

Council

11/13/12

**OFFICIAL NOTICE OF MEETING  
OF THE  
MAUSTON COMMON COUNCIL  
6:30PM  
TUESDAY, NOVEMBER 13, 2012  
MAUSTON CITY HALL COUNCIL CHAMBERS  
303 MANSION STREET**

- 1. Call to Order/Roll Call**
- 2. Pledge of Allegiance**
- 3. Discussion and Action Regarding Minutes of October 23, 2012, Meeting**
- 4. Citizens Address to the Council**  
When addressing the council please state your full name and complete address
- 5. Discussion and Action Regarding New Operator's Licenses**
  - a. Ronald S. Footer**
  - b. Terry E. Thompson**
  - c. Paul D. Venske**
- 6. Mayoral Proclamation Recognizing November as Alzheimer's Disease Awareness Month**
- 7. Library Board Report**
- 8. Board of Park Commissioners Report**
- 9. Public Works Committee Report**
  - a. Discussion and Action Regarding State Highway 82 Pedestrian Improvements Pay Request #1**
  - b. Discussion and Action Regarding State Highway 58/82 Redesignation Limits Agreement Revision**
  - c. Discussion and Action Regarding Residential Garbage and Recycling Collection Rate**
  - d. Director of Public Works Report**
  - e. Any Other Business Properly Brought Before the Council**
- 10. Finance Committee Report**
  - a. Discussion and Action Regarding Vouchers**
  - b. Discussion and Action Regarding Auditing Services Agreement**
  - c. Capital Project TIF Financing Information – Presented by Ehlers and Associates Representative**
  - d. Discussion and Action Regarding Resolution 2012-15 Declaration of Official Intent to Reimburse Expenditures**
  - e. Any Other Business Properly Brought Before the Council**
- 11. Health, Welfare and Sustainability Committee Report**
  - a. Discussion and Action Regarding Use of W.E.D.A. Grant Funds**
- 12. Mayor's Report**
- 13. Administrator's Report**
  - a. Discussion and Action Regarding Site Investigation Services**
  - b. Discussion and Action Regarding Developer's Agreement**
  - c. Discussion and Action Regarding DOT Right of Way Acquisition**
- 14. Any Other Business Properly Brought Before the Council**
- 15. Closed Session** Pursuant to Wisconsin State Statute 19.85(1)(c) Considering employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility.
  - a. Personnel**
- 16. Reconvene in Open Session**
- 17. Adjourn**

**OFFICIAL MINUTES OF MEETING  
OF THE  
MAUSTON COMMON COUNCIL  
OCTOBER 23, 2012**

**Call to Order/Roll Call** The Mauston Common Council met in regular session on Tuesday, October 23, 2012, in the Council Chambers of Mauston City Hall. Mayor Brian McGuire called the meeting to order at 6:35pm. Members present were Michel Messer, Dennis Nielsen, Dan May, Francis McCoy, Paul Huebner, Rick Noe, and Floyd Babcock. Also present were City Administrator Nathan Thiel, Police Chief Mark Messer, Public Works Director Rob Nelson, City Attorney Rebecca Richards-Bria, and Administrative Assistant Diane Kropiwka.

**Pledge of Allegiance** McGuire led the pledge of allegiance.

**Minutes** McCoy/Noe to approve the minutes of the October 9, 2012, meeting. Motion carried by voice vote.

**Proclamation Recognizing John Nicksic, Sewer Operator, Wisconsin Waste Water Operator Association Regional Operator of the Year** McGuire congratulated Nicksic and presented him with a proclamation honoring his thirty five years of service to the citizens of Mauston.

**Citizens Address to the Council** none

**Public Works Committee Report**

**West Industrial Park Contract B Pay Request** Noe/McCoy to approve A-1 Excavating Final Pay Request in the amount of \$9,714.27. Motion carried unanimously by roll call vote.

**Regarding West Industrial Park Contract A Pay Request** Noe/McCoy to Gerke Construction Pay Request #2 in the amount of \$131,409.10. Motion carried unanimously by roll call vote.

**2013 Residential Garbage and Recycling Rates** Tabled to next meeting.

**Director of Public Works Report** Nelson updated the committee on various projects including the razing of a house on Division Street, public information meeting on November 7 regarding the State Street project; Highway 82 and Highway 58 projects are on schedule for completion by the end of November.

**Finance and Purchasing Committee Report**

**Vouchers** Huebner/Nielsen to approve vouchers in the amount of \$256,195.19. Motion carried unanimously by roll call vote.

**Plan Commission Report**

**Ordinance 2012-1052 Ordinance Adopting New Floodplain Zoning Ordinance** The second reading was accomplished.

May/McCoy to adopt Ordinance 2012-1052. Motion carried by voice vote.

**Police Chief's Report** Chief Messer reviewed the September statistical report.

**House Number Identification** Messer reminded citizens that it is important to have house numbers posted in such a way that they are visible from the street.

**Mayor's Report** McGuire congratulated the Room Tax Committee and Prime Time Jimmy Kline organization for a successful Pumpkin Bash.

**Administrator's Report**

**Recreational Boating Facility Grant** Nielsen/May to accept the grant award and authorize the expenditure of up to \$203,143; the City's portion of the total project. Motion carried unanimously by roll call vote.

**Municipal Flood Control Grant Award Amendment** McCoy/Noe to accept the amended amount of \$154,000 for the City's portion of total project. Motion carried unanimously by roll call vote.

**Land Acquisition Services** McCoy/Babcock to contract with GJ Miesebauer for land acquisition services associated with the Flood Control Grant in the amount of \$12,600. Motion carried unanimously by roll call vote.

**Title VI Policy and Complaint Procedure** Babcock/McCoy to approve the policy and complaint procedure as presented. Motion carried by voice vote.

**Closed Session** Noe/Messer to go into closed session pursuant to Wisconsin State Statute 19.85(1)(e). Motion carried unanimously by roll call vote. Council went into closed session at 7:05pm.

**Adjourn** Babcock/McCoy to adjourn. Motion carried by voice vote. With nothing to report in open session the meeting adjourned at 7:15pm.

---

Nathan R. Thiel, City Administrator

---

Date

Information on Donald Footer  
Operator License Application will be  
available at the meeting

Application for an Operator's License  
(Ord. 12.12(7) and §125.17 Wis. Stats.)

Note to  
Council 11/3/12

Please check appropriate box:

NEW       RENEWAL

CCAP ✓  
TIPPS ✓  
**OK**  
no criminal  
history

1. Applicant Information:

Name: (Last, First, Middle Initial) THOMPSON, TERRY, E  
Address: W5671 HAZELNUT LN.  
NECEDAH WI. 54646  
Telephone: \_\_\_\_\_ Birth Date: 65  
Driver's License Number \_\_\_\_\_

2. Employer Information:

Name: Festival Foods  
Address: 750 N. Union St  
Mauston, WI 53948  
Telephone: 608-847-4331

3. Job Experience: List names and addresses of bar owners in Wisconsin for whom you worked during the last 10 years. (If none, please state "none.")

"NONE"

4. Certification: I hereby certify that the above and foregoing information is true and correct, and that I am familiar with the laws, ordinances and regulations applicable to an Operator's license.

[Signature] Date: 10/23/12  
Signature of Applicant

**NOTICE:** All applicants who are requesting an Operator's license from the City of Mauston for the first time must appear before the Common Council before a license will be issued. Applicants seeking the renewal of a license need not appear unless specifically requested by the Common Council.

Outstanding Debts

I hereby certify that the applicant owes no outstanding debts or forfeitures to the City of Mauston.

[Signature] Date: 10/7/12  
City Officer

Certification of Payment

I hereby certify that an Operator's license fee of \$ 30<sup>00</sup> has been paid by the Applicant.

[Signature] Date: 11/7/12  
City Officer

Application for an Operator's License  
(Ord. 12.12(7) and §125.17 Wis. Stats.)

Note to  
Come 11/13/12

Please check appropriate box:

NEW       RENEWAL

CCAPV ✓  
T. PPS ✓  
(OK)  
no criminal history

1. Applicant Information:

Name: (Last, First, Middle Initial) VENSKÉ PAUL D.  
Address: 507 McEvoy St.  
MAUSTON WI. 53948-  
Telephone: \_\_\_\_\_ Birth Date: 56  
Driver's License Number \_\_\_\_\_

2. Employer Information:

Name: MAUSTON Festival Foods  
Address: 850 W. Union St.  
MAUSTON, WI  
Telephone: 847-4331

3. Job Experience: List names and addresses of bar owners in Wisconsin for whom you worked during the last 10 years. (If none, please state "none.")

4. Certification: I hereby certify that the above and foregoing information is true and correct, and that I am familiar with the laws, ordinances and regulations applicable to an Operator's license.

Paul D. Venske Date 10/16/12  
Signature of Applicant

**NOTICE:** All applicants who are requesting an Operator's license from the City of Mauston for the first time must appear before the Common Council before a license will be issued. Applicants seeking the renewal of a license need not appear unless specifically requested by the Common Council.

Outstanding Debts

I hereby certify that the applicant owes no outstanding debts or forfeitures to the City of Mauston.

Renee [Signature] Date 11/7/12  
City Officer

Certification of Payment

I hereby certify that an Operator's license fee of \$ 30<sup>00</sup> has been paid by the Applicant.

Renee [Signature] Date 11/7/12  
City Officer

# City of Mauston

## Alzheimer's Disease Awareness Month, 2012

Whereas; Alzheimer's Disease Awareness Month is in honor and recognition of people diagnosed with memory disorders, as well as in appreciation of their devoted caregivers, and family and friend care partners, and

Whereas; every day, millions of American families experience the difficult reality of Alzheimer's disease. The physical and emotional demands of caring for a loved one with Alzheimer's can be overwhelming, but no one should face this disease alone. During National Alzheimer's Disease Awareness Month, the nation recognizes all those living with Alzheimer's disease and honors the caregivers, including families and friends, who support them, and

Whereas; recent statistics published by the Alzheimer's Association indicate that over 5.4 million people in the United States have Alzheimer's disease. That amounts to 1 in 8 older Americans who have Alzheimer's disease, which is the 5<sup>th</sup> leading cause of death for those 65 and older. 80% of the care that is provided at home is delivered by family caregivers, resulting in 14.9 million unpaid caregivers taking care of people with Alzheimer's disease or other dementias, and

Whereas; Alzheimer's disease is an irreversible and progressive brain disorder that slowly destroys memory and thinking skills. Symptoms usually appear after age 60, however, early onset Alzheimer's can be diagnosed in people in their 50's, 40's and even 30's, and

Whereas; we must strive to ease the burden of every individual struggling to recall a spouse's name; every parent unable to recognize a child's face; and every family member or friend who brings them comfort and care, and

NOW, THEREFORE, BE IT RESOLVED THAT I, Brian McGuire, Mayor of Mauston, by virtue of the authority vested in me by the City of Mauston Wisconsin, do hereby proclaim November 2012 as Mauston Alzheimer's Disease Awareness Month in conjunction with National Alzheimer's Disease Awareness Month. I call upon the people of Mauston to observe this month with appropriate programs and activities, and by showing sensitivity to the challenges that individuals and families confront throughout the progression of the disease.

***IN TESTIMONY WHEREOF, I have hereunto set my hand and caused the seal of the City of Mauston to be affixed this \_\_\_ day of November, in the year two thousand twelve.***

***Brian McGuire, Mayor  
City of Mauston, Wisconsin***

**PUBLIC WORKS  
COMMITTEE  
ITEMS**

**Contractor's Application For Payment No. 1**

To (Owner): City of Mauston	Application Period: 8-15 / 10-15	Application Date: 10-26-12
Project: STH 82 Pedestrian Project	From (Contractor): Chippewa Concrete Services	Notice to Proceed Date: 8-16-12
Owner's Contract No.:	Contract: Barry Bohman	Via (Engineer) <del>City Mayor</del> <b>MSA</b>
	Contractor's Project No.: 12075	Engineer's Project No.: 00044032

**Application for Payment**

**Change Order Summary**

Approved Change Orders		
Number	Additions	Deductions
TOTALS	\$0.00	\$0.00
NET CHANGE BY CHANGE ORDERS		\$0.00

1. ORIGINAL CONTRACT PRICE	\$ 540,058.75
2. Net change by Change Orders	\$ 0.00
3. CURRENT CONTRACT PRICE (Line 1 ± 2)	\$ 540,058.75
4. TOTAL COMPLETED AND STORED TO DATE (Column G on Progress Estimate)	\$ 296,170.50
5. RETAINAGE:	
a. <u>5</u> % x \$ <u>296,170<sup>50</sup></u> Work Completed	\$ <u>14,808.52</u>
b. _____ % x \$ _____ Stored Material	
c. Total Retainage (Line 5a + Line 5b)	\$ <u>14,808.52</u>
6. AMOUNT ELIGIBLE TO DATE (Line 4 - Line 5c)	\$ <u>281,361.98</u>
7. LESS PREVIOUS PAYMENTS (Line 6 from prior Application)	
8. AMOUNT DUE THIS APPLICATION	\$ <u>281,361.98</u>
9. BALANCE TO FINISH, PLUS RETAINAGE (Column I on Progress Estimate + Line 5 above)	\$ <u>258,496.77</u>

**Contractor's Certification**

The undersigned Contractor certifies that: (1) all previous progress payments received from Owner on account of Work done under the Contract have been applied on account to discharge Contractor's legitimate obligations incurred in connection with Work covered by prior Applications for Payment; (2) title of all Work, materials and equipment incorporated in said Work or otherwise listed in or covered by this Application for Payment will pass to Owner at time of payment free and clear of all Liens, security interests and encumbrances (except such as are covered by a Bond acceptable to Owner indemnifying Owner against any such Liens, security interest or encumbrances); and (3) all Work covered by this Application for Payment is in accordance with the Contract Documents and is not defective.

By: [Signature] Date: 10-31-12

Payment of: \$ 281,361.98  
(Line 8 or other - attach explanation of other amount)

is recommended by: [Signature] (Engineer) Date: 11/1/12

Payment of: \$ \_\_\_\_\_  
(Line 8 or other - attach explanation of other amount)

is approved by: \_\_\_\_\_ (Owner) \_\_\_\_\_ (Date)

Approved by: \_\_\_\_\_ Funding Agency (if applicable) \_\_\_\_\_ (Date)

**Progress Estimate**

**Contractor's Application**

For (contract):				Application Number:							
Application Period:				Application Date:							
A		B		C	D	E	F	G	H	I	
Item		Bid	Unit	Bid	Work Completed		Materials Presently	Total Completed and Stored to Date		Balance to Finish	
Bid Item No.	Description	Quantity	Price	Value	From Previous Application	Quantity this Period	Value this Application	Stored (not in C or E)	\$ (C + E + F)	% (G / B)	(B - G)
1.	Mobilization, Bonds, and Insurance	1	\$16,000.00	\$16,000.00		0.75	\$12,000.00	\$0.00	\$12,000.00	0.75	\$4,000.00
2.	Unclassified Excavation	1	\$33,500.00	\$33,500.00		1.00	\$33,500.00	\$0.00	\$33,500.00	1	\$0.00
3.	Traffic Control	1	\$8,500.00	\$8,500.00		0.75	\$6,375.00	\$0.00	\$6,375.00	0.75	\$2,125.00
4.	Erosion Control	1	\$4,700.00	\$4,700.00		0.75	\$3,525.00	\$0.00	\$3,525.00	0.75	\$1,175.00
STH 82 SIDEWALK, MULTI-USE											
5.	Clearing and Grubbing	1	\$3,500.00	\$3,500.00		1.00	\$3,500.00	\$0.00	\$3,500.00	1	\$0.00
6.	Turf Restoration	1	\$28,000.00	\$28,000.00		0.50	\$14,000.00	\$0.00	\$14,000.00	0.5	\$14,000.00
7.	Erosion Mat	3,350	\$1.00	\$3,350.00		2,850.00	\$2,850.00	\$0.00	\$2,850.00	0.85074627	\$500.00
8.	Remove, Salvage, and Reinstall Signs	1	\$1,500.00	\$1,500.00		0.75	\$1,125.00	\$0.00	\$1,125.00	0.75	\$375.00
9.	Sawcut Asphalt	1	\$500.00	\$500.00		1.00	\$500.00	\$0.00	\$500.00	1	\$0.00
10.	Asphaltic Concrete Pavement (Driveways)	50	\$228.00	\$11,400.00			\$0.00	\$0.00	\$0.00	0	\$11,400.00
11.	Profile Cut Curb and Gutter	250	\$21.50	\$5,375.00		140.00	\$3,010.00	\$0.00	\$3,010.00	0.56	\$2,365.00
12.	4-inch Concrete Sidewalk and Base	12,800	\$3.75	\$48,000.00		12,894.00	\$48,352.50	\$0.00	\$48,352.50	1.00734375	-\$352.50
13.	8-inch Concrete Sidewalk and Base	400	\$5.75	\$2,300.00		400.00	\$2,300.00	\$0.00	\$2,300.00	1	\$0.00
14.	5-inch Concrete Multi-use Path and Base	16,500	\$4.20	\$69,300.00		3,500.00	\$14,700.00	\$0.00	\$14,700.00	0.21212121	\$54,600.00
15.	8-inch Concrete Multi-use Path and Base	1,200	\$5.75	\$6,900.00		-	\$0.00	\$0.00	\$0.00	0	\$6,900.00
16.	Detectable Warning Field	256	\$50.00	\$12,800.00		88.00	\$4,400.00	\$0.00	\$4,400.00	0.34375	\$8,400.00
17.	4-inch White Epoxy (McEvoy)	6,300	\$0.40	\$2,520.00			\$0.00	\$0.00	\$0.00	0	\$2,520.00
18.	6-inch White Epoxy Border (Crosswalks)	770	\$3.50	\$2,695.00			\$0.00	\$0.00	\$0.00	0	\$2,695.00
19.	18-inch White Epoxy Stop Bar	76	\$5.50	\$418.00			\$0.00	\$0.00	\$0.00	0	\$418.00
20.	Bike Lane Symbol, White Epoxy	14	\$75.00	\$1,050.00			\$0.00	\$0.00	\$0.00	0	\$1,050.00
21.	Bike Lane Arrow, White Epoxy (McEvoy)	14	\$75.00	\$1,050.00			\$0.00	\$0.00	\$0.00	0	\$1,050.00
22.	Adjust Existing Manhole	7	\$250.00	\$1,750.00		4.00	\$1,000.00	\$0.00	\$1,000.00	0.57142857	\$750.00
23.	Adjust Existing Valve	4	\$125.00	\$500.00		7.00	\$875.00	\$0.00	\$875.00	1.75	-\$375.00
24.	W16-7L (30"x18")	2	\$60.00	\$120.00		-	\$0.00	\$0.00	\$0.00	0	\$120.00
25.	W5-2a Sign	4	\$144.00	\$576.00		-	\$0.00	\$0.00	\$0.00	0	\$576.00
26.	W11-2 Sign (36"x36")	4	\$144.00	\$576.00		-	\$0.00	\$0.00	\$0.00	0	\$576.00
27.	W16-9p Sign (30"x18")	2	\$60.00	\$120.00		-	\$0.00	\$0.00	\$0.00	0	\$120.00
28.	R1-1 Sign (18"x18")	5	\$36.00	\$180.00		-	\$0.00	\$0.00	\$0.00	0	\$180.00
29.	R1-2 Sign (18"x18")	4	\$36.00	\$144.00		-	\$0.00	\$0.00	\$0.00	0	\$144.00
30.	OM-3L Type 3 Object Marker	2	\$48.00	\$96.00		-	\$0.00	\$0.00	\$0.00	0	\$96.00
31.	OM-3R Type 3 Object Marker	2	\$48.00	\$96.00		-	\$0.00	\$0.00	\$0.00	0	\$96.00
STORM SEWER											
32.	8-inch PVC Storm Sewer	20	\$35.00	\$700.00		17.00	\$595.00	\$0.00	\$595.00	0.85	\$105.00
33.	15-inch RCP Storm Sewer	10	\$60.00	\$600.00		10.00	\$600.00	\$0.00	\$600.00	1	\$0.00
34.	18-inch RCP Storm Sewer	200	\$43.00	\$8,600.00		181.00	\$7,783.00	\$0.00	\$7,783.00	0.905	\$817.00
35.	24-inch RCP Storm Sewer	30	\$65.00	\$1,950.00		30.00	\$1,950.00	\$0.00	\$1,950.00	1	\$0.00
36.	30-inch RCP Storm Sewer	6	\$90.00	\$540.00		30.00	\$2,700.00	\$0.00	\$2,700.00	5	-\$2,160.00
37.	24"x38" HERCP Storm Sewer	25	\$95.00	\$2,375.00		24.00	\$2,280.00	\$0.00	\$2,280.00	0.96	\$95.00
38.	18-inch RCP Endwall	1	\$750.00	\$750.00		1.00	\$750.00	\$0.00	\$750.00	1	\$0.00
39.	24-inch RCP Endwall	2	\$875.00	\$1,750.00		2.00	\$1,750.00	\$0.00	\$1,750.00	1	\$0.00
40.	30-inch RCP Endwall	1	\$950.00	\$950.00		3.00	\$2,850.00	\$0.00	\$2,850.00	3	-\$1,900.00

41.	24"x38" HERCP Endwall	2	\$1,250.00	\$2,500.00	2.00	\$2,500.00	\$0.00	\$2,500.00	1	\$0.00
42.	Connect to Existing Storm Sewer	6	\$250.00	\$1,500.00	5.00	\$1,250.00	\$0.00	\$1,250.00	0.83333333	\$250.00
43.	Storm Manhole, Type 1	1	\$1,800.00	\$1,800.00	1.00	\$1,800.00	\$0.00	\$1,800.00	1	\$0.00
44.	Storm Manhole, Type 2	1	\$2,800.00	\$2,800.00	1.00	\$2,800.00	\$0.00	\$2,800.00	1	\$0.00
45.	Storm Inlet, Type 8	1	\$2,200.00	\$2,200.00	1.00	\$2,200.00	\$0.00	\$2,200.00	1	\$0.00
ADDITIVE ALTERNATE A (STA. 25+00)										
46.	Mobilization	1	\$1,000.00	\$1,000.00	1.00	\$1,000.00	\$0.00	\$1,000.00	1	\$0.00
47.	Traffic Control	1	\$100.00	\$100.00	1.00	\$100.00	\$0.00	\$100.00	1	\$0.00
48.	Unclassified Excavation	1	\$3,000.00	\$3,000.00	1.00	\$3,000.00	\$0.00	\$3,000.00	1	\$0.00
49.	Temporary Shoring	1	\$2,000.00	\$2,000.00	-	\$0.00	\$0.00	\$0.00	0	\$2,000.00
50.	Retaining Wall	1,300	\$28.00	\$36,400.00	1,275.00	\$35,700.00	\$0.00	\$35,700.00	0.98076923	\$700.00
51.	4-inch Concrete Sidewalk and Base	1,510	\$3.75	\$5,662.50	1,800.00	\$6,750.00	\$0.00	\$6,750.00	1.19205298	-\$1,087.50
52.	4-inch Concrete Slope Paving	210	\$75.00	\$15,750.00		\$0.00	\$0.00	\$0.00	0	\$15,750.00
53.	4-inch Concrete and Base	400	\$3.75	\$1,500.00	-	\$0.00	\$0.00	\$0.00	0	\$1,500.00
ADDITIVE ALTERNATE B (STA. 86+50)										
54.	Mobilization	1	\$1,000.00	\$1,000.00	1.00	\$1,000.00	\$0.00	\$1,000.00	1	\$0.00
55.	Traffic Control	1	\$100.00	\$100.00	1.00	\$100.00	\$0.00	\$100.00	1	\$0.00
56.	Unclassified Excavation	1	\$4,800.00	\$4,800.00	1.00	\$4,800.00	\$0.00	\$4,800.00	1	\$0.00
57.	Temporary Shoring	1	\$2,500.00	\$2,500.00	1.00	\$2,500.00	\$0.00	\$2,500.00	1	\$0.00
58.	Retaining Wall	2,200	\$28.00	\$61,600.00	2,050.00	\$57,400.00	\$0.00	\$57,400.00	0.93181818	\$4,200.00
59.	5-inch Concrete Multi-use Path and Base	3,010	\$4.20	\$12,642.00		\$0.00	\$0.00	\$0.00	0	\$12,642.00
60.	4-inch Concrete Slope Paving	100	\$75.00	\$7,500.00		\$0.00	\$0.00	\$0.00	0	\$7,500.00
61.	4-inch Concrete and Base	415	\$3.75	\$1,556.25		\$0.00	\$0.00	\$0.00	0	\$1,556.25
ADDITIVE ALTERNATE E -										
83.	Mobilization	1	\$1,000.00	\$1,000.00		\$0.00	\$0.00	\$0.00	0	\$1,000.00
84.	Traffic Control	1	\$500.00	\$500.00		\$0.00	\$0.00	\$0.00	0	\$500.00
85.	4-inch Decorative Concrete and Base	7,900	\$6.75	\$53,325.00		\$0.00	\$0.00	\$0.00	0	\$53,325.00
86.	Landscape Bed - Type A, Complete	2	\$8,400.00	\$16,800.00		\$0.00	\$0.00	\$0.00	0	\$16,800.00
87.	Landscape Bed - Type B, Complete	1	\$6,012.00	\$6,012.00		\$0.00	\$0.00	\$0.00	0	\$6,012.00
88.	Landscape Bed - Type C, Complete	2	\$2,890.00	\$5,780.00		\$0.00	\$0.00	\$0.00	0	\$5,780.00
89.	Unclassified Excavation	1	\$3,000.00	\$3,000.00		\$0.00	\$0.00	\$0.00	0	\$3,000.00
Totals				\$540,058.75	\$0.00	\$296,170.50		\$296,170.50		\$243,888.25

**STATE/MUNICIPAL AGREEMENT  
FOR A  
HIGHWAY IMPROVEMENT PROJECT**

DATE: October 29, 2012 (REVISED 3)  
I.D.: 5020-05-01/21/23/41/51/52/71  
HIGHWAY: STH 58/82 LENGTH: 0.64 miles  
TITLE: Grayside Avenue & Union Streets  
COUNTY: Juneau County

This agreement by and between the *City of Mauston*, hereinafter called the *Municipality*, through its undersigned duly authorized officers or officials, hereby request the *State of Wisconsin Department of Transportation*, hereinafter called the *State*, to initiate and effect the highway or street improvement hereinafter described.

The authority for the Municipality to enter into this agreement with the State is provided by Section 86.25 (1), (2), and (3) of the Statutes.

**NEEDS AND ESTIMATE SUMMARY:**

Existing Facility: STH 58/82 serves as the city's main arterial traveling through the central business district. Traffic volumes are substantially growing faster than the states average. In 1997, the city began looking at rerouting STH 58/82 onto Grayside Ave. and Union St. A 1999 needs assessment completed by Strand Associates studied both corridors and recommends redesignation. In July of 2004, the city council drafted a resolution supporting this change. WisDOT concurs. The improvement will be completed with a 75/25 cost share between the city and State. The new road designation will become a connecting highway while old STH 58/82 will become a city street upon project completion. Existing STH 58/82 will have a 2" mill and replace as part of the redesignation.

Proposed Improvement - Nature of work: Proposed improvements include replacing the pavement with 8" concrete pavement to strengthen the surface for additional truck traffic. The curve at Grayside and Union will be flattened to meet STH standards. Milwaukee Street and Townline Rd access will be closed to Union Street and the railroad crossing warning devices will be refurbished. Narrowing the roadway to 36' and removing all on-street parking on the new route. It is also proposed to improve the Division/Grayside Ave Intersection with a roundabout to address safety problems.

Non-participating Items: Work necessary to finish the project completely, which will be undertaken independently by the municipality: Any water main, sanitary sewer, electrical utility work, and excess drainage.

**ESTIMATED PROJECT COSTS 5020-05-01/21/24/41/51/52/71:**

PHASE	ESTIMATED COST <i>based on year 2010 dollars</i>				
	Total Est. Cost	Federal/State Funds	%	Municipal Funds	%
<b>Preliminary Engineering: (5020-05-01)</b>	\$325,000	\$243,750	75	\$81,250	25
<b>Real Estate Redesignation: (5020-05-21)</b>	\$13,000	\$9,750	75	\$3,250	25
<b>Real Estate Roundabout (HSIP): (5020-05-23)</b>	\$204,000	\$204,000	100	\$0	0
<b>Utilities: (5020-05-41)</b>	\$15,000	\$11,250	75	\$3,750	25
<b>Railroad: (5020-05-51)</b>	\$202,000	\$202,000	100	\$0	0
<b>Railroad: (5020-05-52)</b>	\$11,000	\$11,000	100	\$0	0
<sup>1</sup> <b>Construction: (5020-05-71)</b> Category 010, roadway existing 58/82	\$166,000	\$166,000	100	\$0	0
<sup>1</sup> <b>Construction: (5020-05-71)</b> Category 020, roadway redesignation	\$1,300,000	\$975,000	75	\$325,000	25
<sup>1</sup> <b>Construction: (5020-05-71)</b> Category 030, roadway roundabout HSIP	\$904,000	\$904,000	100	\$0	0
<sup>1</sup> <b>Construction: (5020-05-71)</b> Category 040, Standard Lighting	\$112,000	\$56,000	50	\$56,000	50
<sup>1</sup> <b>Construction: (5020-05-71)</b> Category 050, Decorative Lighting (standard lighting upcost share)*	\$30,000	\$30,000	LS	\$0	0
<sup>1</sup> <b>Construction: (5020-05-71)</b> Category 050, Decorative Lighting CSD**	\$82,000	\$80,000	MAX	\$2,000	BAL
<sup>1</sup> <b>Construction: (5020-05-71)</b> Category 060, Water/Sanitary	\$118,000	\$0	0	\$118,000	100
<sup>1</sup> <b>Construction: (5020-05-71)</b> Category 070 Streetscaping	\$68,000	\$27,200	40	\$40,800	60
<b>Hazmat mitigation</b>	\$500	\$0	0	\$500	100
<b>Total Cost Distribution:</b>	<b>\$3,550,500</b>	<b>\$2,919,950</b>		<b>\$630,550</b>	

<sup>1</sup>Estimates include an estimated 10% for construction engineering

\*The standard lighting cost in the segment decorative lighting is being used, is estimated to cost \$60,000, of which the state/fed share is \$30,000.

\*\* CSD is capped at \$80,000 Fed/State dollars, with the remaining costs being 100% the responsibility of the municipality.

This request is subject to the terms and conditions that follow and is made by the undersigned under proper authority to make such request for the designated Municipality and upon acceptance by the State shall constitute agreement between the Municipality and the State. The Municipality assumes full responsibility for the design, installation, testing and operation of the sanitary sewer and water main and relieves the state and all of its employees from liability for all suits, actions or claims resulting from the sanitary sewer and water main construction under this agreement.

Signed for and in behalf of: City of Mauston  
Municipality

---

Printed Name	Title	Date
--------------	-------	------

Signature \_\_\_\_\_

Signed for and in behalf of: The State

---

Printed Name	Title	Date
--------------	-------	------

Signature \_\_\_\_\_

---

**TERMS AND CONDITIONS:**

1. The initiation and accomplishment of the improvement will be subject to the applicable Federal and State regulations.
2. The Municipality will pay to the State all costs incurred by the State in connection with the improvement, which exceeds Federal/State financing commitments, or are ineligible for Federal/State financing.
3. Funding of each project phase (preliminary engineering, real estate, construction, and other) is subject to inclusion in an approved program. Federal aid and/or State transportation fund financing will be limited to participation in the costs of the following items as specified in the estimate summary:
  - (a) The grading, base, pavement, and curb and gutter.
  - (b) Catch basins and inlets for surface water drainage of the improvement, with connections to the storm sewer main.
  - (c) Construction engineering incident to inspection and supervision of actual construction work, except for inspection, staking, and testing of sanitary sewer and water main.
  - (d) Signing and pavement marking, including detour routes.

- (e) Storm sewer mains necessary for the surface water drainage.
  - (f) Construction or replacement of sidewalks and surfacing of private driveways.
  - (g) New installations or alteration of street lighting and traffic signals or devices.
  - (h) Real Estate for the improvement.
  - (i) Preliminary engineering and state review services.
4. Work necessary to complete the improvement to be financed entirely by the Municipality or other utility or facility owner includes the following items:
- (a) New installations of or alteration of sanitary sewers and connections, water, gas, electric, telephone, telegraph, fire or police alarm facilities, parking meters, and similar utilities.
  - (b) Construction inspection, staking, and materials testing and acceptance for construction of sanitary sewer and water main.
  - (c) Hazardous materials investigation and mitigation related to sanitary sewer and water main construction and subsequent coordination with the WisDNR.
5. As the work progresses, the Municipality will be billed for work completed which is not chargeable to Federal/State funds. Upon completion of the project, a final audit will be made to determine the final division of costs.
6. If the Municipality should withdraw the project, it will reimburse the State for any costs incurred by the State in behalf of the project.
7. The work will be administered by the State and may include items not eligible for Federal/State participation.
8. The Municipality will at its own cost and expense:
- (a) Maintain all portions of the project that lie within its jurisdiction (to include, but not limited to, cleaning storm sewers, removing debris from sumps of inlets, and regular maintenance of the catch basins, curb and gutter, sidewalks and parking lanes) for such maintenance through statutory requirements, in a manner satisfactory to the state and will make ample provision for such maintenance each year.
  - (b) Prohibit all parking on the new relocated STH 58/82.
  - (c) Assume full responsibility for the design, installation, testing, and operation of the sanitary sewer system and water main. The Municipality relieves the State and all of its employees from liability for all suits, actions, or claims resulting from the sanitary sewer and water main construction under this agreement.
  - (d) Coordinate with the responsible party regarding Remediation including locating a suitable local site for storage of contaminated soils from the sanitary sewer and water main excavation which cannot be replaced in the project trenches or roadway excavations and coordinate with the responsible party regarding the disposal of such soils.

- (e) Coordinate with the WisDNR regarding the discharge into sanitary sewers of contaminated groundwater originating from dewatering of trench excavations for sanitary sewer and water main.
- (f) Use the WisDOT Utility Accommodation Policy unless it adopts a policy which has equal or more restrictive controls.
- (g) Preserve and maintain all items within project that are considered local amenities and enhancements such as decorative sidewalk and period lighting.

