the year ended December 31, 2017	
Attained Age	Basic
Under 30	\$0.05
30-34	0.06
35-39	0.07
40-44	0.08
45-49	0.12
50-54	0.22
55-59	0.39
60-64	0.49
65-69	0.57

During the reporting period, the LRLIF recognized \$1,852 in contributions from the employer.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs

At December 31, 2018, the City reported a liability (asset) of \$293,424 for its proportionate share of the net OPEB liability (asset). The net OPEB liability (asset) was measured as of December 31, 2017, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an actuarial valuation as of December 31, 2016 rolled forward to December 31, 2017. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The City's proportion of the net OPEB liability (asset) was based on the City's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2017, the City's proportion was 0.09752900%, which was an increase of 0.005059% from its proportion measured as of December 31, 2016.

For the year ended December 31, 2018, the City recognized OPEB expense of \$32,680.

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 4,134
Net differences between projected and actual earnings on OPEB investments	3,379	-
Changes in assumptions	28,354	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	10,652	-
Employer contributions subsequent to the measurement date	-	-
Total	\$ 42,385	\$ 4,134

CITY OF ONALASKA, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2018

NOTE 8 - Local Retiree Life Insurance Fund - OPEB - Continued

\$-0- reported as deferred outflows related to OPEB resulting from the City's Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability (asset) in the year ended December 31, 2019. 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 June 30,	Deferred Outflows of Resources	Deferred Inflows of Resources
2018	\$ 6,817	\$ 633
2019	6,817	633
2020	6,817	633
2021	6,817	633
2022	5,973	633
2023	5,973	633
2024	3,171	336

Actuarial Assumptions - The total OPEB liability in the January 1, 2017, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	January 1, 2017
Measurement Date of Net OPEB Liability (Asset)	December 31, 2017
Actuarial Cost Method:	Entry Age Normal
20 Year Tax-Exempt Municipal Bond Yield:	3.44%
Long-Term Expected Rated of Return:	5.00%
Discount Rate:	3.63%
Salary Increases	
Inflation:	3.20%
Seniority/Merit:	0.2% - 5.6%
Mortality:	Wisconsin 2012 Mortality Table

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. Furthermore, the insurance carrier guarantees the principal amounts of the reserves, including all interest previously credited thereto.

CITY OF ONALASKA, WISCONSIN
 NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
 DECEMBER 31, 2018

NOTE 8 - Local Retiree Life Insurance Fund - OPEB - Continued

Local OPEB Life Insurance
 Asset Allocation Targets and Expected Returns
 As of December 31, 2017

<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%	1.13%
US Credit Bonds	Barclays Credit	65%	2.61%
US Long Credit Bonds	Barclays Long Credit	3%	3.08%
US Mortgages	Barclays MBS	31%	2.19%
Inflation			2.30%
Long-Term Expected Rate of Return			5.00%

Single Discount Rate - A single discount rate of 3.63% was used to measure the total OPEB liability. 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.

Sensitivity of the District's Proportionate Share of the Net OPEB Liability (Asset) to Changes in the Discount Rate - The following presents the City's proportionate share of the net OPEB liability (asset) calculated using the discount rate of 3.63 percent, as well as what the City's proportionate share of the net OPEB liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (2.63 percent) or 1-percentage-point higher (4.63 percent) than the current rate:

	1% Decrease to Discount Rate (2.63%)	Current Discount Rate (3.63%)	1% Increase To Discount Rate (4.63%)
City of Onalaska's proportionate share of the net pension liability (asset)	\$414,719	\$293,424	\$200,342

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 ONALASKA, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2018

NOTE 9 - Interfund Receivables, Payables, Advances, and Transfers

Individual interfund receivable and payable balances at December 31, 2018, are as follows:

<u>RECEIVABLE FUND</u>	<u>PAYABLE FUND</u>	<u>AMOUNT</u>
General	CDA	\$ 1,130
General	Omni Center	103,502
General	Cemetery	4,907
WaterDebt Service		791
WaterSewer		1,084,359
Water	2008 Capital Projects	19,218
Water2015 Capital Projects		63,155
Water2016 Capital Projects		40,118
Water	2017 Capital Projects	6,609
Water2018 Capital Projects		1,482
Water2019 Capital Projects		565,000
Sewer	Debt Service	1,173
Sewer	2015 Capital Projects	12,504
Sewer	2016 Capital Projects	27,786
Sewer	2017 Capital Projects	73,807
Sewer	2018 Capital Projects	110,507
Sewer	2019 Capital Projects	550,000
Storm Water	2011 Capital Projects	90,696
Storm Water	2015 Capital Projects	3,112
Storm Water	2017 Capital Projects	99,866
Storm Water	2018 Capital Projects	22,412
2009 Capital Projects	Sewer	25,239
2018 Capital Projects	Cemetery	59,813
		<u>\$ 2,967,186</u>

The above balances resulted from the timing differences between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. All amounts are due within one year.

Individual fund transfers during 2018 are as follows:

<u>FUND TRANSFERRED TO</u>	<u>FUND TRANSFERRED FROM</u>	<u>AMOUNT</u>
Equipment Replacement	General Fund	\$ 275,000
General Fund	Water Fund	400,734
General Fund	Sewer Fund	30,089
General Fund	TIF #5	23
Omni Center	Special Projects/Donations	63,174
Omni Center	Tourism	115,012
		<u>\$ 884,032</u>

Generally, transfers are used to move revenue from the fund that collects them to the fund that the budget requires to expend them and use unrestricted revenue collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

CITY OF ONALASKA, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2018

NOTE 10 - Net Position and Fund Balances

Portions of fund balances and net position are not available for current appropriation or expenditures as follows:

<u>FUND</u>	<u>PURPOSE/REASON</u>	<u>AMOUNT</u>
<u>Nonspendable</u>		
General Fund	Prepaid Expenses	<u>\$ 45,675</u>
<u>Restricted</u>		
Debt Service	Debt Service	\$ 710,289
Capital Projects	1996-2005 Debt Referendums	56,558
Capital Projects	2008 Debt Referendum	259,018
Capital Projects	2009 Debt Referendum	25,239
Capital Projects	2011 Debt Referendum	(14,119)
Capital Projects	2015 Debt Referendum	(9,462)
Capital Projects	2016 Debt Referendum	266,318
Capital Projects	2017 Debt Referendum	237,868
Capital Projects	2018 Debt Referendum	651,698
Capital Projects	2019 Debt Referendum	3,523,160
Special Revenue	Nonresident Park & Recreation	508,818
Special Revenue	Special Projects/Donations	1,753,094
Special Revenue	Shared Ride Taxi	297,993
Special Revenue	Municipal Court	191,391
	TOTAL RESTRICTED FUND BALANCES	<u>\$ 8,457,863</u>
<u>Committed</u>		
Special Revenue	Refuse and Recycling	\$ 404,225
Special Revenue	Equipment Replacement	1,405,883
Special Revenue	Police Reserves	3,580
	TOTAL COMMITTED	<u>\$ 1,813,688</u>
<u>Assigned</u>		
General	Street Department Equipment	\$ 36,236
General	S.I.R. Insurance Deductible	146,990
General	Downtown Redevelopment	18,500
General	Computer Hardware/Software Update	15,000
General	Health/Dental/Vacation Former Employee	4,000
General	Street Maintenance Shop4	29,000
General	Street Snow & Ice	142,000
General	Street Lights	10,000
General	City Study	45,270
General	Tree Brush	4,500
General	City Hall Vehicle	3,000
General	Recreation/Parks	9,000
	TOTAL ASSIGNED FUND BALANCE	<u>\$ 463,496</u>

CITY OF ONALASKA, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2018

NOTE 10 - Net Position and Fund Balances - Continued

<u>FUND</u>	<u>PURPOSE/REASON</u>	<u>AMOUNT</u>
<u>Restrictions - Enterprise Funds</u>		
Tourism	WRS Pension	\$ 5,593
Omni Center	WRS Pension	25,502
Water	WRS Pension	83,301
Sewer	WRS Pension	72,163
Storm Water	WRS Pension	30,307
Water	Water Bond Requirements	473,081
Sewer	Sewer Bond Requirements	448,613
Cemetery	Cemetery Restricted Donations	2,000
Cemetery	WRS Pension	6,880
TOTAL RESTRICTED NET POSITION		<u>\$ 1,147,440</u>

The Sewer Utility collects hook-up fees per City ordinance. At December 31, 2018, \$634,194 of the unrestricted net position balance has been designated for these collections.

Per City ordinance, the Cemetery allocates 20 percent of current year lot sales for perpetual care and capital improvements. At December 31, 2018, \$395,497 of unrestricted net position balance has been designated for these purposes.

The following funds had fund balance deficits at December 31, 2018:

<u>FUND</u>	<u>PURPOSE/REASON</u>	<u>AMOUNT</u>
<u>Deficit</u>		
Omni Center	Operating expenses exceed operating income	<u>\$ 117,486</u>

NOTE 11 - Risk Management

The City is exposed to various risks of loss to torts; theft, damage, and destruction of assets; errors and omissions; and natural disasters for which the City carries commercial insurance. There has been no significant reduction in insurance coverage from the previous year. There have been no settlements in excess of coverage in any of the prior three fiscal years.

The City's liability insurance coverage is provided by Cities and Villages Mutual Insurance Company. This policy has a \$17,500 retained limit per occurrence and \$70,000 in aggregate. These policies are written as participating policies. To the extent actual losses and loss adjustment expenses vary from recorded amounts, policyholders may receive additional dividends or may be required to make additional premium payments at such times as any excess of deficiency of losses and loss adjustment expenses is known.

The City had no material outstanding claims liability at December 31, 2018. Estimates for claims liabilities are based on the requirements of Governmental Accounting Standards Board Statement No. 10, which requires that liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of loss can be reasonably estimated.

CITY OF ONALASKA, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2018

NOTE 12 - Change in Accounting Principle

The change in accounting principle adjustments of \$224,505 on the statement of activities and \$36,047 on the statement of revenue, expenses, and changes in net position are due to the adoption of GASB Statement No. 75 Accounting and Financial Reporting for Post-Employment Benefits Other than Pensions.

NOTE 13 - Subsequent Event

In April 2019, the City issued \$8,655,000 of water and sewer revenue bonds. A portion of these bonds refinanced NANs issued in 2018 of \$2,060,000.