## 9. Basis for Local Participation

- (a) Preliminary Engineering - (Project ID: 5020-05-01): In accordance with Section 5.0.0 of the State's Local Cost Sharing Policy, Chapter 09-03-02 of the Program Management Manual, where a local unit of government requests additions or modifications to the State design, WisDOT will negotiate an appropriate level of local participation based upon the overall benefit of the project to the local jurisdiction. Preliminary design engineering for this project are negotiated to be shared - (75%)State/Federal funds, (25%) Municipal funds.
- (b) Participating Real Estate – (Project 5020-05-23): In accordance with Section 5.0.0 of the State's Local Cost Sharing Policy, Chapter 09-03-02 of the Program Management Manual, where a local unit of government requests additions or modifications to the State design, WisDOT will negotiate an appropriate level of local participation based upon the overall benefit of the project to the local jurisdiction. Real Estate funding for this project will be shared - (100%)State/Federal funds, (0%) Municipal funds. This project is funded with HSIP funds and is the real estate necessary for the construction of the roundabout at the Division/Union street intersection.
- (c) Participating Real Estate – (Project 5020-05-21): In accordance with Section 5.0.0 of the State's Local Cost Sharing Policy, Chapter 09-03-02 of the Program Management Manual, where a local unit of government requests additions or modifications to the State design, WisDOT will negotiate an appropriate level of local participation based upon the overall benefit of the project to the local jurisdiction. Real Estate funding for this project will be shared - (75%)State/Federal funds, (25%) Municipal funds.
- (d) Participating Utilities – (Project 5020-05-41): In accordance with Section 5.0.0 of the State's Local Cost Sharing Policy, Chapter 09-03-02 of the Program Management Manual, where a local unit of government requests additions or modifications to the State design, WisDOT will negotiate an appropriate level of local participation based upon the overall benefit of the project to the local jurisdiction. Construction funding for eligible utilities will be shared - (75%)State/Federal funds, (25%) Municipal funds.
- (e) Participating Construction, Rail Road – (Project 5020-05-51/52): In accordance with Section 5.0.0 of the State's Local Cost Sharing Policy, Chapter 09-03-02 of the Program Management Manual, where a local unit of government requests additions or modifications to the State design, WisDOT will negotiate an appropriate level of local participation based upon the overall benefit of the project to the local jurisdiction. Construction funding for the Rail Road will be shared - (100%)State/Federal funds, (0%) Municipal funds.
- (f) Participating Construction – (Project 5020-05-71) – Category 010 Roadway Existing 58/82: In accordance with Section 5.0.0 of the State's Local Cost Sharing Policy, Chapter 09-03-02 of the Program Management Manual, where a local unit of government requests additions or

modifications to the State design, WisDOT will negotiate an appropriate level of local participation based upon the overall benefit of the project to the local jurisdiction. Construction funding for this project will be shared - (100%)State/Federal funds, (0%) Municipal funds.

- (g) Participating Construction – (Project 5020-05-71) – Category 020 Redesignation: In accordance with Section 5.0.0 of the State's Local Cost Sharing Policy, Chapter 09-03-02 of the Program Management Manual, where a local unit of government requests additions or modifications to the State design, WisDOT will negotiate an appropriate level of local participation based upon the overall benefit of the project to the local jurisdiction. Construction funding for this project will be shared - (75%)State/Federal funds, (25%) Municipal funds.
- (h) Participating Construction – (Project 5020-05-71) – Category 030 Roundabout: In accordance with Section 5.0.0 of the State's Local Cost Sharing Policy, Chapter 09-03-02 of the Program Management Manual, where a local unit of government requests additions or modifications to the State design, WisDOT will negotiate an appropriate level of local participation based upon the overall benefit of the project to the local jurisdiction. Construction funding for this project will be shared - (100%)State/Federal funds, (0%) Municipal funds. This category is funded with State/Fed HSIP funds.
- (i) Street Lighting – (Project 5020-05-71) - Category 040 Standard Lighting: In accordance with Section 6.3.7 of the State's Local Cost Sharing Policy, Chapter 09-03-02 of the Program Management Manual, replacement street lighting necessitated by roadway construction is eligible if the Municipality agrees to accept responsibility for the energy, operation, maintenance and replacement of the lighting system. New continuous street lighting designed to national standards adopted by WisDOT is 50% eligible for Federal/State funding only if installed at the time of project construction, except as it may qualify under special funding programs specifically for lighting. Where an alternate design acceptable to WisDOT is installed, 50% of the cost equivalent to lighting meeting WisDOT standards is eligible, not to exceed 50% of actual costs. Any additional costs of installing the alternative design (i.e. decorative) is not eligible.
- (j) Street Lighting – (Project 5020-05-71) - Category 050 Decorative Lighting: In accordance with Section 6.3.7 of the State's Local Cost Sharing Policy, Chapter 09-03-02 of the Program Management Manual, replacement street lighting necessitated by roadway construction is eligible if the Municipality agrees to accept responsibility for the energy, operation, maintenance and replacement of the lighting system. New continuous street lighting designed to national standards adopted by WisDOT is 50% eligible for Federal/State funding only if installed at the time of project construction, except as it may qualify under special funding programs specifically for lighting. Where an alternate design acceptable to WisDOT is installed, 50% of the cost equivalent to lighting meeting WisDOT standards is eligible, not to exceed 50% of actual costs. Any additional costs of installing the alternative design (i.e. decorative) is not eligible. The cost of standard lighting in the segment the decorative is to be used is estimated to cost \$60,000 of which the State/Fed will pay 50% of which will be \$30,000 LS. The Decorative Lighting is estimated to cost \$112,000 of which a MAX of \$80,000 will be funded with State/Fed CSD funds and the Balance (currently estimated at \$32,000) by the Municipality.
- (k) Type II Enhancement –CSD:  
In accordance with the State's Facility Development Manual, Chapter 11-3-1, scenic views, community image, and roadside landscaping play an important part in the driving experience, therefore a process to determine aesthetic levels of impact and project funding was developed for type II project enhancements. The State/Union street intersection and roadway for this project both rate as an impact level “B” which provides for a 3% amenity budget. Three

percent of the total construction cost will be added to the project for local amenities. It is estimated that the amenity budget for project ID 5020-05-71 is \$80,000. The Municipality will be responsible for any necessary funds in excess of the project amenity budget for CSD improvements.

- (l) Driveways: In accordance with Section 6.3.5 of the State's Local Cost Sharing Policy, Chapter 09-03-02 of the Program Management Manual, when replacement driveways in kind beyond the sidewalk is 100% eligible for federal/State funding.
- (m) Storm Sewer: In accordance with Section 6.3.6 of the State's Local Cost Sharing Policy, Chapter 09-03-02 of the Program Management Manual, trunk line sewers needed to accommodate surface water naturally flowing to the street are fully eligible in the ratio that the estimated cost of the sewer needed to accommodate the water naturally flowing from the street bears to the total estimated cost of the sewer to be constructed. Laterals are eligible.

The Municipality will pay the difference in cost of the storm sewer system over the needed size. The needed size is based on the runoff generated by a specific rainfall event, determined in Chapter 13 of the WisDOT Facilities Development Manual, falling on the watershed bounded by the road R/W plus flow volumes from existing drainage patterns based on current land use in place on October 1, 2004.

- (n) Landscaping: In accordance with Section 6.3.8 of the State's Local Cost Sharing Policy, Chapter 09-03-02 of the Program Management Manual, landscaping is 80% eligible for Federal/State funding when placement is in the right-of-way or when the Municipality arranges for placement on private property in cases where there is insufficient space in the right-of-way. Landscaping will be consistent with the adopted WisDOT standards (limited to trees and shrubs). It may be designed as part of the roadway project provided the Municipality or property owner accepts responsibility for the maintenance of the landscaping items. Where possible, landscaping design should be consistent with the communities landscaping practices.
- (o) HAZMAT: In accordance with Section 6.3.10 of the State's Local Cost Sharing Policy, Chapter 09-03-02 of the Program Management Manual, the Municipality agrees to pay 100% of the costs associated with transporting hazardous material for which the municipality has been identified as the responsibly party. The municipality is responsible for securing a suitable site to store the material.

## **10. Non-Participating Construction**

Utilities: In accordance with Section 6.3.11 of the State's Local Cost Sharing Policy, Chapter 09-03-02 of the Program Management Manual, the Municipality agrees to pay 100% of the costs associated with new installations of or alteration of sanitary sewers and connections, water, gas, electric, telephone, telegraph, fire, or police alarm facilities, parking meters, and similar utilities.

## **11. Connecting Highway Extension & Rescission**

- (a) Connecting Highway Extension: The Municipality agrees to an extension of the connecting highway limits on new STH 58/82 described on Jurisdictional Transfer/Connecting Highway Change agreement and following the new alignment of WIS 58. The net center line length of the Connecting Highway mileage will be added to the existing "connecting highway limits" in the Municipality for an increase of aids for future maintenance purposes. Connecting highway aid payments will be adjusted accordingly and the connecting highway status will become effective upon the completion (open to traffic) of this construction project.

Connecting Highway Rescission: The Municipality agrees to a rescission of 0.57 miles of existing connecting highway along STH 58/82 described as: From the intersection of Grayside Ave Avenue and Division Street, thence northerly along Division Street 0.57 miles to the intersection with Division and State Streets. The net center line length of approximately 0.57 miles will be removed from the existing “connecting highway limits” in the Municipality for a decrease of aids for future maintenance purposes. Connecting highway aid payments will be adjusted accordingly and the connecting highway status will become effective upon the completion (open to traffic) of this construction project.

- (b) The Municipality agrees to maintain all portions of the project STH 58/82 that lie within its jurisdiction for such maintenance through statutory requirements, in a manner satisfactory to the state and will make ample provision for such maintenance each year. Maintenance will include items such as: pavement (overlays less than or equal to 2” or less), storm sewer, curb & gutter, sidewalk, overhead lighting, ice and snow removal, pavement markings, etc.

Comments and Clarification:

This agreement is an active agreement, which may be amended as the project is designed. It is understood that these amendments are needed as some issues have not been fully evaluated or resolved. The purpose of this agreement is to specify the local and state involvement in funding the project. A signed agreement is required before WisDOT will prepare or participate in the preparation of detailed designs, acquire right-of-way, or participate in construction of a project that merits local involvement.

# Memo

To: P.W. Committee  
From: Rob Nelson  
Date: 11/8/2012  
Re: Garbage rates

---

After reviewing the garbage rates for the past few years I found the following:

Rates on 1-1-2010 - \$ 9:00

Increase per contract by 3% on 1-1-2011 to \$ 9.27

Increased by \$ .30 on 5-1-2011 due to tipping fees being raised.

Rates as of 5-1-2011 - \$ 9.57

Rates as of 1-1-2012 \$ 9.57 no increase for this year.

A rate increase of 3% for 2013 would make it \$9.86 to cover the contract.

**FINANCE AND  
PURCHASING  
COMMITTEE  
ITEMS**

## November 13, 2012

ACH payments & checks # 47430 – 47572  
10/24/2012 – 11/9/2012

Total = \$487,107.48

Includes November Debt Service of \$99,658.75

Plus

Payroll = \$43,083.59

**Total to approve \$530,191.07**

## CITY OF MAUSTON POOLED CASH

## Accounting Checks

Posted From: 10/24/2012 From Account:  
Thru: 11/09/2012 Thru Account:

Check Nbr	Check Date	Payee	Amount
FED	10/24/2012	FEDERAL WITHHOLDING TAX ELECTRONIC	13,405.93
	Manual Check	PAYROLL 10/19/2012	
FED	10/29/2012	FEDERAL WITHHOLDING TAX ELECTRONIC	8.19
	Manual Check	2ND QUARTER FOR REMINGTON	
FED	10/29/2012	FEDERAL WITHHOLDING TAX ELECTRONIC	139.34
	Manual Check	3RD QUARTER FOR REMINGTON	
FED	10/29/2012	FEDERAL WITHHOLDING TAX ELECTRONIC	1.65
	Manual Check	OCTOBER CHECKS	
FED	10/29/2012	FEDERAL WITHHOLDING TAX ELECTRONIC	0.00
	Manual Check	SS jUNE 29	
FED	11/02/2012	FEDERAL WITHHOLDING TAX ELECTRONIC	12,875.89
	Manual Check	NOV 2,2012	
WIS	10/24/2012	Wis Tax Withholding	3,042.93
	Manual Check	PAYROLL 10/19	
WIS	11/02/2012	Wis Tax Withholding	2,968.26
	Manual Check	NOV 2,2012	
ALLI	11/09/2012	Alliant Utilities / WP&L	9,134.15
	Manual Check		
ALLI	11/09/2012	Alliant 619934-001	67.45
	Manual Check	(67.45 + 72.31 =139.76)	
CITY	11/07/2012	City of Mauston	296.80
	Manual Check	WATER AND SEWER	
CITY	11/07/2012	City of Mauston	1,837.44
	Manual Check	000-1235-00	
DEBT	11/01/2012	Bank of Mauston	48,378.75
	Manual Check	Nov 1, 2012 debt 2010B Sewer Revenue Bd	
DEBT	11/02/2012	M & I BANK	0.00
	Manual Check	RECLASS FROM REV TO EXPENSE	
DEBT	11/01/2012	USDA-Rural Development	51,280.00
	Manual Check	LOAN 92-4 SEWER ACH OUT	
DEFF	11/02/2012	GREAT WEST DEFFERED COMP	450.00
	Manual Check	PAYROLL NOV 2 2012	
flex	10/31/2012	Nelson, Robert	1,358.50
	Manual Check	2012	
flex	10/31/2012	LINGL, GALEN	499.96
	Manual Check		
flex	10/31/2012	Thiel, Nathan	29.66
	Manual Check		

## CITY OF MAUSTON POOLED CASH

## Accounting Checks

Posted From: 10/24/2012 From Account:  
Thru: 11/09/2012 Thru Account:

Check Nbr	Check Date	Payee	Amount
flex Manual Check	10/31/2012	Thiel, Nathan	34.93
flex Manual Check	10/31/2012	Schlichting, Cindy fsa	10.00
flex Manual Check	10/31/2012	Nelson, Valerie	38.16
flex Manual Check	10/31/2012	Kuwitsky, Kerry	386.90
flex Manual Check	10/31/2012	Schlichting, Cindy fsa	35.00
FRON Manual Check	11/09/2012	FRONTIER WATER 847-4070	198.41
FRON Manual Check	11/09/2012	FRONTIER 847-5610 WATER COMPUTER	47.00
KWIK Manual Check	11/09/2012	KWIK TRIP, INC ice for shipping tests	30.09
KWIK Manual Check	11/09/2012	KWIK TRIP, INC police dept	139.63
RETI Manual Check	11/20/2012	Wis Retirement Fund (ETF) October due in November 2012	14,194.86
46726 Manual Check	11/02/2012	Vierbicher Associates INC reclass	0.00
46803 Manual Check	11/02/2012	RICHARDS-BRIA LAW OFFICE reclass	0.00
47349 Manual Check	10/24/2012	Mauston Kiwanis P Bash Pumpkins	200.00
47430	10/24/2012	Croell Redi-Mix inv 310915 fairgrounds #586776	646.88
47431 Manual Check	10/24/2012	Makowan, Cynthia prizes and supplies	1,525.65
47432 Manual Check	10/24/2012	Bires Business Solutions banners for P Bash	338.00
47433 Manual Check	10/24/2012	Dvorak's Tent Retail p bash tent	420.00
47434 Manual Check	10/24/2012	Turner, Kathy cleaning for P Bash	50.00
47435 Manual Check	10/26/2012	Bresnahan, Thomas pumpkins	100.00

## CITY OF MAUSTON POOLED CASH

## Accounting Checks

Posted From: 10/24/2012 From Account:  
Thru: 11/09/2012 Thru Account:

Check Nbr	Check Date	Payee	Amount
47436	10/24/2012	MAUSTON AREA CHAMBER OF COMMERCE	470.29
		Manual Check	
47445	10/31/2012	JUNEAU COUNTY REGISTER OF DEEDS	90.00
		register parcels	
47446	11/02/2012	Schiller, Shane	251.63
		overpayment on wage attachment	
47447	11/02/2012	WIS SCTF	34.61
		Payroll Nov 2	
47448	11/02/2012	A-1 Excavating INC	9,714.27
		Pay Request #6 and Final	
47449	11/02/2012	Antiporek, Pamela	50.00
		tree trimming - City will pay half -	
47450	11/02/2012	Audio Editions	29.70
		1403417	
47451	11/02/2012	Automatic Building Controlls, LLC	3,280.00
		ANNUAL SERVICE AGREEMENT	
47452	11/02/2012	Avenet LLC	550.00
		ANNUAL HOSTING FEE #31487	
47453	11/02/2012	Badger State Industries	121.79
		invoice 218815	
47454	11/02/2012	Baker & Taylor, INC	338.28
		ADULT BOOKS	
47455	11/02/2012	Best Service, LLC	88.53
		INV 112852	
47456	11/02/2012	Brenner Tank Service	105.50
		Part for the Jet Vac Truck	
47457	11/02/2012	Brodart Co.	543.81
		Inv 270680 table for childrens area	
47458	11/02/2012	Broske, David	112.50
		May - October 2012	
47459	11/02/2012	BWI Public Library Specialists	123.39
		Reference	
47460	11/02/2012	Capital Newspapers 2518440	365.31
		Inv 952145	
47461	11/02/2012	Capital Newspapers 2598463	12.50
		INV 1976769	
47462	11/02/2012	Car Wash Doctors	408.92
		inv 5690 foam brush	

## CITY OF MAUSTON POOLED CASH

## Accounting Checks

Posted From: 10/24/2012 From Account:  
Thru: 11/09/2012 Thru Account:

Check Nbr	Check Date	Payee	Amount
47463	11/02/2012	Center Pointe Large Print invoice 1048233	43.74
47464	11/02/2012	Central Door Solutions, LLC INV 8742	1,111.00
47465	11/02/2012	Centurylink ACT 844887332/ 847-6676	14.38
47466	11/02/2012	CRANDALL, ANDY May - October 2012	112.50
47467	11/02/2012	Cridelich, Greg P Bash and Parade security	58.63
47468	11/02/2012	Delta Dental of Wisconsin EE NOVEMBER DENTAL	2,738.54
47469	11/02/2012	Demco, INC inv 4755776	43.98
47470	11/02/2012	EBSCO INFORMATION SERVICES, INC	3,559.16
47471	11/02/2012	EVER GREEN LANDSCAPING SPRING CLEAN UP AT MARACHOWSKY PARK	600.00
47472	11/02/2012	EVER GREEN LANDSCAPING INV 729327	217.50
47473	11/02/2012	GALE GROUP adult books	205.24
47474	11/02/2012	GERKE EXCAVATING INC PAY REQUEST #2 EAP ATTEWELL DETENTION	131,409.10
47475	11/02/2012	GOLLMAR, GREGORY P Bash	56.28
47476	11/02/2012	GRAY ELECTRIC INV 12631	560.55
47477	11/02/2012	GRAY'S COMPUTER SOLUTIONS, LLC inv 2568 library IT support	552.50
47478	11/02/2012	HADLEYS LIFT & PIER SALES & SERVICE INV 5458	105.00
47479	11/02/2012	HAMMER, JACK May - October 2012	112.50
47480	11/02/2012	HAWKINS, INC INV 3398774	2,705.34
47481	11/02/2012	HAWKINS, INC INV 3398197	5,277.28

## CITY OF MAUSTON POOLED CASH

## Accounting Checks

Posted From: 10/24/2012 From Account:  
Thru: 11/09/2012 Thru Account:

Check Nbr	Check Date	Payee	Amount
47482	11/02/2012	HD SUPPLY WATERWORKS inv 5467817	714.22
47483	11/02/2012	HOLIDAY WHOLESALE INV 6359726	17.75
47484	11/02/2012	Keeps guns for PD	2,293.64
47485	11/02/2012	KOLBA, JAMES J May - October 2012	112.50
47486	11/02/2012	KRUEGER, LARRY P Bash	56.28
47487	11/02/2012	KRUS EXTINGUISHERS, LLC 5# FIRE EXT REFILL #4	25.00
47488	11/02/2012	LAFARGE TRUCK CENTER, LLC INV 163063 TIE ROD	350.94
47489	11/02/2012	LEMONWEIR VALLEY TELEPHONE CO Shop Internet	65.90
47490	11/02/2012	LIBERTY MUTUAL INS CO INV 11059839 INSTALLMENT 5	6,562.00
47491	11/02/2012	NAVIANT - 1 YR SERV & MAINT PRINTER	963.00
47492	11/02/2012	OFFICE DEPOT Store n Go USB	13.90
47493	11/02/2012	PETTY CASH, C. MAUSTON Admin	278.11
47494	11/02/2012	Ravenscroft, Karen P Bash	32.83
47495	11/02/2012	S & S WORLDWIDE, INC INV 7505041	26.99
47496	11/02/2012	SAFE-FAST, INC inv 119698 dust pan	25.88
47497	11/02/2012	SAL'S TRUCK REPAIR invoice 24244	383.71
47498	11/02/2012	Seebecker, Tim P Bash	60.97
47499	11/02/2012	SKORIK, EMIL inv 244135	252.00
47500	11/02/2012	SKUBIS, FRED P Bash security	89.11

## CITY OF MAUSTON POOLED CASH

## Accounting Checks

Posted From: 10/24/2012 From Account:  
Thru: 11/09/2012 Thru Account:

Check Nbr	Check Date	Payee	Amount
47501	11/02/2012	SMART, BETTE May 2012 -- October 2012	150.00
47502	11/02/2012	SUN LIFE FINANCIAL INV 10/20/2012	527.78
47503	11/02/2012	TREMAIN, KRISTI MUNI COURT SEMINAR	28.30
47504	11/02/2012	UNIQUE BOOKS INC childrens books	829.59
47505	11/02/2012	US CELLULAR invoice 277409980-183 fire	28.93
47506	11/02/2012	US CELLULAR INV 204614264-080	127.41
47507	11/02/2012	US CELLULAR 209436666-051	215.96
47508	11/02/2012	US CELLULAR INV 213513578-022	122.13
47509	11/02/2012	US CELLULAR INV #204608517-080 KATHY	467.89
47510	11/02/2012	USA BLUE BOOK, CORP INV 785886 TREATMENT CHECMICALS	374.67
47511	11/02/2012	VERIZON WIRELESS wireless for M & C	60.16
47512	11/02/2012	VSP WISCONSIN VISION SERVICE PLAN EE SHARE	748.77
47513	11/02/2012	WATER LEAK LOCATORS LLC BLUFF & PRAIRIE INV 3259	300.00
47514	11/02/2012	Wis State Laboratory of Hygiene INV 09262012 FLUORIDE	20.00
47515	11/05/2012	Curran, Hollenbeck, & Orton, S.C. / Trust Acc purchase of Sharon Pufahl property	5,030.00
47516	11/09/2012	AD Lit INC Inv 120406	2,130.00
47517	11/09/2012	Associated Appraisal OCTOBER 2012	1,704.57
47518	11/09/2012	Boberg's Gas & Go	629.95
47519	11/09/2012	Capital Newspapers 2518440 Inv 956720	203.35

## CITY OF MAUSTON POOLED CASH

## Accounting Checks

Posted From: 10/24/2012 From Account:  
Thru: 11/09/2012 Thru Account:

Check Nbr	Check Date	Payee	Amount
47520	11/09/2012	Capital Newspapers 2537848 inv 1963823,1966643	566.25
47521	11/09/2012	Car Quest inv 5103-45315	90.43
47522	11/09/2012	County Materials Corporation Invoice 2120923-00	72.00
47523	11/09/2012	Dalco Enterprises, INC inv 2528355	81.87
47524	11/09/2012	FESTIVAL FOODS office	58.51
47525	11/09/2012	GRAY, GARY PHOTOS - P BASH	250.00
47526	11/09/2012	HAWKINS, INC inv 3388537	927.96
47527	11/09/2012	HD SUPPLY WATERWORKS Invoice 5633470	137.86
47528	11/09/2012	HEALTH HAZARDS SPECIALISTS, LLC Asbestos inspection	395.00
47529	11/09/2012	HOLIDAY WHOLESALE Cleaning Supplies library	932.25
47530	11/09/2012	Home Depot Credit Services STATEMENT DATE 9-21-12 LATE FEE	35.00
47531	11/09/2012	John Deere Financial invoice 115973	57.38
47532	11/09/2012	Juneau County HCE reimbursement	100.00
47533	11/09/2012	Juneau County Radio Club reimbursement	111.40
47534	11/09/2012	LAMPERT YARD, INC invoice 14178279	515.38
47535	11/09/2012	Magnum Communications RADIO ADVERTISING	1,269.00
47536	11/09/2012	MAUSTON AREA CHAMBER OF COMMERCE SEVERAL INVOICES	800.96
47537	11/09/2012	MAUSTON TRUE VALUE, LLC	228.64
47538	11/09/2012	MAUSTON UNITED METHODIST donation	2,000.00

## CITY OF MAUSTON POOLED CASH

## Accounting Checks

Posted From: 10/24/2012 From Account:  
Thru: 11/09/2012 Thru Account:

Check Nbr	Check Date	Payee	Amount
47539	11/09/2012	MIDWEST TAPE 4 invoices	326.05
47540	11/09/2012	MSA PROFESSIONAL SERVICES, CORP inv 24 sth 82 util Project R00044018.0	7,166.08
47541	11/09/2012	MSA Professional Services, Corp. misc invoices	20,309.64
47542	11/09/2012	Nicaboyne, Inc Invoice 34054	379.00
47543	11/09/2012	Oakdale Electric Cooperative	1,151.92
47544	11/09/2012	OLYMPUS MEDIA INV. 676600	570.00
47545	11/09/2012	ORIENTAL TRADING CO, INC inv 653575555-01	92.94
47546	11/09/2012	Powell, Elisa P BASH HORSE SHOW	400.00
47547	11/09/2012	PUMPKIN BOOKS, INC inv 50359	131.76
47548	11/09/2012	RHYME BUSINESS PRODUCTS LLC inv 12790682	490.21
47549	11/09/2012	RICHARD KOBYLSKI JR TOILETS FOR P BASH	385.00
47550	11/09/2012	S & S WORLDWIDE, INC INV 7505041	247.81
47551	11/09/2012	TROPHY PLACE, THE RIBBONS AND PLATES	223.20
47552	11/09/2012	Ultimate Concrete Construction LLC Park Shelter	1,500.00
47553	11/09/2012	UNITED AUTO SUPPLY, INC invoice 040311273	4.58
47554	11/09/2012	W&D Navis INC Master Mold Property lateral work	10,226.00
47555	11/09/2012	WI Dept. of Justice L2902	50.00
47556	11/09/2012	Wisconsin River Coop inv 387279	844.56
47557	11/05/2012	Pershing LLC Perpetual Care ABM420654	19,200.84

## CITY OF MAUSTON POOLED CASH

## Accounting Checks

Posted From: 10/24/2012 From Account:  
Thru: 11/09/2012 Thru Account:

Check Nbr	Check Date	Payee	Amount
47558	11/09/2012	Hartje Lumber Inc supplies to build concession & Bath	4,577.22
47559	11/09/2012	MSA Professional Services, Corp. inv 25 proj R00044018.0	3,579.01
47560	11/09/2012	Badger Welding Supplies, INC INV 3111272 Oxygen tanks	37.40
47561	11/09/2012	Capital Newspapers 2518440 New Ordinance INV #957926	14.17
47562	11/09/2012	Chippewa Concrete INC invoice 1 project 12093	32,555.00
47563	11/09/2012	Dale Schultz Tires 4 tires Inv 20479	60.00
47564	11/09/2012	HEARTLAND BUSINESS SYSTEMS INV 121031101	2,711.25
47565	11/09/2012	JSM TELE-PAGE INC. 1 YEAR LEASE ON 2 PAGERS	286.80
47566	11/09/2012	Juneau County / Muni Fines OCT FINES FEES	260.00
47567	11/09/2012	LENORUD SERVICES, INC GARBAGE PICK UP FOR October	11,587.50
47568	11/09/2012	Necedah Library for Tammy Krueger fine	20.00
47569	11/09/2012	Patricia Ann Hanson RESTITUTION FROM MAUSTON MUNICIPLE COURT	10.00
47570	11/09/2012	State of WI - Court Fines & Surcharges State portion of OCT fines collected	816.50
47571	11/09/2012	US CELLULAR 214832689-014	47.57
47572	11/09/2012	Village of Necedah October fines	282.00
M & I	10/15/2012	M & I BANK CC Processing Center	1,591.72
		Manual Check	
47495vd	11/02/2012	S & S WORLDWIDE, INC	-26.99
		Manual Check INV 7505041	
Grand Total			487,107.48

## CITY OF MAUSTON POOLED CASH

## Accounting Checks

Posted From: 10/24/2012 From Account:  
Thru: 11/09/2012 Thru Account:

	Amount
Total Expenditure from Fund # 100 - General Fund	125,689.64
Total Expenditure from Fund # 109 - Cemetery	19,533.36
Total Expenditure from Fund # 250 - Library Fund	13,881.24
Total Expenditure from Fund # 270 - Room Tax Fund	12,094.37
Total Expenditure from Fund # 280 - Taxi Fund	21.22
Total Expenditure from Fund # 320 - TIF #2	13,226.00
Total Expenditure from Fund # 400 - Capital Projects Fund	181,618.33
Total Expenditure from Fund # 610 - Water Utility Fund	7,384.99
Total Expenditure from Fund # 620 - Sewer Utility Fund	106,568.55
Total Expenditure from Fund # 710 - Risk Management	7,089.78
Total Expenditure from all Funds	487,107.48

Custom Budget Comparison - Summary  
Council Report

	2012 November	2012 Actual 11/09/2012	2012 Budget	Budget Status	% of Budget
Mayor & Council	2,751.82	63,080.50	72,388.00	9,307.50	87.14
Administration	12,678.38	397,673.52	455,000.00	57,326.48	87.40
Other Non City Groups	600.00	39,086.78	42,010.00	2,923.22	93.04
Peg - Communications	1,873.04	51,778.91	61,927.00	10,148.09	83.61
Zoning	1,703.00	85,411.11	72,191.00	-13,220.11	118.31
Police Department	30,742.74	713,277.11	822,028.00	108,750.89	86.77
Fire Department	667.51	78,192.05	371,854.00	293,661.95	21.03
Streets	52,544.34	592,716.08	690,721.00	98,004.92	85.81
Water	13,910.12	309,736.37	356,279.00	46,542.63	86.94
Sewer	96,043.22	651,657.18	784,992.57	133,335.39	83.01
Summer Rec	251.37	45,903.28	56,654.00	10,750.72	81.02
=====					
Total Expenses	213,765.54	3,028,512.89	3,786,044.57	757,531.68	79.99
=====					
<b>Net Totals</b>	-213,765.54	-3,028,512.89	-3,786,044.57	-757,531.68	79.99

Account Number		2012 November	2012 Actual 11/09/2012	2012 Budget	Budget Status	% of Budget
100-00-51110-110-000	M & C Salary/Wages	723.06	15,907.32	18,800.00	2,892.68	84.61
100-00-51110-130-000	M & C FICA/Medicare	55.36	1,411.24	1,438.00	26.76	98.14
100-00-51110-160-000	M & C Employee Recog	0.00	1,271.22	2,250.00	978.78	56.50
100-00-51110-211-000	M & C Auditing	0.00	15,350.00	13,500.00	-1,850.00	113.70
100-00-51110-212-000	M & C Assessing	1,704.57	19,670.33	23,000.00	3,329.67	85.52
100-00-51110-213-000	M & C Legal	0.00	823.90	3,800.00	2,976.10	21.68
100-00-51110-312-000	M & C Code Maintenance	0.00	738.00	300.00	-438.00	246.00
100-00-51110-313-000	M & C Elections	132.05	5,423.04	4,000.00	-1,423.04	135.58
100-00-51110-330-000	M & C Educ/Trng/Travel	0.00	120.00	1,800.00	1,680.00	6.67
100-00-51110-390-000	M & C Miscellaneous	136.78	1,124.27	2,000.00	875.73	56.21
100-00-51110-591-000	M & C Deliquent Tax Write off	0.00	1,241.18	1,500.00	258.82	82.75
<b>Mayor &amp; Council</b>		<b>2,751.82</b>	<b>63,080.50</b>	<b>72,388.00</b>	<b>9,307.50</b>	<b>87.14</b>
100-00-51400-110-000	Admin Salary/Wages	6,939.80	154,416.53	188,156.00	33,739.47	82.07
100-00-51400-130-000	Admin FICA/Medicare	514.97	11,466.59	14,328.00	2,861.41	80.03
100-00-51400-131-000	Admin Health Ins	0.00	46,726.40	56,072.00	9,345.60	83.33
100-00-51400-132-000	Admin FSA Contribution	151.14	3,422.69	4,200.00	777.31	81.49
100-00-51400-133-000	Admin Dental Ins	306.32	3,026.00	3,692.00	666.00	81.96
100-00-51400-134-000	Admin Vision Ins	95.89	1,054.79	1,109.00	54.21	95.11
100-00-51400-135-000	Admin WI Retirement	818.90	18,185.37	21,726.00	3,540.63	83.70
100-00-51400-210-000	Admin Prof Services	0.00	0.00	1,000.00	1,000.00	0.00
100-00-51400-213-000	Admin Legal	0.00	2,059.80	5,000.00	2,940.20	41.20
100-00-51400-216-000	Admin Hiring	0.00	0.00	1,000.00	1,000.00	0.00
100-00-51400-221-000	Admin Electricity	748.06	6,385.93	11,000.00	4,614.07	58.05
100-00-51400-222-000	Admin Gas/Heat	0.00	3,408.87	4,000.00	591.13	85.22
100-00-51400-223-000	Admin Water/Sewer	598.10	5,945.62	7,000.00	1,054.38	84.94
100-00-51400-224-000	Admin Telephone/Fax	377.20	4,991.20	6,500.00	1,508.80	76.79
100-00-51400-240-000	Admin Building Maint	1,141.29	16,437.07	6,000.00	-10,437.07	273.95
100-00-51400-290-000	Admin Contract Services	0.00	1,518.43	500.00	-1,018.43	303.69
100-00-51400-310-000	Admin Office Supplies	143.99	4,514.28	8,900.00	4,385.72	50.72
100-00-51400-311-000	Admin Postage/Shipping	0.00	1,438.10	2,000.00	561.90	71.91
100-00-51400-320-000	Admin Memberships/Dues	0.00	1,852.72	2,000.00	147.28	92.64
100-00-51400-321-000	Admin Publications	232.56	2,316.33	4,500.00	2,183.67	51.47
100-00-51400-330-000	Admin Educ/Trng/Travel	0.00	5,554.77	5,000.00	-554.77	111.10
100-00-51400-350-000	Admin Equip Maint (Non-Office)	0.00	983.63	500.00	-483.63	196.73
100-00-51400-352-000	Admin Office Equip Maint	0.00	6,191.62	2,100.00	-4,091.62	294.84
100-00-51400-353-000	Admin Info Tech	582.95	6,637.86	8,640.00	2,002.14	76.83
100-00-51400-390-000	Admin Miscellaneous	27.21	2,013.34	3,000.00	986.66	67.11
100-00-51400-510-000	Admin Ins (Non-Labor)	0.00	87,077.00	87,077.00	0.00	100.00
100-00-51400-821-000	Admin Building Improvement	0.00	48.58	0.00	-48.58	0.00
<b>Administration</b>		<b>12,678.38</b>	<b>397,673.52</b>	<b>455,000.00</b>	<b>57,326.48</b>	<b>87.40</b>
100-00-51120-213-000	BBC Legal	0.00	600.00	500.00	-100.00	120.00
100-00-51120-330-000	BBC Educ/Trng/Travel	0.00	529.77	1,000.00	470.23	52.98
100-00-51120-390-000	BBC Miscellaneous	600.00	1,214.36	1,400.00	185.64	86.74
100-00-52300-215-000	Ambulance Contract Assessment	0.00	28,238.45	28,010.00	-228.45	100.82
100-00-53500-291-000	Non-City Equipment Rental	0.00	0.00	1,100.00	1,100.00	0.00
100-00-55310-390-000	Celebrations/Entertainment	0.00	8,504.20	10,000.00	1,495.80	85.04
<b>Other Non City Groups</b>		<b>600.00</b>	<b>39,086.78</b>	<b>42,010.00</b>	<b>2,923.22</b>	<b>93.04</b>