CITY OF ONALASKA, WISCONSIN
REQUIRED SUPPLEMENTARY INFORMATION

CITY OF ONALASKA, WISCONSIN
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
YEAR ENDED DECEMBER 31, 2018

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
REVENUE				
Taxes	\$ 5,962,421	\$ 5,962,421	\$ 5,960,726	\$ (1,695)
Special assessment	15,533	15,533	100,634	85,101
Intergovernmental	1,616,300	1,616,300	1,650,889	34,589
Licenses and permits	457,260	457,260	657,643	200,383
Fines, forfeits, and penalties	135,000	135,000	163,403	28,403
Public charges for services	211,550	211,550	222,909	11,359
Intergovernmental charges for services	92,701	92,701	82,123	(10,578)
Miscellaneous	<u>112,322</u>	<u>112,322</u>	<u>273,451</u>	<u>161,129</u>
TOTAL REVENUE	<u>8,603,087</u>	<u>8,603,087</u>	<u>9,111,778</u>	<u>508,691</u>
EXPENDITURES				
Current				
General government	1,526,784	1,515,784	1,477,397	38,387
Public safety	5,264,611	5,273,111	5,261,938	11,173
Public works	1,078,868	1,082,968	1,067,436	15,532
Health and human services	66,840	66,840	66,840	-
Culture, recreation, and education	994,994	992,394	991,203	1,191
Conservation and development	<u>90,990</u>	<u>90,990</u>	<u>91,925</u>	<u>(935)</u>
TOTAL EXPENDITURES	<u>9,023,087</u>	<u>9,022,087</u>	<u>8,956,739</u>	<u>65,348</u>
 EXCESS OF REVENUE OVER EXPENDITURES	 <u>(420,000)</u>	 <u>(419,000)</u>	 <u>155,039</u>	 <u>574,039</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	420,000	420,000	430,846	10,846
Transfers out	<u>-</u>	<u>-</u>	<u>(275,000)</u>	<u>(275,000)</u>
TOTAL OTHER FINANCING SOURCES	<u>420,000</u>	<u>420,000</u>	<u>155,846</u>	<u>(264,154)</u>
 NET CHANGE IN FUND BALANCE	 -	 1,000	 310,885	 309,885
 FUND BALANCE AT BEGINNING OF YEAR	 <u>8,304,344</u>	 <u>8,304,344</u>	 <u>8,304,344</u>	 <u>-</u>
 FUND BALANCE AT END OF YEAR	 <u>\$ 8,304,344</u>	 <u>\$ 8,305,344</u>	 <u>\$ 8,615,229</u>	 <u>\$ 309,885</u>

CITY OF ONALASKA, WISCONSIN
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
ON BUDGETARY ACCOUNTING AND CONTROL
YEAR ENDED DECEMBER 31, 2018

Budgets are adopted each fiscal year in accordance with Section 65.90 of the Wisconsin Statutes. The City follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Prior to October 15, the Financial Services Director and Mayor submit to the Common Council a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.
2. A public hearing is conducted in the Council Chambers to obtain taxpayer comments.
3. Prior to December 1, the budget is legally enacted through passage of an ordinance.
4. The Financial Services Director is authorized to transfer budget amounts within departments upon committee approval; however, any revisions that alter the total expenditures of any fund must be approved by the Common Council by resolution.
5. Formal budgetary integration is employed as a management control device during the year for the General Fund, Special Revenue Funds (except the Police Reserve Fund) and Debt Service Fund. Capital Projects Funds are budgeted on a project basis, rather than an annual basis.
6. Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America.
7. Budgetary expenditure control is exercised at the department level within the fund.
8. Budgeted amounts are as authorized in the original budget resolution and subsequent revisions authorized by the Common Council.
9. Appropriations lapse at year end, except those specifically carried forward by Council action.
10. Encumbrance accounting is not used.

Excess of Actual Expenditures Over Budget in Individual Funds

Conservation and Development expenditures exceed budget in general government by \$935 for the year ended December 31, 2018.

CITY OF ONALASKA, WISCONSIN
WISCONSIN RETIREMENT SYSTEM SCHEDULES
YEAR ENDED DECEMBER 31, 2018

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
Last 10 Fiscal Years

	2015	2016	2017	2018
City's proportion of the net pension liability (asset)	0.04502789%	0.04546990%	0.04563095%	0.04693345%
City's proportionate share of the net pension liability (asset)	\$ (1,106,008)	\$ 738,877	\$ 376,108	\$ (1,393,509)
City's covered employee payroll	\$ 5,070,926	\$ 5,252,029	\$ 5,116,725	\$ 5,435,874
Proportionate share of the net pension liability (asset) as a percentage of its covered employee payroll	-21.81%	14.07%	7.35%	-25.64%
Plan fiduciary net position as a percentage of the total pension liability	102.74%	98.20%	99.12%	102.93%

SCHEDULE OF CONTRIBUTIONS
Last 10 Fiscal Years

	2015	2016	2017	2018
Contractually required contribution	\$ 447,721	\$ 446,306	\$ 429,225	\$ 499,613
Contributions in relation to the contractually required contribution	<u>(447,721)</u>	<u>(446,306)</u>	<u>(429,225)</u>	<u>499,613</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City's covered employee payroll	<u>\$ 5,070,926</u>	<u>\$ 5,252,029</u>	<u>\$ 5,116,725</u>	<u>\$ 5,435,874</u>
Contributions as a percentage of covered employee payroll	8.83%	8.50%	8.39%	9.19%

The City implemented the Government Accounting Standards Board Statement No. 68 for the year ended December 31, 2015. Requirements have been implemented prospectively; therefore, the above illustrations do not reflect similar information for the 6 preceding years.

Notes to Required Supplementary Information for the Year Ended December 31, 2018

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

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

CITY OF ONALASKA, WISCONSIN
WISCONSIN RETIREMENT SYSTEM LOCAL RETIREE LIFE INSURANCE FUND SCHEDULES
DECEMBER 31, 2018

SCHEDULE OF PROPORTIONATE SHARE OF THE NET OPEB LIABILITY (ASSET)
Last 10 Fiscal Years

	2018
Proportion of the net OPEB liability (asset)	0.09752900%
Proportionate share of the net OPEB liability (asset)	\$ 293,424
Covered payroll	\$ 4,101,373
Proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	7.15%
Plan fiduciary net position as a percentage of the total OPEB liability (asset)	44.81%

SCHEDULE OF CONTRIBUTIONS
Last 10 Fiscal Years

	2018
Contractually required contribution	\$ 1,852
Contributions in relation to the contractually required contribution	<u>(1,852)</u>
Contribution deficiency (excess)	<u>\$ -</u>
Covered employee payroll	<u>\$ 4,101,373</u>
Contributions as a percentage of covered employee payroll	0.05%

The City implemented the Government Accounting Standards Board Statement No. 75 for the year ended December 31, 2018. Requirements have been implemented prospectively; therefore, the above illustrations do not reflect similar information for the 9 proceeding years.

Notes to Required Supplementary Information for the Year Ended December 31, 2018

Changes of benefit terms - there were no changes of benefit terms for any participating employer in the local retiree life insurance fund.

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

CITY OF ONALASKA, WISCONSIN
OTHER SUPPLEMENTARY INFORMATION

CITY OF ONALASKA, WISCONSIN
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2018

	SPECIAL REVENUE FUNDS							CAPITAL PROJECTS	TOTAL NONMAJOR GOVERNMENTAL FUNDS
	NONRESIDENT AND PARK	SPECIAL PROJECTS/ DONATIONS	REFUSE AND RECYCLING	SHARED RIDE TAXI	EQUIPMENT REPLACEMENT	POLICE RESERVES	MUNICIPAL COURT SYSTEM		
ASSETS									
Cash and investments	\$ 508,818	\$ 1,758,674	\$ 463,368	\$ 323,294	\$ 1,401,934	\$ 3,580	\$ 181,493	\$ 1,250,315	\$ 5,891,476
Taxes receivable	-	-	937,218	186,010	82,326	-	71,850	-	1,277,404
Other receivables	-	7,990	5,877	-	15,645	-	1	4,111	33,624
Due from other funds	-	-	-	-	-	-	-	25,239	25,239
Due from other governments	-	-	-	20,111	-	-	26,550	-	46,661
TOTAL ASSETS	\$ 508,818	\$ 1,766,664	\$ 1,406,463	\$ 529,415	\$ 1,499,905	\$ 3,580	\$ 279,894	\$ 1,279,665	\$ 7,274,404
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES									
LIABILITIES									
Accounts payable	\$ -	\$ 13,570	\$ 64,225	\$ 45,412	\$ 11,696	\$ -	\$ 9,524	\$ 21,374	\$ 165,801
Accrued payroll and fringe benefits	-	-	795	-	-	-	3,828	-	4,623
Accrued liabilities	-	-	-	-	-	-	3,301	-	3,301
Due to other funds	-	-	-	-	-	-	-	436,871	436,871
TOTAL LIABILITIES	-	13,570	65,020	45,412	11,696	-	16,653	458,245	610,596
DEFERRED INFLOWS OF RESOURCES									
Unavailable revenue - tax roll	-	-	937,218	186,010	82,326	-	71,850	-	1,277,404
FUND BALANCES									
Restricted	508,818	1,753,094	-	297,993	-	-	191,391	821,420	3,572,716
Committed	-	-	404,225	-	1,405,883	3,580	-	-	1,813,688
TOTAL FUND BALANCES	508,818	1,753,094	404,225	297,993	1,405,883	3,580	191,391	821,420	5,386,404
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 508,818	\$ 1,766,664	\$ 1,406,463	\$ 529,415	\$ 1,499,905	\$ 3,580	\$ 279,894	\$ 1,279,665	\$ 7,274,404

CITY OF ONALASKA, WISCONSIN
COMBINING STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2018

	SPECIAL REVENUE FUNDS							CAPITAL PROJECTS	TOTAL NONMAJOR GOVERNMENTAL FUNDS
	NONRESIDENT AND PARK	SPECIAL PROJECTS/ DONATIONS	REFUSE AND RECYCLING	SHARED RIDE TAXI	EQUIPMENT REPLACEMENT	POLICE RESERVES	MUNICIPAL COURT SYSTEM		
REVENUE									
Taxes	\$ -	\$ 77,444	\$ 898,862	\$ 188,353	\$ 163,006	\$ -	\$ 65,972	\$ -	\$ 1,393,637
Intergovernmental	-	-	40,504	452,115	6,454	-	-	-	499,073
Licenses and permits	-	370	-	-	-	-	-	-	370
Fines, forfeits, and penalties	-	-	-	-	-	-	292,782	-	292,782
Public charges for services	218,573	3,037	64,655	-	-	-	45	-	286,310
Intergovernmental charges for services	-	-	-	62,161	-	1,350	27,550	-	91,061
Miscellaneous	1,797	491,932	22,729	10,835	62,162	9,044	1,428	8,837	608,764
TOTAL REVENUE	220,370	572,783	1,026,750	713,464	231,622	10,394	387,777	8,837	3,171,997
EXPENDITURES									
Current									
General government	-	-	-	-	3,038	-	353,529	-	356,567
Public safety	-	26,857	-	-	-	10,823	-	-	37,680
Public works	-	3,915	985,773	679,067	-	-	-	-	1,668,755
Culture, recreation, and education	23	371,548	-	-	-	-	-	-	371,571
Capital outlay	19,997	154,619	-	-	323,220	-	7,138	169,318	674,292
TOTAL EXPENDITURES	20,020	556,939	985,773	679,067	326,258	10,823	360,667	169,318	3,108,865
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	200,350	15,844	40,977	34,397	(94,636)	(429)	27,110	(160,481)	63,132
OTHER FINANCING (USES) SOURCES									
Transfers in	-	-	-	-	275,000	-	-	225,402	500,402
Transfers out	-	(63,174)	-	-	-	-	-	(225,425)	(288,599)
TOTAL OTHER FINANCING (USES) SOURCES	-	(63,174)	-	-	275,000	-	-	(23)	211,803
NET CHANGE IN FUND BALANCE	200,350	(47,330)	40,977	34,397	180,364	(429)	27,110	(160,504)	274,935
FUND BALANCE AT BEGINNING OF YEAR	308,468	1,800,424	363,248	263,596	1,225,519	4,009	164,281	981,924	5,111,469
FUND BALANCE AT END OF YEAR	\$ 508,818	\$ 1,753,094	\$ 404,225	\$ 297,993	\$ 1,405,883	\$ 3,580	\$ 191,391	\$ 821,420	\$ 5,386,404