Account Number		2012 November	2012 Actual 11/09/2012	2012 Budget	Budget Status	% of Budget
100-00-51200-110-000	PEG Salary/Wages	1,427.95	31,407.83	37,386.00	5,978.17	84.01
100-00-51200-130-000	PEG FICA/Medicare	106.27	2,340.60	2,860.00	519.40	81.84
100-00-51200-131-000	PEG Health Ins	0.00	11,125.40	13,351.00	2,225.60	83.33
100-00-51200-132-000	PEG FSA Contribution	38.46	846.12	1,000.00	153.88	84.61
100-00-51200-133-000	PEG Dental Ins	84.03	830.10	879.00	48.90	94.44
100-00-51200-134-000	PEG Vision Ins	22.83	251.13	264.00	12.87	95.13
100-00-51200-135-000	PEG WI Retirement	168.50	3,706.16	4,337.00	630.84	85.45
100-00-51200-330-000	PEG Educ/Trng/Travel	25.00	1,034.99	850.00	-184.99	121.76
100-00-51200-390-000	PEG Miscellaneous	0.00	236.58	1,000.00	763.42	23.66
<b>Peg - Communications</b>		<b>1,873.04</b>	<b>51,778.91</b>	<b>61,927.00</b>	<b>10,148.09</b>	<b>83.61</b>
100-00-56400-110-000	Plan & Zoning-Salary/Wages	1,208.19	26,562.58	31,603.00	5,040.42	84.05
100-00-56400-130-000	Bldg & Permits FICA/Medicare	87.99	1,937.52	2,418.00	480.48	80.13
100-00-56400-131-000	Bldg & Permits Health Ins	0.00	11,125.40	13,351.00	2,225.60	83.33
100-00-56400-132-000	Bldg & Permit FSA Contribution	38.46	846.12	1,000.00	153.88	84.61
100-00-56400-133-000	Bldg & Permits Dental Ins	84.03	830.10	879.00	48.90	94.44
100-00-56400-134-000	Bldg & Permits Vision Ins	22.83	251.13	264.00	12.87	95.13
100-00-56400-135-000	Bldg & Permits WI Retirement	142.57	3,134.46	3,666.00	531.54	85.50
100-00-56400-202-000	Bldg & Perm Contracted Service	0.00	500.00	0.00	-500.00	0.00
100-00-56400-202-010	Bldg & Permits Building Inspec	0.00	36,772.46	8,000.00	-28,772.46	459.66
100-00-56400-202-020	Bldg & Permits Health/Welfare	0.00	2,052.59	4,000.00	1,947.41	51.31
100-00-56400-213-000	Bldg & Permits Legal/Recording	99.68	713.43	500.00	-213.43	142.69
100-00-56400-214-000	Bldg & Perm Professnl Serv-Map	0.00	0.00	1,200.00	1,200.00	0.00
100-00-56400-224-000	Bldg & Permits Telephone/Fax	5.08	59.55	2,000.00	1,940.45	2.98
100-00-56400-310-000	Bldg & Permits Office Supplies	0.00	64.21	1,660.00	1,595.79	3.87
100-00-56400-321-000	Bldg & Permits Publications	14.17	334.83	500.00	165.17	66.97
100-00-56400-330-000	Bldg&Permits Educ/Trng/Travel	0.00	226.70	800.00	573.30	28.34
100-00-56400-353-000	Bldg & Permits InfoTech	0.00	0.00	150.00	150.00	0.00
100-00-56400-390-000	Bldg & Permits Miscellaneous	0.00	0.03	200.00	199.97	0.02
<b>Zoning</b>		<b>1,703.00</b>	<b>85,411.11</b>	<b>72,191.00</b>	<b>-13,220.11</b>	<b>118.31</b>
100-00-52100-110-000	PD Salary/Wages	15,443.22	358,904.18	421,570.00	62,665.82	85.14
100-00-52100-111-000	PD Clerical PT Wages	200.75	6,682.88	5,985.00	-697.88	111.66
100-00-52100-112-000	PD Officer PT Wages	708.50	22,296.58	20,000.00	-2,296.58	111.48
100-00-52100-116-000	PD Officer OT Wages	537.08	21,566.96	32,000.00	10,433.04	67.40
100-00-52100-120-000	PD Parking Enforcement Wages	216.00	1,707.00	800.00	-907.00	213.38
100-00-52100-121-000	PD Crossing Guard Wages	1,182.00	20,008.26	22,500.00	2,491.74	88.93
100-00-52100-122-000	PD LEA/Matron Expense	420.58	1,381.85	800.00	-581.85	172.73
100-00-52100-130-000	PD FICA/Medicare	1,369.67	32,209.07	32,164.00	-45.07	100.14
100-00-52100-131-000	PD Health Ins	0.00	93,469.20	112,163.00	18,693.80	83.33
100-00-52100-132-000	PD FSA Contribution	337.31	7,353.96	8,500.00	1,146.04	86.52
100-00-52100-133-000	PD Dental Ins	709.67	7,010.55	7,425.00	414.45	94.42
100-00-52100-134-000	PD Vision Ins	194.90	2,158.27	2,253.00	94.73	95.80
100-00-52100-135-000	PD WI Retirement	2,886.00	65,997.32	73,577.00	7,579.68	89.70
100-00-52100-190-000	PD Clothing Allowance	0.00	0.00	3,835.00	3,835.00	0.00
100-00-52100-191-000	PD Protective Cloth/Gear	0.00	0.00	618.00	618.00	0.00
100-00-52100-213-000	PD Legal	0.00	8,503.19	10,000.00	1,496.81	85.03
100-00-52100-216-000	PD Hiring	0.00	63.00	1,500.00	1,437.00	4.20
100-00-52100-217-000	PD Investigations	65.00	3,729.73	5,000.00	1,270.27	74.59
100-00-52100-217-100	PD K9 Unit Expenses	0.00	3,118.29	0.00	-3,118.29	0.00

Account Number		2012 November	2012 Actual 11/09/2012	2012 Budget	Budget Status	% of Budget
100-00-52100-217-200	PD Under cover Expenses	0.00	3,035.46	0.00	-3,035.46	0.00
100-00-52100-221-000	PD Electricity	0.00	0.00	0.00	0.00	0.00
100-00-52100-224-000	PD Telephone/Fax	401.71	5,229.91	6,180.00	950.09	84.63
100-00-52100-290-000	PD Contract Services	0.00	0.00	500.00	500.00	0.00
100-00-52100-293-000	PD Animal Control	0.00	0.00	200.00	200.00	0.00
100-00-52100-310-000	PD Office Supplies	0.00	3,477.46	4,120.00	642.54	84.40
100-00-52100-320-000	PD Membership/Dues	0.00	715.00	515.00	-200.00	138.83
100-00-52100-321-000	PD Publications	0.00	631.90	258.00	-373.90	244.92
100-00-52100-330-000	PD Educ/Trng/Travel	0.00	2,658.42	4,120.00	1,461.58	64.52
100-00-52100-331-000	PD Motor Fuel	573.17	13,010.89	18,000.00	4,989.11	72.28
100-00-52100-341-000	PD Prof Equip/Supplies	2,331.04	6,873.14	5,390.00	-1,483.14	127.52
100-00-52100-352-000	PD Office Equip Maint/Service	0.00	2,145.55	2,650.00	504.45	80.96
100-00-52100-353-000	PD Info Tech	2,711.25	12,881.45	13,815.00	933.55	93.24
100-00-52100-354-000	PD Equipmnt Maint(Non Office)	60.00	4,334.06	2,575.00	-1,759.06	168.31
100-00-52100-361-000	PD Building Maintenance	8.50	386.73	515.00	128.27	75.09
100-00-52100-390-000	PD Miscellaneous	386.39	1,736.85	2,500.00	763.15	69.47
100-00-52100-510-000	PD Ins (Non-Labor)	0.00	0.00	0.00	0.00	0.00
<b>Police Department</b>		<b>30,742.74</b>	<b>713,277.11</b>	<b>822,028.00</b>	<b>108,750.89</b>	<b>86.77</b>
100-00-52200-110-000	FD Salary/Wages	0.00	5,620.82	10,660.00	5,039.18	52.73
100-00-52200-120-000	FD Hourly Wages	0.00	35,499.41	65,340.00	29,840.59	54.33
100-00-52200-130-000	FD FICA/Medicare	0.00	3,120.47	5,900.00	2,779.53	52.89
100-00-52200-191-000	FD Protective Clothing/Gear	0.00	0.00	6,000.00	6,000.00	0.00
100-00-52200-213-000	FD Legal	0.00	40.00	380.00	340.00	10.53
100-00-52200-221-000	FD Electricity	584.87	4,954.23	7,500.00	2,545.77	66.06
100-00-52200-222-000	FD Heating Gas	0.00	2,789.07	4,250.00	1,460.93	65.63
100-00-52200-223-000	FD Water/Sewer	0.00	0.00	1,000.00	1,000.00	0.00
100-00-52200-224-000	FD Telephone/Fax	82.64	2,015.50	2,200.00	184.50	91.61
100-00-52200-241-000	FD Extinguisher Maint/Repair	0.00	120.25	300.00	179.75	40.08
100-00-52200-292-000	FD Hydrant Rental	0.00	0.00	231,924.00	231,924.00	0.00
100-00-52200-310-000	FD Office Supplies	0.00	586.24	750.00	163.76	78.17
100-00-52200-321-000	FD Publications	0.00	0.00	150.00	150.00	0.00
100-00-52200-330-000	FD Educ/Trng/Travel	0.00	2,118.00	2,500.00	382.00	84.72
100-00-52200-331-000	FD Motor Fuel	0.00	483.34	2,000.00	1,516.66	24.17
100-00-52200-352-000	FD Office Equip Maint/Service	0.00	514.23	500.00	-14.23	102.85
100-00-52200-353-000	FD Info Tech	0.00	315.45	2,000.00	1,684.55	15.77
100-00-52200-354-000	FD Equipmnt Maint (Non-Office)	0.00	6,016.69	5,500.00	-516.69	109.39
100-00-52200-355-000	FD Truck Maintenance	0.00	2,412.41	5,500.00	3,087.59	43.86
100-00-52200-357-000	FD Pager Repair	0.00	0.00	0.00	0.00	0.00
100-00-52200-361-000	FD Building Maintenance	0.00	461.75	1,500.00	1,038.25	30.78
100-00-52200-390-000	FD Miscellaneous	0.00	2,423.74	2,500.00	76.26	96.95
100-00-52200-510-000	FD Ins (non-labor)	0.00	0.00	0.00	0.00	0.00
100-00-52200-811-000	FD Equipment Purchases	0.00	7,082.11	11,500.00	4,417.89	61.58
100-00-52200-812-000	FD Jaws	0.00	0.00	0.00	0.00	0.00
100-00-52200-813-000	FD Small Item Purch.del in'13	0.00	1,618.34	2,000.00	381.66	80.92
100-00-52200-821-000	FD Building Improvement	0.00	0.00	0.00	0.00	0.00
<b>Fire Department</b>		<b>667.51</b>	<b>78,192.05</b>	<b>371,854.00</b>	<b>293,661.95</b>	<b>21.03</b>
100-00-53100-110-000	Streets Wage/Salary	9,158.16	188,400.14	226,379.00	37,978.86	83.22
100-00-53100-130-000	Streets FICA/Medicare	680.03	13,971.05	16,098.00	2,126.95	86.79

Account Number		2012 November	2012 Actual 11/09/2012	2012 Budget	Budget Status	% of Budget
100-00-53100-131-000	Streets Health Ins	0.00	53,407.20	64,089.00	10,681.80	83.33
100-00-53100-132-000	Streets FSA Contribution	186.19	4,099.75	4,833.00	733.25	84.83
100-00-53100-133-000	Streets Dental Ins	404.62	3,997.10	4,233.00	235.90	94.43
100-00-53100-134-000	Streets Vision Ins	110.62	1,216.72	1,279.00	62.28	95.13
100-00-53100-135-000	Streets WI Retirement	1,074.24	21,885.56	24,410.00	2,524.44	89.66
100-00-53100-191-000	Streets Protective Clithng/Gear	0.00	1,483.93	1,500.00	16.07	98.93
100-00-53100-213-000	Streets Legal	0.00	0.00	3,000.00	3,000.00	0.00
100-00-53100-215-000	Streets Hired Services	0.00	295.25	500.00	204.75	59.05
100-00-53100-218-000	Streets Drug Testing	0.00	252.00	250.00	-2.00	100.80
100-00-53100-219-000	Streets Internal Work Performd	0.00	0.00	0.00	0.00	0.00
100-00-53100-221-000	Streets Electricity/Gas	250.65	4,674.50	9,500.00	4,825.50	49.21
100-00-53100-223-000	Streets Water/Sewer	530.23	5,244.02	6,500.00	1,255.98	80.68
100-00-53100-224-000	Streets Telephone/Fax	175.53	3,198.26	3,000.00	-198.26	106.61
100-00-53100-231-000	Streets Signage	121.79	4,390.77	2,500.00	-1,890.77	175.63
100-00-53100-232-000	Streets Tree/Brush Removal	50.00	1,350.00	5,000.00	3,650.00	27.00
100-00-53100-240-000	Streets Maintenance/Repair	32,555.00	100,703.21	108,000.00	7,296.79	93.24
100-00-53100-290-000	Streets Contract Services	0.00	2,075.83	2,000.00	-75.83	103.79
100-00-53100-290-100	Streets Contract Serv-Mowing	0.00	910.00	2,000.00	1,090.00	45.50
100-00-53100-290-102	Streets Contract Serv-Shovel	0.00	0.00	2,000.00	2,000.00	0.00
100-00-53100-291-000	Streets Equipment Rental	0.00	0.00	250.00	250.00	0.00
100-00-53100-294-000	Streets State/Other Fees	0.00	85.00	0.00	-85.00	0.00
100-00-53100-310-000	Streets Office Supplies	0.00	473.10	500.00	26.90	94.62
100-00-53100-320-000	Streets Memberships/Dues	0.00	83.33	100.00	16.67	83.33
100-00-53100-321-000	Streets Publications	0.00	70.32	150.00	79.68	46.88
100-00-53100-330-000	Streets Educ/Trng/Travel	0.00	245.93	500.00	254.07	49.19
100-00-53100-331-000	Streets Motor Fuel	0.00	6,714.43	12,000.00	5,285.57	55.95
100-00-53100-340-000	Streets Hand Tls,Matals,Spplys	324.46	9,966.39	10,000.00	33.61	99.66
100-00-53100-352-000	Streets Office Equip Maint.	0.00	333.35	1,300.00	966.65	25.64
100-00-53100-353-000	Streets Info Tech	32.95	808.20	2,500.00	1,691.80	32.33
100-00-53100-354-000	Streets Equip Maint (Non-Offc)	464.75	16,941.64	32,000.00	15,058.36	52.94
100-00-53100-361-000	Streets Building Maintenance	451.38	2,802.56	1,500.00	-1,302.56	186.84
100-00-53100-362-000	Streets Grounds Maintenance	0.00	724.36	1,500.00	775.64	48.29
100-00-53100-390-000	Streets Miscellaneous	33.07	6,981.15	2,000.00	-4,981.15	349.06
100-00-53100-510-000	Streets Ins (Non-Labor)	0.00	0.00	0.00	0.00	0.00
100-00-53100-821-000	Streets Building Improvement	0.00	0.00	500.00	500.00	0.00
100-00-53320-215-000	Ice Hired/Contractual	0.00	1,387.25	7,000.00	5,612.75	19.82
100-00-53320-291-000	Ice Equipment Rental	0.00	0.00	500.00	500.00	0.00
100-00-53320-340-000	Ice Hand Tool,Mater./Supplies	0.00	699.27	500.00	-199.27	139.85
100-00-53320-354-000	Ice Equipment Maint-Non Office	0.00	3,627.55	3,500.00	-127.55	103.64
100-00-53320-371-000	Ice Salt/Sand	0.00	42,197.93	30,000.00	-12,197.93	140.66
100-00-53320-372-000	Ice Contingency for Snow	0.00	0.00	8,000.00	8,000.00	0.00
100-00-53320-390-000	Ice Miscellaneous	0.00	0.00	0.00	0.00	0.00
100-00-53330-221-000	Signals Electricity	0.00	396.57	600.00	203.43	66.10
100-00-53330-240-000	Signals Maint/Repair	0.00	175.05	5,000.00	4,824.95	3.50
100-00-53330-390-000	Signals Miscellaneous	0.00	-100.00	0.00	100.00	0.00
100-00-53340-354-000	Storm Equip Maint-Non Office	350.94	15,023.77	2,500.00	-12,523.77	600.95
100-00-53340-390-000	Storm Miscellaneous	0.00	4,105.68	1,000.00	-3,105.68	410.57
100-00-53420-221-000	Street Lights Electricity	5,589.73	59,110.88	75,000.00	15,889.12	78.81
100-00-53420-240-000	Street Lights Maint/Repair	0.00	5,057.21	2,000.00	-3,057.21	252.86
100-00-53420-354-000	Strt Lghts Equip Maint-Non Off	0.00	2,197.07	1,000.00	-1,197.07	219.71
100-00-53420-373-000	Street Lights Installation	0.00	0.00	2,000.00	2,000.00	0.00

Account Number		2012 November	2012 Actual 11/09/2012	2012 Budget	Budget Status	% of Budget
100-00-53420-390-000	Street Lights Miscellaneous	0.00	1,052.80	250.00	-802.80	421.12
=====						
	<b>Streets</b>	<b>52,544.34</b>	<b>592,716.08</b>	<b>690,721.00</b>	<b>98,004.92</b>	<b>85.81</b>
=====						
610-00-57510-000-600	Source Salary/Wages	342.89	7,374.45	16,538.00	9,163.55	44.59
610-00-57510-000-601	Source Purchased Water	0.00	0.00	0.00	0.00	0.00
610-00-57510-000-602	Operations Supplies/Expenses	0.00	455.67	0.00	-455.67	0.00
610-00-57510-000-605	Source Building Maintenance	16.58	1,782.69	3,250.00	1,467.31	54.85
610-00-57520-000-620	Pumping Wage/Salary	342.89	7,374.45	16,538.00	9,163.55	44.59
610-00-57520-000-621	Pumping-Fuel for Power Prod	0.00	0.00	0.00	0.00	0.00
610-00-57520-000-622	Pumpg-Fuel/Pwr Prchsd for Pump	1,737.07	29,898.37	36,000.00	6,101.63	83.05
610-00-57520-000-623	Pumping Operation Supplies/Exp	0.00	1,916.19	1,800.00	-116.19	106.46
610-00-57520-000-625	Pumping Maint of Plant	0.00	199.26	0.00	-199.26	0.00
610-00-57530-000-630	Treatment Salary/Wages	342.89	7,374.45	16,538.00	9,163.55	44.59
610-00-57530-000-631	Treatment Chemicals	2,705.34	38,094.63	40,500.00	2,405.37	94.06
610-00-57530-000-632	Treatment Operation Supp/Exp	1,322.63	1,322.63	0.00	-1,322.63	0.00
610-00-57530-000-635	Treatment Plant Maintenance	0.00	0.00	0.00	0.00	0.00
610-00-57540-000-640	T&D Salary/Wages	342.89	7,374.45	16,538.00	9,163.55	44.59
610-00-57540-000-641	T&D Operation Supplies/Expense	137.86	137.86	750.00	612.14	18.38
610-00-57540-000-650	T&D Maintenance Pipes/Reservoi	0.00	14.95	0.00	-14.95	0.00
610-00-57540-000-651	T&D Maintenance Mains	914.22	9,282.24	15,000.00	5,717.76	61.88
610-00-57540-000-652	T&D Maintenance of Services	0.00	3,194.42	6,350.00	3,155.58	50.31
610-00-57540-000-653	T&D Meter Purchases/Maint	0.00	4,946.06	1,500.00	-3,446.06	329.74
610-00-57540-000-654	T&D Hydrant Maintenance	0.00	337.81	5,000.00	4,662.19	6.76
610-00-57540-000-655	T&D Maintenance of Other Plant	300.00	583.65	0.00	-583.65	0.00
610-00-57550-000-901	Meter Reading Labor	0.00	0.00	0.00	0.00	0.00
610-00-57550-000-902	Accounting & Collecting Labor	0.00	0.00	0.00	0.00	0.00
610-00-57550-000-903	Supplies/Expenses	-196.57	1,044.05	10,000.00	8,955.95	10.44
610-00-57550-000-904	Uncollectible Accounts	0.00	0.00	0.00	0.00	0.00
610-00-57550-000-906	Customer Serv & Information	0.00	0.00	0.00	0.00	0.00
610-00-57560-000-910	Sales Expense	0.00	0.00	0.00	0.00	0.00
610-00-57570-000-920	Admin General Wage/Salary	4,011.86	83,818.69	69,067.00	-14,751.69	121.36
610-00-57570-000-921	Water Office Supplies	57.59	5,433.59	10,000.00	4,566.41	54.34
610-00-57570-000-923	Outside Services Contracted	0.00	14,401.91	0.00	-14,401.91	0.00
610-00-57570-000-924	Water Ins-Property	0.00	13,208.00	13,208.00	0.00	100.00
610-00-57570-000-926	Water FICA/Medicare	401.48	8,501.49	9,857.00	1,355.51	86.25
610-00-57570-000-928	Regulatory Commission Exp	0.00	1,186.53	0.00	-1,186.53	0.00
610-00-57570-000-930	Water Miscellaneous	0.00	583.63	500.00	-83.63	116.73
610-00-57570-000-931	Water Telephone/Fax	99.42	1,438.48	0.00	-1,438.48	0.00
610-00-57570-000-933	Water Transportation	0.00	6,837.36	10,000.00	3,162.64	68.37
610-00-57570-000-935	Water Maintenance of Plant	0.00	1,131.96	500.00	-631.96	226.39
610-00-57570-001-926	Health Ins	0.00	30,043.90	36,053.00	6,009.10	83.33
610-00-57570-002-926	FSA Contribution	104.98	2,292.20	2,733.00	440.80	83.87
610-00-57570-003-926	Dental Insurance	228.16	2,253.90	2,387.00	133.10	94.42
610-00-57570-004-926	Vision Insurance	62.69	689.59	725.00	35.41	95.12
610-00-57570-005-926	WIS Retirement	635.25	13,449.60	14,947.00	1,497.40	89.98
610-00-57570-006-926	Training, Travel	0.00	1,757.26	0.00	-1,757.26	0.00
=====						
	<b>Water</b>	<b>13,910.12</b>	<b>309,736.37</b>	<b>356,279.00</b>	<b>46,542.63</b>	<b>86.94</b>
=====						
620-00-57310-000-820	Supervision & Labor	0.00	0.00	86,655.00	86,655.00	0.00
620-00-57310-000-821	Power & Fuel for Pumping	1,029.09	72,029.39	98,500.00	26,470.61	73.13

Account Number		2012 November	2012 Actual 11/09/2012	2012 Budget	Budget Status	% of Budget
620-00-57310-000-822	Power & Fuel for Aeration Equ	0.00	88.38	0.00	-88.38	0.00
620-00-57310-000-823	Chlorine	0.00	0.00	0.00	0.00	0.00
620-00-57310-000-824	Phosphorous Removal Chemicals	5,277.28	53,252.49	0.00	-53,252.49	0.00
620-00-57310-000-825	Sludge Conditioning Chemicals	0.00	0.00	0.00	0.00	0.00
620-00-57310-000-826	Other Chemicals for Sewer Trea	0.00	0.00	0.00	0.00	0.00
620-00-57310-000-827	Other Operating Supplies/Exp	0.00	6,364.12	12,000.00	5,635.88	53.03
620-00-57310-000-828	Transportation	0.00	6,887.00	10,500.00	3,613.00	65.59
620-00-57310-000-829	Rents	0.00	0.00	0.00	0.00	0.00
620-00-57320-000-831	Maint Sewage Collection System	0.00	22,461.33	85,250.00	62,788.67	26.35
620-00-57320-000-832	Maint Collection Pumping Equip	0.00	8,357.09	0.00	-8,357.09	0.00
620-00-57320-000-833	Maint of T&D Plant Equip	0.00	9,024.24	10,650.00	1,625.76	84.73
620-00-57320-000-834	Maint Of Plant,Structures,Equi	122.08	3,270.25	13,250.00	9,979.75	24.68
620-00-57320-000-835	Sludge Removal	0.00	0.00	0.00	0.00	0.00
620-00-57330-000-840	Billing,Collecting,& Acctg	0.00	0.00	0.00	0.00	0.00
620-00-57330-000-841	Flat Rate Inspections	0.00	0.00	0.00	0.00	0.00
620-00-57330-000-842	Meter Reading	0.00	0.00	0.00	0.00	0.00
620-00-57330-000-843	Uncollectible Accounts	0.00	0.00	0.00	0.00	0.00
620-00-57340-000-850	Sewer Salary/Wage	5,282.54	116,084.50	52,529.00	-63,555.50	220.99
620-00-57340-000-851	Office Supplies/Expenses	87.68	8,083.31	21,350.00	13,266.69	37.86
620-00-57340-000-852	Hired/Contractual Services	0.00	9,326.80	9,875.00	548.20	94.45
620-00-57340-000-853	Insurance-Property & Liability	0.00	13,208.00	13,208.00	0.00	100.00
620-00-57340-000-854	Sewer FICA/Medicare	393.73	8,744.54	11,864.00	3,119.46	73.71
620-00-57340-000-855	Sewer Regulatory Commission	0.00	3,908.47	7,500.00	3,591.53	52.11
620-00-57340-000-856	Sewer Miscellaneous	3.43	311.24	1,500.00	1,188.76	20.75
620-00-57340-000-857	Rent Expense	0.00	0.00	0.00	0.00	0.00
620-00-57340-000-931	Sewer Telephone/Fax	99.41	1,442.10	0.00	-1,442.10	0.00
620-00-57340-001-854	Health Ins	0.00	30,043.90	48,952.00	18,908.10	61.37
620-00-57340-002-854	FSA Contribution	104.96	2,292.16	3,667.00	1,374.84	62.51
620-00-57340-003-854	Dental Ins	228.15	2,253.80	3,223.00	969.20	69.93
620-00-57340-004-854	Vision Ins	62.68	689.58	968.00	278.42	71.24
620-00-57340-005-854	WIS Retirement	623.35	13,825.31	17,990.00	4,164.69	76.85
620-00-57340-006-854	Training, Travel, Education	0.00	1,259.31	0.00	-1,259.31	0.00
620-00-57390-000-403	Depreciation	0.00	0.00	0.00	0.00	0.00
620-00-57390-000-404	Amor of Limited Term Utili Pla	0.00	0.00	0.00	0.00	0.00
620-00-57390-000-405	Amor of other Utility Plant	0.00	0.00	0.00	0.00	0.00
620-00-57390-000-406	Amor of Utility Plant Acq Adj	0.00	0.00	0.00	0.00	0.00
620-00-57390-000-407	Amor of Property Losses	0.00	0.00	0.00	0.00	0.00
620-00-57390-000-408	Taxes	0.00	0.00	0.00	0.00	0.00
620-00-57390-000-425	Miscell Amortization	0.00	0.00	0.00	0.00	0.00
620-00-57390-000-426	Other Income Deductions	0.00	0.00	0.00	0.00	0.00
620-00-58200-000-427	Interest on Long term Debt	82,728.84	258,449.87	275,561.57	17,111.70	93.79
620-00-58200-000-428	Amorti of Debt Disc't & Exp	0.00	0.00	0.00	0.00	0.00
620-00-58200-000-429	Amor of Prem on Debt - Cr	0.00	0.00	0.00	0.00	0.00
620-00-58200-000-430	Interest on Debt to Municipali	0.00	0.00	0.00	0.00	0.00
620-00-58200-000-431	Other Interest	0.00	0.00	0.00	0.00	0.00
620-00-58200-000-432	Intrst Chrgd to Construction-Cr	0.00	0.00	0.00	0.00	0.00
=====						
<b>Sewer</b>		<b>96,043.22</b>	<b>651,657.18</b>	<b>784,992.57</b>	<b>133,335.39</b>	<b>83.01</b>
=====						
100-00-55300-110-000	Sum Rec Salary/Wages	0.00	29,049.82	36,000.00	6,950.18	80.69
100-00-55300-130-000	Sum Rec FICA/Medicare	0.00	2,176.63	2,754.00	577.37	79.04
100-00-55300-220-000	Sum Rec Transportation	0.00	5,271.69	6,700.00	1,428.31	78.68

Account Number		2012 November	2012 Actual 11/09/2012	2012 Budget	Budget Status	% of Budget
100-00-55300-224-000	Sum Rec Telephone/Fax	3.56	160.52	200.00	39.48	80.26
100-00-55300-310-000	Sum Rec Office Supplies	0.00	447.71	550.00	102.29	81.40
100-00-55300-330-000	Sum Rec Educ/Tmg/Travel	0.00	760.38	1,000.00	239.62	76.04
100-00-55300-390-000	Sum Rec Miscellaneous	0.00	1,224.91	2,000.00	775.09	61.25
100-00-55300-395-000	Sum Rec Arts/Crafts	247.81	402.92	500.00	97.08	80.58
100-00-55300-396-000	Sum Rec Softball/Baseball	0.00	589.11	750.00	160.89	78.55
100-00-55300-397-000	Sum Rec Tennis	0.00	53.12	550.00	496.88	9.66
100-00-55300-398-000	Sum Rec Golf	0.00	577.00	850.00	273.00	67.88
100-00-55300-399-000	Sum Rec Special Events	0.00	1,130.94	500.00	-630.94	226.19
100-00-55300-814-000	Sum Rec Baseball Equip/Uniform	0.00	4,058.53	4,300.00	241.47	94.38
<b>Summer Rec</b>		<b>251.37</b>	<b>45,903.28</b>	<b>56,654.00</b>	<b>10,750.72</b>	<b>81.02</b>
<b>Total Expenses</b>		<b>213,765.54</b>	<b>3,028,512.89</b>	<b>3,786,044.57</b>	<b>757,531.68</b>	<b>79.99</b>
<b>Net Totals</b>		<b>-213,765.54</b>	<b>-3,028,512.89</b>	<b>-3,786,044.57</b>	<b>-757,531.68</b>	<b>79.99</b>



**Johnson & Block**  
AND COMPANY, INC.

Certified Public Accountants

1315 Bad Axe Court ▲ P.O. Box 271 ▲ Viroqua, Wisconsin 54665 ▲ TEL 608-637-2082 ▲ FAX 608-637-3021

October 29, 2012

Nathan Thiel, Administrator  
City of Mauston  
303 Mansion Street  
Mauston, Wisconsin 53948

Dear Mr. Thiel:

Enclosed is an engagement letter to perform audit and accounting services for the City of Mauston, Wisconsin for the year ended December 31, 2012. Please process this as an action item at your next City Council meeting. The engagement letter should be returned to our office. A self-addressed, stamped envelope is provided.

We appreciate the City's confidence in our firm and look forward to working with you again.

Sincerely,

Kevin Krysinski, CPA

Enclosures

F:\Data 1\CO - Audit-Attest\3300MAUS\2012\Correspondence\Mauston 2012 Engagement Ltr.Docx



**Johnson & Block**  
AND COMPANY, INC.

Certified Public Accountants

1315 Bad Axe Court ▲ P.O. Box 271 ▲ Viroqua, Wisconsin 54665 ▲ TEL 608-637-2082 ▲ FAX 608-637-3021

October 29, 2012

Mayor and Common Council  
City of Mauston  
Mauston, Wisconsin 53948

We are pleased to confirm our understanding of the services we are to provide to the City of Mauston, Wisconsin for the year ended December 31, 2012. We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, which collectively comprise the basic financial statements, of the City of Mauston, Wisconsin as of and for the year ended December 31, 2012. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI) to supplement the City of Mauston, Wisconsin's 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. As part of our engagement, we will apply certain limited procedures to the City of Mauston, Wisconsin's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist 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 will 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. The RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited.

We have also been engaged to report on supplementary information other than RSI, such as combining and individual fund financial statements and schedules of expenditures of awards, that accompanies the City of Mauston, Wisconsin's financial statements. We will subject the supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole.

**Audit Objectives**

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on:

- Internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

**Audit Objectives (Continued)**

- Internal control related to major programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

The reports on internal control and compliance will each include a paragraph that states that the purpose of the report is solely to describe (a) the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance, (b) the scope of testing internal control over compliance for major programs and major program compliance and the result of that testing and to provide an opinion on compliance but not to provide an opinion on the effectiveness of internal control over compliance, and (c) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance and OMB Circular A-133 in considering internal control over compliance and major program compliance. The paragraph will also state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of OMB Circular A-133, and will include tests of accounting records, a determination of major program(s) in accordance with OMB Circular A-133, and other procedures we consider necessary to enable us to express such opinions and to render the required reports. We will make a reference to the other auditor's audit of the Housing Authority of the City of Mauston in our report on your financial statements. If our opinions on the financial statements or the Single Audit compliance opinions are other than unqualified (unmodified), we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

**Management Responsibilities**

Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein. Management is also responsible for identifying government award programs and understanding and complying with the compliance requirements, and for preparation of the schedule of expenditures of federal awards in accordance with the requirements of OMB Circular A-133. As part of the audit, we will assist with preparation of your financial statements, schedule of expenditures of federal awards, and related notes. You are responsible for making all management decisions and performing all management functions relating to the financial statements, schedule of expenditures of federal awards, and related notes and for accepting full responsibility for such decisions. You will be required to acknowledge in the written representation letter our assistance with preparation of the financial statements and schedule of expenditures of federal awards and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you are required to designate an individual with suitable skill, knowledge, or experience to oversee any nonaudit services we provide and for evaluating the adequacy and results of those services and accepting responsibility for them. It is our understanding this responsibility will be fulfilled by the City Administrator.