CITY OF ONALASKA, WISCONSIN
COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
DECEMBER 31, 2018

<u>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</u>	<u>TOURISM</u>	<u>CEMETERY</u>	<u>OMNI CENTER</u>	<u>TOTAL NONMAJOR ENTERPRISE FUNDS</u>
ASSETS				
CURRENT ASSETS				
Cash and investments	\$ 616,451	\$ 9,814	\$ -	\$ 626,265
Restricted cash and investments	-	2,000	-	2,000
Accounts receivable				
Customer	-	-	35,341	35,341
Other	51,226	-	-	51,226
Interest receivable	-	2	-	2
Inventories	-	-	3,913	3,913
Prepaid expense	-	-	7,795	7,795
TOTAL CURRENT ASSETS	667,677	11,816	47,049	726,542
NONCURRENT ASSETS				
CAPITAL ASSETS				
Land	-	214,787	-	214,787
Buildings	2,364,007	17,037	-	2,381,044
Improvements other than buildings	-	404,846	-	404,846
Machinery and equipment	3,217	71,675	-	74,892
TOTAL CAPITAL ASSETS	2,367,224	708,345	-	3,075,569
Less accumulated depreciation	239,616	126,075	-	365,691
NET CAPITAL ASSETS	2,127,608	582,270	-	2,709,878
OTHER ASSETS				
Net pension asset (Wisconsin Retirement System)	5,593	6,880	25,502	37,975
TOTAL NONCURRENT ASSETS	2,133,201	589,150	25,502	2,747,853
TOTAL ASSETS	2,800,878	600,966	72,551	3,474,395
DEFERRED OUTFLOWS OF RESOURCES				
Wisconsin Retirement System pension	16,343	20,105	74,518	110,966
Wisconsin Retirement System LRLIF	170	209	776	1,155
TOTAL DEFERRED OUTFLOWS OF RESOURCES	16,513	20,314	75,294	112,121
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 2,817,391	\$ 621,280	\$ 147,845	\$ 3,586,516

(Continued on page 62)

CITY OF ONALASKA, WISCONSIN
COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
DECEMBER 31, 2018

<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION</u>	<u>TOURISM</u>	<u>CEMETERY</u>	<u>OMNI CENTER</u>	<u>TOTAL NONMAJOR ENTERPRISE FUNDS</u>
LIABILITIES				
CURRENT LIABILITIES				
Accounts payable	\$ 39,523	\$ 186	\$ 30,777	\$ 70,486
Accrued liabilities				
Payroll and fringe benefits	890	1,895	10,969	13,754
Interest	11,644	-	-	11,644
Other	-	-	16,441	16,441
Due to other funds	-	64,720	103,502	168,222
Current portion of long-term obligations	101,949	864	1,713	104,526
TOTAL CURRENT LIABILITIES	<u>154,006</u>	<u>67,665</u>	<u>163,402</u>	<u>385,073</u>
NONCURRENT LIABILITIES				
General obligation bonds	1,812,978	-	-	1,812,978
Premium on long-term debt	22,908	-	-	22,908
Compensated absences	12,392	7,780	15,420	35,592
Net OPEB liability (Wisconsin Retirement System LRLIF)	1,178	1,449	5,370	7,997
TOTAL NONCURRENT LIABILITIES	<u>1,849,456</u>	<u>9,229</u>	<u>20,790</u>	<u>1,879,475</u>
TOTAL LIABILITIES	<u>2,003,462</u>	<u>76,894</u>	<u>184,192</u>	<u>2,264,548</u>
DEFERRED INFLOWS OF RESOURCES				
Wisconsin Retirement System pension	17,778	21,871	81,063	120,712
Wisconsin Retirement System LRLIF	17	20	76	113
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>17,795</u>	<u>21,891</u>	<u>81,139</u>	<u>120,825</u>
NET POSITION				
Net investment in capital assets	215,585	582,270	-	797,855
Restricted	5,593	8,880	25,502	39,975
Unrestricted	574,956	(68,655)	(142,988)	363,313
TOTAL NET POSITION	<u>796,134</u>	<u>522,495</u>	<u>(117,486)</u>	<u>1,201,143</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	<u>\$ 2,817,391</u>	<u>\$ 621,280</u>	<u>\$ 147,845</u>	<u>\$ 3,586,516</u>

CITY OF ONALASKA, WISCONSIN
COMBINING STATEMENT OF REVENUE, EXPENSES, AND
CHANGES IN NET POSITION
NONMAJOR ENTERPRISE FUNDS
YEAR ENDED DECEMBER 31, 2018

	TOURISM	CEMETERY	OMNI CENTER	TOTAL NONMAJOR ENTERPRISE FUNDS
OPERATING REVENUE				
Charges for service	\$ -	\$ 73,613	\$ 400,054	\$ 473,667
Miscellaneous	4,667	7,708	8,310	20,685
TOTAL OPERATING REVENUE	<u>4,667</u>	<u>81,321</u>	<u>408,364</u>	<u>494,352</u>
OPERATING EXPENSES				
Operations	43,473	46,508	378,523	468,504
Maintenance	-	3,813	-	3,813
General and administrative	292,392	21,799	247,609	561,800
Depreciation	118,200	24,293	-	142,493
Taxes	2,475	5,933	-	8,408
TOTAL OPERATING EXPENSES	<u>456,540</u>	<u>102,346</u>	<u>626,132</u>	<u>1,185,018</u>
OPERATING (LOSS)	<u>(451,873)</u>	<u>(21,025)</u>	<u>(217,768)</u>	<u>(690,666)</u>
NONOPERATING REVENUE (EXPENSE)				
Intergovernmental	1,500	-	-	1,500
Room tax	688,505	-	-	688,505
Interest income	4,848	331	-	5,179
Contributions	-	100	-	100
Miscellaneous revenue	57	-	21,093	21,150
Loss on refunding amortization	1,527	-	-	1,527
Interest expense	(40,841)	-	-	(40,841)
TOTAL NONOPERATING REVENUE	<u>655,596</u>	<u>431</u>	<u>21,093</u>	<u>677,120</u>
GAIN (LOSS) BEFORE TRANSFERS	203,723	(20,594)	(196,675)	(13,546)
TRANSFERS IN	-	-	178,186	178,186
TRANSFERS (OUT)	<u>(115,012)</u>	<u>-</u>	<u>-</u>	<u>(115,012)</u>
CHANGE IN NET POSITION	88,711	(20,594)	(18,489)	49,628
TOTAL NET POSITION - BEGINNING	708,324	544,197	(94,889)	1,157,632
CHANGE IN ACCOUNTING PRINCIPLE	<u>(901)</u>	<u>(1,108)</u>	<u>(4,108)</u>	<u>(6,117)</u>
TOTAL NET POSITION - ENDING	<u>\$ 796,134</u>	<u>\$ 522,495</u>	<u>\$ (117,486)</u>	<u>\$ 1,201,143</u>

CITY OF ONALASKA, WISCONSIN
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
YEAR ENDED DECEMBER 31, 2018

	TOURISM	CEMETERY	OMNI CENTER	TOTAL NONMAJOR ENTERPRISE FUNDS
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash from sales and services	\$ 11,346	\$ 81,321	\$ 427,932	\$ 520,599
Cash from quasi-external operating transactions with other funds	-	62,625	16,413	79,038
Cash paid to suppliers for goods and services	(307,703)	(31,828)	(436,733)	(776,264)
Cash paid to employees for services	(33,466)	(42,921)	(206,891)	(283,278)
NET CASH (USED IN) PROVIDED BY OPERATING ACTIVITIES	<u>(329,823)</u>	<u>69,197</u>	<u>(199,279)</u>	<u>(459,905)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers from other funds	-	-	178,186	178,186
Transfers (to) other funds	(115,012)	-	-	(115,012)
Contributions	-	100	-	100
Room tax	678,534	-	-	678,534
NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES	<u>563,522</u>	<u>100</u>	<u>178,186</u>	<u>741,808</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of capital assets	-	(59,813)	-	(59,813)
Debt principal payments	(98,625)	-	-	(98,625)
Interest paid	(46,916)	-	-	(46,916)
Nonoperating income	1,557	-	21,093	22,650
NET CASH (USED IN) PROVIDED BY CAPITAL AND RELATED ACTIVITIES	<u>(143,984)</u>	<u>(59,813)</u>	<u>21,093</u>	<u>(182,704)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	4,848	330	-	5,178
NET INCREASE IN CASH AND CASH EQUIVALENTS	94,563	9,814	-	104,377
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>521,888</u>	<u>2,000</u>	<u>-</u>	<u>523,888</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 616,451</u>	<u>\$ 11,814</u>	<u>\$ -</u>	<u>\$ 628,265</u>

(Continued on page 65)

CITY OF ONALASKA, WISCONSIN, WISCONSIN
COMBINING STATEMENT OF CASH FLOWS - Continued
NONMAJOR ENTERPRISE FUNDS
YEAR ENDED DECEMBER 31, 2018

	TOURISM	CEMETERY	OMNI CENTER	TOTAL NONMAJOR ENTERPRISE FUNDS
RECONCILIATION OF OPERATING INCOME TO CASH (USED IN) OPERATING ACTIVITIES				
Operating (loss)	\$ (451,873)	\$ (21,025)	\$ (217,768)	\$ (690,666)
Adjustments to reconcile operating (loss) to net cash provided by (used in) operating activities				
Depreciation	118,200	24,293	-	142,493
Changes in assets and liabilities				
Decrease in assets				
Accounts receivable	-	-	19,568	19,568
Due from other governments	6,679	-	-	6,679
(Decrease) increase in liabilities				
Accounts payable	(2,008)	(283)	(32,813)	(35,104)
Other accrued expenses	743	2,043	10,749	13,535
LRLIF net OPEB liability, asset, and deferred inflows/outflows	124	152	562	838
WRS net pension liability and deferred inflows/outflows	(1,688)	1,392	4,010	3,714
Due to other funds	-	62,625	16,413	79,038
NET CASH (USED IN) PROVIDED BY OPERATING ACTIVITIES	<u>\$ (329,823)</u>	<u>\$ 69,197</u>	<u>\$ (199,279)</u>	<u>\$ (459,905)</u>