**Management Responsibilities (Continued)**

Management is responsible for establishing and maintaining effective internal controls, including internal controls over compliance, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met and that there is reasonable assurance that government programs are administered in compliance with compliance requirements. You are also responsible for the selection and application of accounting principles; for the fair presentation in the financial statements of the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Mauston, Wisconsin and the respective changes in financial position and, where applicable, cash flows in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for ensuring that management is reliable and financial information is reliable and properly recorded. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities also include identifying significant vendor relationships in which the vendor has responsibility for program compliance and for the accuracy and completeness of that information. Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud or illegal acts affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants. Additionally, as required by OMB Circular A-133, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan.

**Management Responsibilities (Continued)**

You are responsible for the preparation of the schedule of expenditures of federal awards in conformity with OMB Circular A-133. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (a) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with OMB Circular A-133; (b) that you believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with OMB Circular A-133; (c) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (d) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (a) you are responsible for presentation of the supplementary information in accordance with GAAP; (b) that you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (c) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (d) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

**Audit Procedures – General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. 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 will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

**Audit Procedures – General (Continued)**

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform the appropriate level of management of any material errors or any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential and of any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We may request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

**Audit Procedures – Internal Controls**

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by OMB Circular A-133, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to OMB Circular A-133.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and OMB Circular A-133.

**Audit Procedures – Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the City of Mauston, Wisconsin's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

OMB Circular A-133 requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Circular A-133, Compliance Supplement* for the types of compliance requirements that could have a direct and material effect of each of the City of Mauston, Wisconsin's major programs. The purpose of those procedures will be to express an opinion on the City of Mauston, Wisconsin's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to OMB Circular A-133.

**Engagement Administration, Fees and Other**

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any invoices selected by us for testing. Additionally, your employees will complete the year end checklist that is needed to prepare for the audit.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditor's reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audits.

The audit documentation for this engagement is the property of Johnson Block & Company, Inc. and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to a cognizant or oversight agency for audit or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Johnson Block & Company, Inc. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

**Engagement Administration, Fees, and Other (Continued)**

The audit documentation for this engagement will be retained for a minimum of five years after the report release or for any additional period requested by the cognizant, oversight, or pass-through agencies. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Kevin Krynski is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fees for these services are generally based on the time spent at our regular hourly rates, plus travel and other out-of-pocket costs such as report production, typing, postage, etc. Our regular hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit, the difficulty of the assignment and the amount of risk and responsibility involved. Our invoices for these fees will be rendered as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. We estimate our base audit fee will range from \$14,300 - \$15,400. This estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Fees for the single audit of federal awards will be at our regular hourly rates.

**Nonattest and Other Services**

Prior to or as part of our audit engagement, it may be necessary for us to perform certain nonattest services including, but not limited to, compiling regulatory reports, preparing drafts of your financial statements and proposing general, adjusting, or correcting journal entries to your financial statements. We will not perform any management functions or make management decisions on your behalf with respect to any nonattest services we provide. In connection with our performance of any nonattest services, you agree that you will:

- Continue to make all management decisions and perform all management functions including approving all journal entries and general ledger classifications when they are submitted to you.
- Designate employee(s) with suitable skill, knowledge, and/or experience, preferably within senior management, to oversee the services we perform.
- Evaluate the adequacy and results of the nonattest services we perform.

**Nonattest and Other Services (Continued)**

- Accept responsibility for the results of our nonattest services.
- Establish and maintain internal controls, including monitoring ongoing activities related to the nonattest function.

Fees for these services will be billed at our regular hourly rates, and are in addition to the base fee. Based on prior years, we estimate accounting services of 14-20 hours may be required. We anticipate regulatory reports will require 15-20 hours of preparation. We are also available to compile utility fund financial statements, if requested.

We will also be available to compile "regulatory basis" financial statements of your tax increment districts to meet Department of Revenue requirements to overlapping tax districts. We estimate that 4-6 hours will be required for each compilation.

Additional accounting services to comply with Governmental Accounting Standard No. 34 annual reporting, preparing draft financial statements, and compliance with changes in auditing standards will also be billed at our regular hourly rates. We estimate that approximately 24-42 hours of additional time will be billed under this provision of our agreement.

**Limitations on Use and Distribution of Audit Report**

Auditing standards generally accepted in the United States of America required that we read any annual report that contains our audit report. The purpose of this procedure is to consider whether other information in the annual report, including the manner of its presentation, is materially inconsistent with information appearing in the financial statements. We assume no obligation to perform procedures to corroborate such other information as part of our audit.

If you intend to reproduce or publish the financial statements and make reference to our firm name in connection therewith, you agree to publish the financial statements in their entirety. In addition, you agree to provide us, for our approval and consent, proofs before printing, and final materials before distribution.

The City of Mauston, Wisconsin may wish to include our report on these financial statements in a registration statement proposed to be filed under a securities' offering. You agree that the aforementioned audit report, or reference to Johnson Block & Company, Inc. will not be included in such offering without our prior written permission or consent. Any agreement to perform work in connection with an offering, including an agreement to provide permission or consent, will be a separate agreement.

**Alternative Dispute Resolution**

If any dispute, controversy, or claim arises, either party may, upon written notice to the other party, request that the matter be mediated. Such mediation will be conducted by a mediator appointed by and pursuant to the Rules of the American Arbitration Association or such other neutral facilitator acceptable to both parties. Both parties will exert their best efforts to discuss with each other in good faith their respective positions in an attempt to finally resolve such dispute or controversy.

Each party may disclose any facts to the other party or to the mediator which it, in good faith, considers necessary to resolve the matter. All such discussions, however, will be for the purpose of assisting in settlement efforts and will not be admissible in any subsequent litigation against the disclosing party. Except as agreed by both parties, the mediator will keep confidential all information disclosed during negotiations. The mediator may not act as a witness for either party in any subsequent arbitration between the parties.

The mediation proceedings will conclude within sixty days from receipt of the written notice unless extended or terminated sooner by mutual consent. Each party will be responsible for its own expenses. The fees and expenses of the mediator, if any, will be borne equally by the parties.

If any dispute, controversy, or claim cannot be resolved by mediation, then the dispute, controversy, or claim will be settled by arbitration in accordance with the Rules of the American Arbitration Association (AAA) for the Resolution of Accounting Firm Disputes. No prehearing discovery will be permitted unless specifically authorized by the arbitration panel. The arbitration hearings will take place in the city closest to the place where this agreement was performed in which the AAA maintains an office, unless the parties agree to a different locale.

The award issued by the arbitration panel may be confirmed in a judgment by any federal or state court of competent jurisdiction. All reasonable costs of both parties, as determined by the arbitrators, including (1) the fees and expenses of the AAA and the arbitrators and (2) the costs, including reasonable attorneys' fees, necessary to confirm the award in court, will be borne entirely by the non-prevailing party (to be designated by the arbitration panel in the award) and may not be allocated between the parties by the arbitration panel.

Such arbitration shall be binding and final. In agreeing to arbitration, we both acknowledge that in the event of a dispute over fees charged by the accountant, each of us is giving up the right to have the dispute decided in a court of law before a judge or jury and instead we are accepting the use of arbitration for resolution.

*Government Auditing Standards* require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2011 peer review report accompanies this letter.

We appreciate the opportunity to be of service to the City of Mauston, Wisconsin and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the letter and return it to us.

Very truly yours,

*Johnson Block & Company, Inc.*

Johnson Block & Company, Inc.

RESPONSE: This letter correctly sets forth the understanding of the City of Mauston, Wisconsin.

By:

\_\_\_\_\_  
Mayor

By:

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

Date:

\_\_\_\_\_



# MEMO

---

**To:** City of Mauston – Common Council  
**From:** Nathan Thiel, City Administrator  
**Subject:** Preliminary TID 3 Project Finance Plan  
**Date:** November 07, 2012

---

The Finance Committee met with Ehlers, the City Financial Advisor, back in July of this year to discuss financing options for the upcoming TIF Capital Projects. The Committee, after reviewing the recommendations, selected the third option or “Temporary financing with favorable pre-payment options.” They requested Ehlers prepare the preliminary plan and then bring it to Council for approval. Attached is the presentation Ehlers provided at the first Finance Committee Meeting. That presentation pretty much outlines the discussion, less two slight variations. First, TID 2 and related projects will not be included in this debt issuance; and second, the total cost of projects is estimated to be \$3.2M. Ehlers will bring supplemental material to the meeting.



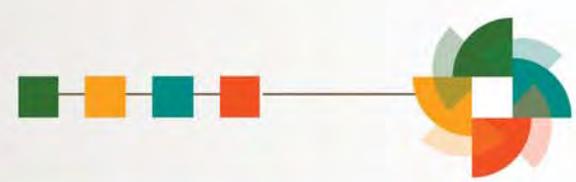
# City of Mauston, WI

2012 Capital Projects Financing Discussion

July 24, 2012



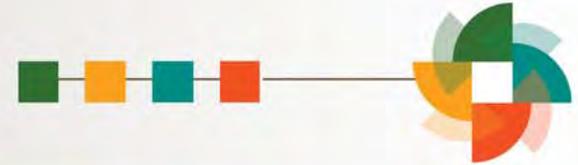
# Agenda



- § Discuss Potential Capital Projects for TIDs 2 & 3
- § General Obligation Debt Review
- § Tax Increment Districts No. 2 & 3
  - Expenditure Periods
  - Cash Flow Forecasts & Existing Resources
- § Potential Financing Options
- § Process / Next Steps



# Background



- § City has just completed amendments to TIDs No. 2 & 3 to allow for projects within a half-mile radius of each TID's boundary
- § Will allow the City to fund certain costs with TID revenues, which would not otherwise be allowed prior to the amendments
- § Some projects currently moving forward and some to occur at a later time



# Projects



## § Contemplated Projects (2012 – 2013):

### § TID 2

#### ▪ 2012

W Industrial Park Storm	\$181,300
-------------------------	-----------

### § TID 3

#### ▪ 2012

Hwy 82 – City Share	\$455,000
---------------------	-----------

Hwy 82 – Pedestrian	\$599,000
---------------------	-----------

Mansion St. & Riverside Park	\$109,000
------------------------------	-----------

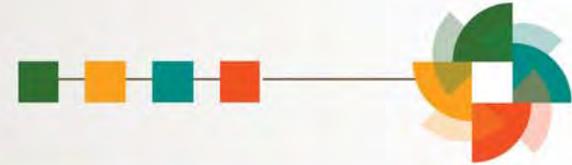
#### ▪ 2013

Mansion St. & Riverside Park	\$1,900,000
------------------------------	-------------



§ Total Costs	\$3,244,300
---------------	-------------

# G.O. Debt Review



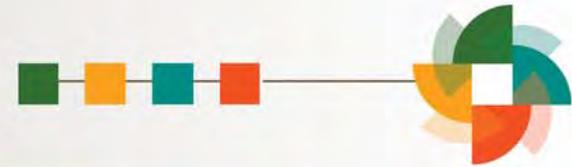
## Projection of General Obligation Borrowing Capacity

Year	Call Date: Equalized Valuation	6/1/2016	12/1/2020	5% G.O. Borrowing Capacity	Beginning of Year Principal Outstanding	Total Principal Payment	End of Year Principal Outstanding	End of Year Remaining Borrowing Capacity	End of Year Percent Remaining
		2009 G.O. Notes \$1,415,000	2011 G.O. Bonds \$4,390,000						
2012	214,400,500	170,000	325,000	10,720,025	5,475,000	495,000	4,980,000	5,740,025	54%
2013	214,400,500	185,000	360,000	10,720,025	4,980,000	545,000	4,435,000	6,285,025	59%
2014	214,400,500	190,000	375,000	10,720,025	4,435,000	565,000	3,870,000	6,850,025	64%
2015	214,400,500	195,000	375,000	10,720,025	3,870,000	570,000	3,300,000	7,420,025	69%
2016	214,400,500	210,000	380,000	10,720,025	3,300,000	590,000	2,710,000	8,010,025	75%
2017	214,400,500	45,000	390,000	10,720,025	2,710,000	435,000	2,275,000	8,445,025	79%
2018	214,400,500	45,000	390,000	10,720,025	2,275,000	435,000	1,840,000	8,880,025	83%
2019	214,400,500	45,000	410,000	10,720,025	1,840,000	455,000	1,385,000	9,335,025	87%
2020	214,400,500		420,000	10,720,025	1,385,000	420,000	965,000	9,755,025	91%
2021	214,400,500		435,000	10,720,025	965,000	435,000	530,000	10,190,025	95%
2022	214,400,500		125,000	10,720,025	530,000	125,000	405,000	10,315,025	96%
2023	214,400,500		130,000	10,720,025	405,000	130,000	275,000	10,445,025	97%
2024	214,400,500		135,000	10,720,025	275,000	135,000	140,000	10,580,025	99%
2025	214,400,500		140,000	10,720,025	140,000	140,000	0	10,720,025	100%
<b>Total</b>		1,085,000	4,390,000						

**City has available \$5.740 million in general obligation borrowing capacity, or just over 50% of statutory limitation**



# TID No. 2 Forecast



## Tax Increment Forecast

### TID No. 2

District Classification Industrial  
 Creation Year 1995  
 Craetion Date 9/26/1995  
 End of Expenditure Period 9/26/2017  
 Maximum Life of District (Final Year) 9/26/2022  
 Final Revenue Year 2023

Inflation Factor: 0.00%

	12/31/2011
General Fund Advance	1,145,027
Utility Advance	520,800
RDA Advance	780,000
	<b>2,445,827</b>

Cash Balance (12/31/2011) -

Construction Year	Valuation Year	Revenue Year	Inflation Increment	New Valuation	TID Value Increment	Tax Rate	Projected Tax Increment	Projected Other Revenues	TID 3 Transfers In	Projected Total Revenues	2005 RDA Rev. Bonds \$1,295,000	2011 G.O. Ref. Bonds \$4,390,000	Projected Total Expenses	Projected Remaining Annual Balance	Advance Repayment		Cash Flow Remaining
															Gen. Fund	Utilities	
2010	2011	2012	-	16,749,600	30.28	507,241			-	507,241	161,120	99,934	261,054	246,187	95,419	43,400	107,368
2011	2012	2013	-	16,749,600	30.28	507,241			-	507,241	160,808	102,175	262,983	244,258	95,419	43,400	105,440
2012	2013	2014	-	16,749,600	30.28	507,241			-	507,241	75,088	106,325	181,413	325,828	95,419	43,400	187,010
2013	2014	2015	-	16,749,600	30.28	507,241			-	507,241	72,838	105,245	178,083	329,158	95,419	43,400	190,340
2014	2015	2016	-	16,749,600	30.28	507,241			-	507,241	70,588	108,895	179,483	327,758	95,419	43,400	188,940
2015	2016	2017	-	16,749,600	30.28	507,241			-	507,241	73,338	107,280	180,618	326,623	95,419	43,400	187,805
2016	2017	2018	-	16,749,600	30.28	507,241			-	507,241	75,725	100,380	176,105	331,136	95,419	43,400	192,317
2017	2018	2019	-	16,749,600	30.28	507,241			-	507,241	72,875	113,400	186,275	320,966	95,419	43,400	182,147
2018	2019	2020	-	16,749,600	30.28	507,241			-	507,241	74,935	110,775	185,710	321,531	95,419	43,400	182,712
2019	2020	2021	-	16,749,600	30.28	507,241			-	507,241	71,750	107,940	179,690	327,551	95,419	43,400	188,732
2020	2021	2022	-	16,749,600	30.28	507,241			-	507,241	73,500		73,500	433,741	95,419	43,400	294,922
2021	2022	2023	-	16,749,600	30.28	507,241			-	507,241			-	507,241	95,419	43,400	368,422

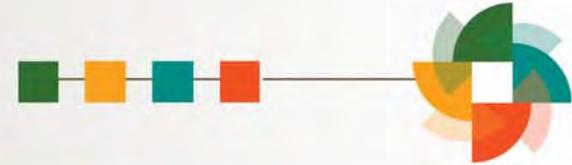
## Notes

1. TID 3's sharing of increment with TID 2 will end in 2014 unless reauthorized in 2013. The maximum term of sharing is through 2019.

- TID 2 has existing advances from GF & Utilities as of 12/31/11
- Expenditure period ends Sep. 26, 2017
- Existing cash flow allows for additional expenditures and/or debt service payments



# TID No. 3 Forecast



## Tax Increment Forecast

### TID No. 3

District Classification: Industrial  
 Creation Year: 1995  
 Creation Date: 9/26/1995  
 End of Expenditure Period: 9/26/2017  
 Maximum Life of District (Final Year): 9/26/2022  
 Final Revenue Year: 2023  
 Inflation Factor: 0.00%

	<b>12/31/2011</b>
Utility Advance	469,200
RDA Advance	-
	<b>510,108</b>

Cash Balance (12/31/2011) \$ 710,176

Construction Year	Valuation Year	Revenue Year	Inflation Increment	New Valuation	TID Value Increment	Tax Rate	Projected Tax Increment	Assessments Due	Projected Total Revenue	2009 G.O. Prom. Note \$1,415,000	2011 G.O. Ref. Bonds \$4,390,000	Projected Total Expenses	Annual Balance	Transfers to TID 2	Remaining	Cumulative Cash Bal.
2010	2011	2012	-	22,362,800	30.28	677,230	-	677,230	148,595	78,089	226,684	450,546	-	450,546	650,614	
2011	2012	2013	-	22,362,800	30.28	677,230	-	677,230	160,555	72,415	232,970	444,260	-	444,260	1,094,874	
2012	2013	2014	-	22,362,800	30.28	677,230	-	677,230	161,790	76,815	238,605	438,625	-	438,625	1,533,499	
2013	2014	2015	-	22,362,800	30.28	677,230	-	677,230	162,518	76,035	238,553	438,677	-	438,677	1,972,176	
2014	2015	2016	-	22,362,800	30.28	677,230	-	677,230	172,635	75,060	247,695	429,535	-	429,535	2,401,711	
2015	2016	2017	-	22,362,800	30.28	677,230	-	677,230	-	78,955	78,955	598,275	-	598,275	2,999,986	
2016	2017	2018	-	22,362,800	30.28	677,230	-	677,230	-	77,555	77,555	599,675	-	599,675	3,599,661	
2017	2018	2019	-	22,362,800	30.28	677,230	-	677,230	-	76,015	76,015	601,215	-	601,215	4,200,875	
2018	2019	2020	-	22,362,800	30.28	677,230	-	677,230	-	79,265	79,265	597,965	-	597,965	4,798,840	
2019	2020	2021	-	22,362,800	30.28	677,230	-	677,230	-	82,240	82,240	594,990	-	594,990	5,393,830	
2020	2021	2022	-	22,362,800	30.28	677,230	-	677,230	-	-	-	677,230	-	677,230	6,071,060	
2021	2022	2023	-	22,362,800	30.28	677,230	-	677,230	-	-	-	677,230	-	677,230	6,748,290	

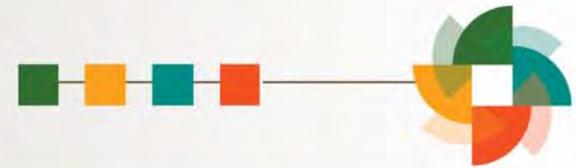
### Notes

1. TID 3's sharing of increment with TID 2 will end in 2014 unless reauthorized in 2013. The maximum term of sharing is through 2019.

- TID 3 has existing advance from Utilities as of 12/31/11
- 12/31/11 Cash Balance of \$710,176
- Expenditure period ends Sep. 26, 2017
- Existing cash flow allows for additional expenditures and/or debt service payments (or sharing with TID 2)



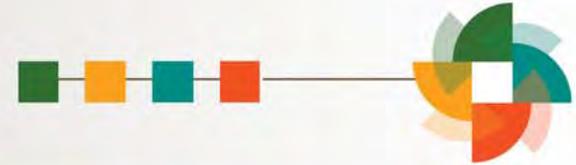
# Potential Financing Options



- § City can issue General Obligation Bonds for the Projects
  - - “Community Development Projects”
  - § Permanent financing with fixed rates
  - § Lowest issue costs and interest rates
  - § City’s issuance of G.O. debt restricted to 5% of total EV
- § Can issue RDA Revenue Bonds
  - § More expensive and more complicated structure
  - § Limited market
  - § Must review RDA’s current “boundaries” within City – may need to create (or amend) Redevelopment Plan to empower RDA
  - § No statutory limitation on amount of RDA debt
- § Temporary financing with favorable pre-payment options
  - § Bond Anticipation Notes
  - § RDA Revenue Bond Anticipation Notes
  - § RDA Rev BANs bring same issues as issuing RDA Rev<sub>8</sub> Bonds above



## Process / Next Steps



- § Process will be determined by which financing option is deemed appropriate
  - § RDA option requires most lead time and involvement of the City's RDA
- § Council to determine projects to be funded and method of financing (debt and cash?)
  - § Ehlers will prepare a calendar and preliminary financing estimates, etc.
- § Preliminary finance plan presented to Council for review and approval
  - § Completion of financing (closing) in 3 – 4 months, depending on approach



**CITY OF MAUSTON  
COUNCIL RESOLUTION NO. 2012-15  
DECLARATION OF OFFICIAL INTENT TO  
REIMBURSE EXPENDITURE**

This is a Declaration of Official Intent of the City of Mauston (the "Issuer") to reimburse an expenditure with proceeds of a borrowing or borrowings authorized by the Issuer. This Declaration is made under and pursuant to Treas. Reg. Section 1.150-2. The undersigned has been designated as an official or employee authorized by the Issuer to make this Declaration of Official Intent pursuant to an Ordinance adopted on August 23, 2005. This Declaration of Official Intent is a public record maintained in the files of the Issuer and is available for public inspection pursuant to Subchapter II of Chapter 19, Wisconsin Statutes.

The undersigned hereby declares that it is the reasonable expectation of the Issuer to use proceeds of a borrowing or borrowings to be incurred by the Issuer to reimburse expenditures for the property, project or program or from the fund(s)/account(s) described below:

1. Project\* description: Highway 82 Pedestrian Improvements

The maximum principal amount of the borrowing or borrowings to be incurred to reimburse expenditures for the above-described purposes is reasonably expected, on the date hereof, to be \$599,059.

The Issuer intends to reimburse itself from borrowed funds within eighteen (18) months, (3 years if the Issuer is a "small issuer") after the later of (a) the date the expenditure is paid or (b) the date the facility is placed in service, but in no event more than 3 years after the expenditure is paid.

No money from sources other than the anticipated borrowing or borrowings is, or is reasonably expected to be, reserved, allocated on a long-term basis, or otherwise set aside by the Issuer with respect to the expenditure, pursuant to the budgetary and financial circumstances of the Issuer as of the date of this Declaration.

Dated this \_\_\_\_ day of \_\_\_\_\_, 20\_\_.

**APPROVED:** \_\_\_\_\_  
Brian T. McGuire, Mayor

**ATTEST:** \_\_\_\_\_  
Nathan R. Thiel, City Administrator

Dated Adopted: \_\_\_\_\_ Votes: \_\_\_Ayes \_\_\_Nays \_\_\_Abstentions \_\_\_Absent

*[After adoption, please return a copy of this Resolution to Quarles & Brady LLP, Bond Counsel, at 411 East Wisconsin Avenue, 27th Floor, Milwaukee, Wisconsin 53202-4497, Attention: Brian Reilly]*

---

\* Each of the expenditures described must be one of the following: a capital expenditure (i.e. any cost which is properly chargeable to a capital account or would be so chargeable with a proper election), a cost of issuance for a bond, an expenditure relating to certain extraordinary working capital items, a grant, a qualified student loan, a qualified mortgage loan, or a qualified veterans' mortgage loan.

**Mauson, WI****Repayment Schedule of RD Financing**

Revised Final Payment - 12/1/2032

\$722,200 Water System Mortgage Revenue Bond, Series 2008

	Begin Balance	4.125% Semi-Annual Interest Due	18,518.00 Scheduled Semi-Annual Pmt	Initial Principal PrePayment	14,000.00 Add' Prin Payment	Period Ending Balance
6/1/2008	722,200.00			-		722,200.00
12/1/2008	722,200.00	14,895.38	(18,518.00)			718,577.38
6/1/2009	718,577.38	14,820.66	(18,518.00)			714,880.03
12/1/2009	714,880.03	14,744.40	(18,518.00)			711,106.43
6/1/2010	711,106.43	14,666.57	(18,518.00)			707,255.00
12/1/2010	707,255.00	14,587.13	(18,518.00)			703,324.14
6/1/2011	703,324.14	14,506.06	(18,518.00)			699,312.20
12/1/2011	699,312.20	14,423.31	(18,518.00)			695,217.51
6/1/2012	695,217.51	14,338.86	(18,518.00)			691,038.37
12/1/2012	691,038.37	14,252.67	(18,518.00)			686,773.04
6/1/2013	686,773.04	14,164.69	(18,518.00)		(7,000.00)	675,419.73
<b>12/1/2013</b>	<b>675,419.73</b>	<b>13,930.53</b>	<b>(18,518.00)</b>		<b>(7,000.00)</b>	<b>663,832.27</b>
<b>Fast Forward 6/1/2030</b>	<b>135,242.29</b>	<b>2,789.37</b>	<b>(18,518.00)</b>		<b>(7,000.00)</b>	<b>112,513.66</b>
12/1/2030	112,513.66	2,320.59	(18,518.00)		(7,000.00)	89,316.26
6/1/2031	89,316.26	1,842.15	(18,518.00)		(7,000.00)	65,640.41
12/1/2031	65,640.41	1,353.83	(18,518.00)		(7,000.00)	41,476.24
6/1/2032	41,476.24	855.45	(18,518.00)		(7,000.00)	16,813.69
<b>12/1/2032</b>	<b>16,813.69</b>	<b>346.78</b>	<b>(17,160.47)</b>		<b>-</b>	<b>-</b>
		456,824.47	(906,024.47)	-	(273,000.00)	

	Begin Balance	4.125% Semi-Annual Interest Due	18,518.00 Scheduled Semi-Annual Pmt	Initial Principal PrePayment	- Add' Prin Payment	Period Ending Balance
6/1/2008	722,200.00			-		722,200.00
12/1/2008	722,200.00	14,895.38	(18,518.00)			718,577.38
6/1/2009	718,577.38	14,820.66	(18,518.00)			714,880.03
12/1/2009	714,880.03	14,744.40	(18,518.00)			711,106.43
6/1/2010	711,106.43	14,666.57	(18,518.00)			707,255.00
12/1/2010	707,255.00	14,587.13	(18,518.00)			703,324.14
6/1/2011	703,324.14	14,506.06	(18,518.00)			699,312.20
12/1/2011	699,312.20	14,423.31	(18,518.00)			695,217.51
6/1/2012	695,217.51	14,338.86	(18,518.00)			691,038.37
<b>12/1/2012</b>	<b>691,038.37</b>	<b>14,252.67</b>	<b>(18,518.00)</b>			<b>686,773.04</b>
<b>Fast Forward 12/1/2044</b>	<b>134,013.72</b>	<b>2,764.03</b>	<b>(18,518.00)</b>		<b>-</b>	<b>118,259.76</b>
6/1/2045	118,259.76	2,439.11	(18,518.00)		-	102,180.86
12/1/2045	102,180.86	2,107.48	(18,518.00)		-	85,770.35
6/1/2046	85,770.35	1,769.01	(18,518.00)		-	69,021.36
12/1/2046	69,021.36	1,423.57	(18,518.00)		-	51,926.92
6/1/2047	51,926.92	1,070.99	(18,518.00)		-	34,479.92
12/1/2047	34,479.92	711.15	(18,518.00)		-	16,673.07
6/1/2048	16,673.07	343.88	(17,016.95)		-	-
		757,738.95	(1,479,938.95)	-	-	

**Total Savings: 300,914.48**

**Mauson, WI****Repayment Schedule of RD Financing**

Revised Final Payment - 12/1/2032

\$2,000,000 Sewerage System Mortgage Revenue Bond, Series 2008

	Begin Balance	4.125% Semi-Annual Interest Due	51,280.00 Scheduled Semi-Annual Pmt	Initial Principal PrePayment	37,500.00 Add' Prin Payment	Period Ending Balance
7/15/2008	2,000,000.00			-		2,000,000.00
12/1/2008	2,000,000.00	31,166.67	(51,280.00)			1,979,886.67
6/1/2009	1,979,886.67	40,835.16	(51,280.00)			1,969,441.83
12/1/2009	1,969,441.83	40,619.74	(51,280.00)			1,958,781.57
6/1/2010	1,958,781.57	40,399.87	(51,280.00)			1,947,901.44
12/1/2010	1,947,901.44	40,175.47	(51,280.00)			1,936,796.90
6/1/2011	1,936,796.90	39,946.44	(51,280.00)			1,925,463.34
12/1/2011	1,925,463.34	39,712.68	(51,280.00)			1,913,896.02
6/1/2012	1,913,896.02	39,474.11	(51,280.00)			1,902,090.13
12/1/2012	1,902,090.13	39,230.61	(51,280.00)			1,890,040.74
6/1/2013	1,890,040.74	38,982.09	(51,280.00)		(18,750.00)	1,858,992.83
12/1/2013	1,858,992.83	38,341.73	(51,280.00)		(18,750.00)	1,827,304.55
6/1/2014	1,827,304.55	37,688.16	(51,280.00)		(18,750.00)	1,794,962.71
12/1/2014	1,794,962.71	37,021.11	(51,280.00)		(18,750.00)	1,761,953.82
6/1/2015	1,761,953.82	36,340.30	(51,280.00)		(18,750.00)	1,728,264.11
Fast Forward 12/1/2030	319,612.41	6,592.01	(51,280.00)		(18,750.00)	256,174.42
6/1/2031	256,174.42	5,283.60	(51,280.00)		(18,750.00)	191,428.02
12/1/2031	191,428.02	3,948.20	(51,280.00)		(18,750.00)	125,346.22
6/1/2032	125,346.22	2,585.27	(51,280.00)		(18,750.00)	57,901.49
12/1/2032	57,901.49	1,194.22	(51,280.00)		(7,815.70)	-
		1,251,785.70	(2,512,720.00)	-	(739,065.70)	

	Begin Balance	4.125% Semi-Annual Interest Due	51,280.00 Scheduled Semi-Annual Pmt	Initial Principal PrePayment	- Add' Prin Payment	Period Ending Balance
7/15/2008	2,000,000.00			-		2,000,000.00
12/1/2008	2,000,000.00	31,166.67	(51,280.00)			1,979,886.67
6/1/2009	1,979,886.67	40,835.16	(51,280.00)			1,969,441.83
12/1/2009	1,969,441.83	40,619.74	(51,280.00)			1,958,781.57
6/1/2010	1,958,781.57	40,399.87	(51,280.00)			1,947,901.44
12/1/2010	1,947,901.44	40,175.47	(51,280.00)			1,936,796.90
6/1/2011	1,936,796.90	39,946.44	(51,280.00)			1,925,463.34
Fast Forward 12/1/2044	328,518.49	6,775.69	(51,280.00)			284,014.18
6/1/2045	284,014.18	5,857.79	(51,280.00)			238,591.97
12/1/2045	238,591.97	4,920.96	(51,280.00)			192,232.93
6/1/2046	192,232.93	3,964.80	(51,280.00)			144,917.74
12/1/2046	144,917.74	2,988.93	(51,280.00)			96,626.66
6/1/2047	96,626.66	1,992.92	(51,280.00)			47,339.59
12/1/2047	47,339.59	976.38	(48,315.97)			-
		2,048,155.97	(4,048,155.97)	-	-	

**Total Savings: 796,370.26**

**Ordinance No. 2005-978**

**ORDINANCE ESTABLISHING PROCEDURES  
RELATING TO COMPLIANCE WITH REIMBURSEMENT BOND  
REGULATIONS UNDER THE INTERNAL REVENUE CODE**

**WHEREAS**, the Internal Revenue Service has issued Treasury Regulations, Section 1.150-2 (as the same may be amended or supplemented, the "Regulations"), dealing with "reimbursement bond" proceeds, being proceeds of the City's bonds used to reimburse the City for any project expenditure paid by the City prior to the time of the issuance of those bonds; and

**WHEREAS**, the Regulations generally require that the City make a declaration of intent to reimburse itself for such prior expenditures out of the proceeds of subsequently issued bonds, that such declaration be made not later than 60 days after the expenditure is actually paid, and that the bonding occur and the written reimbursement allocation be made from the proceeds of such bonds within 18 months after the later of (1) the date of payment of the expenditure or (2) the date the project is placed in service (but in no event more than 3 years after actual payment); and

**WHEREAS**, the City heretofore implemented procedures for compliance with the predecessor versions of the Regulations and desires to amend and supplement those procedures to ensure compliance with the current Regulations; and

**WHEREAS**, the City's bond counsel has advised the City that the Regulations do not apply, and hence the provisions of this Resolution are intended to have no application to payments of City project costs first made by the City out of the proceeds of bonds issued prior to the date of such payments; and

**NOW, THEREFORE**, the Common Council of the City of Mauston, on motion duly made and seconded, does hereby ordain that Section 3.03(5) of the Mauston Code of Ordinances is hereby repealed and recreated to read as follows:

- (5) Reimbursement Bonds: Pursuant to the Internal Revenue Code Regulations, Section 1.150-2 (as the same may be amended or supplemented, the "Regulation"), the City Administrator, or his designee, is hereby designated and authorized to declare the City's official intent to reimburse itself for previously paid project expenditures out the proceeds of subsequently issued bonds. The City Administrator is only authorized to declare the City's intent, and is not authorized to make capital expenditures or incur tax-exempt debt without further City approval. The authority granted herein to declare the City's official intent is made for the purpose of facilitating compliance with the Internal Revenue Code Regulations. The City Administrator shall also be responsible for making the "reimbursement allocations" described in the Regulations, being generally written

allocations that evidence the City's use of the applicable bond proceeds to reimburse the original expenditures. Each Declaration shall comply with the requirements of the Regulations, including without limitation the following:

- (a) Each Declaration shall be made not later than 60 days after payment of the applicable project cost and shall state that the City reasonably expects to reimburse itself for the expenditure out of the proceeds of a bond issue or similar borrowing.
- (b) Each Declaration shall (1) contain a reasonably accurate description of the "project," as defined in the Regulations (which may include the property or program to be financed, as applicable), to which the expenditure relates and (2) state the maximum principal amount of bonding expected to be issued for that project.
- (c) Care shall be taken so that Declarations are not made in cases where the City does not reasonably expect to issue reimbursement bonds to finance the subject project costs, and City officials are hereby authorized to consult with bond counsel concerning the requirements of the Regulations and their application in particular circumstances.
- (d) The Council shall be advised from time to time on the desirability and timing of the issuance of reimbursement bonds relating to project expenditures for which the City has made Declarations.
- (e) Each Declaration may be made substantially in the following form, or in any other format which may at the time comply with the Regulations.