**RECONCILIATION OF CASH AND CASH EQUIVALENTS PER STATEMENT OF CASH FLOWS TO THE STATEMENT OF NET
POSITION**

	TOURISM CASH AND INVESTMENTS	RESTRICTED CASH AND INVESTMENTS	TOTALS
Cash and Cash Equivalents	<u>\$ 616,451</u>	<u>\$ -</u>	<u>\$ 616,451</u>
	CEMETERY CASH AND INVESTMENTS	RESTRICTED CASH AND INVESTMENTS	TOTALS
Cash and Cash Equivalents	<u>\$ 9,814</u>	<u>\$ 2,000</u>	<u>\$ 11,814</u>
	OMNI CENTER CASH AND INVESTMENTS	RESTRICTED CASH AND INVESTMENTS	TOTALS
Cash and Cash Equivalents	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	TOTALS CASH AND INVESTMENTS	RESTRICTED CASH AND INVESTMENTS	TOTALS
Cash and Cash Equivalents	<u>\$ 626,265</u>	<u>\$ 2,000</u>	<u>\$ 628,265</u>

CITY OF ONALASKA, WISCONSIN
SCHEDULE OF INFORMATION REQUIRED
BY 2015 WATER AND SEWER REVENUE BONDS
DECEMBER 31, 2018

1. System connections at December 31, 2018:

	<u>WATER</u>	<u>SEWER</u>
Residential	6,095	5,922
Commercial	438	441
Public Authority	41	39
Industrial	7	7
Multifamily	101	101
Irrigation	136	135
	<u>6,818</u>	<u>6,645</u>

2. Volume of water used to compute the water and sewer charge for 2018 is as follows:

	<u>GALLONS (000's)</u>
Residential	377,980
Commercial	152,811
Public Authority	38,444
Industrial	4,843
Multifamily	59,637
Irrigation	29,920

3. Insurance policies in force at December 31, 2018:

<u>NAME OF INSURER</u>	<u>AMOUNT OF POLICY</u>	<u>RISKS COVERED</u>	<u>POLICY EXPIRATION</u>
Cities and Villages Mutual Insurance Company Policy CWC 21-028	\$100,000 Each Accident \$500,000 Policy Limit \$100,000 Each Employee	Workers' Compensation	1-1-19
Cities and Villages Mutual Insurance Company Policy PEL110	\$5,000,000 Excess of \$17,500/\$70,000 Retained Limit	Excess Liability	1-1-19
Beaklay Policy PEM0000120-00	\$8,000,000 Excess of \$2,000,000	Second Layer Excess Liability	1-1-19
Evanston Insurance Company Policy CAP-13-028	\$10,000,000 per Occurrence \$1,000 deductible	Automobile Physical Damage	1-1-19
Hanover Insurance Company Policy BDF 1041122	\$2,000,000 Policy Limit/ \$20,000 deductible	Employee Theft and Dishonesty/Robbery/Fraud	1-1-19
	\$250,000 Policy Limit/ \$5,000 deductible	Money Orders and Counterfeit Paper Currency	
XL Insurance Company Boiler Insurance Policy US00074147PR18A	\$100,000,000 \$2,500 deductible	Boiler Breakdown (Library, Omni Center, City)	1-1-19

(Continued on page 67)

CITY OF ONALASKA, WISCONSIN
SCHEDULE OF INFORMATION REQUIRED
BY 2015 WATER AND SEWER REVENUE BONDS - Continued
DECEMBER 31, 2018

3. Insurance policies in force at December 31, 2018 - Continued:

<u>NAME OF INSURER</u>	<u>AMOUNT OF POLICY</u>	<u>RISKS COVERED</u>	<u>POLICY EXPIRATION</u>
Municipal Property Property Insurance Policy MP-5000074-3	\$74,851,343	Buildings, Personal Property, Inland Marine, and Property in the Open	1-1-19
	\$1,864,715	Contractor Equipment	1-1-19
	\$53,000	Monies and Securities	1-1-19
	\$600,000	Monies and Securities - Increased Coverage	1-1-19
	\$25,000	Special Limit Endorsement	1-1-19
Ironshore Spec. Ins. Company Policy 002590601	\$25,000 deductible \$1,000,000 each insured event	Employment Practice Liability	1-1-19
Berkley Life & Health Insurance Company Policy PAIL111020051801	\$3.70/Individual	Volunteer Liability	1-1-19

CITY OF ONALASKA, WISCONSIN

OTHER REPORT

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

To the Common Council
City of Onalaska, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Onalaska, Wisconsin (the "City") as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated May 17, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion 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.

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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Hawkins Ash CPAs, LLP

La Crosse, Wisconsin
May 17, 2019

HAWKINS | ASH

Part of your business. Part of your life. CPAs

City of Onalaska
Rate study work
5/28/2019

For each fund: review and project expenses and revenues
incorporate new debt into expense projection
calculate rate of return
calculate revenue requirements

		<u>estimated</u>		
		<u>hours</u>	<u>rate/hr</u>	<u>Cost per fund:</u>
Water	Rate case with PSC	25-30	\$ 165	\$4,000-\$5,000
Sewer	Review of current exp/rev as noted above sewer rate analysis/new rate proposal, if needed	2	\$ 165	\$330
Storm	Review of current exp/rev as noted above Storm water rate analysis/new rate proposal, if needed	2	\$ 165	\$330

Mission, Vision, and Values

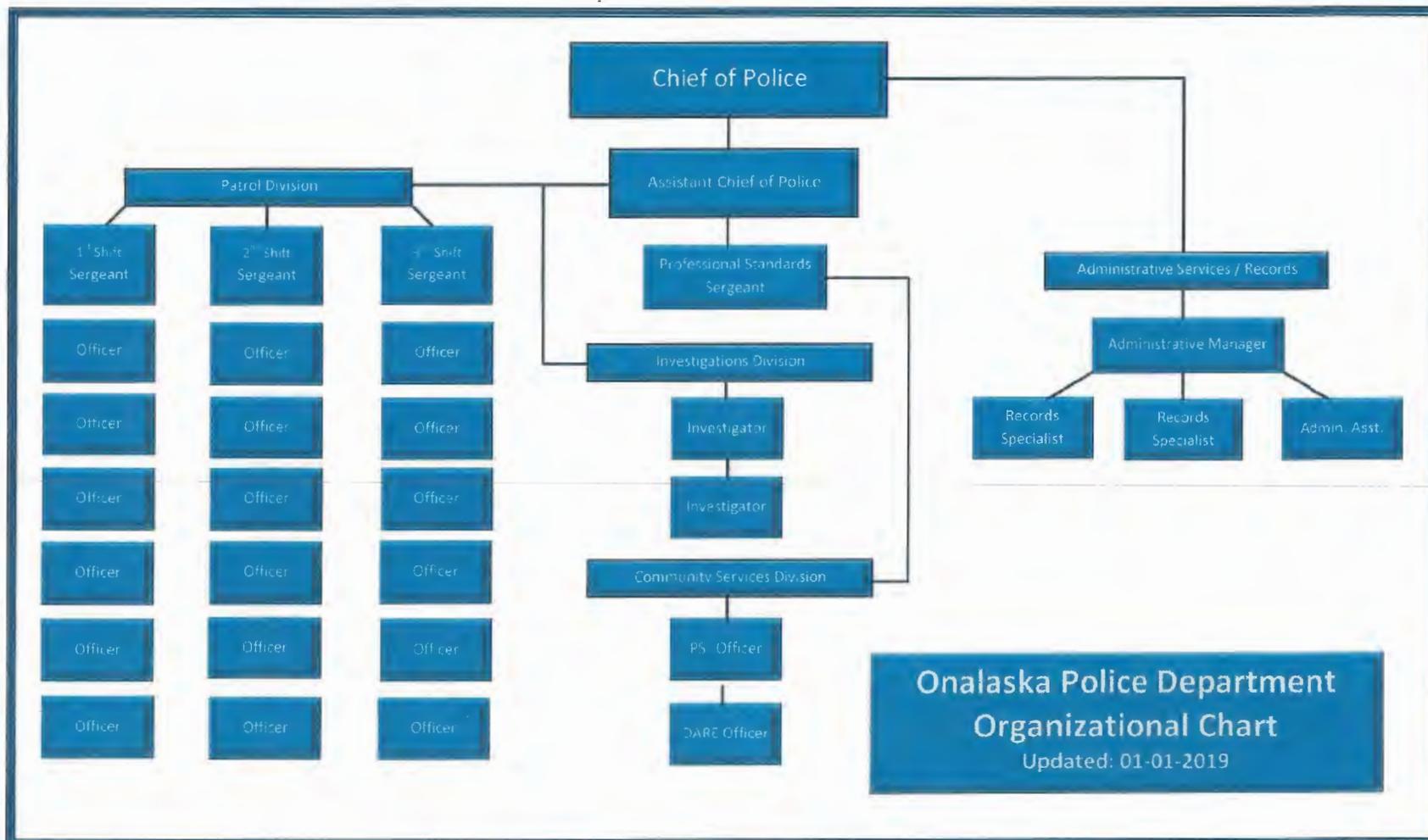
Onalaska Police Department's Mission Statement

To Build Community Partnerships and Provide Service Oriented Policing to maintain a safe environment and enhance the quality of life.

Onalaska Police Department's Values

- Compassion
- Integrity
- Professionalism
- Service

Onalaska Police Department Organizational Chart



Onalaska Police Department 2019 Roster

- 👮 **Police Chief:** Vacant
- 👮 **Assistant Police Chief:** Troy Miller
- 👮 **Patrol Supervisors:** Sgt. Tim Berg
Sgt. Jasson Jobe
Sgt. Shawn Colgan
- 👮 **Investigators:** Peter Jakowski
Chad Marcon
- 👮 **Patrol Officers:**

Terry Lund	Barry Holm	Dan McCluskey
Shawn Robinson	Mike Moeller	Rich Elias
Rick Proctor	Justin Kingery	Joel Flaten
Travis Gordon	Grant TeBeest	Tyler Thilges
Trevor Carlson	Danielle Engen	Colin Riley
Tyler Blair	John Pudowski	
- 👮 **D.A.R.E** Officer Leah Myers
- 👮 **S.R.O** Officer Matt Jahr
- 👮 **Administrative Supervisor:** Kim Wagner
- 👮 **Records Specialist:** Deb Muleski
- 👮 **Records Specialist** Sue Martin
- 👮 **Administrative Assistant** Tracy Elliott

Years of
Service

Jakowski	Peter	34
Lund	Terry	26
Holm	Barry	25
McCluskey	Daniel	24
Robinson	Shawn	24
Miller	Troy	23
Marcon	Chad	23
Moeller	Michael	22
Berg	Timothy	21
Jobe	Jasson	21
Muleski	Debra	20
Elias	Richard	19
Proctor	Richard	18
Jahr	Matthew	15
Myers	Leah	13
Colgan	Shawn	11
Kingery	Justin	10
Martin	Susan	7
Flaten	Joel	7
Gordon	Travis	5
TeBeest	Grant	4
Thilges	Tyler	3
Carlson	Trevor	3
Elliott	Tracy	2
Engen	Danielle	2
Riley	Colin	1
Wagner	Kim	1
Blair	Tyler	9 mo
Pudowski	John	7 mo
* Years reflect period to end of 2019		

Training

Training is crucial to maintain skills and abilities required of a police officer.

Each officer must complete 24 hours of “in-service” training to keep their law enforcement license up to date.

The following are a sample of training sessions that officers attend throughout the year.

- Active Threat/Shooter
- Advanced Roadside Interdiction
- Annual In-Service Training
- Carfentanyl Awareness
- Cultivating and Handling Confidential informants
- D.A.R.E Officer Conference
- Drug Update
- Homicide in America
- Homicide Investigator Conference
- Humane Trafficking
- Leadership in Police Organizations
- Legacy Leadership
- Metal Theft and Safety
- Police K-9 State Workshop
- Responding to Violent Crimes
- School Resource Officer Training
- Solutions for Law Enforcement Supervisors
- Standard Field Sobriety Test Instructor Training
- Street Survival
- Suicide Prevention
- TraCs User Convergence
- Traffic Safety Convergence
- Wisconsin Association of Identification Conference
- Women in Policing Conference

General Information

The reserve unit continues to be a volunteer organization and has a monthly meeting on the first Wednesday of each month. These meetings consist of scheduling, announcements, training, and team building.

The reserve unit receives training on a variety of law enforcement related topics. These topics include Defense and Arrest Tactics, Emergency Vehicle Operations, CPR, Firearms, Traffic Direction, Crime Scene Investigation, Crash Investigations, and Professional Communication Skills.

The Onalaska Police Reserve Unit continues to operate at a minimal cost to the City of Onalaska. The reserves charge an hourly fee for most of the services they provide. Reserve Officers are not paid and the group's proceeds are used to support the unit and the police department. This money is spent throughout the year on training, uniforms, equipment, and social functions.

The reserve unit continues the annual Chicken Q tradition. The fundraiser has become very popular with the public and is well known for its drive through service. In addition to assisting with Police Department events, the reserve unit provides services at co-curricular events for the School District of Onalaska. The unit also provides security for the Coulee Region Municipal Court. The reserve unit does an excellent job representing the City of Onalaska and the Onalaska Police Department. Additional events that they assist with include but are not limited to:

- June Dairy Days
- Onalaska Memorial Day Parade
- Celebrate Onalaska
- Fleis Frolic
- American Cancer Society Run/Walk
- National Night Out
- Onalaska Show Choir Classic
- YMCA Rockin' the Docks
- Firehouse 5k
- Cops Gone Wild
- Festival Foods Turkey Trot

The Onalaska Police Reserve Unit continues its partnership with the Campbell Police Reserve Unit. Units train together and assist with larger scale events when one unit would not be enough to provide adequate coverage.

CITY OF ONALASKA

Policy: Electronic Communication Policy

Policy Number: 6.03a

Page: 1 of 7

Approved by Technology Committee: 11/16/2006, 7/24/08, 12/10/09, 2/25/10, 6/25/15

Approved by F & P Committee: 12/6/2006, 12/3/08, 1/6/10, 4/7/10, 7/8/15

Approved by Council: 12/12/2006, 12/9/08, 1/12/10, 4/13/10, 7/14/15

A. PURPOSE

To better serve our citizens and give our workforce the best tools to do their jobs, the City of Onalaska continues to adopt and make use of new means of communication and information exchange. This means that many of our employees, officers, committee members, volunteers, interns and contracted and consulting resources (hereinafter "System Users") have access to one or more forms of electronic media and services, including, but not limited to, computers, e-mail, telephones, cellular telephones, pagers, voice mail, fax machines, external electronic bulletin boards, wire services, on-line services, the Internet, copiers, web based sites, and the World Wide Web.

The City of Onalaska encourages the use of these media and associated services because they can make communication more efficient and effective and because they are valuable sources of information. However, all System Users should remember that electronic media and services provided by the City are City property and their purpose is to facilitate and support City of Onalaska business. System Users should not have any expectation of privacy with respect to their use of the City of Onalaska's electronic communication systems and in any respect related to accessing, transmitting, sorting or communicating information via the system.

This policy cannot lay down rules to cover every possible situation. The purpose of this policy is to express the City of Onalaska's philosophy and set forth general guidelines governing the use of electronic media and services. By adopting this policy, it is the City's intent to ensure the electronic communication systems are used to their maximum potential for business purposes and not used in a way that is disruptive, offensive to others, or contrary to the best interest of the City.

1. The following procedures apply to all electronic media and services that are:
 - a. Accessed on or from City of Onalaska premises;
 - b. Accessed using City of Onalaska computer equipment or via City's paid access methods; or
 - c. Used in a manner that identifies the individual as acting for or on behalf of the City; or in any way identifies the City.
2. Organizations affected:
This policy applies to all of the City of Onalaska including its departments, offices, boards, Council, commissions, committees, City of Onalaska employees, volunteers, interns and contracted and consulting resources who in the course of normal business has access to the information system.

B. POLICY

It is the policy of the City of Onalaska to follow this set of procedures for the use of electronic communication media and services.

1. References:
Electronic Communications Privacy Act of 1986 (18 U.S.C. §§ 2510 - 2711); Wis. Stats. §947.0125.

C. PROCEDURES

1. Access and Authority

- a. Each Department Head, City Mayor or City Officer or designee shall determine which System Users shall have access to the various media and services, based on business practices and necessity, and which shall have authority to communicate on behalf of the City of Onalaska.
 - b. The provisions of this Policy shall apply to the use of City of Onalaska-owned/provided equipment and/or services from home or other locations off City premises. City of Onalaska-owned equipment (e.g. lap tops, PDAs, and cell phones) may be removed from City premises solely for City work related purposes pursuant to prior authorization from the Department Head, City Mayor, City Office or City designee.
 - c. Logging into, updating information and other participation in social networking sites must be limited to business/marketing use only. Review the City's Social Media policy for further information on social media policies.
2. Prohibited Communications/Equipment
- a. Electronic media cannot be used for knowingly transmitting, retrieving, or storing any communication that is:
 - i. Personal business on City of Onalaska time (e.g. sports pools, games, shopping, correspondence or other non-business-related items/documents), except as otherwise allowed under personal use below;
 - ii. Discriminatory or harassing toward another individual or group;
 - iii. Derogatory to any individual or group;
 - iv. Obscene as defined in Wis. Stats. § 944.21;
 - v. Defamatory or threatening; or
 - vi. Engaged in for any purpose that is illegal or contrary to the City's policy or business interests.
 - b. For the protection, integrity, and security of the City's System, electronic media shall not be used to download or transfer software. Requests to download or transfer software must be made to the System User's Department Head, if the System User is not an employee of the City of Onalaska, such request shall be made to the City Mayor or appropriate City designee(s). All approved requests will be conducted by the Information Technology (IT) Department or the City's designee(s).
 - c. For the protection, integrity, and security of the City's System, electronic media shall not be used to instant message outside of City-provided IM solutions. Instant messaging is considered public record.
 - d. Third party equipment such as USB drives or other removable storage devices may be used on City equipment/systems, provided the files only contain object files and no executable files. The department head or designee shall ensure any third party equipment will be properly scanned by the IT department prior to use.
 - e. Third party equipment is prohibited from being used, including without limitation: removable digital storage media and wireless devices such as access points. Switches may not be installed on the City's System without authorization of the System User's Department Head and the Information Technology (IT) Department. All installation of equipment must be conducted or supervised by the IT Department or the City's designee.
3. Personal Use
- a. Except as otherwise provided, electronic media and services are provided by the City of Onalaska for the System User's business use during City of Onalaska time. Limited, occasional, or incidental use of electronic media for personal non-business purposes is permitted as set forth below:
 - i. Personal use is limited to breaks, lunch, or immediately before/after work;
 - ii. Personal use must not interfere with the productivity of the System User or other system users;
 - iii. Personal use does not involve any prohibited activity (as governed by this policy);
 - iv. Personal use does not consume system resources or storage capacity on an ongoing basis;
 - v. Personal use does not involve large file transfers or otherwise deplete system resources available for business purposes.

- vi. Personal use is a privilege which can be revoked by the System User's Department Head if a System User does not follow these policies.
- b. City of Onalaska telephones and cellular phones and other wireless devices are to be used for City business. However, brief, limited personal use is permitted during the workday. Personal long distance calls are only permitted with the use of a personal 1-800 calling card, or with the understanding that such calls must be reimbursed to the City.
- c. System Users should not have any expectation of privacy with respect to personal use of the City's electronic media or services.
- d. It is the opinion of the City of Onalaska that the use of personal cell phones or other wireless devices for business purposes while on duty is an individual's choice, but there should be no expectation of reimbursement, and any such use must first be approved by the System User's Department Head or appropriate City Designee.

4. Passwords

- a. System User's must respect the confidentiality of other individuals' electronic communications and passwords. A user name and confidential password shall control network access. The password shall be changed no less frequently than every ~~six months~~ ninety days to protect the integrity of the information system. The network will remind users when their password needs to be changed.
- b. To protect the City network when System Users step away from their desks, all System Users shall set up their screen savers to: "On resume, display logon screen."
- c. To protect the City network, all System Users shall log out of the network when they leave for the day. The System User will be held accountable for any other person using their computer under their user name and password if it is due to their failure to follow proper procedures.
- d. Any suspected breach of password security must be reported immediately to Human Resources who will report it to the necessary parties.

5. Access to System User Communications

- a. Electronic information created and/or communicated by a System User using e-mail, word processing, utility programs, spreadsheets, voice mail, telephones, Internet and web logs, desktop faxes, and all similar electronic media may be accessed and monitored by the City. The City of Onalaska respects the System User's desire to work without surveillance. However, the City of Onalaska reserves and intends to exercise the right, at its discretion, to review, monitor, intercept, access and disclose all messages created, received or sent over the electronic communication systems for any purpose including, but not limited to: cost analysis; resource allocation; optimum technical management of information resources; and detecting use which is in violation of City of Onalaska policies or may constitute illegal activity. Disclosure will not be made except when necessary to enforce the policy, as permitted or required under the law, or for business purposes.