#### DECLARATION OF OFFICIAL INTENT

The undersigned, being the duly appointed and acting City \_\_\_\_\_ of the City of Mauston, Wisconsin (the "City"), pursuant to and for purposes of compliance with Treasury Regulations, Section 1.150-2 (the "Regulations"), under the Internal Revenue Code of 1986, as amended, hereby states and certifies on behalf of the City as follows:

1. The undersigned has been and is on the date hereof duly authorized by the Common Council to make and execute this Declaration of Official Intent (the "Declaration") for and on behalf of the City.

2. This Declaration relates to the following project, property or program (the "Project") and the costs thereof to be financed: *(insert description of project)*

3. The City reasonably expects to reimburse itself for the payment of certain costs of the Project out of the proceeds of a bond issue or similar borrowing (the "Bonds") to be issued by the City after the date of payment of such costs. As of the date hereof, the City reasonably expects that \$ \_\_\_\_\_ is the maximum principal amount of the Bonds which will be issued to finance the Project.

4. Each expenditure to be reimbursed from the Bonds is or will be a capital expenditure or a cost of issuance, or any of the other types of expenditures described in the Regulations.

5. As of the date hereof, the statements and expectations contained in this Declaration are believed to be reasonable and accurate.

Date: \_\_\_\_\_

City Of Mauston

By: *H.O.O. Owens*  
City Administrator

Introduced and adopted this 23<sup>rd</sup> day of August, 2005.

**APPROVED:**

*Brian J. McGuire*  
Brian McGuire, Mayor

**ATTEST:**

*H.O.O. Owens*  
Harlin O. Owens, City Administrator

- Date of Readings: 8/9/05 and 8/23/05
- Date of Adoption: 8/23/05
- Votes: 6 ayes 0 nays 0 abstentions
- Date of Publication: 8/31/05

# **ADMINISTRATOR'S ITEMS**

## SCS BT SQUARED

November 6, 2012  
File No. 25462212.00

Mr. Nathan Thiel  
City of Mauston  
303 Mansion Street  
Mauston, WI 53948

Subject: Additional Site Investigation Proposal  
City of Mauston Property  
928 Hanson Street, Mauston, Wisconsin

Dear Mr. Thiel:

SCS BT Squared (SCS) has prepared this proposal for a Limited Environmental Site Investigation for the City of Mauston property located at 928 Hanson Street in Mauston, Wisconsin. SCS performed Phase 1 and Phase 2 Environmental Site Assessment (ESA) reports for Lenorud Services, Inc on the subject property. SCS submitted those results to the Wisconsin Department of Natural Resources (WDNR) on behalf of the City of Mauston. WDNR recommended that additional investigation be completed to address two areas of concern. The scope of services in this proposal addresses the concerns noted by the WDNR.

### SCOPE OF SERVICES

#### **Task 1 – Project Management and Coordination**

- Coordinate with Geoprobe™ (geoprobe) and laboratory subcontractors
- Arrange for Digger's Hotline to mark underground utilities
- Client liaison and meetings

#### **Task 2 – Field Investigation**

- Identify boring locations based on former test pit locations
- Observe and document the drilling of eight geoprobe soil borings. Collect continuous soil samples from the borings. Describe and classify the samples using the Unified Soil Classification System (USCS), noting stratigraphy and moisture. Perform headspace analysis on each soil sample using a photo-ionization detector (PID).
- Select a maximum of two soil samples from each boring for laboratory analysis. Laboratory analyses will include polynuclear aromatic hydrocarbons (PAHs), and lead, as requested by the WDNR.
- Document the abandonment of the borings in accordance with Wisconsin Administrative Code NR 141. Abandonment will be completed by topping off the boring with several inches of soil, concrete, or asphalt.



- **Assumptions:**
- A SCS field geologist will be on site for a maximum of one day to observe and document drilling activities and collect soil samples.
- Soil borings will be drilled using a geoprobe to a maximum depth of 10 feet below ground surface (bgs) or groundwater, whichever comes first. Groundwater was identified in the test pits at about 8 to 9 feet bgs. On-site soils are believed to consist of silty sand and sand along with filled areas.
- On-site underground utilities not located by Digger's Hotline will be located and marked by the Client or the Client's representative. Client assumes the responsibility for any damage to on-site utilities that are inaccurately or incompletely marked.
- Up to 16 soil samples will be collected for analysis of PAH and lead.
- Standard turnaround times (2 weeks) will be requested from the laboratory.

### **Task 3 – Data Analysis and Report Preparation**

- Evaluate field and laboratory data and prepare a brief letter report that documents the field investigation activities and presents the investigation results. The report will include the following:
  - Description of sampling activities and laboratory analysis
  - Wisconsin Department of Natural Resources (WDNR) soil boring logs and abandonment forms
  - Tabulated results of laboratory chemical analysis performed on soil samples
  - Site location map
  - Site figure with boring locations
  - Recommendations for additional investigation or remediation, if necessary

### **Assumptions:**

- Report is not intended for, or to be relied on, by persons not party to this agreement.

## ESTIMATED COST

SCS will complete this scope of work on a time and materials basis and will be completed within 4-6 weeks of receiving a signed Agreement from the City of Mauston.

	<b>Task</b>	<b>Cost</b>
1	Project Management and Coordination	\$1,000
2	Field Investigation	\$4,000
3	Data Analysis and Reporting	\$2,000
	<b>Total</b>	<b>\$7,000</b>

## AUTHORIZATION

If this proposal is acceptable to you, please sign the Agreement and return a signed copy to me via email (cvalcheff@scsengineers.com) or fax (608-224-2839).

Please feel free to contact me at (608) 224-2830 if you have any questions or comments concerning this proposed program and cost estimate.

Sincerely,



Christopher H. Valcheff  
Senior Project Manager  
**SCS BT SQUARED**

CHV/jsn/MRH

Enclosures: Agreement  
Fee Schedule

cc: Mr. Brent Lenorud, Lenorud Services, Inc. (email only)

## SCS BT SQUARED

SCS BT Squared File No.: 25462212.00

### AGREEMENT BETWEEN SCS BT SQUARED AND CLIENT FOR PROFESSIONAL SERVICES November 6, 2012

THIS AGREEMENT (hereafter "Agreement") is made by and between The City of Mauston (hereafter "Client"), and Stearns, Conrad and Schmidt, Consulting Engineers, Inc. dba SCS Engineers and dba SCS BT Squared (hereafter "SCS BT Squared").

#### WITNESSETH

That for the considerations set forth below, the parties agree as follows:

**1. Scope of Services:** SCS BT Squared shall provide professional services (hereafter "Services") for the project (hereafter Project") as set forth in the attached scope of services dated November 6, 2012 in accordance with the terms and conditions of this Agreement.

**2. Basis of Compensation:**

SCS BT Squared will be compensated for time and expenses in accordance with SCS BT Squared's standard rates in effect at the time of performance, provided that total compensation will not exceed \$7,000 without the authorization of Client.

**3. General Conditions:**

a. Payments for invoices prepared by SCS BT Squared are due and payable upon receipt. Payments due SCS BT Squared under this Agreement shall be subject to a service charge of one and one-half (1-1/2) percent per month for invoices not paid within thirty (30) days after the date of receipt of invoice.

b. Client agrees to pay all costs and expenses of SCS BT Squared, including reasonable attorneys' fees, arising out of or in connection with collecting amounts for which Client is responsible pursuant to this Agreement

c. This Agreement may be terminated by either party upon 15 days' written notice to the other party. Upon termination, SCS BT Squared shall be paid for all Services rendered to the date of termination together with any termination expenses incurred.

d. Any work in addition to that described in Article 1 above performed at the request of the Client shall be compensated on a time-and-materials basis at the rates contained in SCS BT Squared's Standard Fee Schedule in effect at the time of performance of the Services. Unless expressly stated therein, the scope of work does not include testimony or responding to subpoenas or other legal orders requiring production of records or testimony. In the event SCS BT Squared receives a subpoena or other legal order for the production of project records or testimony related to the Scope of Service or other work for Client, SCS BT Squared will be compensated by client at current Fee Schedule rates.



e. The parties hereto shall each maintain in full force and effect Commercial General Liability insurance with coverage limits which are reasonable in light of the Services to be undertaken, and Workers' Compensation Insurance as required by law.

f. All reports, drawings, renderings, source and object code, software, data and other works and documents prepared by SCS BT Squared under this Agreement, and all intellectual property rights in the same, shall be owned exclusively by SCS BT Squared.

g. Neither party shall delegate its duties under this Agreement without the written consent of the other party. Each party binds itself to the successors, administrators and assigns of the other party in respect of all covenants of this Agreement.

h. The parties agree that the total liability of SCS BT Squared under this Agreement and for the Project shall be limited to Fifty Thousand Dollars (\$50,000) or the amount of SCS BT Squared's total fees hereunder (whichever is greater), unless Client pays for the assumption of additional liability by SCS BT Squared as a separate line item in Article 2 above.

i. Unless otherwise expressly stated in the Scope of Services, SCS BT Squared shall have no responsibility for site health and safety, except with respect to the activities of SCS BT Squared and its subcontractors. In no event shall SCS BT Squared be responsible for the means, methods or manner of performance of any persons other than SCS BT Squared and SCS BT Squared's subcontractors.

j. Client agrees that SCS BT Squared will not be responsible for liability caused by the presence or release of hazardous substances or contaminants at the site, unless the release results from the sole negligence of SCS BT Squared or its subcontractors. The Client will make others responsible for liabilities due to such conditions, or will indemnify, defend and save harmless SCS BT Squared from such liabilities. At no time shall title to hazardous substances, solid wastes, petroleum contaminated soil or other regulated substances pass to SCS BT Squared, nor shall any provision of this Agreement be interpreted to permit or obligate SCS BT Squared to assume the status of a "generator," "owner," "operator," "transporter," "arranger" or "treatment, storage or disposal facility" under state or federal law. The provisions of this Article 3j shall survive any termination of this Agreement.

k. SCS BT Squared shall be entitled to rely on information provided by Client. SCS BT Squared shall be entitled to an equitable adjustment in the price and schedule if conditions differ materially from information provided by Client, or differ from what could reasonably be anticipated given the nature of the Services.

**IN WITNESS WHEREOF**, the parties have caused this Agreement to be executed by their duly authorized representatives as of the last date written below.

**SCS BT SQUARED**

**CLIENT:** \_\_\_\_\_

**BY:**   
**NAME:** Mark R. Huber  
**TITLE:** Vice President  
**DATE:** November 6, 2012

**BY:** \_\_\_\_\_  
**NAME:** \_\_\_\_\_  
**TITLE:** \_\_\_\_\_  
**DATE:** \_\_\_\_\_

# SCS BT SQUARED

## FEE SCHEDULE

### PERSONNEL

<u>Category</u>	<u>Rate/Hour</u>
Project Director/Senior Project Advisor .....	\$ 165
Senior Project Manager.....	\$ 130 – \$ 150
Project Manager/Survey Manager .....	\$ 115
Senior Project Professional .....	\$ 108
Project Professional II.....	\$ 98
Project Professional I.....	\$ 92
Survey Crew Chief.....	\$ 85
Staff Professional .....	\$ 82
Field Professional.....	\$ 82
Drafter/CADD/Graphics .....	\$ 80
Senior Technician .....	\$ 75
Field Technician.....	\$ 60
Project Administrator.....	\$ 65
Administrative Assistant.....	\$ 55

### EQUIPMENT AND EXPENSES

Groundwater Monitoring	PPE and Air and Gas Monitoring	
Ice.....\$ 7/bag	Air Monitoring Detector Tubes..... \$ 15/each	Marking Paint..... \$ 5/each
Chipped Bentonite.....\$ 12/bag	Four Gas Meter.....\$ 65/day	¾-inch Irons..... \$ 4/each
Ph, Conductivity, Temp, TDS Meter.....\$ 20/day	Landfill Gas Meter.....\$ 100/day	<b>Miscellaneous</b>
Dedicated Bailers..... \$ 35/each	Personal Air Sampling Pump.....\$ 30/day	55-Gallon Drums..... \$ 42/each
Disposable Bailers..... \$ 15/each	Respirator Cartridges..... \$ 25/pair	Water Storage Tank.....\$ 75/day
Dissolved Oxygen Tubes..... \$ 5/each	Tyvek Suit..... \$ 20/each	Air Compressor.....\$ 40/day
Dissolved Oxygen Meter.....\$ 40/day	Level D PPE..... \$ 5/day	Curlex Blanket.....\$ 65/each
Dissolved Oxygen Test Kit.....\$ 25/day	Modified Level D PPE.....\$ 15/day	Curlex Staples.....\$10/box
Field Filters..... \$ 16/each	<b>Soil Sampling and Testing</b>	Digital Camera.....\$ 10/day
Field Filtering Apparatus.....\$ 22/day	FID/PID Rental.....\$ 75/day	Portable Generator.....\$ 40/day
Well Caps..... \$ 18.25/each	Hand Auger Kit.....\$ 30/day	Metal Detector.....\$ 35/day
Petroleum Product Interface Probe.....\$ 70/day	Nuclear Density Gauge.....\$ 125/day	Oil Dry Absorbent..... \$ 8/bag
pH Meter.....\$ 20/day	Soil Scale.....\$ 25/day	Oil Absorbent Boom (5" x 10')..... \$ 70/each
Pressure Trans. / Data Logger.....\$ 125/day	Vapor Sampling Kit.....\$ 25/day	Oil Absorbent Boom (8" x 10')..... \$ 90/each
Water Level Indicator.....\$ 20/day	Concrete Core Drill.....\$ 120/day	Hard Boom (10")..... \$ 1.80/foot
Brass Well Locks..... \$10/each	Concrete Air/Slump..... \$ 30/each	Oil Absorbent Pad..... \$ 0.75/each
<b>Pumps</b>	Concrete Cylinder Mold..... \$ 3/each	Plastic Sheeting.....\$ 55/roll
Well Development Pump.....\$ 30/day	<b>Surveying</b>	Spill Response Trailer.....\$ 150/day
Peristaltic Pump.....\$ 30/day	Level/Laser Level.....\$ 5/hour	Utility Trailer.....\$ 25/day
Submersible Pump.....\$ 100/day	GPS Unit/Total Station..... \$ 20/hour	Flatbed Trailer.....\$ 50/day
2" Gas Engine Pump.....\$ 40/day	Survey Lath..... \$ 0.60/each	Copies..... \$ 0.07/each
Sump Pump.....\$ 10/day	Survey Hubs..... \$ 0.60/each	Vehicle.....\$ 0.555/mile
Explosion Proof Pump.....\$ 100/day	Survey Chasers..... \$ 0.30/each	Orange Safety Fence.....\$ 40/roll

Equipment and expense rates may be modified by SCS BT Squared from time to time as new equipment is added or costs change. Client will be notified prior to any change in the personnel rates that will affect the project billings.

Outside services contracted through SCS BT Squared will be billed at cost plus 10 percent. Outside services may include, but are not limited to, laboratory testing, drilling, or other subcontracted services.



**THIS PURCHASE AND SALE AGREEMENT** (the “Agreement”) is made, effective as of the \_\_\_\_ day of \_\_\_\_\_, 2012, by and between the City of Mauston, located at 303 Mansion Street, Mauston, WI 53948 (hereinafter “City”) and CD Smith Construction, INC., whose principal place of business is located at 889 East Johnson St, Fond Du Lac, WI 54935 (hereinafter “Developer”) as follows:

**WITNESSETH**

**WHEREAS**, the Developer has interest in establishing a retail development in the City of Mauston, County of Juneau, State of Wisconsin; and

**WHEREAS**, the proposed site contains Wetland, the DNR has visited the site, and recommended selecting another location; and,

**WHEREAS**, the Developer has spent over a year proactively searching for a site, aggressively pursued alternative sites, but ultimately were unsuccessful; and,

**WHEREAS**, a DNR wetlands permit, fill, closure of a portion of Colfax St, would be required to accommodate the proposed development; and,

**WHEREAS**, The City can use Tax Increment Financing to meet those needs;

**NOW, THEREFORE**, in consideration of the mutual covenants and conditions contained herein, the parties agree as follows:

**1. Development:** The Developer agrees to build a retail store within the City of Mauston, contingent on site availability and DNR permitting:

- (a) Options to Purchase: The Developer will obtain an option to purchase parcels 292511649.10 and 292511649.14, before the City will be required to execute this agreement.
- (b) Development Size: The Developer will build approximately a 32,000 sq. ft. retail store, and which will include a pharmacy, and optical center.

**2. Site Design, Permitting, & Preparation:** The City agrees to provide the following services:

- (a) DNR Wetland Permitting: The City will pay for engineering services not to exceed \$30,000, which are required to acquire a Wetland Disturbance Permit, including a site grade plan and storm water plan. The Developer will be responsible for selecting and managing the engineer.
- (b) Vacating Street: the City agrees to vacate the portion of Colfax St from the South border of parcel 292511649.14 north to St HWY 58 to allow for the site development.

- (c) Excess Fill: the City agrees to provide any approved fill or excess spoils staged on City Property and owned by the City for elevating the site. The cost of excavating and transporting fill to the site is the responsibility of the Developer. The cost of spreading and compacting the soil is the responsibility of the Developer. The City makes no representation for the type of fill or the quality of compaction.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2012.

**FOR THE DEVELOPER**

**FOR THE CITY**

X \_\_\_\_\_

(Print Name) \_\_\_\_\_

(Print Title) \_\_\_\_\_

X \_\_\_\_\_

Brian T. McGuire  
Mayor

X \_\_\_\_\_

(Print Name) \_\_\_\_\_

(Print Title) \_\_\_\_\_

X \_\_\_\_\_

Nathan Thiel  
City Administrator



**G.J. Miesbauer & Associates, Inc.**

**RIGHT OF WAY ACQUISITION SPECIALISTS**

November 6, 2012

City of Mauston  
% Nathan Thiel  
303 Mansion Street  
Mauston, WI 53948

Re: Project ID: 5020-05-23, amendment 1  
Redesignation of STH 58/82  
City of Mauston  
Parcel 4

Dear Mr. Thiel:

This is the City of Mauston's written offer to purchase the required right of way from your property, identified as parcel 4, for the redesignation of STH 58/82. The offer is \$2,750 and is based on the enclosed appraisal report.

This offer is based on the appraised fair market value of the property and does not consider any decrease or increase in value caused by the anticipation of this project. I have included a description of the area and interests that are needed from your property. The enclosed plat map includes a list of neighboring owners affected by this project.

You may choose to obtain another appraisal as explained in the "Rights of Landowners" brochure sent to you earlier. I have not included appraisal guidelines as you received them previously. Remember that the report must reach me within 60 days or by the end of the business day, January 7, 2013.

If the offer is acceptable, please sign the enclosed Purchase Agreement and return to me. I will request a check from the City of Mauston. I have also enclosed a conveyance document, which will be recorded with the Juneau County Register of Deeds. Please sign the document in the presence of a Notary Public and return to me with the Purchase Agreement.

If you have any further questions please contact me at 608-235-1520.

Sincerely,

A handwritten signature in cursive script that reads "Gerald J. Miesbauer".

Gerald J. Miesbauer, SR/WA

Enclosures

# APPRAISAL REPORT

## PARCEL 4 PUFAHL PROPERTY

*Transportation Project Plat No. 5020-05-23 -4.01  
USH 12 & STH 58/82/16 Intersection  
City of Mauston*

**As of:**

August 9, 2012

**For:**

City of Mauston  
303 Mansion Street  
Mauston, WI 53948

**Prepared By:**

Quality Valuation Service  
Patrick T. Wagner  
Wisconsin Certified Residential Appraiser #646  
5 Clarendon Court  
Madison, WI 53704

# APPRAISAL REPORT

**PROPERTY OWNER:** Onoka I. and Sharon C. Pufahl

**PROPERTY ADDRESS:** 723 Division Street  
Mauston, WI 53948

**OWNER ADDRESS:** W6432 County Road O  
Mauston, WI 53948

**OWNER CONTACT:** (608) 847-4407

**SIZE AND TYPE OF PROPERTY:** Approx. 23,670 sf. parcel improved with a 2 family residence

## SALES HISTORY

DOC. NO.	GRANTOR	GRANTEE	SALE DATE	PRICE
No sales or transfers within the past 5 years.				

**PRESENT USE:** Vacant two-family residence

**ZONING:** SR-4 Single Family Residential

## HIGHEST AND BEST USE

**BEFORE:** Residential

**AFTER:** Residential

## AREA AND INTEREST TO BE ACQUIRED

**LAND-FEE:** 2,469 sf.

**EXISTING R/W (NO COMPENSATION):** None

**IMPROVEMENTS:** Landscaping

**OTHER INTERESTS:** Temporary Limited Easement - 6,756 sf.

**THE ABOVE INTERESTS ARE INDICATED ON TPP SHEET (S):** 5020-05-23-4.01

**PLAT DATE:** 2/8/2012

## **IDENTIFICATION OF APPRAISAL PROBLEM AND SCOPE OF WORK**

**PURPOSE OF THE APPRAISAL REPORT:** The purpose of this appraisal is to estimate the fair market value of the acquisition of and/or damages to the land, site improvements, building improvements and property rights, as indicated in this report. This shall be done in accordance with the provisions of Section 32.09 Wisconsin Statutes, which state that compensation shall be based on fair market value.

**INTENDED USE AND INTENDED USER:** This report is being prepared for the City of Mauston, the intended user, and their agents to estimate the market value to be used in the determination of just compensation for the acquisition of real property interests for a transportation project. A copy of the report will be given to the property owner as required under the disclosure requirements of Section 32.05 Wisconsin Statutes and the owner has the option of having their own appraisal prepared.

**TYPE OF APPRAISAL:** This is a Summary Appraisal Report as defined by USPAP.

**APPRAISAL PROBLEM TO BE SOLVED:** This appraisal will estimate the fair market value of the needed "Acquisition and Area to be Acquired" and any loss in value to the remaining property caused by the "Acquisition and Area to be Acquired".

**SCOPE OF WORK:** The scope of work is defined as the type and extent of research and analysis in an assignment.

*Definition Source: USPAP 2008-2009 Edition, Effective January 1, 2008 through December 31, 2009, Appraisal Standards Board – The Appraisal Foundation, Page U-4*

The following steps were made in arriving at the final estimate of value included in the appraisal report of the subject property:

1. Public records and the title report were researched by Patrick Wagner for information on ownership, real estate assessments, real estate taxes, utility availability, zoning regulations and easements. Any pertinent easements or restrictions on the fee simple ownership of the subject were investigated and analyzed.
2. Patrick Wagner performed a search of available regional, city, county and neighborhood resources was made to determine market trends, influences and other significant factors pertinent to the subject property.
3. On August 9, 2012 Patrick Wagner, conducted an inspection of the subject property's site, site improvements, an interior and exterior inspection of the building improvements and the surrounding larger market area to note the characteristics of the subject property that are relevant to the valuation and the environment in which it is located.

4. The data gathered in the steps above and a study of the real estate market in the subject area was analyzed by Patrick Wagner to help determine the physically possible and legal uses of the subject that are financially feasible and which result in its maximally productive use. The highest and best use of the subject is concluded based on this analysis.
5. The cost, income and sales comparison approaches were considered for their relevance in analyzing the subject property and appraisal problem to be solved. The sales comparison approach is relevant to appraisal problem to be solved and it is used to estimate my opinion of the market value of only the land acquired and it also the basis for estimating the market value of any temporary limited easements that are needed. The cost approach is not considered to be relevant in my opinion because the subject's building improvements will not be affected by this acquisition. The income approach was not considered to be relevant in my opinion because the subject's income producing potential will not be affected by this acquisition.
6. Patrick Wagner performed an investigation of available market sales data for use in developing the sales comparison approach to value. The sales research included a search of public records through commercial sources of data such as the WIREX MLS and/or Real Estate Database, Inc. The research work was performed in May and July 2011 and April and August 2012 and has an effective date of August 9, 2012. Search parameters such as dates of sales, locations, sizes, types of properties and distances from the subject started with relatively narrow constraints and were expanded until sufficient data, in my opinion, was retrieved to estimate the market value of the subject property. Patrick Wagner investigated the location and transaction data for the comparables which included a review of deeds or conveyances, tax data, certified survey maps, tax listing maps and/or geographic information system data. Patrick Wagner viewed the comparable sales from the public street, observing their physical characteristics and took photographs. Patrick Wagner verified the terms of the comparable sales by personally speaking with at least one participant involved in the transaction or broker involved in the transaction. When it was not possible to personally verify the sale, public records such as assessor data, tax data, transfer fees from the recorded document, a search of the Wisconsin Department of Financial Institutions Corporate Records search and/or phone records are analyzed to determine the conditions of the sale (i.e. related parties, unusually high or low sale prices, etc.).
7. The market data was analyzed by Patrick Wagner and conclusions were made regarding the market value, as defined in this report, of the subject property as of the date of value using the appropriate valuation approach(es) identified above.

8. Cost data from the Marshall and Swift Cost Handbook and/or local contractor bids were obtained to estimate the depreciated in-place values of the site improvements acquired, if necessary.
9. A 24-month Certificate of Deposit rate (as of April 27, 2012) was obtained from The Bank of Mauston for use in estimating the compensation for the economic rent of any temporary interests through the principal of substitution, if necessary.
10. Patrick Wagner performed an investigation of the marketing times of the comparable sales used in the report indicates the estimated reasonable exposure time of the subject property is approximately 3 to 6 months at the estimate market value of the subject assuming appropriate marketing of the subject.
11. The 5 year sale/transfer history of the subject was researched using the Juneau County website and/or www.redi-net.com. Any prior sales or transfers of the subject within the past 5 years are analyzed on page 1 of this report.
12. The appraisal was prepared by Patrick Wagner in compliance with the Uniform Standards of Professional Appraisal Practice as promulgated by the Appraisal Foundation, the Code of Professional Ethics and Certification Standard of the Appraisal Institute and the Federal Institutions Reform, Recovery and Enforcement Act (FIRREA).
13. In compliance with USPAP, the appraiser, Patrick T. Wagner has not performed an appraisal or service regarding this subject property within the past 3 years.

**MARKET VALUE DEFINITION:** Market value is defined as the most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller each acting prudently and knowledgeable, and assuming the price is not affected by undue stimulus. Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby:

1. Buyer and seller are typically motivated;
2. Both parties are well informed or well advised, and acting in what they considered their best interest;
3. A reasonable time is allowed for exposure in the open market;
4. Payment is made in terms of cash in United States dollars or in terms of financial arrangements comparable thereto;
5. The price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale.

*Definition Source: Federal Register, Volume 55, Number 163, August 22, 1990, pages 34228 and 34229.*

The fair market value definition is amended as per Section 32.09(5)(b) of the Wisconsin Statutes which states: "Any increase or decrease in fair market value of real property prior to the date of evaluation caused by the public improvement for which the property is acquired, or by the likelihood that the property would be acquired for such improvement, other than physical deterioration within reasonable control of the property owner, may not be taken into account in determining just compensation for the property".

**LARGER PARCEL DEFINITION:** The larger parcel is defined as that portion of a property that has unity of ownership, contiguity and unity of use. In most cases the larger parcel is all of one parcel defined by the right of way plat. However, the larger parcel may be part of a parcel or several parcels, depending to varying degrees on unity of ownership, unity of use and contiguity.

**PART TAKEN (SEPARATE ENTITY TEST) :** Based on Wisconsin State Law, just compensation must be based on the higher amount resulting from considering the property on a before and after basis or as the part taken considered separately. It must be determined whether the higher amount resulted from the before and after basis or from that part taken considered separately.

I have considered the property evaluated in this appraisal, both from the before and after approach, as well as, the part taken. I have concluded from the result of this comparison, that the value of the part taken does not exceed the value attained by the before and after approach.

**ESTATE BEING APPRAISED:** The estimated market value of the fee simple estate of the subject's land being acquired for new right of way is being appraised. The estimated market value of the leasehold estate of the land within the required temporary limited easement area is also being appraised.

**EFFECTIVE DATE OF APPRAISAL:** The effective date of the appraisal is August 9, 2012, which was the last date of inspection.

**ASSUMPTIONS AND LIMITING CONDITIONS:** This appraisal is made using the Jurisdictional Exception provisions of the Uniform Standards of Professional Appraisal Practice in respect to Section 32.09(5)(b) of the Wisconsin Statutes, which modifies the definition of market value to ignore any increase or decrease in value that the project may have on the value of the property prior to the date of valuation caused by the public improvement for which the property is acquired, or by the likelihood that the property would be acquired for such improvement, other than physical deterioration within reasonable control of the property owner, may not be taken into account in determining just compensation for the property.

The Certification of the Appraiser appearing in this appraisal is subject to the following conditions and to such other specific and limiting conditions set forth by the appraiser in this report:

1. The appraiser assumes no responsibility for matters of legal nature affecting the property appraised or the title thereto, nor does the appraiser render any opinion as to the title, which is assumed to be good and marketable. This property is appraised as though under responsible ownership.
2. Any sketch in this appraisal may show approximate dimensions and is included to assist the reader in visualizing the property. The appraiser has made no survey of the property.
3. The appraiser is not required to give any testimony or appear in court because of having made the appraisal with reference to the property in question, unless arrangements have been made previously.
4. The appraiser assumes there are no hidden or unapparent conditions of the property, subsoil or structures, which would render it more or less valuable. The appraiser assumes no responsibility for such conditions, or for engineering that might be required to discover such factors.
5. The value estimated in this appraisal is based on the assumption that the property is not negatively affected by the existence of hazardous substances or detrimental environmental conditions. The appraiser is not an expert in the identification of hazardous substances or detrimental environmental conditions. The appraiser's routine inspection and inquiries about the subject property did not develop any information that indicated any apparent significant hazardous substances or detrimental environmental conditions. It is possible that tests and inspections made by a qualified hazardous substance and environmental expert would reveal the existence of hazardous materials and detrimental environmental conditions on or around the property that would negatively affect its use.
6. Neither all, nor part of the contents of the appraisal, or copy thereof (including conclusions as to the property value, the identity of the appraiser, or the firm with which the appraiser is connected), shall be used for any purpose by anyone but the client specified in the report.
7. Information, estimates and opinions furnished to the appraiser, and contained in this appraisal were obtained from sources considered reliable and believed to be true and correct. However, no responsibility for accuracy of such items furnished to the appraiser can be assumed by the appraiser.
8. Individual values estimated in the appraisal should not be relied on outside the context of the appraisal for any other reason, and are only intended to be used for the purposes of this appraisal.
9. All conclusions and opinions concerning the real estate that are set forth in the appraisal report were prepared by the appraisers whose

signatures appears on the appraisal report. No change of any items in the appraisal report shall be made by anyone other than the appraisers, and the appraisers shall have no such responsibility for any such unauthorized change.

**EXTRAORDINARY ASSUMPTIONS AND/OR HYPOTHETICAL CONDITIONS:** I am making an extraordinary assumption that the 2011 equalized assessed value of the subject's improvements is their estimated market value as of the date of the appraisal.

*An extraordinary assumption is defined on page U-3 of the 2010-2011 Edition of the Uniform Standards of Professional Appraisal Practice (USPA) as "An assumption, directly related to a specific assignment, which, if found false, could alter the appraiser's opinions or conclusions. Comment: Extraordinary assumptions presume as facts otherwise uncertain information about physical, legal or economic characteristics of the subject property; or about conditions external to the property such as market conditions or trends; or about the integrity of data used in an analysis".*

**JURISDICTIONAL EXCEPTION:** The appraiser must comply with the overriding authority of State and Federal laws, rules and regulations including the Uniform Relocation and Real Property Acquisition Policies Act of 1970, as amended; 49 Code of Federal Regulations (CFR) Part 24.103; Wisconsin Statute 32.09 and the Real Estate Program Manual of the Wisconsin Department of Transportation. However, if an appraiser encounters a situation where the assignment conditions, based on federal or state law or regulation, precludes him/her from complying with part of USPAP, the appraiser must identify in the report, the law or regulation that precludes compliance with USPAP, and clearly state in the report, the part of USPAP that is voided by that law or regulation. The appraiser shall then comply with the law or regulation.

The fair market value definition is amended as per Section 32.09(5)(b) of the Wisconsin Statutes which states: "Any increase or decrease in fair market value of real property prior to the date of evaluation caused by the public improvement for which the property is acquired, or by the likelihood that the property would be acquired for such improvement, other than physical deterioration within reasonable control of the property owner, may not be taken into account in determining just compensation for the property".

## CERTIFICATE OF APPRAISER

To the best of my knowledge and belief that statements contained in the appraisal report are true and the information upon which the opinions expressed herein are based is correct, subject to the limiting conditions, herein set forth:

This appraisal has been made in conformity with appropriate Wisconsin Statutes, Regulations, Policies and Procedures applicable to appraisal of right of way. That to the best of my knowledge no portion of the value assigned to this property consists of items that are non-compensable under Wisconsin Laws.

The statements contained in this report are true and correct.

The reported analysis, opinions, and conclusions are limited only by the reported assumptions and limiting conditions, and are my personal, unbiased professional analyses, opinions and conclusions.

I have no present or prospective interest in the property that is the subject of this report, and we have no personal interest or bias with respect to the parties involved.

Neither my compensation nor employment are contingent upon the reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value estimate, the attainment of a stimulated result, or the occurrence of a subsequent event directly related to the intended use of the appraisal.

Any decrease or increase in the fair market value of the real property prior to the date of valuation caused by the public improvement for which this property would be acquired, or by the likelihood that this property would be acquired for such improvement, other than that due to physical deterioration within the reasonable control of the owner, was disregarded in determining compensation for this property.

My analyses, opinions and conclusions were developed, and this report has been prepared, in conformity with the Uniform Standards of Professional Appraisal Practice and the Relocation Assistance and Real Property Acquisition Policy Act of 1970.

No one else provided significant real property appraisal assistance to me in making this report. I have not revealed the findings and results of this appraisal to anyone other than the proper officials of the acquiring agency or the Federal Highway Administration and I will not do so until authorized by said officials, or until I am required to do so by due process of law, or until I am released from this obligation by having publicly testified as to such findings.

I have not given consideration to nor included in this appraisal any relocation assistance benefits.

On August 3, 2012, I (Patrick T. Wagner) phoned Mrs. Pufahl and verbally offered an invitation for a joint property inspection as required by state law. The invitation was verbally accepted by Mrs. Pufahl. An appointment was scheduled. On August 6, 2012 Mrs. Pufahl left a voice mail message that she would not be available for our scheduled appointment. She gave me days that would fit into her schedule via voice mail. On August 7, 2012 I phoned Mrs. Pufahl back and told her via voice mail that I could be at the property on Aug. 9, 2012 at 9:00 am. On August 9, 2012 I met with Mrs. Pufahl and her son Christopher to discuss the acquisition and I made a personal inspection of the property in their presence.

I have made a field inspection of the sales relied upon in making this appraisal. The subject and sales relied upon in making this appraisal are as represented in this appraisal.

It is my opinion that as of August 9, 2012 the total loss in fair market value to the property here in described is: **\$2,750.**



Patrick T. Wagner  
Wisconsin Certified Residential Appraiser #646-009  
Signed: August 15, 2012

## **CONSTRUCTION PROJECT**

**Project ID 5020-05-21  
STH 58  
STH 58/82 Redesignation, Mauston  
(STH 82 East to USH 12)  
Juneau County**

**Project ID 5020-05-23  
STH 58/82 Redesignation, Mauston  
Juneau County**

**NEED FOR PROJECT:** The need for this project is to redesignate these local streets as STH 58/82 and CTH G. To allow this to happen, the project need is to address growing traffic volumes, difficult turning maneuvers, poor pavement condition, and poor pedestrian accommodations along the existing route. There are no additional parking restrictions or curb improvements that can be made to the existing facility to account for the growing traffic along the existing route. Narrow sidewalks and nonexistent curb ramps are present through the corridor and need to be improved to increase pedestrian safety within the corridor. Upon completion of this project, the existing STH 58/82 and CTH G route of Division Street will revert to a local street.

**PRESENT FACILITY:** Grayside Avenue and Union Street currently have a 25 mph posted speed. The horizontal alignment features are outside of desirable or minimum design standards. The existing intersection of Grayside Avenue and Union Street is an uncontrolled intersection at a 90 degree bend making turning movements for both passenger cars and trucks difficult. The vertical alignment features/stopping sight distance is outside of desirable or minimum design standards.

TYPICAL EXISTING CROSS SECTION:

**STH 58/82 Grayside Avenue & Union Street (Mainline)**

Number of Roadways: 1

Number of Lanes: 2

Median Width/Type: N/A

Lane Width: 12'

Bike Facility Type: None

Sidewalk and Curb Ramps: Varies, 4' to 8.5' concrete sidewalk, curb ramps vary, no existing sidewalk along the south/east side of Grayside Ave/Union Street from Division St. to Vine St.

Cross Slope: 2% (Typical)

Super elevation: None

Horizontal Clearance: Existing horizontal clearance is a minimum of 1-foot from the face of curb. Objects within the 2-foot clear zone include utility poles and some small sign supports.

Clear Zone: 1.0' from horizontal clearance

Vertical Clearance: N/A

Side Slope/Ditch Sections: Terraces - slopes vary 0-4%

PAVEMENT STRUCTURE/CONDITION: Union Street/Grayside Avenue has 3" of asphalt over 8" base aggregate dense over 10" of breaker run. The existing pavement has shown various types of fatigue including longitudinal and alligator cracking.

Division Street (STH 58) has 5" of asphalt pavement over 8" of base aggregate dense over 10" of breaker run. The existing pavement has shown various types of fatigue including longitudinal and alligator cracking.

RIGHT OF WAY: The existing right of way is generally 66 feet wide.

UNIQUE PROJECT FEATURES:

**DIVISION STREET:** At the completion of the construction project, the former STH 58/82 route (Division Street) will be jurisdictionally transferred to the City of Mauston. As part of this project, Division Street will be milled and overlaid with 2" of asphalt pavement. The limits of the work on Division Street will be from Elmberta Road to Maine Street.

**LIONS MEMORIAL PARK:** As part of the improvements planned on Grayside Avenue and Union Street for redesignation as STH 58/82, the road alignment will be improved for safety and operational efficiency in order to accommodate the additional truck and passenger vehicle traffic. The improvements to the existing sharp curve at the corner of Grayside Avenue and Union Street will require the adjusted road alignment to encroach into the southeast corner of Lions Memorial Park, which is currently used as an open field and a drainage swale. At the southwest corner of the park, the intersection will encroach in the existing city parking lot. As a means to mitigate the impacts to the existing city parking lot, the parking lot will be expanded along Grayside Avenue to add additional off-street parking.

In the southeast corner of the park, the existing roadway right of way before the improved road alignment will be dedicated to the City and designated as new park land. The dedicated area for new park land is approximately 0.52 acres, which is greater than the impacted area of approximately 0.22 acres. The dedicated area will be restored to a lawn green space under this project and be contiguous to a wetland/wildlife area that the City of Mauston owns. The narrowing of the roadway will eliminate parking on Union Street and Grayside Avenue, however the project will improve access to the park by providing adequate room for bike accommodations on both sides of the sidewalk along the east side of Union Street.

**HAZARDOUS MATERIAL:** The Phase I Hazardous Materials Assessment identified several potential environmental concerns within the project limits. Two adjacent parcels required additional environmental assessment. A Phase 2/2.5 Hazardous Materials Assessment was completed for the two parcels. Contaminants were found within the project excavation area. Special provisions will address management of contaminated material during construction.

TYPICAL CROSS SECTION ELEMENTS CONSIDERED: To better facilitate the additional STH traffic and safety, the roadway width from Division Street to LaCrosse Street will be narrowed to 32' of pavement and on street parking will be removed. The proposed pavement will utilize 8" thick concrete over the existing base. By narrowing the road, some area of the project will need the profile lowered to maintain positive drainage from the sidewalk to the road. In areas where the profile was lowered to the point that the existing base material is disturbed, the pavement, which includes 8" thick concrete pavement over 6" thick 1 1/4 inch base aggregate over 12" select crush material, will be constructed. Bike accommodations, 4' in width, were added and on-street parking was removed along the corridor.

PROPOSED DESIGN IMPROVEMENT: The proposed alignment will match the existing alignment for the majority of the project length. At the intersection of Grayside Avenue and Union Street, the proposed alignment will include a 330' radius curve (starting at 145+46.81 and ending at 150+46.81) to improve safety and truck maneuverability.

The proposed vertical profile will match closely to the existing profile. The vertical profile of the project drains to the existing box culvert at Station 150+50 and to the LaCrosse Street intersection. All vertical curves are designed to accommodate a 30 MPH design speed.

A single lane roundabout is recommended at the intersection of Division Street and Grayside Avenue to improve the safety and future traffic operations of the intersection. This intersection has been identified as a location with a documented existing crash history that needs to be addressed.

CROSS SECTION/PAVEMENT STRUCTURE:

**STH 58/82 Grayside Avenue & Union Street (Mainline)**

Number of Roadways: 1

Number of Lanes: 2

Median Width/Type: N/A

Lane Width (Driving, Parking, Bike Lane, etc.): 12' Typ.  
Shoulder Width (Total and Paved or Curb and Gutter): Curb and gutter  
Bike Facility Type: 4' auxiliary lane with integral 30" curb and gutter  
Pedestrian Facilities/Sidewalk Proposed: 5' Typ., 4' Minimum. An 8'  
multi-use path will be constructed at the four corner quadrants of the  
roundabout.  
Cross Slope: Varies 2% - 3% in driving lanes (spot 1% cross slopes)  
Super elevation: None  
Horizontal Clearance: Minimum 2'  
Clear Zone: Minimum 2' clear zone requirements will be met  
Vertical Clearance: 18' minimum  
Side Slope/Ditch Sections: Terraces - slopes vary 0-8%

The top of the box culvert is the existing roadway surface. The top of the structure itself will be modified to accommodate the narrowed roadway width. Concrete masonry will be added to the tops and road sides of each sidewalk over the structure in order to move the curb lines symmetrically closer to the centerline of road to match the approach curb-curb width. New hand railings will be added to each side on top of the new concrete at the outside edge of sidewalks. The existing/proposed railing is outside the clear zone and meets Department of Commerce code for pedestrian railing.

SAFETY ENHANCEMENTS/MITIGATION MEASURES: As a part of the improvements planned on Grayside Avenue and Union Street for redesignation as STH 58/82, the road alignment will be improved for safety and operational efficiency in order to accommodate the additional truck and passenger vehicle traffic. The existing sharp curve at the corner of Grayside Avenue and Union Street will be modified for improved truck maneuverability.

A single lane roundabout will be installed at the Division Street and Grayside Avenue intersection to improve the overall safety and efficiency of the intersection.

A 4' paved auxiliary lane will be added along Grayside Avenue and Union Street to encourage safe passage for bicyclists.

New concrete pavement reduces skidding, improves ride ability of the road and improves roadway drainage.

*\*\*The preceding data was obtained from the November 2010 Design Study Report that was prepared by MSA Professional Services., Inc.*

## **AREA AND NEIGHBORHOOD ANALYSIS**

This project is located in the City of Mauston in Juneau County. Mauston is centrally located in southwestern Wisconsin on Interstate 90-94 within a 3 hour drive of both Chicago and Minneapolis, within a 2 1/2 hour drive from Milwaukee and within a 1 hour drive from both Madison and Lacrosse.

Mauston is the county seat for Juneau County. It is the largest city in Juneau County. The population was 4,423 in April 2010 which was a 17.7% increase since 2000.

In addition to Interstate 90-94, several state highways pass through Mauston including 82, 58 and 12/16 which provide a network of regional access.

The Mile-Bluff-Hess Memorial Medical Center is Mauston's largest employer and provides medical services for residents of the city and the surrounding communities. Mauston's other largest employers include the Sandridge Treatment Center, Pic-N-Save, Brunner Manufacturing, Parker Hannifin Corporation/Refrigeration Division and Mastermold. This mixture of health care, governmental and private employers provides a stable economic base.

Mauston is 10 miles south of Wisconsin's second and fourth largest lakes. These lakes offer a wide variety of recreation opportunities and appeal for the overall region. Juneau County continues to see an increase in population due to the trend of retirees making this area their home. The Mauston area offers housing options from condominiums in town or on the lakes, single family homes and residential income properties, working farms, hobby farms and woodland settings.

Property uses within the project areas include single family residences, park land and vacant and improved commercial properties.

## SUBJECT PROPERTY DATA AND ANALYSIS

**LEGAL DESCRIPTION:** HEATH'S ADDITION SOUTHSIDE LOT 3 EX. N. 22' 1 1/2" OF LOT 3, BLK 1; LOT 4, BLK 1 PT. OF LOT 5, BLK 1 EXCEPT 411 R 200

### **ASSESSMENT AND TAXES:**

<b>PARCEL NUMBER:</b>	292510717		
	<b>2012 Assessed Value</b>	<b>2011 Assessed Value</b>	<b>2011 Equalized Assessed Value</b>
<b>LAND:</b>	\$22,300	\$22,300	\$22,400
<b>IMPROVEMENTS:</b>	\$35,300	\$35,300	\$35,400
<b>TOTAL:</b>	\$57,600	\$57,600	\$57,800
<b>2010 AVERAGE ASSESSMENT RATIO:</b>	0.9970		
<b>2011 NET TAXES:</b>	\$1,575.75		

**SITE:** The subject property is a rectangular shaped site containing a total of approximately 23,670 square feet. Its eastern boundary has approximately 121 feet of frontage on STH 58 (Division Street). The dwelling is sited on the lot facing Division Street and this parcel has a Division Street address, therefore the Division Street frontage is its "front yard". Its southern boundary has approximately 167 feet of frontage on Grayside Avenue. These dimensions do not include a triangular shaped area in the southeastern corner that is used as existing right of way.

This is a level residential site that is serviced by the municipal sanitary sewer system; municipal water system; and local electric, gas and telephone lines.

This site has a gravel driveway from Division Street in its northeastern corner and a gravel driveway entrance from Grayside Avenue in its southwestern corner.

**IMPROVEMENTS:** The subject is improved with a 2 family residence that is approximately 110 years old.

The first floor is a 2-3 bedroom apartment with a full bathroom. It is approximately 1,340 square feet.

The second floor is a 1-2 bedroom apartment with a 3/4 bathroom. It is approximately 704 square feet.

The Pufahls told me this property has been vacant for two years. Chris is storing some of his belongings in the house.

This home has wood siding with peeling paint and an asphalt shingle roof with shingles that are beginning to curl. It also has double hung windows.

The interior walls are plaster and the flooring is vinyl and wood.

The dwelling has a full and unfinished basement. The walls are stone. Each unit has its own gas forced air furnace.

This home has a covered front porch on its southeastern corner.

The eastern side of the dwelling has a setback of approximately 88 feet from the existing right of way line of Division Street at its closest point.

The southern side of the dwelling has a setback that is approximately 81 feet from the existing right of way line of Grayside Avenue at its closest point.

**ZONING:** The subject is zoned SR-4 Single Family Residential by the City of Mauston.

22.207 (3) **SINGLE-FAMILY RESIDENTIAL-4 (SR-4) DISTRICT:**

(a) **Description and Purpose:** This district is intended to permit development which has a moderate density, community character. Density and intensity standards for this district are designed to ensure that the Single-family Residential-4 (SR-4) District shall serve as a designation which preserves and protects the residential community character of its area. Residential development with a Maximum Gross Density (MGD) of 4 dwelling units per gross acre is available within this district.

Rationale: This district is used to provide for the permanent protection of a moderate density residential area for those who want to live in an suburban residential environment and who retain enough land with their residence, or in their development, to ensure that the community character is maintained as long as the SR-4 District designation is retained, regardless of how much development occurs within that area.

(b) **List of Allowable Principal Land Uses (per Article 4):**

1. **Principal Land Uses Allowed as Permitted Use:**

- Single-Family Detached (per Section 22.405(1))
- Selective Cutting (per Section 22.406(6))
- Passive Outdoor Public Recreational (per Section 22.407(1))
- Active Outdoor Public Recreational (per Section 22.407(2))
- Community Living Arrangement (1-8 residents) (per Section 22.407(7))

2. **Principal Land Uses Allowed as Conditional Use:**

- Duplex (per section 22.405(2))
- Twin-house (per section 22.405(3))

22-2-14

Two-Flat House (per Section 22.405(4))  
 Cultivation (per Section 22.406(1))  
 Clear Cutting (per Section 22.406(7))  
 Indoor Institutional (per Section 22.407(3))  
 Outdoor Institutional (per Section 22.407(4))  
 Public Services and Utilities (per Section 22.407(5))  
 Bed and Breakfast Establishment (per Section 22.408(12))

(c) **List of Allowable Accessory Uses (per Article 4):**

1. **Accessory Land Uses Allowed as Permitted Use:**

Detached Garage, Carport, Utility Shed, Detached Deck, Play Structure, Lawn Ornament or Similar Minor Accessory Structures (per Section 22.412(3)) *(Amended per Ord. 914 and 929)*

Home Occupation (per Section 22.412(10))

Family Day Care Home (4-8 children) (per Section 22.412(11))

On-Site Parking Lot (per Section 22.412(14))

Private Residential Recreational Facility (per Section 22.412(15))

Drainage Structure (per Section 22.412(18))

Filling (per Section 22.412(19))

Lawn Care (per Section 22.412(20))

Exterior Communication Devices (per Section 22.412(22))

Cultivation (per Section 22.412(24)) *(Amended per Ord. 929)*

Passive Outdoor Public Recreational (per Section 22.412(25)) *(Amended per Ord. 929)*

Active Outdoor Public Recreational (per Section 22.412(26)) *(Amended per Ord. 929)*

2. **Accessory Land Uses Allowed as Conditional Use:**

Intermediate Day Care Home (9-15 children) (per Section 22.412(12))

Outdoor Institutional (per Section 22.412(27)) *(Amended per Ord. 929)*

Road, Bridge and/or Appurtenances (per Section 22.412(28)) *(Amended per Ord. 929)*

Utility Lines and Related Facilities (per Section 22.412(29)) *(Amended per Ord. 929)*

Piers and Wharfs (per Section 22.412(30)) *(Amended per Ord. 929)*

(d) **List of Allowable Temporary Uses (per Article 4):**

Outdoor Assembly (per Section 22.413(2))

Contractor's Project Office (per Section 22.413(3))

Contractor's On-Site Equipment Storage (per Section 22.413(4))

On-Site Real Estate Sales Office (per Section 22.413(6))

(e) **Regulations:** The following regulations apply to this district, in addition to the Performance Standards of Article 5, the Landscaping Regulations of Article 6, and the Signage Regulations of Article 7:

<b>Single-Family Residential-4 (SR-4)</b>		
<b>Regulations</b>	<b>Residential Uses</b>	<b>Non-Residential Uses</b>
A. Min. Zoning District Area	24,000 sq ft	1 acre
B. Min. Lot Area	8,000 sq ft per du	40,000 sq ft <sup>1</sup>
C. Max. Princ. Bldg. Coverage	40%	40%
D. Max. Acc. Bldg. Coverage	10%	10%
E. Max. Coverage of all Bldgs.	50%	50%
F. Max. Bldg. Size	na	na
G. Max. Gross Density/Intensity	4.0 du/acre MGD	1 F: .15 FAR
H. Min. Landscaping Surface Ratio	50%	50%
I. Princ. Bldgs. Per Lot	1	1
J. Min. Lot Width	75	100
K. Min. Street Frontage	50	50
L. Front Setback to Princ. Bldg.	25/40 <sup>2,3</sup>	25/40 <sup>2,3</sup>
M. Front Setback to Acc. Bldg.	25/40 <sup>2,3</sup>	25/40 <sup>2,3</sup>
N. Side Setback to Princ. Bldg.	8 <sup>3</sup>	6 <sup>3</sup>
O. Side Setback to Acc. Bldg.	3 ft from property line; 6 ft from alley <sup>3</sup>	3 ft from property line; 6 ft from alley <sup>3</sup>
P. Rear Setback to Princ. Bldg.	25 <sup>3</sup>	30 <sup>3</sup>
Q. Rear Setback to Acc. Bldg.	3 ft from property line; 6 ft from alley <sup>3</sup>	3 <sup>3</sup>
R. Peripheral (Bufferyard) Setback	3	3
S. Min. Paved Surface Setback	5 ft from side or rear; 10 ft from street <sup>3</sup>	5 ft from side or rear; 10 ft from street <sup>3</sup>
T. Min. Separation of Princ. Bldg.	12	12
U. Min. Separation of Acc. Bldg.	10 (or less with UDC compliance) <sup>4</sup>	10
V. Max. Princ. Bldg. Height	35 <sup>4</sup>	35 <sup>4</sup>
W. Max. Acc. Bldg. Height	15 <sup>4,5</sup>	7 <sup>4,5</sup>
X. Min. Parking	3 spaces	See Land Use
Y. Min. Dwelling Core Dimensions	24 ft x 40 ft	na

<sup>1</sup> 20,000 square feet with a Conditional Use Permit.

<sup>2</sup> The first number is for lots adjacent to streets with a right-of-way less than 100 feet, and the second number is for lots adjacent to a street with a right-of-way equal to or exceeding 100 feet.

<sup>3</sup> Accessory uses shall not be located between a principal building and a street frontage on the same lot, nor within any required front yard or street side yard. Adjustment to setbacks are provided in Section 22.505(3).

<sup>4</sup> Exceptions to height regulations are found in Section 22.505(4).

<sup>5</sup> Or the height of the principal building, whichever is lower.

- 6 A minimum separation of 10 ft. shall be maintained unless the owner complies with those regulations of the Uniform Dwelling Code (currently Comm. 21.08 Wis. Admin. Code) which permit a separation of less than 10 ft. if fire-rated construction is employed. *(Amended per Ord. 985).*

22-2-17

Properties in this zoning district are subject to a 8,000 sf. minimum area and a 75 foot minimum lot width requirement. The subject's site exceeds the minimum width and area requirements. It is legal and conforming to the current zoning ordinance requirements.

The subject's current two-flat use is a conditional use in this zoning district.

Improvements in this zoning district are subject to a minimum front yard building setback requirement of 25 feet from the property line and a minimum side yard building setback requirement of 8 feet from the property line.

The subject's dwelling has a current setback of approximately 81 feet from the existing right of way line for Grayside Avenue (front yard) at its closest point and a setback of approximately 88 feet from the existing right of way line of Division Street (side yard) at its closest point. It exceeds the 25 foot minimum building setback requirements for the front and side yards respectively therefore they are considered to be legal and conforming to the current zoning ordinance requirements.

**HIGHEST AND BEST USE:** Highest and best use is defined as that reasonable, probable and legal use that will support the highest present value of vacant land or an improved parcel as of the effective date of the appraisal. The highest and best use is chosen from all of the reasonable and probable legal alternatives found to be physically possible, financially feasible and maximally profitable as of the date of opinion.

Legal Alternatives: The subject has residential zoning.

It could potentially legally be used as any of the principal permitted or conditional uses or accessory permitted uses outlined in the zoning section of this report.

Physically Possible: If this site were vacant and available for development, the shape would not limit its development potential as a residential site.

This parcel is improved with a two-flat dwelling. Based on its location it has typical appeal for continuing residential usage.

Financially Feasible: Based on the fact that the subject is improved with a two-flat, it is apparent that continuing residential usage would be the most financially feasible.

Maximum Profitability: At the current time, based on the legal alternatives for this parcel, physical characteristics of this site and the subject's current use, residential usage would be the most maximally profitable use of this property.

Based on the items considered above, I have concluded that the highest and best use of this parcel is as a residential property.

**LARGER PARCEL:** The subject's entire approximately 23,670 square foot site improved with a two-flat is considered to be the larger parcel for the purpose of this analysis.

**ACQUISITION:** Existing Right of Way: The subject does not have any existing right of way that will be acquired in fee.

New Right of Way: The fee simple estate of 2,469 sf. of land needed for new right of way will be acquired. The new right of way is a strip of land that varies in width. It abuts the Grayside Avenue Right of way line along the southern and southeastern property lines. It is approximately 63 feet wide along the Division Street right of way line in the southeastern corner of this site. It is approximately 67 feet wide between Point 103 and the Grayside Avenue right of way line, approximately 36 feet wide between Point 102 and the Grayside Avenue right of way line and it blends into the Grayside Avenue right of way line at Point 101.

The new right of way area contains approximately 2,469 sf. of lawn area, 3 crab apple trees and a section of the subject's driveway from Grayside Avenue.

Temporary Limited Easement: A 6,756 square foot temporary limited easement area is being acquired to provide the contractor extra working room beyond the new right of way being acquired. It is a strip of land that varies in width and it abuts the existing right of way line along the Division Street frontage and the new right of way line being acquired along the Grayside Avenue frontage. The temporary limited easement area will be used slope construction and restoration of any lawn or driveway areas that are disturbed during construction.

The temporary limited easement areas contain additional lawn area and a part of the subject's gravel driveways.

**REMAINDER/AFTER ANALYSIS:** A new roundabout will be installed at the intersection of Division Street (STH 58/82) and W. Grayside Avenue (STH 82) and E. Grayside Avenue.

The temporary limited easement area will expire upon completion of the project which is scheduled for the 2013 construction season.

2,469 sf. of land will be acquired from the subject. The trees located in the new right of way area being acquired will be removed. A new sidewalk and part of the new roadway will be built in the new right of way area.

The subject's driveway entrances will be reconstructed and any driveway areas that are disturbed will be restored as a part of the project.

After the acquisition of the new right of way, the subject will have a remaining size of approximately 21,201 sf. The subject's site will continue to exceed the minimum area and width requirements of this zoning district. It will remain a viable building site due to its size and width.

The subject's front yard setback (Division Street) will be reduced from approximately 88 feet at its closest point to the property line prior to the acquisition to approximately 24 feet at its closest point to the property line after the acquisition. This measurement is taken from the southeastern corner of the covered porch on the southeastern corner of the porch. The subject's side yard setback (Grayside Avenue) will be reduced from approximately 81 feet at its closest point to the property line to 24 feet at its closest point to the property line after the acquisition. This measurement is taken from the southwestern corner of the covered porch on the southeastern corner of the dwelling.

**OWNER CONCERNS:** Mrs. Pufahl and her son were concerned about the loss in value to the property caused by the installation of the roundabout.

**LOSS/DAMAGES:** The acquisition of the following items will result in a loss of market value to the property as indicated by the changes between the before and after condition of the subject:

- Land for New Right of Way: 2,469 sf.
- Site improvements:
  - Landscaping Items in New Right of Way: 2,469 sf. of lawn area and 3 crab apple trees

No damages are estimated for the acquisition of a part of the subject's gravel driveway from Grayside Avenue. Any driveway areas that are disturbed will be reconstructed as a part of the project.

Adding the roundabout, changing the traffic patterns in this neighborhood and re-designating the roadways are being done under the police powers of the City of Mauston. These changes do not result in compensable damages to the subject property.

The subject's site will remain legal and conforming to the current zoning ordinance requirements after the acquisition.

The subject's dwelling will become non-conforming to the 25 front yard minimum building setback requirement of the SR-4 zoning district in which it is located. It will remain conforming to the 8 foot side yard minimum building setback requirement of the SR-4 zoning district in which it is located. The following data was obtained from the City of Mauston Zoning Ordinance regarding non-conforming properties:

CITY OF MAUSTON

CHAPTER 22

ZONING ORDINANCE  
ARTICLE 5: GENERAL STANDARDS AND  
REGULATIONS  
October 31, 2001

22.541 Nonconforming Structure and Building Regulations

- (1) Existing Structures: Any structure or building that complies with all existing regulations upon the effective date of this Chapter may be

continued at the size and in a manner of operation existing upon such date, except as hereafter specified.

- (2) Unsafe Structures: Nothing in this Chapter shall preclude the City from pursuing remedial or enforcement actions when said structure or building is declared unsafe.

22-5-51

CITY OF MAUSTON

CHAPTER 22

ZONING ORDINANCE  
ARTICLE 5: GENERAL STANDARDS AND  
REGULATIONS  
October 31, 2001

- (3) Modifications: When any lawful nonconforming structure or building in any district is modified, any modification shall be in conformance with the provisions of this Chapter.
- (4) Destruction of Nonconforming Structures: *(Amended per Ord. 933)*  
A legal nonconforming building or structure, which is accidentally damaged by fire, tornado or other disaster, may be repaired so that the structural nonconformity is continued thereafter, provided all of the following conditions are met:
  - (a) The total cost of all the repairs (both structural and non-structural) shall not exceed 50% of the assessed value of the building or structure (excluding the assessed value of the land); and
  - (b) The repairs shall be completed within 1 year from the date of the disaster which caused the damage, unless extended by conditional use; and
  - (c) The owner demonstrates, through the conditional use process, that the proposed repairs have been designed to eliminate or diminish the structural nonconformities wherever the structural nonconformities can be reasonably eliminated or diminished without causing unreasonable financial hardship to the owner and without causing unreasonable diminution in the utility of the structure. Nothing herein shall be construed to permit the repair of a building or structure which has contained or which is intended to contain a nonconforming use after the repairs are completed. (For regulations dealing with "Destruction of Non-conforming Uses," see 22.403(6)).
- (5) Maintenance and Repairs: Normal maintenance of a nonconforming structure or building is permitted, including necessary nonstructural repairs and incidental alterations which do not extend, enlarge, or intensify the nonconforming structure or building.
- (6) Alterations: Alterations may be made to a building containing lawful nonconforming residential units, provided such alterations do not increase the number of dwelling units or the bulk of the building,

except that a conforming garage may be added if none previously existed. However, after the effective date of this Chapter, such structures shall not be permitted to enlarge, expand or extend without bringing the enlargement, expansion or extension into compliance with the provisions of the Article unless a variance is granted by the Board of Zoning Appeals per the requirements of Section 22.910.

- (7) Garages: A legal, nonconforming garage may be enlarged or replaced provided the following requirements are met:

22-5-52

CITY OF MAUSTON

CHAPTER 22

ZONING ORDINANCE  
ARTICLE 5: GENERAL STANDARDS AND  
REGULATIONS  
October 31, 2001

- (a) That the proposed garage replacement or addition does not encroach farther into required setback(s) than the current legal, nonconforming structure; and
- (b) That the proposed garage replacement or addition does not locate closer to an existing residence on an adjacent parcel than the sum of the required garage setback (on the subject property) and the required house setback (on said adjacent parcel); and
- (c) That precautions (determined on a case-by-case basis by the Zoning Administrator) are taken to reduce the possibility of fire damage to nearby structures.
- (8) Issued Building Permits: Any structure or building for which a building permit has been lawfully granted prior to the effective date of this Chapter, which will become nonconforming under the provisions of this Chapter or amendments thereto, may be completed in accordance with the approved plans, provided construction is started within 365 days of the effective date of this Chapter, and provided that construction is completed within 730 calendar days of the effective date of this Chapter or amendments thereto. Said structure or building shall thereafter be a legal nonconforming structure or building. Extensions to these time limits may be granted by the Plan Commission for good cause.
- (9) Blanket Variance for Nonconforming Residences: A variance for any and all requirements of this Article is hereby automatically granted to all legal nonconforming residential dwellings in their configuration existing as of the effective date of this Chapter. However, after the effective date of this Chapter, such structures shall not be permitted to enlarge, expand or extend without bringing the enlargement, expansion or extension into compliance with the provisions of the Article unless a variance is granted by the Board of Zoning Appeals per the requirements of Section 22.910.

Rationale: This "blanket variance" is intended to eliminate the continued classification and/or creation of certain nonconforming residential structures within the jurisdiction of this Chapter. This provision addresses two different situations. First: prior to the provision of full-time inspection services, a number of residential structures were approved in the City of Mauston which did not meet setback requirements. Second: this Chapter requires greater side yard setback requirements for certain residential lot sizes than did previous regulations for similar sized lots. The adoption of this provision ensures that residential structures approved prior to the adoption of this Chapter do not encounter difficulty in transferring ownership because they would otherwise be considered nonconforming uses. This "blanket variance" is not available for nonresidential structures.

22-5-53

After the subject's front yard building setback is reduced, its use will be allowed to continue in its current size and manner, any alterations to the structure will have to comply with the current zoning ordinance, if the structure is destroyed it will be allowed to be rebuilt and normal maintenance will be allowed.

Since the non-conforming building setback is measured off the front porch, the owner may be able to rebuild the porch with slightly smaller dimensions if it is damaged or destroyed to bring the structure back into conformity with the minimum building setback requirements. Based on this factor, it is my opinion that the reduced building setback, that will cause the subject's improvements to be non-conforming to the minimum building setback requirements by 1 foot , will not adversely affect the value of the improvements and no damages will be estimated.

**ADDITIONAL DAMAGES:** The acquisition of the following items will result in a temporary loss in value to a specific area of the subject for a specific period of time because there is a need to temporarily use a portion of the property owner's land to construct the highway project.

- Temporary Limited Easement – 6,756 sf.

Any lawn or driveway areas that are disturbed within the temporary limited easement area boundaries will be restored as a part of the project.

**SPECIAL BENEFITS:** None.

**SEPARATE ENTITY:** I have considered the property evaluated in this appraisal, both from the before and after approach, as well as, the part taken. I have concluded from the result of this comparison, that the value of the part taken would not exceed the value attained by the before and after approach due to the fact that the part taken would not be a feasible economic unit in itself because it would not typically be considered an individual parcel that would be sellable on its own.

## VALUATION

**APPROACHES TO VALUE:** There are three basic approaches to value which are briefly summarized below:

**MARKET APPROACH:** This method is sometimes called the "sales comparison approach". In this method the appraiser obtains from the market place a number of sales of property comparable to the subject. The appraiser then verifies the terms and conditions of sale, and the sales price of properties with a party to the transaction. After analysis and adjustment these sales are utilized to arrive at a range of value for the subject. It is from within this range that the appraiser arrives at a value for the subject property.

**COST APPROACH:** An appraiser may in some instances use this approach to arrive at a value for the improvements on the subject property. In this approach he utilizes current costs of reproduction or replacement for the improvements. To this price he applies depreciation to arrive at an in-place value for the subject improvements. The value of the land is then added from the comparable sales approach.

**INCOME APPROACH:** This approach uses the assumption that there is a relationship between the amount of income a property will earn and the future value of that property. The appraiser uses the anticipated net income of the subject and processes it into a value for the subject. This process uses a capitalization rate including such factors as risk, time and interest on the capital investment and recapture of the depreciation assets.

**RECONCILIATION:** In my opinion, due to the number and quality of sales available I have chosen to use the market approach to estimate the value of the subject. This approach is the typical method which buyers and sellers of single family homes determine the values for these types of properties in this market.

The income approach was not used because the subject is a single family dwelling, which is not a typical income producing property in this market. It is owner occupied and there is no income stream. Additionally, buyers of single family dwellings do not typically analyze the income approach when determining the purchase prices for single family homes.

The development of the cost approach has not been attempted by the appraiser as an analysis to support the opinion of the property's market value because of the age of the improvements and because there is insufficient market evidence to credibly support the derivation of total depreciation.