6. Security/Appropriate Use

- a. System User's must respect the confidentiality of other individuals' electronic communications, except in cases in which explicit authorization has been granted by the System User's Department Head, City Mayor or other appropriate City designee. System Users are prohibited from engaging in, or attempting to engage in:
 - i. Monitoring or intercepting the files or electronic communications of other System Users or third parties;
 - ii. Hacking or obtaining access to systems or accounts they are not authorized to use;
 - iii. Using other people's log-ins or passwords; and
 - iv. Breaching, testing, or monitoring computer or network security measures.
- b. No e-mail or other electronic communications may be sent that attempt to hide the identity of the sender or represent the sender as someone else.

- c. Electronic media and services should not be used in a manner that is likely to cause network congestion or significantly hamper the ability of other people to access and use the system.
- d. Anyone obtaining electronic access to other organizations', businesses', companies', municipalities' or individuals' materials must respect all copyrights and cannot copy, retrieve, modify, or forward copyrighted materials except as permitted by the copyright owner. System Users must understand that the unauthorized use or independent installation of non-standard software or data may cause computers and networks to function erratically, improperly, or cause data loss. All new software or data must be installed by the IT Department or the City's designee(s), after approval by the System User's Department Head or appropriate City designee. Unauthorized installation of software or data shall be deemed a violation of this policy. System Users must never install downloaded software to networked storage devices without this approval.
- e. Upon approval by the City's Finance Director or his designee, the City's IT Department will review, image, test, and verify that any and all equipment to be used by the City or for conducting City business meets current specifications and requirements.

All computers must be protected from malware and viruses. On computers where virus scanning takes place automatically, the virus scanning software must not be disabled, modified, uninstalled, or otherwise inactivated. If you are uncertain as to whether the workstation you are using is properly protected, or you are unsure whether the data has been adequately checked for viruses, you should contact the IT Department.

Anyone receiving an electronic communication in error shall notify the sender immediately. The communication may be privileged, confidential, and/or exempt from disclosure under applicable law. Such privilege and confidentiality shall be respected.

7. Encryption

- a. No unauthorized encryption of data is deemed necessary and is prohibited.

8. Participation in on-line forums

- a. System Users should remember that any messages or information sent on City-provided facilities to one or more individuals via an electronic network (for example: Internet mailing lists, bulletin boards, web logs, and on-line services) are statements identifiable and attributable to the City of Onalaska.
- b. The City of Onalaska recognizes that participation in some forums might be important to the performance of an employee's job or to the performance of a System Users business with the City. For instance, an employee or System User might find the answer to a technical problem by consulting members of a newsgroup devoted to the technical area.
- c. System Users shall include the following disclaimer in all of their postings to public forums:

"The views, opinions, and judgments expressed in this message are solely those of the author. The message contents have not been reviewed or approved by the City of Onalaska."

- d. System Users should note that even with a disclaimer, a connection with the City of Onalaska exists and a statement could be imputed legally to the City. Therefore, System Users should not rely on disclaimers as a way of insulating the City of Onalaska from the comments and opinions they contribute to forums. Instead, System Users must limit their discussion to matters of fact and avoid expressing opinions while using the City's systems or provided account. Communications must not reveal confidential information and must not otherwise violate this or other City policies.
- e. System Users must receive authorization from their Department Head, City Mayor or appropriate City designee prior to participating in an on-line forum. The System User shall be required to review the provisions of this section before they receive such authorization.

9. Policy Violations

System Users who abuse the privilege of City of Onalaska-facilitated access to electronic media or services risk having the privilege removed for themselves and possibly other System Users, and are subject to discipline, up to and including termination or removal from their subsequent committee or council and may be subject to civil liability and criminal prosecution. Any System User found violating the City's electronic communication policy shall immediately lose their privilege to access and use the City of Onalaska electronic media and services, including use of the City email system until an investigation can be done by either the System User's Department Head, City Mayor, or City Officer and the IT Department to determine whether a violation of this Policy has occurred.

D. SERVER / NETWORK SECURITY

The purpose of this section is to establish access limitations to internal network/server equipment that is owned and or operated by the City of Onalaska. Effective implementation of this policy will minimize unauthorized access to the City's technology equipment and data, enhancing the security and integrity of same.

1. Physical access to any networking cabinet, server room, or any other network/infrastructure equipment is prohibited without proper authorization from the IT Department or the City's designee(s).
2. Remote access is prohibited unless authorized by the System User's Department Head, City Mayor or other appropriate City designee and the IT Department, using the City's approved methods and security measures.
3. Violation - System Users violating this policy risk having their use and access to the City of Onalaska electronic media and services, including use of the City email system removed for themselves and possibly other System Users and are subject to discipline up to and including dismissal. In addition, violations of this policy may be referred for civil and/or criminal prosecution, where appropriate. Any System User found violating the City's server/network security policy shall immediately lose their privilege to access and use the City of Onalaska electronic media and services, including use of the City email system until an investigation can be done by either the System User's Department Head, City Mayor, or City Officer and the IT Department to determine whether a violation of this Policy has occurred.

E. WEBSITE USAGE

The purpose of this section is to provide general guidelines for effective communication and efficient use of the City of Onalaska's Web site as well as for creating positive representation of the City.

1. Web Oversight And Management
 - a. To ensure that the City of Onalaska's Web site provides clear and consistent information to the outside world, a committee representing a majority of City departments has been developed (the "Web Committee").
 - b. The Web Committee is responsible for determining the organizational structure and appearance of the City's main home page and first level - or index - pages directly linked from the main page. The City's approved website has established a template that must be used by all departments when creating additional pages or index levels.
 - c. All City of Onalaska pages created are by definition, "official" in that they must have the approval of the Mayor or City designee, or Department Head before being posted to the Web.
 - d. Each Department Head shall determine which employee in their department shall have access to make changes, additions, or deletions to the specific department web pages.
2. Content Considerations
 - a. Writing for the Web is equivalent to creating a publication potentially available for the world to see. It is important that the material be accurate, up-to-date, grammatically correct, and free of spelling errors. Visitors seldom return to Web sites that contain out-of-date or inaccurate information. Web page authors need to familiarize themselves with legal issues that relate to the Web, and avoid unlawful or inappropriate activities, such as:
 1. Copyright and licensing violations

2. Vandalism and mischief that incapacitates, compromises, or destroys City resources and/or violates federal or state laws
 3. Posting of private or confidential information
 4. Use of a Web site for personal business or gain, including advertisements for commercial services or products
 5. Dissemination of obscene, harassing, threatening, or unwelcome communications
- b. Advertising
1. The City of Onalaska Web pages may not contain advertising for, or link to, commercial sites without advance written approval by the Mayor or designee. Approval will be considered only if:
 1. the purpose of the advertising or link is consistent with the City of Onalaska mission,
 2. the advertising or link is essential to the purpose of the site, and
 3. the advertising or link does not imply City endorsement of the product or service.
 2. Any approved advertisement or link:
 1. will be removed within 30 days after any sponsored event or program,
 2. will be verified quarterly to ensure the business, organization, product is still in existence,
 3. will be reviewed annually to determine if the advertisement or link is still essential to the purpose of the site.
- c. Violation

System Users violating this policy risk having their use and access to the City of Onalaska electronic media and services, including use of the City email system removed for themselves and possibly other System Users and are subject to discipline up to and including dismissal. In addition, violations of this policy may be referred for civil and/or criminal prosecution, where appropriate. Any System User found violating the City's website policy shall immediately lose their privilege to access and use the City of Onalaska electronic media and services, including use of the City email system until an investigation can be done by either the System User's Department Head, City Mayor, or City Officer and the IT Department to determine whether a violation of this Policy has occurred.

F. REINSTATEMENT

The purpose of this section is to provide steps for which a System User who has violated one of the aforementioned policies and as a result lost their use and access to the City of Onalaska electronic media and services may obtain their rights to access the City of Onalaska electronic media and services back again. System Users who violate the City of Onalaska policies related to Information Technology Systems Usage and lose their right to access and use the City of Onalaska electronic media and services for a limited period of time may reinstate their rights to access and use the City of Onalaska electronic media and services after such period of time by reviewing these policies verbally, with specific attention to the purpose and need for the policies which the System User violated, with the System User's Department Head, if applicable, or the City Mayor and a representative of the Human Resources Department and by re-signing the Email and Electronics Communication Notice stating that the System User understands the City's policies with respect to Information Technology Systems Usage.

E-MAIL AND ELECTRONIC COMMUNICATIONS POLICIES

NOTICE

As a System User of the City of Onalaska, I recognize and understand that the City's electronic communication systems are provided for conducting the City's business. However, the City of Onalaska policy does permit some limited, occasional, or incidental personal use of the equipment and services under certain circumstances. I understand that all equipment, software, messages, and files are the exclusive property of the City of Onalaska. I agree not to use the electronic communication systems in a way that is disruptive, offensive, or harmful to others or to the City of Onalaska. I agree not to use pass codes, access a file, or retrieve any stored communication other than where authorized. I agree not to copy, send, or receive confidential information without prior authorization from my Department Head, the City of Onalaska Mayor or other appropriate designee.

I am aware that the City of Onalaska reserves and will exercise the right to review, audit, intercept, access and disclose all matters on the City's electronic communications systems at any time. I am aware that the City of Onalaska may exercise these rights with or without notice to System Users, and that such access may occur during or after working hours. I am aware that use of a login name and password do not guarantee confidentiality, privacy, or restrict the City's right to access electronic communications. I am aware that violations of this policy may result in loss of use of the City's electronic media and services and may subject me to disciplinary action, up to and including discharge from employment, as well as civil and/or criminal liability.

I acknowledge that I have read and that I understand the City of Onalaska's policies regarding e-mail and electronic communications, and have been afforded an opportunity to ask questions regarding the policy. I also acknowledge that I have read and that I understand this notice.

Signature of System User

Date

Printed Name of System User

Signature of Human Resources Director

Date

CITY OF ONALASKA

Policy: Email System Policy

Policy Number: 6.03b

Page: 1 of 7

Approved by Technology Committee: 11/16/2006, 7/24/08, 12/10/09, 2/25/10, 6/25/15

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PURPOSE

The City of Onalaska provides certain System Users with systems to send and receive electronic mail (e-mail) so they can work more productively. E-mail gives System Users a useful way to exchange ideas, share files, and keep in touch with colleagues, whether they are located in the next room, another City of Onalaska building, or thousands of miles away.

The City’s e-mail system is a valuable business asset. The messages sent and received on the e-mail system, like memos, purchase orders, letters, or other documents created by System Users in the course of their workday, are the property of the City of Onalaska and may constitute public records. This policy explains rules governing the appropriate use of e-mail and sets out the City’s rights to access messages on the e-mail system. System Users should not have any expectation of privacy in any respect related to accessing, transmitting, storing or communicating information via the system.