**VACANT LOT SALES:**

Comp Number	Sale Date	Sale Size	Sale Price	Unit Price	Intended Use
1	8/26/2009	9,017 sf.	\$8,000	\$0.89/sf.	Assemblage to Adjacent Residential Home Site
2	7/30/2010	9,895 sf.	\$5,000	\$0.51/sf.	Assemblage to Adjacent Residential Home Site
3	6/4/2010	11,800 sf.	\$13,000	\$1.10/sf.	Assemblage to Adjacent Residential Home Site
4	8/16/2010	14,050 sf.	\$15,500	\$1.10/sf.	Residential Home Site

**VACANT LAND ADJUSTMENT GRID - BEFORE ACQUISITION:**

Property	Subject 723 Division Street, Mauston	Comp 1 Crescent Street, Mauston		Comp 2 711 Loomis Drive, Mauston		Comp 3 Corner of Grove and W. Milwaukee Street, Mauston	
Sale Price		\$0.89/sf.	+/- \$ ADJ.	\$0.51/sf.	+/- \$ ADJ.	\$1.10/sf.	+/- \$ ADJ.
Terms & Conditions		Arm's length.	0	Arm's length.	0	Arm's length.	0
Adjusted Sale Price For Terms & Conditions		\$0.89/sf.		\$0.51/sf.		\$1.10/sf.	
Sale Date	Date of Appraisal – 8/9/2012	8/26/2009	-\$0.09/sf.	7/30/2010	-\$0.04/sf.	6/4/2010	-\$0.07/sf.
Time Adjusted Sale Price for Vacant Site		\$0.80/sf.		\$0.47/sf.		\$1.03/sf.	
Location	Division Street (STH 58) and Grayside Avenue, Mauston - Busy street/corner lot	Crescent Street, Mauston - Residential street	-\$0.04/sf.	Loomis Drive, Mauston - Residential street	-\$0.02/sf.	Corner of Grove and W. Milwaukee Street, Mauston- Residential street	-\$0.05/sf
Size	+/-23,670 sf.	9,017 sf.	0	9,895 sf.	0	11,800 sf.	0
Shape	Rectangular	Slightly irregular	0	Slightly irregular	0	Irregular	0
Topography	Level	Level	0	Level		Gradual slope	0
Physical Attributes	Landscaped	Open	0	Has trees	0	Open	0
Zoning	SR-4 Single Family Residential - Legal & conforming	SR-4 Single Family Residential - Legal & Conforming	0	SR-4 Single Family Residential - Legal & Non-Conforming	0	SR-4 Single Family Residential - Legal & Conforming	0
Adjustment Total		-\$0.04/sf.		-\$0.02/sf.		-\$0.05/sf.	
Indicated Value of Subject Parcel		\$0.76/sf.		\$0.45/sf.		\$0.98/sf.	

Property	Subject 723 Division Street, Mauston	Comp 4 806 Dawes Court, Mauston	
Sale Price		\$1.10/sf.	+/- \$ ADJ.
Terms & Conditions		Arm's length.	0
Adjusted Sale Price For Terms & Conditions			\$1.10/sf.
Sale Date	Date of Appraisal – 8/9/2012	8/16/2010	-\$0.06/sf.
Time Adjusted Sale Price for Vacant Site			\$1.04/sf.
Location	Division Street (STH 58) and Grayside Avenue, Mauston - Busy street/corner lot	806 Dawes Court, Mauston - Residential street	-\$0.05/sf.
Size	+/-23,670 sf.	14,050 sf.	0
Shape	Slightly irregular	Irregular	0
Topography	Level	Gradual slope	0
Physical Attributes	Landscaped	Open	0
Zoning	SR-4 Single Family Residential - Legal & conforming	SR-3 Single Family Residential - Legal & Conforming	0
Adjustment Total			-\$0.05/sf.
Indicated Value of Subject Parcel			\$0.99/sf.

**VACANT LAND EXPLANATION OF ADJUSTMENTS - BEFORE ACQUISITION:**

Terms and Conditions: The comps were all arm's length transactions with typical sale terms therefore no adjustments were needed.

Sale Date: The market was searched for sales of vacant sites with residential zoning in the City of Mauston and the township areas surrounding Mauston. The market search was extended back to January 1, 2009.

The sales used above were from 2009 and 2010. According to the Wisconsin Department of Revenue Statement of Changes in Equalized Values by Class and

Item report, residential land in these communities had the following economic changes:

Year	City of Mauston
2009	-8%
2010	-3%
2011	-3%
2012	-3%*

\*-There was no data reported for 2012. The value from the prior 12 month period is used because of similar projected market conditions.

These sales were adjusted for changing market conditions based on the Wisconsin Department of Revenue statistics above. These changes were calculated based on a compounding method where the change for the current year is added or subtracted to the sale price from the beginning of the time period for which the calculation is being made. They are adjusted through the date of the appraisal. These sales were adjusted as follows:

<b>COMP 1</b>					
<b>Crescent Street, Mauston, Juneau County</b>		<b>Sale Date: 8/26/2009</b>		<b>Unit Price: \$0.89/sf.</b>	
<b>Year</b>	<b>Annual % Change</b>	<b>Monthly % Change</b>	<b>Approx. # Months Since Sale Date and Date of Appraisal (Rounded)</b>	<b>Change For Calendar Year (Rounded)</b>	<b>Compounding Time Adjusted Unit Price</b>
2009	-8%	-0.66666%	4	-\$0.02/sf.	\$0.87/sf.
2010	-3%	N/A	12	-\$0.03/sf.	\$0.84/sf.
2011	-3%	N/A	12	-\$0.03/sf.	\$0.81/sf.
2012	-3%	-0.25%	7	-\$0.01/sf.	\$0.80/sf.
				<b>Total Time Adjustment</b>	<b>Total Time Adjusted Unit Price</b>
				-\$0.09/sf.	\$0.80/sf.

<b>COMP 2</b>					
<b>Loomis Drive, Mauston, Juneau County</b>		<b>Sale Date: 7/30/2010</b>		<b>Unit Price: \$0.51/sf.</b>	
<b>Year</b>	<b>Annual % Change</b>	<b>Monthly % Change</b>	<b>Approx. # Months Since Sale Date and Date of Appraisal (Rounded)</b>	<b>Change For Calendar Year (Rounded)</b>	<b>Compounding Time Adjusted Unit Price</b>
2010	-3%	-0.25%	5	-\$0.01/sf.	\$0.50/sf.
2011	-3%	N/A	12	-\$0.02/sf.	\$0.48/sf.
2012	-3%	-0.25%	7	-\$0.01/sf.	\$0.47/sf.
				<b>Total Time Adjustment</b>	<b>Total Time Adjusted Unit Price</b>
				-\$0.04/sf.	\$0.47/sf.

<b>COMP 3</b>					
<b>Corner of Grove and W. Milwaukee Street, Mauston, Juneau County</b>			<b>Sale Date: 6/4/2010</b>		<b>Unit Price: \$1.10/sf.</b>
<b>Year</b>	<b>Annual % Change</b>	<b>Monthly % Change</b>	<b>Approx. # Months Since Sale Date and Date of Appraisal (Rounded)</b>	<b>Change For Calendar Year (Rounded)</b>	<b>Compounding Time Adjusted Unit Price</b>
2010	-3%	-0.25%	7	-\$0.02/sf.	\$1.08/sf.
2011	-3%	N/A	12	-\$0.03/sf.	\$1.05/sf.
2012	-3%	-0.25%	7	-\$0.02/sf.	\$1.03/sf.
				<b>Total Time Adjustment</b>	<b>Total Time Adjusted Unit Price</b>
				-\$0.07/sf.	\$1.03/sf.

<b>COMP 4</b>					
<b>806 Dawes Court, Mauston, Juneau County</b>			<b>Sale Date: 8/16/2010</b>		<b>Unit Price: \$1.10/sf.</b>
<b>Year</b>	<b>Annual % Change</b>	<b>Monthly % Change</b>	<b>Approx. # Months Since Sale Date and Date of Appraisal (Rounded)</b>	<b>Change For Calendar Year (Rounded)</b>	<b>Compounding Time Adjusted Unit Price</b>
2010	-3%	-0.25%	4.5	-\$0.01/sf.	\$1.09/sf.
2011	-3%	N/A	12	-\$0.03/sf.	\$1.06/sf.
2012	-3%	-0.25%	7	-\$0.02/sf.	\$1.04/sf.
				<b>Total Time Adjustment</b>	<b>Total Time Adjusted Unit Price</b>
				-\$0.06/sf.	\$1.04/sf.

Location: The subject and comps are located in areas of existing development in the City of Mauston.

The subject is located at the intersection of Division Street (STH 58) and Grayside Avenue. Division Street (STH 58) has a heavier traffic volume than the comps' locations on typical residential streets. Their street locations are considered to be superior when compared with the subject and they were each adjusted -5% for location.

Size: The sizes of the comps are in the same general size bracket the subject's size and no size adjustments are needed.

Shape: The subject and comps have shapes that are typical for residential sites. The shape of the subject and comparables does not limit their development appeal, therefore no shape adjustments were needed.

Topography: The subject and comps have level to gradually sloping topographies. They are similar and no adjustments are needed.

Physical Attributes: The subject is a landscaped site.

Comps 1, 3 and 4 are open sites. Comp 2 is a site with trees. Landscaping and trees on residential in-fill site are considered to have no contributory values because these items would likely have to be removed to clear the building site for new construction, therefore no adjustments for physical attributes were made.

Zoning: The subject and comps have residential zoning that allow similar permitted and conditional uses. The sites were all buildable site and no zoning adjustments were needed.

**RECONCILIATION OF BEFORE VALUE OF VACANT LAND - BEFORE ACQUISITION:** After the adjustments are made, these sales indicate a range in value from \$0.45/sf. to \$0.99/sf. for the subject's site.

These sales are all given consideration in concluding a value of \$0.75/sf. for the fee simple estate of the subject's land as of the date of the appraisal.

$$23,670 \text{ sf.} \times \$0.75/\text{sf.} = \$17,752.50 \text{ Round to } \$17,750$$

**VALUE OF SUBJECT IMPROVEMENTS - BEFORE ACQUISITION:** The acquisition from this property will be land, property rights and site improvements.

It is my opinion that there will be no damages to the remainder (remaining land, building improvements and remaining site improvements), therefore it is not practical to appraise the building improvements. Their contributory value will be based on their 2011 equalized value from the Juneau County assessment records.

Their 2011 equalized assessed value was \$35,400.

I am making an extraordinary assumption that the 2011 equalized assessed value of the subject's improvements is their estimated market value as of the date of the appraisal.

**TOTAL VALUE OF SUBJECT - BEFORE ACQUISITION:** Based on the above information, the implied "Before Value" of the subject is calculated as follows:

Land		\$17,750
Improvements	2011 Equalized Assessed Value	<u>\$35,400</u>
Total Before Value		\$53,150

I am making an extraordinary assumption that the rounded 2011 Fair Market Value of the subject's improvements is their correct market value.

**HIGHEST AND BEST USE IN AFTER CONDITION:** No change. The highest and best use of the subject after the acquisition will remain as a residential site.

**VACANT LAND VALUE – AFTER ACQUISITION:** 2,469 sf. for new right of way will be acquired from the subject; therefore its size after the acquisition will become 21,201 sf.

The land sales used to estimate the land value before the acquisition are also applicable in calculating the value of the subject's land after the acquisition. The concluded value for the fee simple interest of the subject's land before the acquisition

was \$0.75/sf.; therefore the concluded value for the subject's land after the acquisition is calculated as follows:

$$21,201 \text{ sf.} \times \$0.75/\text{sf.} = \$15,900.75 \text{ Round to } \$15,900$$

**VALUE OF SUBJECT IMPROVEMENTS – AFTER ACQUISITION:** No building improvements are being acquired from the subject.

*Landscaping:* The subject has 2,469 sf. of lawn area and 3 crab apple trees located in the new right of way area being acquired.

The subject's landscaping is considered to be in average condition and has an estimated contributory value of 6% of the total before value of the property. The lawn area and 3 crab apple trees are considered to make of 25% of the contributory value of all of the subject's landscaping due to their location, size and the fact that they provided screening in the southeastern corner of this lot. This is the basis to calculate the contributory value of the subject's lawn area and trees being acquired is calculated as follows:

Total Before Value	\$53,150
Landscaping Contribution	<u>x6%</u>
Contributory Value of Subject's Total Landscaping	\$3,189
Percentage of Subject's Landscaping Being Acquired	<u>x25%</u>
Contributory Value of Subject's Landscaping	
Acquired	\$797.25
Round to	\$800

The contributory value of the subject's improvements after the acquisition is based on the 2011 equalized assessed value from the 2011 property tax bill minus the contributory value of any building or site improvements acquired.

The 2011 equalized assessed value of the subject's improvements was \$35,400. The after value of the subject's improvements is calculated as follows:

Fair Market Value of Subject's Improvements	\$35,400
-Contributory Value of Subject's Landscaping Acquired	<u>-\$ 800</u>
Value of Subject's Improvements – After Acquisition	\$34,600

**CONCLUSION OF TOTAL VALUE OF SUBJECT – AFTER ACQUISITION:**

Land	\$15,900
Improvements	<u>\$34,600</u>
Total After Value	\$50,500

**ADDITIONAL DAMAGES: TEMPORARY LIMITED EASEMENT:** A 6,756 square foot temporary limited easement area is being acquired to provide the contractor extra working room beyond the new right of way being acquired. It is a strip of land that varies in width and it abuts the existing right of way line along the Division Street

frontage and the new right of way line being acquired along the Grayside Avenue frontage.

The temporary limited easement areas for this project will provide the construction contractor the right to operate necessary equipment within the temporary limited easement areas, the right of ingress and egress, as long as required for such public purpose, including the right to preserve, protect, remove, or plant any vegetation that the highway authorities may deem necessary or desirable. Grading, blending and restoration work will also occur within the temporary limited easement areas.

All temporary limited easements for this project are to terminate on the date the construction of this project is completed. Construction is scheduled for the 2013 construction season; therefore the temporary limited easement will be in effect from the date of acquisition to the date of the completion of the project, which is roughly 16 months (August 2012 to November 2013).

Damages that result from temporary limited easements are usually based on an economic return on investment. This can be done by extracting a rental rate from the market. There is a lack of rental data for residential land in this area due to the fact that vacant residential sites are generally not rented as income producing properties. Due to the lack of residential land rental market data, an alternate method to estimate the market value of a temporary limited easement is to compare land to a monetary asset through the principal of substitution. The Bank of Mauston published a 0.70% APY rate for a 24-month certificate of deposit as of April 27, 2012. This rate will be used to estimate the fee value of the temporary limited easement area for the full term of the temporary limited easement. The rate for the 16 month period the temporary limited easement will be in effect is calculated as follows:

$$0.70\%/year \div 12 \text{ months} = 0.05833\%/month \times 16 \text{ months} = 0.93328\% \\ \text{Round To } 0.95\%$$

$$0.95\% \times \$0.75/\text{sf.} = \$0.007125/\text{sf.} \times 6,756 \text{ sf.} = \$48.14 \\ \text{Round to } \$100$$

**SEPARATE ENTITY:** Based on Wisconsin State Law, just compensation must be based on the higher amount resulting from considering the property on a before and after basis or as the part taken considered separately. It must be determined whether the higher amount resulted from the before and after basis or from that part taken considered separately. In this appraisal the result is the same because there is no damage to the remaining property.

I have considered the property evaluated in this appraisal, both from the before and after approach, as well as, the part taken. I have concluded from the result of this comparison, that the value of the part taken does not exceed the value attained by the before and after approach.

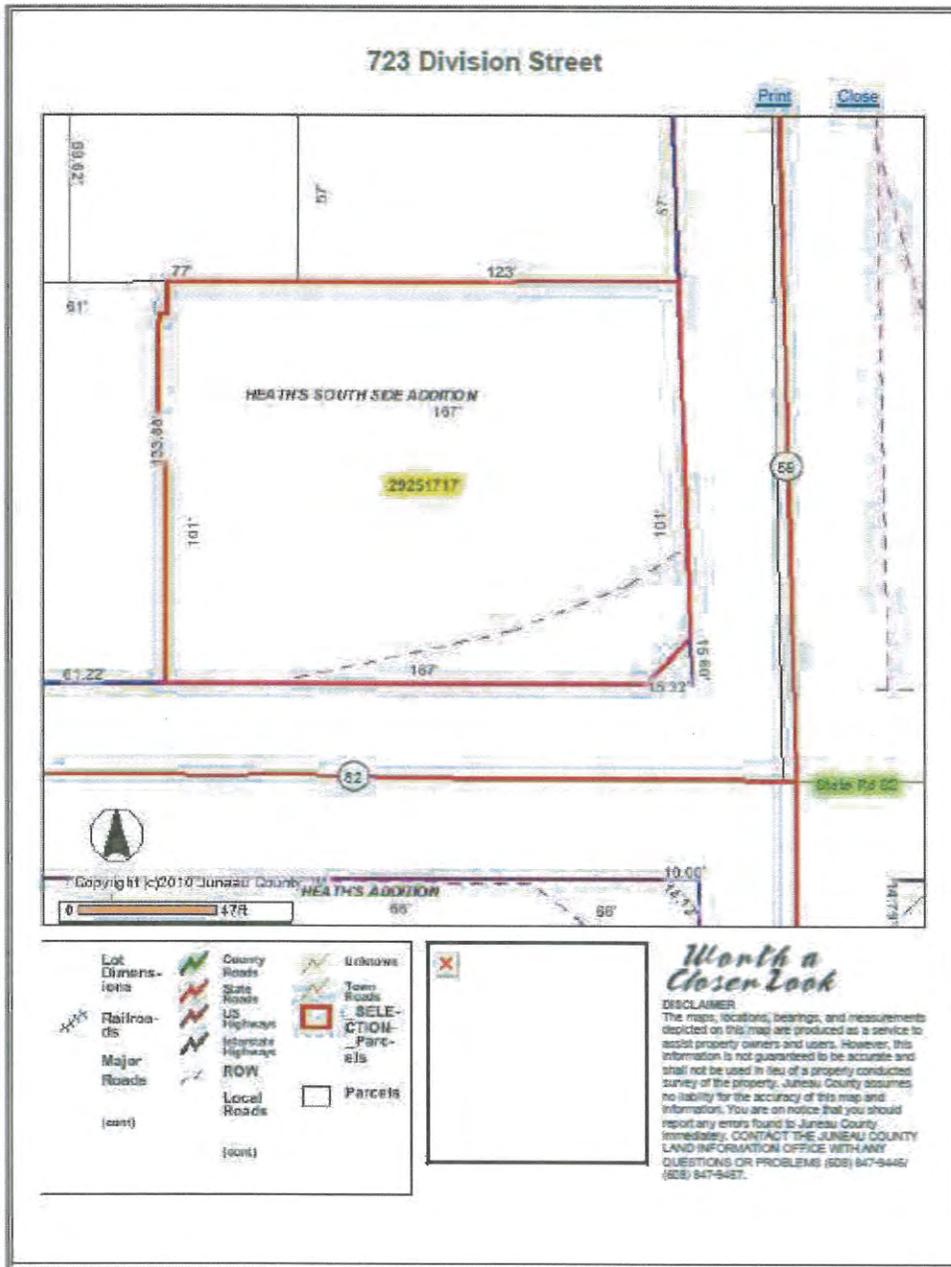
**CORRELATION OF LOSS AND DAMAGES:**

Before Value	\$53,150
After Value	<u>-\$50,500</u>
Total Loss in Fair Market Value	\$ 2,650
Additional Damages: TLE	<u>+\$ 100</u>
Total Loss and Damages	\$ 2,750

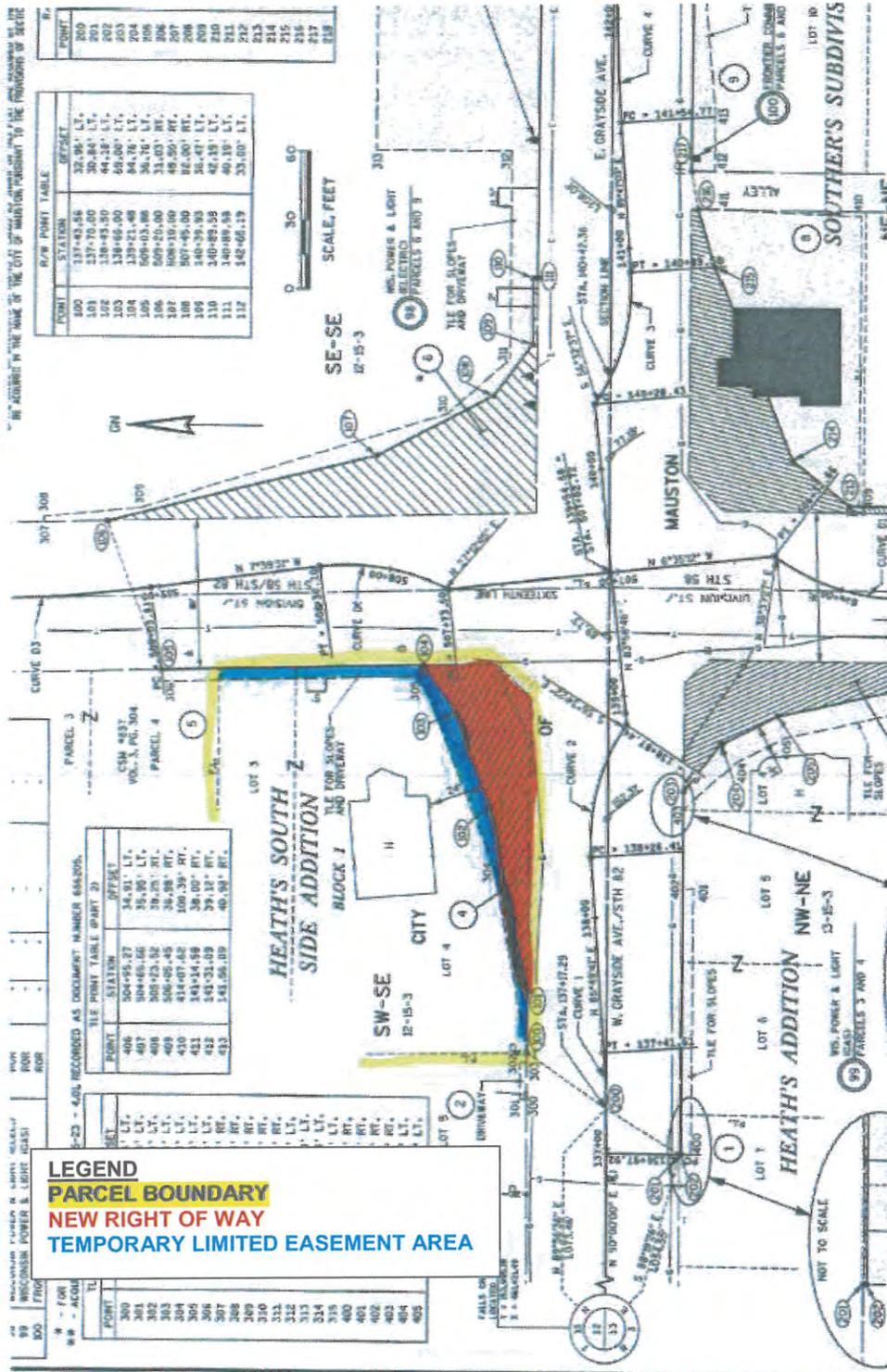
**ALLOCATION OF LOSS AND DAMAGES:**

<b>NEW RIGHT OF WAY –</b> 2,469 sf. x \$0.75/acre = \$1,851.75 Rounded to \$1,850	=	\$1,850
<b>IMPROVEMENTS - LANDSCAPING</b>	=	\$ 800
<b>TEMPORARY LIMITED EASEMENT –</b> 0.95% x \$0.75/sf. = \$0.007125/sf. x 6,756 sf. = \$48.14 Round to \$100	=	\$ 100
<b>TOTAL LOSS AND DAMAGES</b>	=	\$2,750

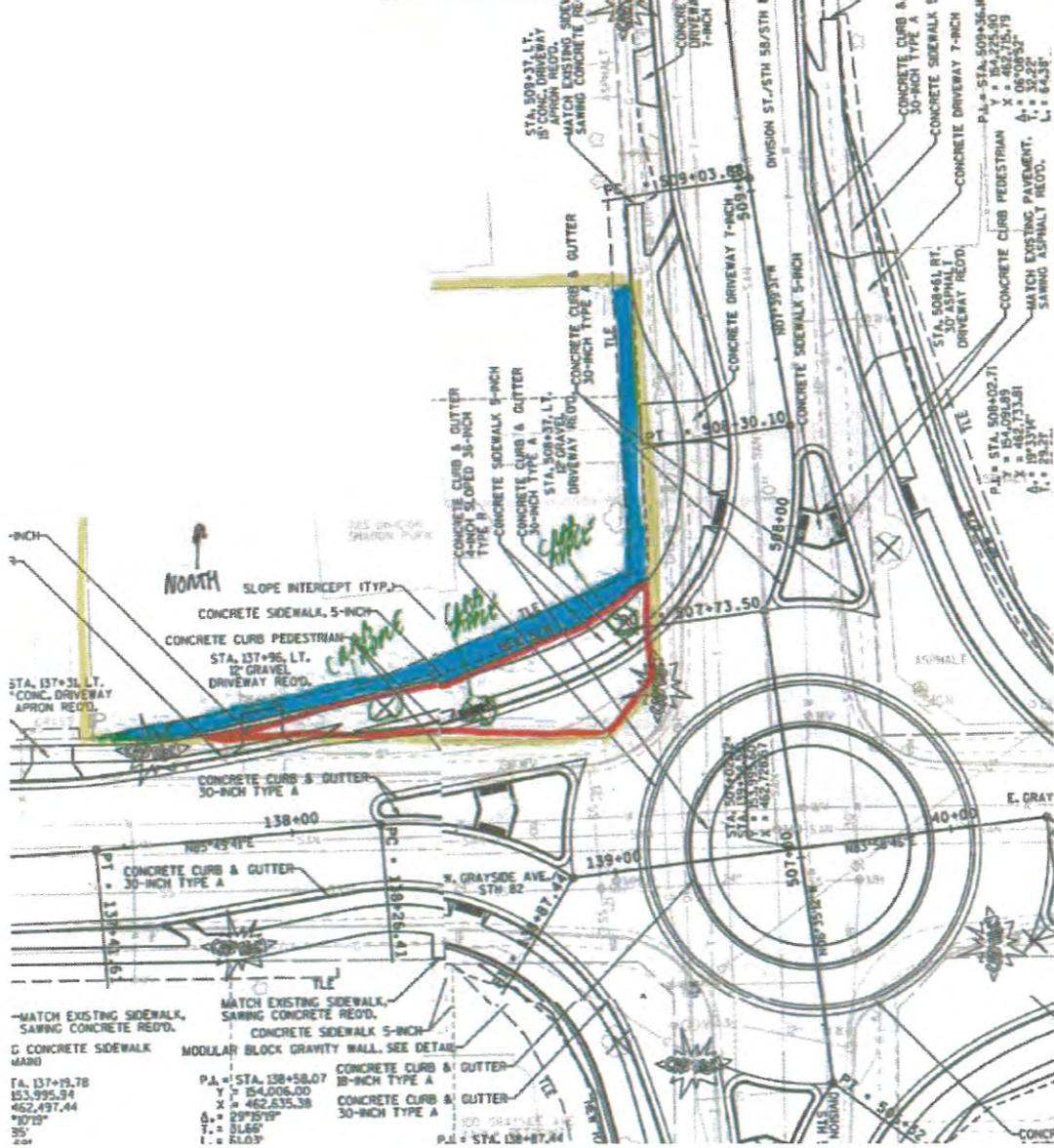
# TAX PARCEL MAP



# PLAT SKETCH



# PLAN SKETCH



## PHOTOGRAPHS OF SUBJECT PROPERTY



**SUBJECT** Overall view of subject  
**FROM** South side of Grayside Avenue  
**CAMERA POINTED** North

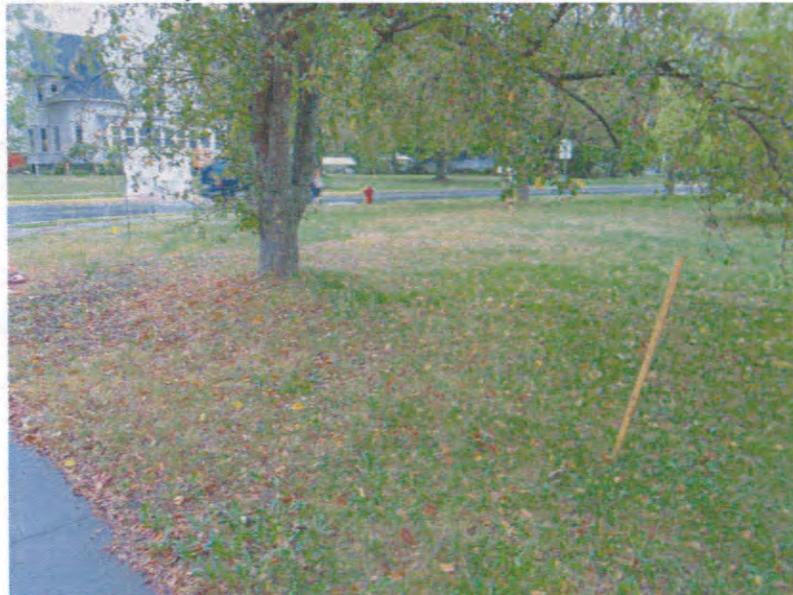


**SUBJECT** New R/W and TLE area  
**FROM** NE corner of property  
**CAMERA POINTED** Southerly

## PHOTOGRAPHS OF SUBJECT PROPERTY



**SUBJECT** New R/W and TLE area  
**FROM** Division Street driveway  
**CAMERA POINTED** Southerly



**SUBJECT** New R/W and TLE area  
**FROM** Point 104  
**CAMERA POINTED** Southwesterly

## PHOTOGRAPHS OF SUBJECT PROPERTY

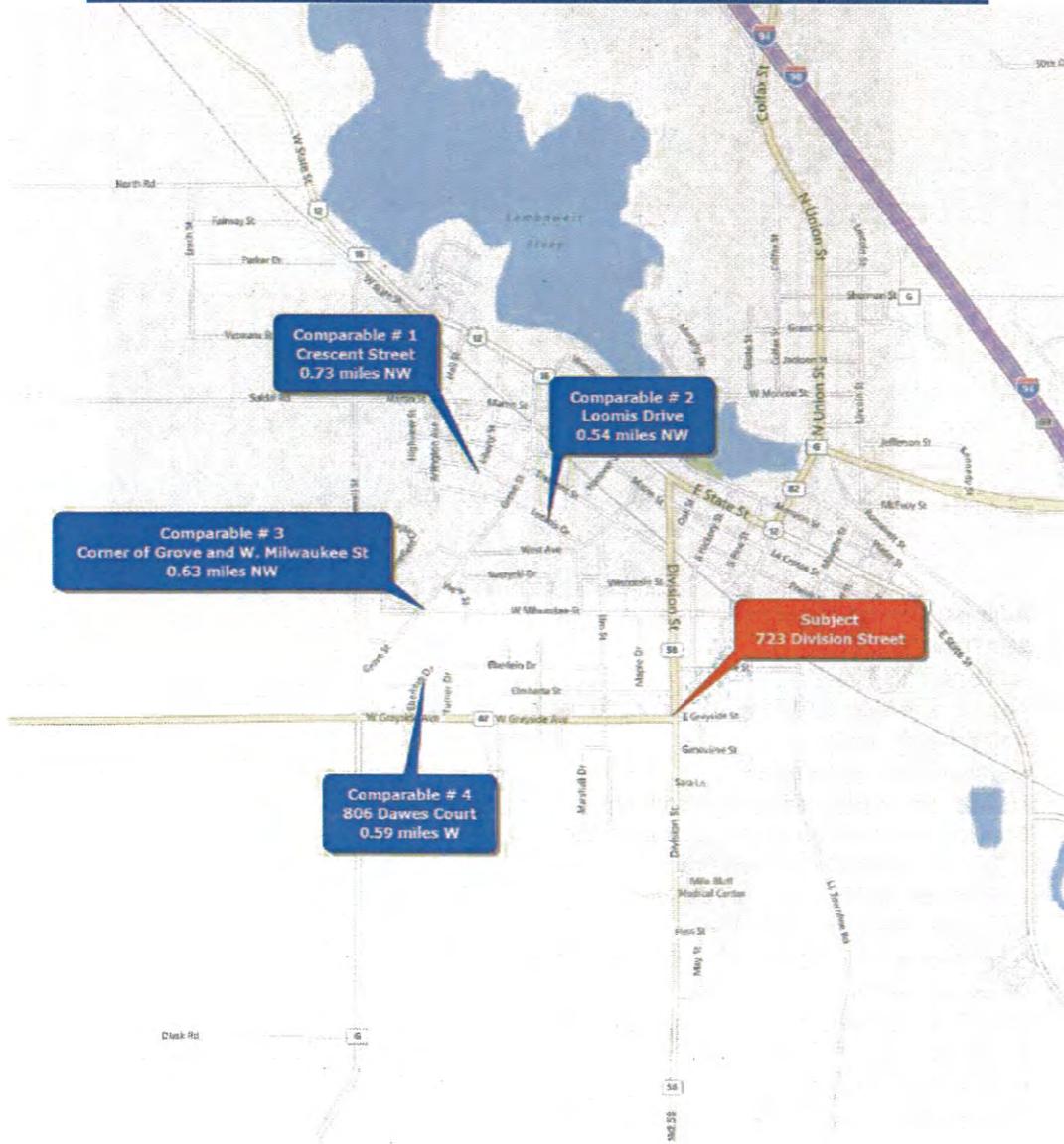


**SUBJECT** New R/W and TLE area  
**FROM** Grayside Avenue driveway  
**CAMERA POINTED** Easterly



**SUBJECT** New R/W and TLE area  
**FROM** SW corner of property  
**CAMERA POINTED** Easterly

# SUBJECT AND COMP SALE LOCATION MAP



## COMP 1 SALE DATA SHEET



**Address:** Crescent Street, Mauston

**Sale Date:** 8/26/2009

**Sale Price:** \$8,000

**Approx. Site Size:** 9,017 square feet (0.207 acre)

**Unit Price:** \$0.89/sf.

**Intended Use:** Home site

**Zoning:** SR-4 Single Family Residential 4

**Grantor:** Donald M. and Florence M. Wildes

**Grantee:** Ronald L. and Cheri Peach

**Type of Document:** Warranty Deed

**Document Number:** 675291

**Legal Description:** ARLINGTON HEIGHTS, LOT 95 W 0' LOT 96

**Financing:** Cash.

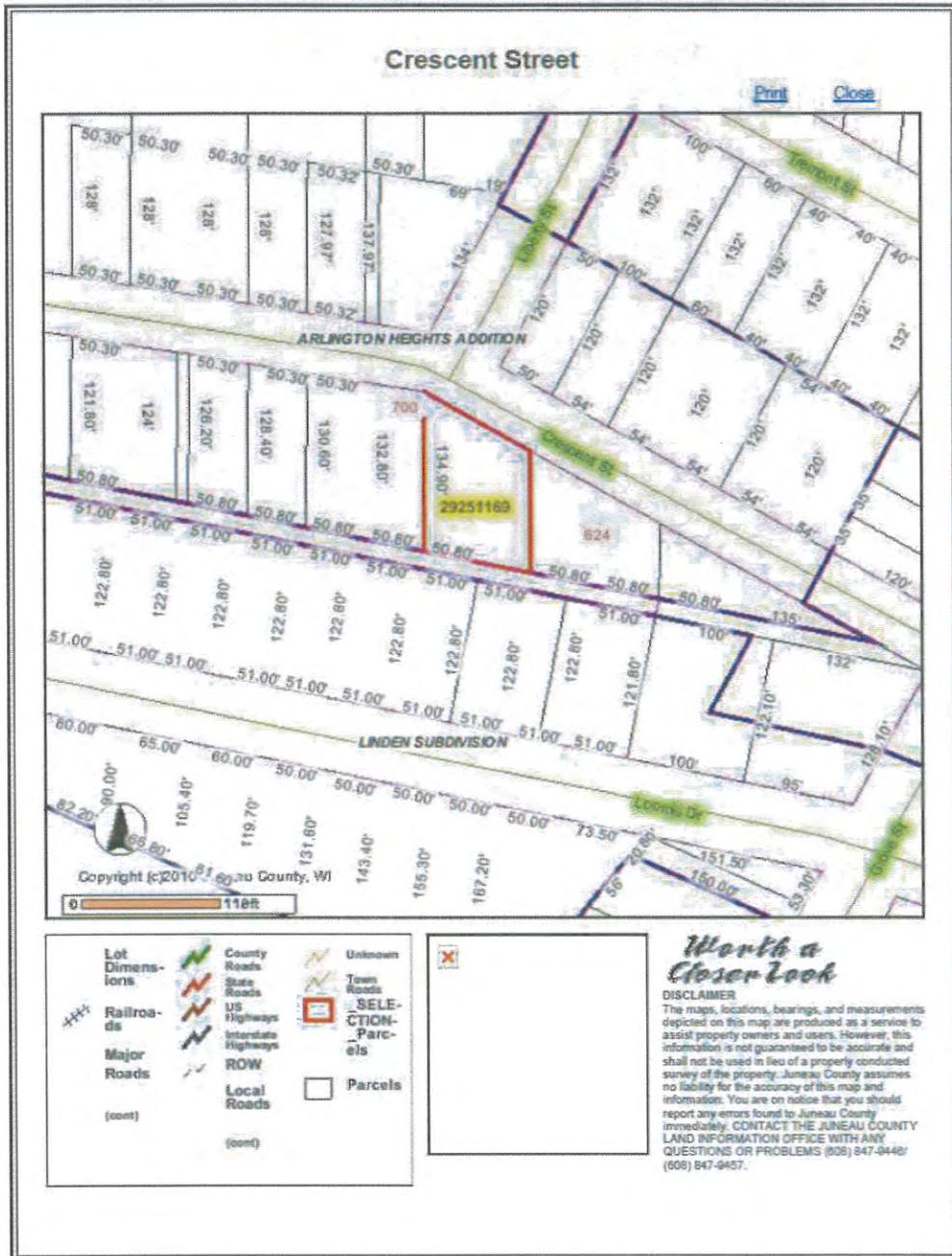
**Conditions of Sale:** Arm's length. Neighbors.