Organizations affected: This policy applies to all City of Onalaska departments, divisions, offices, boards, Council, commissions, committees, City of Onalaska employees, volunteers, interns, and contracted and consulting resources who in the course of normal business has access to the information systems.

POLICY

It is the policy of the City of Onalaska to follow this set of procedures for the use of the City’s e-mail system and for e-mail record retention.

- 1. References:
 - a. Electronic Communications Privacy Act of 1986 (18 U.S.C. §§ 2510 - 2711); Wis. Stats. §19.21; Wis. Stats. §947.0125.
 - b. Wis. Stats. §§16.612, 19.21 et. seq., 19.32 and 19.33.

PROCEDURES

- 1. Access to System Users e-mail
 - a. System Users should not have any expectation of privacy with respect to messages or files sent, received, or stored on the City’s e-mail system. E-mail messages and files, like other types of correspondence and City of Onalaska documents, can be accessed and read by authorized System Users or authorized individuals outside the City. The City of Onalaska reserves the right to monitor, review, audit, intercept, access, and disclose all messages created, received, or sent over the e-mail system. Information contained in the e-mail system will only be disclosed to the extent permitted by law, for business purposes, or as needed to enforce the policy. Authorized access to System User’s e-mail by other system users or outside individuals includes, but is not limited to, the following:
 - i. Access by the IT Department during the course of system maintenance or administration;

- ii. Access approved by the System User, the System Users Department Head or where there is no Department Head by the City Mayor, appropriate City designee, or an officer of the City of Onalaska when there is an urgent business reason to access the System User's mailbox - for example, if an employee is absent from the office and the Department Head has reason to believe that information relevant to the day's business is located in the employee's mailbox;
 - iii. Access approved by the System User's Department Head or where there is no Department Head by the City Mayor, appropriate City designee, or an officer of the City of Onalaska when there is reason to believe the System User is using e-mail in violation of the City's policies;
 - iv. Access approved by the Mayor or the City of Onalaska Attorney in response to the City's receipt of a court order or request from law enforcement officials for disclosure of a System User's e-mail messages.
- b. Except as otherwise noted herein, internal or external e-mail should not be used to communicate sensitive or confidential information. System Users should anticipate that an e-mail message might be disclosed to or read by individuals other than the intended recipient(s), since messages can be easily forwarded to other individuals. In addition, while the City of Onalaska endeavors to maintain the reliability of its e-mail system, System Users should be aware that a variety of human and system errors have the potential to cause inadvertent or accidental disclosures of e-mail messages.
 - c. The confidentiality of any message should not be assumed. Even when a message is erased, it is still possible to retrieve and read that message.
 - d. System Users should understand that electronic mail is a written form of communication, just like a paper letter. Though electronic mail is relatively spontaneous compared with regular mail, System Users should take care to use the same level of discretion and forethought before executing electronic messages.

2. Passwords

- a. Passwords are intended to keep unauthorized individuals from accessing messages stored on the system. From a systems perspective and from the perspective of an e-mail recipient, passwords also establish the identity of the person sending an e-mail message. The failure to keep passwords confidential can allow unauthorized individuals to read, modify, or delete e-mail messages; circulate e-mail forgeries; and download or manipulate files on other systems.
- b. The practice of using passwords should not lead System Users to expect privacy with respect to messages sent or received.
- c. Passwords should never be given out over the phone, included in e-mail messages, posted, or kept within public view.
- d. System Users are prohibited from disclosing their password, or those of any other System User, to anyone who is not an employee, officer or designee of the City. System Users also should not disclose their password to other System Users, except when required by an urgent business matter (see Section II C. (1) (a) (ii) of this policy).

3. Personal Use

- a. The City of Onalaska allows limited, occasional, or incidental personal use of its e-mail system during lunch, breaks or immediately before or after work, subject to the following conditions and restrictions:
- b. Personal use must not:
 - i. Involve any prohibited activity (see prohibited activities as listed below);

- ii. Interfere with the productivity of the employee or his or her co-workers;
- iii. Consume system resources or storage capacity on an ongoing basis; or
- iv. Involve large file transfers or otherwise deplete system resources available for business purposes.
- c. System Users should not have any expectations of privacy with respect to personal e-mail sent or received on the City's e-mail system. System Users should delete personal messages as soon as they are read or replied to. System Users should not store copies of the personal messages they have sent. Because e-mail is not private, System Users should avoid sending personal messages that are sensitive or confidential.
- d. The use of non city owned electronic devices on the city's network or computing systems is ~~prohibited and~~ not supported.

4. Prohibited Activities

- a. System Users are strictly prohibited from sending e-mail or otherwise using the e-mail system in connection with any of the following activities:
 - i. Engaging in personal business or entertainment on City of Onalaska time;
 - ii. Engaging in illegal, fraudulent, or malicious activities;
 - iii. Engaging in the unlawful use of the e-mail system as set forth in Section 947.0125 of the Wisconsin Statutes (Unlawful use of computerized communication systems);
 - iv. Sending or storing offensive, disruptive, obscene, or defamatory material. Materials which are considered offensive include, but are not limited to: any materials which contain sexual implications, racial slurs, gender-specific comments, or any other comment that offensively addresses someone's age, race, creed, color, sex, ancestry, religious or political beliefs, marital status, national origin or disability;
 - v. Sending emails for the purposes of harassing other individuals; For the purpose of this policy harassment shall be defined as a course of conduct directed at a specific person or persons that causes substantial emotional distress in such a person or persons and serves no legitimate purpose.
 - vi. Using another individual's account or identity without explicit authorization;
 - vii. Attempting to test, circumvent, or defeat security or auditing systems;
 - viii. Accessing, or retrieving any e-mail messages sent to other individuals, without prior authorization from the recipient individual's Department Head, City Mayor or appropriate City designee;
 - ix. Reading any email messages sent to other individuals without the prior approval from the recipient individual.
 - x. Permitting any unauthorized individual to access the City's e-mail system.
 - xi. Sending broadcast emails that are not related to City business. Broadcast emails are those emails sent to everyone in a group such as all City employees, all System Users, everyone within a department, committee, commission, unit or other group of System Users. Broadcast e-mail messages should be used judiciously to communicate within a City department, committee, council or division or to all members of an interdepartmental work group and then only in support of City business. Examples of broadcast communications that would be inappropriate are: offers to sell or give away personal property; expressions of personal views on political, religious or controversial issues; comments which are derogatory towards individuals, organizations or City policies.
- b. System Users that are members of a public committee are prohibited from sending email communications to a quorum of the committee members, where such communications would

result in a violation of Wisconsin Open Records Law or Wisconsin Open Meetings Law under Wis. Stats. Chapter 19 as may from time to time be amended.

5. Confidential Information

- a. All System Users are expected and required to protect the City's confidential information. System Users shall not transmit or forward confidential information to outside individuals or companies without the permission of their Department Head, City Mayor or appropriate City designee, or an officer of the City of Onalaska.
- b. The City of Onalaska also requires its System Users to use e-mail in a way that respects the confidential and proprietary information of others. System Users are prohibited from copying or distributing copyrighted material - for example, software, database files, documentation, or articles using the e-mail system.

6. Record Retention

- a. The same rules, which apply to record retention for other City of Onalaska documents, apply to e-mail. As a general rule, e-mail is a public record whenever a paper message with the same content would be a public record.
- b. The specific procedures to be followed with respect to the retention of e-mail records are contained in Section: E-Mail Record Retention Policy.
- c. In order to provide notice to recipients of City of Onalaska emails that such emails are subject to the City's record retention policy and open records, **all emails sent from a City email account shall include the following disclaimer:**

"This email and any files transmitted with it are confidential and are intended solely for the use of the individual or entity to which they are addressed. If you have received this email in error, please respond to the sender and delete the material from any computer and/or server. The City of Onalaska is subject to Wisconsin Statutes relating to public records. Emails sent or received by City employees are subject to these laws. Unless otherwise exempted from the public records law, senders and receivers of City email should presume that the emails are subject to release upon request, and to state record retention requirements."

7. Encryption

Encrypting e-mail messages or attached files sent, stored, or received on the City's e-mail system is prohibited except where explicitly authorized. System Users are prohibited from using or installing any encryption software without prior permission from the Department Head or City Mayor and only with IT department review. System Users with a business need to encrypt messages should submit a written request to their Department Head or the City Mayor. When authorized to use encryption by their Department Head or the City Mayor and the IT Department, System Users shall use encryption software supplied to them by the IT Department. System Users who use encryption on e-mail stored on a City of Onalaska computer must provide all of the passwords and/or encryption keys necessary to access the e-mail, which will be retained in IT system documentation in a secure location. System Users must provide all passwords and/or encryption keys necessary to access the email or electronic data to Human Resources to be held in a secure location.

8. E-mail Policy Violations

System Users violating the City's e-mail policy risk having the use of the City of Onalaska electronic media and services, including use of the email system, removed for themselves and

possibly other System Users and are subject to discipline, up to and including termination. System Users using the e-mail system for defamatory, illegal, or fraudulent purposes and System Users who break into unauthorized areas of the City's computer system also are subject to civil liability and criminal prosecution. Any System User found violating the City's email policy shall immediately lose their privilege to access and use the City of Onalaska electronic media and services, including use of the City email system until an investigation can be done by either the System User's Department Head, City Mayor, or City Officer and the IT Department to determine whether a violation of this Policy has occurred.

E-MAIL RECORD RETENTION

It is important to emphasize that certain types of e-mail as defined in Wis. Stats. §19.32(2) are public records. The same rules, which apply to record retention and disclosure for other City of Onalaska documents, apply to such records. This applies to all of the City of Onalaska including its departments, divisions, offices, boards, Council, commissions, committees, City of Onalaska employees, volunteers, interns and contracted and consulting resources who in the course of normal business has access to the City information systems.

E-MAIL RETENTION PROCEDURES

1. Nature of e-mail records

As a general rule, e-mail is a public record whenever a paper message with the same content would be a public record. See Wis. Stats. §19.32(2) for definition of a record.

2. Components of an e-mail record

The e-mail record is defined to include the message, the identities of the sender and all recipients, the date, and any attachments to the e-mail message. Any return receipt indicating the sender received the message is also considered to be part of the record.

3. Responsibilities for e-mail records management

a. All sent or received email is archived electronically by the City's IT Systems.

b. Legal Custodian. The City Clerk, pursuant to City of Onalaska policy, shall ensure proper retention of the City of Onalaska records.

c. Information Services. E-mail is maintained in an on-line database, and it is the responsibility of the IT Department to provide technical support for the City Clerk as needed. When equipment is updated, the IT Department shall ensure that the ability to reproduce e-mail in a readable form is maintained. The IT Department shall assure that e-mail programs are properly set up and maintained to archive e-mail.

4. Public access to e-mail records

If a Department receives a request for release of an e-mail public record, the City Clerk shall determine if it is appropriate for public release, in whole or in part, pursuant to law, consulting the City of Onalaska Attorney, if necessary. As with other records, access to or electronic copies of disclosable records shall be provided within ten (10) business days.

5. Violation

System Users violating this policy risk having their use and access to the City of Onalaska electronic media and services, including use of the City email system removed for themselves and possibly other System Users and are subject to discipline up to and including dismissal. In addition, violations of this policy may be referred for civil and/or criminal prosecution, where appropriate. Any System User found violating the City's record retention policy shall immediately lose their privilege to access and use the City of Onalaska electronic media and services, including use of the City email system until an investigation can be done by either the System User's Department Head, City Mayor, or City Officer

and Human Resources and the IT Department to determine whether a violation of this Policy has occurred.

REINSTATEMENT POLICY

1. Purpose

The purpose of this policy is to provide steps for which a System User who has violated one of the aforementioned policies and as a result lost their use and access to the City of Onalaska electronic media and services may obtain their rights to access the City of Onalaska electronic media and services back again.

2. Procedures

System Users who violate the City of Onalaska policies related to Information Technology Systems Usage and lose their right to access and use the City of Onalaska electronic media and services for a limited period of time may reinstate their rights to access and use the City of Onalaska electronic media and services after such period of time by reviewing these policies verbally, with specific attention to the purpose and need for the policies which the System User violated, with the System User's Department Head, if applicable, or the City Mayor and a representative of the Human Resources Department and by re-signing the Email and Electronics Communication Notice stating that the System User understands the City's policies with respect to Information Technology Systems Usage.

E-MAIL COMMUNICATIONS POLICIES

NOTICE

As a System User of the City of Onalaska, I recognize and understand that the City's e-mail communication systems are provided for conducting the City's business. However, the City of Onalaska policy does permit some limited, occasional, or incidental personal use of the equipment and services under certain circumstances. I understand that all equipment, software, messages, and files are the exclusive property of the City of Onalaska. I agree not to use the e-mail communication systems in a way that is disruptive, offensive, or harmful to others or to the City of Onalaska. I agree not to use pass codes, access a file, or retrieve any stored communication other than where authorized. I agree not to copy, send, or receive confidential information without prior authorization from my Department Head, the City of Onalaska Mayor or other appropriate designee.

I am aware that the City of Onalaska reserves and will exercise the right to review, audit, intercept, access and disclose all matters on the City's e-mail communications systems at any time. I am aware that the City of Onalaska may exercise these rights with or without notice to System Users, and that such access may occur during or after working hours. I am aware that use of a login name and password do not guarantee confidentiality, privacy, or restrict the City's right to access e-mail communications. I am aware that violations of this policy may result in loss of use of the City's e-mail services and may subject me to disciplinary action, up to and including discharge from employment, as well as civil and/or criminal liability.

I acknowledge that I have read and that I understand the City of Onalaska's policies regarding e-mail communications, and have been afforded an opportunity to ask questions regarding the policy. I also acknowledge that I have read and that I understand this notice.

Signature of System User

Date

Printed Name of System User

Signature of Human Resources Director

Date

CITY OF ONALASKA

Policy: Mobile Phone Usage Policy

Policy Number: 6.11

Page: 1 of 4

Approved by Technology Committee: 6/25/15

Approved by F & P Committee: 7/8/15

Approved by Council: 7/14/15

PURPOSE

This policy outlines the use of personal mobile phones at work, the personal use of business and/or personal mobile phones and the policy regarding the safe use of mobile phones by employees. This policy applies to all of the City of Onalaska including its departments, offices, boards, Council, commissions, committees, City of Onalaska employees, volunteers, interns and contracted and consulting resources who in the course of normal business has access to mobile phones.

DEFINITION

Mobile Phone - The term Mobile Phone is defined as any wireless telephone device not physically connected to a landline telephone system with the ability to receive and/or transmit voice, text, or data without a cable connection including, but not limited to, mobile phones, Smartphone devices (e.g. PDA, tablets, iPhone, ~~Blackberry enabled devices~~, Android devices etc.) mobile data cards, digital wireless phones, radio-phones/walkie-talkies, telephone pagers, ~~Research in Motion (RIM) wireless devices~~, or other similar wireless devices.

USE OF MOBILE PHONES OR SIMILAR DEVICES

A. General Use at Work – While at work, employees are expected to exercise the same discretion in using personal mobile phones as they use with City phones. Excessive personal calls during the workday, regardless of the phone used, can interfere with employee productivity and be distracting to other employees. Employees should restrict personal calls during work time, and should use personal mobile phones only during scheduled break or lunch periods. Other personal calls should be made during non-work time whenever possible, and employees should ensure that their friends and family members are instructed of this policy.

The City of Onalaska is not liable for the loss of personal mobile phones brought into the workplace. Mobile phones may not be used to defame, harass, intimidate, or threaten any other person.

Employees defined as non-exempt under State or Federal law are not permitted to perform work related activities on any device, outside of normal work hours that would create an overtime liability for the City of Onalaska without prior authorization from their immediate supervisor. All authorized work must be reported as required by the FLSA Policy.

The City of Onalaska allows mobile phone users to email through smart phones as long as the City's email account is being used and the user is following the City's email policies. The City of Onalaska is subject to records retention laws referenced in Wis. Stats. §16.612, 19.21 et. seq., 19.32 and 19.33; as such users should be aware that emails sent regarding city business via their smart phone on their personal email account will be subject to the records retention policies listed in the Email System Policy.

1. Unsafe Work Situation – The City prohibits employee use of a mobile phone or similar devices while at any work site at which the operation of such device would be a distraction to the user and/or could create an unsafe work environment. Such work sites must be secured or the device used only by an employee who is out of harms way at such work environments.
2. Use While Driving – Employees whose job responsibilities include driving or equipment operation should refrain from using their phone/communication device while driving a City vehicle or driving any other vehicle (rented, leased, borrowed, or their own vehicle) while conducting City business.

Drivers shall comply with all federal, state, and local laws and regulations regarding the use of mobile technology devices including mobile phones. Incoming or outgoing mobile phone calls are not allowed while driving. Sending or reading text messages, emails, dialing mobile phones, viewing television, videos, social media or DVD’s and inputting data into laptop computers, PDAs or navigation systems are prohibited while driving. The mobile phone voicemail feature should be on to store incoming calls while driving and all message retrievals and calls should be made after the vehicle is safely parked.

In situations where job responsibilities include regular driving and acceptance of business calls, hands free equipment may be provided to facilitate the provisions of this policy. Under no circumstances are employees required to place themselves at risk to fulfill business needs.

~~3. City Issued Mobile Phones - This City may issue phones to employees whose jobs require them to make calls while away from work or require them to be accessible for work-related matters.~~

~~Mobile~~matters. Mobile phones issued by the City are City property. Employees must comply with City requests to make their City-issued mobile phones available for any reason, including upgrades, replacement, or inspection. Employees who leave the City for any reason must return their City-issued mobile phones.

3. Employees will reimburse the City for any overage charges related to personal calls or data usage.

4. Prohibition of Camera Phones – Employees may not use any cameras, video and audio recording devices, or video or recording features of mobile phones, or other digital devices that contain such capability for personal use while on using City phones or use on personal phones for City business. Employees may use such features for work purposes subject to the City’s privacy and confidentiality policy and any images or video or audio recordings that are created shall be subject to the City’s record retention policies.

4. 5. Personal Mobile Phones at Work – The City allows employees to bring their personal mobile phones to work. We expect employees to keep personal conversations to a minimum. While occasional, brief personal calls are acceptable, -Employees must turn off the ringers on their mobile phones while away from their mobile phones. Employees must turn off the ringers on their mobile phones or leave elsewhere while in meetings or training.

B. Security of City Issued Mobile Phones – Employees are responsible for the security of City-issued mobile phones and the information stored on them. As such, employees are expected to take all

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appropriate measures and precautions to prevent the loss, theft, damage and/or unauthorized use of services, and shall include the following:

- a. Keep all electronic devices in a locked and secured environment when not in use;
- b. Do not leave any electronic device in a vehicle for prolonged periods of time, especially in extreme temperatures;
- c. Do not leave devices or equipment unattended at any time in an unsecured location; and
- d. Keep all devices and equipment in sight at all time while in public places
- e. Should an employee's mobile /smart phone be lost or stolen, the employee **MUST** immediately report the incident to their immediate supervisor, the Finance Director or Human Resources and the IT Department, obtain an official police report documenting the theft or loss, and provide a copy of the police report to the Finance Director or Human Resources department.
- f. Damaged or unserviceable equipment shall not be thrown away, sold, traded, donated, destroyed or otherwise disposed of without proper authorization.
- g. Devices should be encrypted and protected by a PIN or password, biometrics, or other appropriate digital security measure to prevent unauthorized access.
- h. Mobile devices owned by the City will be enrolled in a mobile device management program that will allow remote management, access, and tracking by the IT department and may be remotely wiped at any time if the device is missing, lost, or otherwise compromised.

1. Review of Monthly Charges – A review of calling activity and data usage may be conducted on a monthly basis by the Finance Department.
2. Special Responsibilities of Managerial Staff – It is important for management to provide a good example of mobile phone use and to guard against excessive or inappropriate use of mobile phones by their employees.

POLICY VIOLATIONS

Non-compliance with any policies or procedures regarding electronic communications, social media, mobile phone usage, appropriate use or prohibited communications will result in disciplinary action, up to and including termination and immediate return of the equipment to the City.

MOBILE PHONE POLICY NOTICE

As a System User of the City of Onalaska, I recognize and understand that the City’s electronic communication systems are provided for conducting the City’s business. However, the City of Onalaska policy does permit some limited, occasional, or incidental personal use of the equipment and services under certain circumstances. I understand that all equipment, software, messages, and files are the exclusive property of the City of Onalaska. I agree not to use the electronic communication systems in a way that is disruptive, offensive, or harmful to others or to the City of Onalaska. I agree not to use pass codes, access a file, or retrieve any stored communication other than where authorized. I agree not to copy, send, or receive confidential information without prior authorization from my Department Head, the City of Onalaska Mayor or other appropriate designee.

I am aware that the City of Onalaska reserves and will exercise the right to review, audit, intercept, access and disclose all matters on the City’s electronic communications systems at any time. I am aware that the City of Onalaska may exercise these rights with or without notice to System Users, and that such access may occur during or after working hours. I am aware that use of a login name and password do not guarantee confidentiality, privacy, or restrict the City’s right to access electronic communications. I am aware that violations of this policy may result in loss of use of the City’s electronic media and services and may subject me to disciplinary action, up to and including discharge from employment, as well as civil and/or criminal liability.

I acknowledge that I have read and that I understand the City of Onalaska’s policies regarding e-mail and electronic communications, and have been afforded an opportunity to ask questions regarding the policy. I also acknowledge that I have read and that I understand this notice.

Signature of System User

Date

Printed Name of System User

Signature of Human Resources Director

Date