**Verified By:** Donald Wildes (Grantor), Juneau County tax Recors and [www.redi-net.com](http://www.redi-net.com)

**Verified To:** Patrick Wagner

**Description:** Level, slightly irregular shaped residential site. It has access to all municipal utilities. Purchased by the adjacent landowner to the west. This was an arm's length sale at a negotiated price. The parcel was conforming to the minimum lot area and width requirements of the SR-4 zoning district. It is a buildable site.

# COMP 1 PARCEL MAP



## COMP 2 SALE DATA SHEET



**Address:** Loomis Drive, Mauston

**Sale Date:** 7/30/2010

**Sale Price:** \$5,000

**Approx. Site Size:** 9,895 square feet

**Unit Price:** \$0.51/sf.

**Intended Use:** Home site

**Zoning:** SR-4 Single Family Residential 4

**Grantor:** Partick Curan, et al

**Grantee:** Emil E. and April D. Salisbury

**Type of Document:** Warranty Deed

**Document Number:** 681947

**Legal Description:** LINDEN SUBDIVISION PT. OF LOT 4 BLK 3 LOT 5, BLK 3

**Financing:** Conventional.

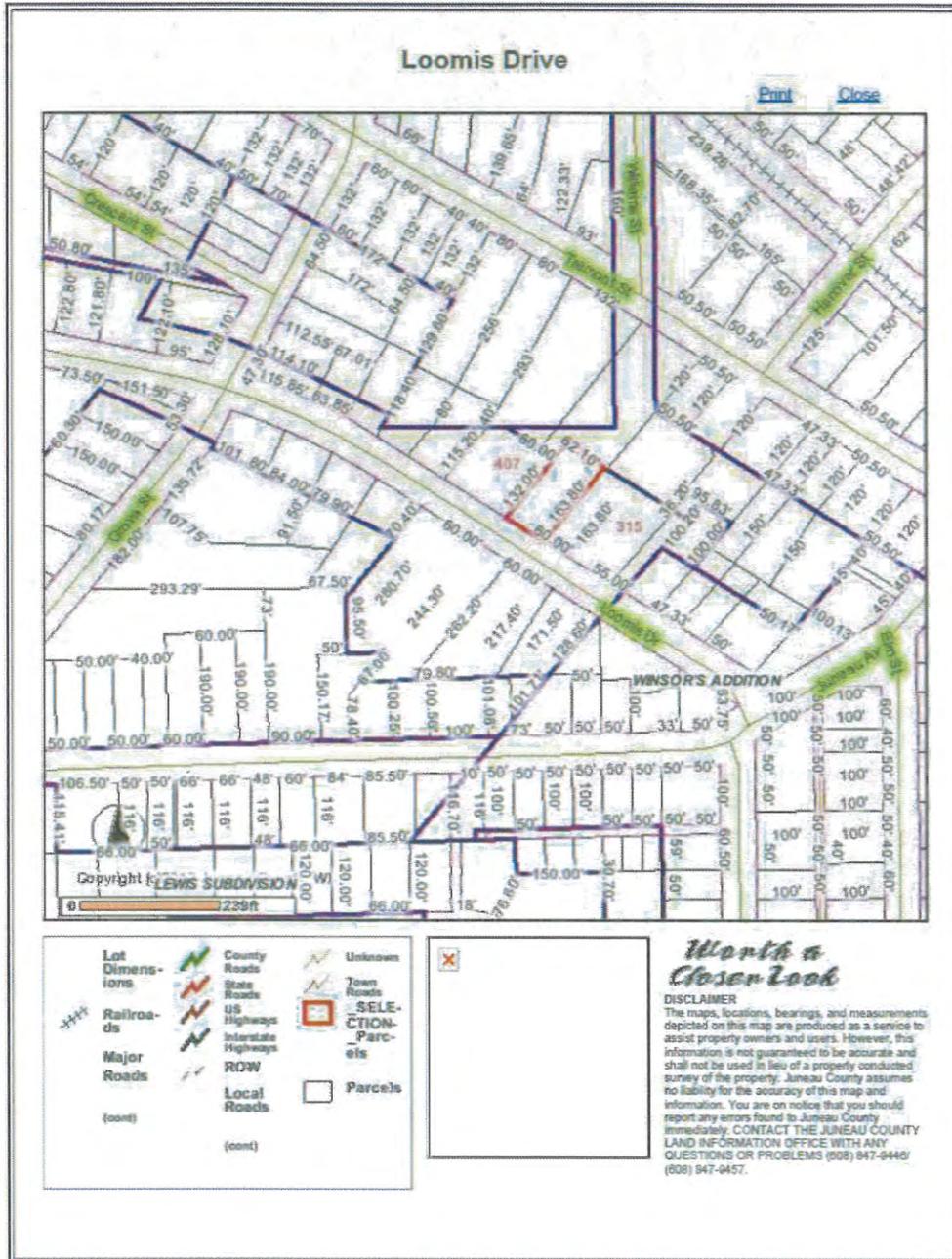
**Conditions of Sale:** Arm's length. Sold through broker. Listed for sale for \$15,000. On market 19 days.

**Verified By:** Paul Merk (Selling Agent), SCWMLS #1595244, Juneau County Tax Records and [www.redi-net.com](http://www.redi-net.com). Buyer and seller did not have published numbers.

**Verified To:** Patrick Wagner

**Description:** Level residential site fronting on Loomis Drive. It has access to all municipal utilities. This lot was purchased by the abutting landowner to the north. It sold through a broker at a negotiated price. This site was conforming to the minimum lot area requirement. It was not conforming to the minimum lot width requirements of the SR-4 zoning district. It is a buildable site.

# COMP 2 PARCEL MAP



## COMP 3 SALE DATA SHEET



**Address:** Corner of Grove and W. Milwaukee Street, Mauston

**Sale Date:** 6/4/2010

**Sale Price:** \$13,000

**Approx. Site Size:** 11,800 sf. square feet

**Unit Price:** \$1.10/sf.

**Intended Use:** Assemblage to adjacent home site (720 Grove Street)

**Zoning:** SR-4 Single Family Residential - 4

**Grantor:** Steven R. And Vicky L. Leavitt

**Grantee:** Debra M. Stropolis

**Type of Document:** Warranty Deed

**Document Number:** 679933

**Legal Description:** SCENIC VIEW SUBDIVISION LOT 1

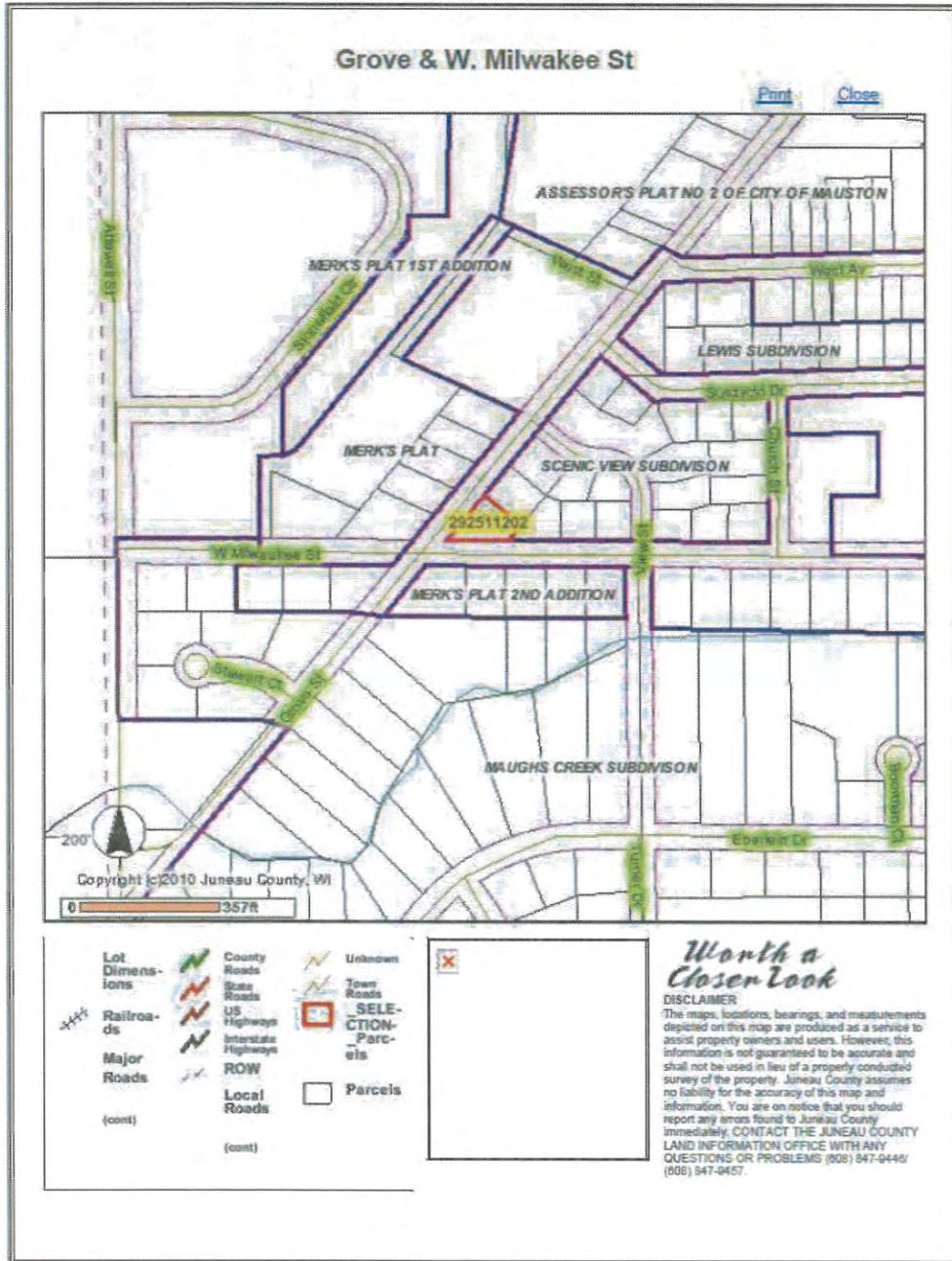
**Financing:** Cash.

**Conditions of Sale:** **Verified By:** Debra Strompolis (Grantee), Wisconsin Dept. of Revenue R.E. Transfer Data and Juneau Co. Tax Records

**Verified To:** Patrick Wagner

**Description:** This is an irregular shaped corner lot in the City of Mauston. It has access to all municipal utilities. It was purchased by the property owner to the north for assemblage to her existing site.

# COMP 3 PARCEL MAP



## COMP 4 SALE DATA SHEET



**Address:** 806 Dawes Court, Mauston

**Sale Date:** 8/16/2010

**Sale Price:** \$15,500

**Approx. Site Size:** 14,050 sf. square feet

**Unit Price:** \$1.10/sf.

**Intended Use:** Residential Home Site

**Zoning:** SR-3 Single Family Residential - 3

**Grantor:** Hi-Point Developers, LLC

**Grantee:** School District of Mauston

**Type of Document:** Warranty Deed

**Document Number:** 680829

**Legal Description:** MAUGH'S CREEK SUBDIVISION LOT 42

**Financing:** Cash.

**Conditions of Sale: Verified By:** Kimberly Conners (Listing and Selling Agent), Juneau County Tax Records, Wisconsin Dept. of Revenue R.E. Transfer Data and [www.redi-net.com](http://www.redi-net.com)

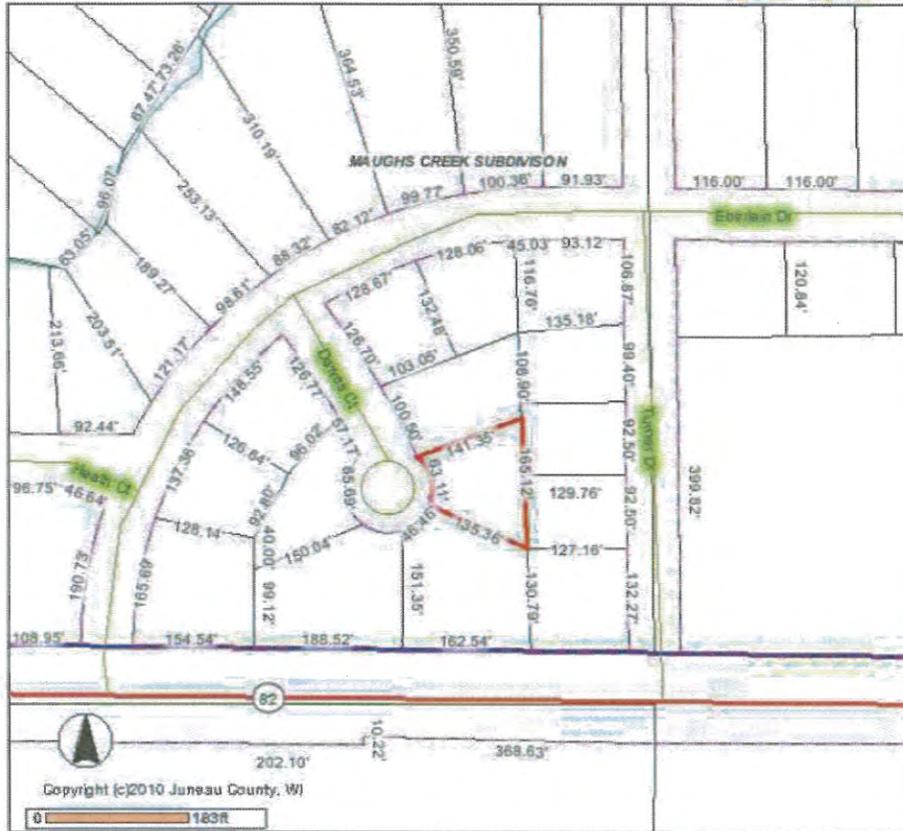
**Verified To:** Patrick Wagner

**Description:** This is an open site on a cul de sac. Municipal sanitary sewer and water were available. Purchased for the high school construction class to build a house. They have purchased lots and built other homes in this neighborhood.

# COMP 4 PARCEL MAP

806 Dawes Court

[Print](#) [Close](#)



- |                |                     |                   |
|----------------|---------------------|-------------------|
| Lot Dimensions | County Roads        | Unknown           |
| Railroads      | State Roads         | Town Roads        |
| Major Roads    | US Highways         | SELECTION-Parcels |
| (cont)         | Interstate Highways | Parcels           |
|                | ROW                 |                   |
|                | Local Roads         |                   |
| (cont)         | (cont)              |                   |



*Worth a Closer Look*

**DISCLAIMER**  
 The maps, locations, bearings, and measurements depicted on this map are produced as a service to assist property owners and users. However, this information is not guaranteed to be accurate and shall not be used in lieu of a properly conducted survey of the property. Juneau County assumes no liability for the accuracy of this map and information. You are on notice that you should report any errors found to Juneau County immediately. CONTACT THE JUNEAU COUNTY LAND INFORMATION OFFICE WITH ANY QUESTIONS OR PROBLEMS (808) 947-9445/ (808) 947-9457.

# RESUME OF APPRAISER QUALIFICATIONS

Patrick T. Wagner  
5 Clarendon Court  
Madison, WI 53704

## Work Experience

1994 to Present

Quality Valuation Service Madison, Wisconsin

Title: Real Estate Appraiser/Owner

◆ Perform appraisal services for governmental agencies and consultants for eminent domain acquisitions.

### Work performed includes:

- Preparation of preliminary market research and sale studies.
- Preparation of standard narrative, short format and URAR appraisals for vacant and improved residential, agricultural, commercial and industrial properties. Appraisals have been completed for full and partial acquisitions.
- Review of residential and commercial appraisals.
- Appeared as an expert witness before the Waukesha County Highway Commission on September 10, 1996.
- Appeared as an expert witness before the Waukesha County Highway Commission on September 6, 2000.
- Appeared as an expert witness before the Ozaukee County Highway Commission in March 2001.
- Appeared as an expert witness before the Washington County Condemnation Commission on April 7, 2009.
- Appeared as an expert witness before the Winnebago County Condemnation Commission on December 17, 2009.
- Appeared as an expert witness before the Dane County Condemnation Commission on January 27, 2010.

1990 to Present

Accurate Appraisal Service Madison, Wisconsin

Title: Real Estate Appraiser

◆ Perform appraisal services for lending institutions for mortgage purposes.

### Work performed includes:

- Preparation of URAR, ERC, condo, small income and vacant land appraisals.

## Education

Graduated from Lakeside Lutheran High Schools – 1988  
Attended Madison Area Technical College – 1988 to 1989  
Attended University of Wisconsin – Madison – 1989 to 1990  
Graduated from Madison Area Technical College – 1990 to 1992 – Two-year Associate Degree in Real Estate

### Special Courses Attended

Real Estate Appraisal I – MATC – 1990  
Principles of Real Estate – MATC – 1990  
Real Estate Appraisal II – MATC - 1991

**Special Courses - continued**

Standards of Professional Practice – WRA – 1991  
Real Estate Law – MATC – 1991  
Fundamentals of Building Construction – MATC – 1992  
Condos/Market and Submarket Analysis Seminar – Appraisal Institute – 1992  
FNMA Appraisal Issues – Appraisal Institute – 1993  
Real Estate Negotiation for Governmental Agencies – IR/WA – 1993  
Applications of Appraisal Principles (Course 405) – IR/WA – 1993  
Appraisal Training for Eminent Domain – IR/WA and WisDOT – 1993, 1996, 1998 & 2003  
Appraisal of Partial Acquisitions (Course 401) – IR/WA – 1994  
Principles of Real Estate Acquisitions (Course 101) – IR/WA - 1995  
Skills of Expert Testimony (Course 214) – IR/WA – 1995  
Real Estate Appraisal III – MATC - 1997  
Standards of Professional Practice – Appraisal Institute - 1999  
Appraising Residential Lakeshore – Cabin to Mansion – WRA – 1999  
Inspection Liability – Due Diligence for Residential Appraisers - WRA – 1999  
Real Estate Appraisal Review Workshop – FHWA and WisDOT - 2000  
Land Conservation Appraisal: Appraisal of Rural Lands, Conservation Easements, Purchase of Development Rights and Appraisal Under Government Guidelines – DNR - 2000  
Ethics and the Right of Way Profession (Course 103) – IR/WA – 2000  
USPAP – WRA – 2001 and Columbia Institute - 2008  
Appraisal of Landscaping – WisDOT and IR/WA - 2002  
USPAP Update – WRA - 2003  
Fair Housing – McCissock, Inc – 2003  
Construction Details and Trends – McCissock, Inc. – 2003  
Appraising Ornamental and Forest Trees – American Society of Farm Managers and Rural Appraisers – Wisconsin Chapter – 2004  
USPAP National Update – S.L.MacWilliams Co. – 2005  
2006 Condemnation Appraisal Symposium – Appraisal Institute - 2006  
2006 USPAP and Scope of Work – Kaplan Professional Schools - 2007  
USPAP National Update – Kaplan Professional Schools – 2007  
Current Issues In Appraising – McKissock – 2008  
Appraising FHA Today – McKissock 2008  
Income Capitalization – McKissock - 2008  
2008-2009 USPAP National Update – WRA - 2009  
Demystifying Income Property Appraising - WRA - 2010  
Local Public Agency Seminar 2010 - WisDOT - 2010

**Professional Licenses and Certification**

Wisconsin Certified Residential Appraisal #646-009

**Professional Memberships/Associations**

International Right of Way Association



## AGREEMENT FOR PURCHASE AND SALE OF REAL ESTATE

LPA1895 08/2011 (Replaces DT1895)

THIS AGREEMENT, made and entered into by and between City of Mauston, hereinafter called SELLER, and the City of Mauston, hereinafter called BUYER. **If accepted, this offer can create a legally enforceable contract.** Both parties should read this document carefully and understand it before signing.

SELLER and BUYER agree that BUYER is purchasing this property for transportation purposes within the meaning of Wis. Stats.

SELLER warrants and represents to BUYER that SELLER has no notice or knowledge of any: 1) Planned or commenced public improvements which may result in special assessments to otherwise materially affect the property other than the planned transportation facility for which the BUYER is purchasing this property; 2) Government agency or court order requiring repair, alteration, or correction of any existing condition; 3) Shore land or special land use regulations affecting the property; 4) Underground storage tanks and the presence of any dangerous or toxic materials or conditions affecting the property.

DESCRIPTION: The SELLER agrees to sell and the BUYER agrees to buy, upon the terms and conditions hereinafter named, the following described real estate situated in Juneau County, Wisconsin:

Parcel 4 of Transportation Project Plat 5020-05-23 - 4.01, Amendment No. 1, recorded in Volume 1 of Transportation Project Plats, Page 68, as Document #689989, recorded in Juneau County, Wisconsin.

Property interests and rights of said Parcel 4 consist of:

Fee simple.

Temporary limited easement.

Any interests or rights not listed above for said parcel but shown as required on said Transportation Project Plat are hereby incorporated herein by reference.

The purchase price of said real estate shall be the sum of Two Thousand, Seven Hundred Fifty and No/100 Dollars, (\$2,750.00) payable as follows: **At closing**

General taxes shall be prorated at the time of closing based on the net general taxes for the current year, if known, otherwise on the net general taxes for the preceding year.

SELLER shall, upon payment of purchase price, convey the property by warranty deed or other conveyance, free and clear of all liens and encumbrances, including special assessments, except recorded public utility easements and recorded restrictions on use running with the land or created by lawfully enacted zoning ordinances, and **none**

Legal possession of premises shall be delivered to BUYER on date of closing.

Occupancy of property shall be given to BUYER on closing, SELLER may not occupy property after closing, unless a separate lease agreement is entered into between BUYER and SELLER.

SPECIAL CONDITIONS:

This agreement is binding upon acceptance by BUYER as evidenced by the signature of an authorized representative of BUYER. If this agreement is not accepted by BUYER within 45 days after SELLER's signature, this agreement shall be null and void.

SELLER and BUYER agree to act in good faith and use diligence in completing the terms of this agreement. This agreement binds and inures to the benefit of the parties to this agreement and their successors in interest, personal representatives, heirs, executors, trustees and administrators.

The warranties and representations made herein survive the closing of this transaction. SELLER agrees to sell and convey the above-mentioned property on the terms and conditions as set forth and acknowledges receipt of a copy of this agreement.

\_\_\_\_\_  
Witness Signature

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Date

\_\_\_\_\_  
Seller Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Seller Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print Name

**The above agreement is accepted.**

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Title

Note: Must be signed by administrator or an authorized representative.

**WARRANTY DEED**

Exempt from fee: s. 77.25(2r) Wis. Stats.  
Exempt from filing transfer form s. 77.255 Wis. Stats.  
LPA1560 08/2011 (Replaces LPA3004)

THIS DEED, made by City of Mauston, GRANTOR, conveys and warrants the property described below to the City of Mauston, GRANTEE, for the sum of Two Thousand, Seven Hundred Fifty and No/100 Dollars (\$2,750.00.00).

Any person named in this deed may make an appeal from the amount of compensation within six months after the date of recording of this deed as set forth in s. 32.05(2a) Wisconsin Statutes. For the purpose of any such appeal, the amount of compensation stated on the deed shall be treated as the award, and the date the deed is recorded shall be treated as the date of taking and the date of evaluation.

Other persons having an interest of record in the property: None  
This is not homestead property.

**Legal Description:**

Parcel 4 of Transportation Project Plat 5020-05-23 - 4.01, Amendment No. 1, recorded in Volume 1 of Transportation Project Plats, Page 68, as Document #689989, recorded in Juneau County, Wisconsin.

Property interests and rights of said Parcel 4 consist of:

**Fee simple.**

**Temporary limited easement.**

Any interests or rights not listed above for said parcel but shown as required on said Transportation Project Plat are hereby incorporated herein by reference.

The above easement is to terminate upon the completion of this project or on the day the highway is open to the traveling public, whichever is later.

This space is reserved for recording data
Return to GJ Miesbauer and Associates, Inc. PO Box 470 Belleville, WI 53508
Parcel Identification Number/Tax Key Number 292510717

\_\_\_\_\_  
(Signature & Date)

Nathan Thiel for the City of Mauston  
(Print Name)

\_\_\_\_\_  
(Signature & Date)

\_\_\_\_\_  
(Print Name)

\_\_\_\_\_  
(Signature & Date)

\_\_\_\_\_  
(Print Name)

\_\_\_\_\_  
(Date)

State of Wisconsin )  
 ) ss.  
\_\_\_\_\_  
County)

On the above date, this instrument was acknowledged before me by the named person(s) or officers.

\_\_\_\_\_  
(Signature, Notary Public, State of Wisconsin)

\_\_\_\_\_  
(Print or Type Name, Notary Public, State of Wisconsin)

\_\_\_\_\_  
(Date Commission Expires)

**WORK SESSION**

**AGENDA**

**AND**

**DOCUMENTS**

**(WHEN APPLICABLE)**

**OFFICIAL NOTICE OF BUDGET WORK SESSION  
MAUSTON COMMON COUNCIL  
TUESDAY, NOVEMBER 13, 2012  
IMMEDIATELY FOLLOWING THE MAUSTON COMMON COUNCIL MEETING  
MAUSTON CITY HALL COUNCIL CHAMBERS  
303 MANSION STREET**

**The Mauston Common Council Will Review the Proposed 2013 General Fund Budget in Preparation for  
Public Hearing to be Held November 27, 2012**

CITY OF MAUSTON NOTICE OF PUBLIC HEARING  
PROPOSED 2013 GENERAL FUND BUDGET

On Tuesday November 27th, at 6:30 pm, a Public Hearing will be conducted before the Mauston Common Council. The Hearing will be held in the Council Chambers of City Hall, 303 Mansion Street. The purpose of this hearing is to obtain citizen input on the 2013 City Budget. A copy of the complete budget is available at City Hall during regular business hours. Questions can be directed to the City Administrator at (608) 847-6676.

	2011 Actual	2012 Budget	2012 Projected	Proposed Change	2013 Budget	% Change Budget
<b>REVENUE</b>						
Taxes	\$ 1,773,928	\$ 1,776,168	\$ 1,776,168	\$ 3,715	\$ 1,779,883	0.21%
Special Assessments	140,410	61,084	61,084	27,672	88,756	31.18%
Intergovernmental	1,686,365	1,534,594	1,534,594	39,813	1,574,407	2.53%
Licenses & Permits	51,398	70,973	70,973	(9,523)	61,450	-15.50%
Charges for Services	336,076	288,753	288,753	6,832	295,585	2.31%
Fines & Forfeitures	27,790	50,000	40,000	(250)	49,750	-0.50%
Miscellaneous	153,108	51,825	126,825	10,575	62,400	16.95%
<b>TOTAL REVENUE</b>	<b>4,169,075</b>	<b>3,833,397</b>	<b>3,898,397</b>	<b>78,834</b>	<b>3,912,231</b>	<b>2.02%</b>
<b>EXPENDITURES</b>						
<i>Wages &amp; Operational Costs</i>						
General Government	555,884	540,724	540,724	11,357	552,081	2.06%
Public Safety - Police	873,467	822,028	822,028	13,877	835,905	1.66%
Public Safety - Fire	127,662	139,930	139,930	-	139,930	0.00%
Public Works	969,820	896,716	896,716	20,578	917,294	2.24%
Summer Recreation	47,058	56,654	47,900	(4,330)	52,324	-8.28%
Planning & Zoning	75,895	77,591	77,591	2,047	79,638	2.57%
<b>Total Wages &amp; Operational Costs</b>	<b>2,649,786</b>	<b>2,533,643</b>	<b>2,524,889</b>	<b>43,529</b>	<b>2,577,172</b>	<b>1.69%</b>
<i>Non-Operational Costs</i>						
Transfers to other Funds	325,140	320,501	320,501	3,910	324,411	1.21%
Fixed Costs	292,624	274,836	274,836	(7,573)	267,263	-2.83%
Debt Service	430,050	534,314	534,314	(43,302)	491,012	-8.82%
Contributions	76,530	95,010	95,010	(30,000)	65,010	-46.15%
Contingency	20,438	75,936	35,000	2,064	78,000	2.65%
<b>Total Non-Operational Costs</b>	<b>1,144,782</b>	<b>1,300,597</b>	<b>1,259,661</b>	<b>(74,901)</b>	<b>1,225,696</b>	<b>-6.11%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,794,569</b>	<b>\$ 3,834,240</b>	<b>\$ 3,784,550</b>	<b>\$ (31,372)</b>	<b>\$ 3,802,868</b>	<b>-0.82%</b>

2013 Proposed Fund Budget Summary	Projected Beginning Balance	Total 2013 Revenues	Total 2013 Expenditures	2013 Net Revenue	Projected Ending Balance	General Fund Contribution
General Fund	1,192,757	3,912,231	3,802,868	109,363	1,302,120	-
Water Fund	1,648,901	904,074	721,031	183,043	1,831,944	-
Sewer Fund	3,262,352	1,221,900	1,058,693	163,207	3,425,559	-
Library Service Fund	384,498	518,139	507,615	10,524	395,022	291,400
Equipment Replacement Fund	678,326	264,693	294,798	(30,105)	648,221	184,643
Room Tax Fund	24,711	122,000	122,000	-	24,711	-
Taxi Fund	12,343	192,747	205,090	(12,343)	-	14,969
TID 2 Fund	140,960	517,241	438,983	78,258	219,218	-
TID 3 Fund	3,194,815	4,870,848	3,198,970	1,671,878	4,866,693	-

CITY OF MAUSTON  
GENERAL FUND  
SUMMARY SCHEDULE OF REVENUES AND EXPENDITURES

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY12 Projected	Proposed Change	FY13 Budget
<b>REVENUES</b>							
<i>Taxes</i>							
Property Taxes	\$ 1,508,161	\$ 1,551,646	\$ 1,647,619	\$ 1,654,168	\$ 1,654,168	\$ -	\$ 1,654,168
Payment in Lieu of Taxes	122,546	135,363	125,981	122,000	122,000	3,715	125,715
Special Assessments	67,511	82,731	140,410	61,084	61,084	27,672	88,756
Other Taxes	-	-	328	-	-	-	-
<b>Total Taxes</b>	<b>1,698,218</b>	<b>1,769,740</b>	<b>1,914,338</b>	<b>1,837,252</b>	<b>1,837,252</b>	<b>31,387</b>	<b>1,868,639</b>
<i>Intergovernmental Revenue</i>							
Shared Revenue	1,071,342	1,124,801	1,127,511	1,020,507	1,020,507	75,241	1,095,748
Transportation Aid	465,052	443,502	425,109	389,191	389,191	(33,269)	355,922
Other State Aid	92,176	36,748	29,004	27,584	27,584	(6,484)	21,100
Municipal Service Payments	79,668	105,410	104,742	97,312	97,312	4,325	101,637
<b>Total Intergovernmental Revenue</b>	<b>1,708,239</b>	<b>1,710,461</b>	<b>1,686,365</b>	<b>1,534,594</b>	<b>1,534,594</b>	<b>39,813</b>	<b>1,574,407</b>
<i>Licenses &amp; Permits</i>							
License	11,355	11,366	10,651	10,000	10,000	150	10,150
Franchise Fees	25,729	25,526	24,965	25,000	25,000	-	25,000
Building Permits	24,754	25,411	14,962	11,500	11,500	13,000	24,500
Other Permit Fees	941	451	821	24,473	24,473	(22,673)	1,800
<b>Total Licenses &amp; Permits</b>	<b>62,779</b>	<b>62,753</b>	<b>51,398</b>	<b>70,973</b>	<b>70,973</b>	<b>(9,523)</b>	<b>61,450</b>
<i>Charges for Service</i>							
Admin	16,209	18,501	16,580	3,000	3,000	(3,000)	-
Police	693	439	2,389	500	500	-	500
Fire	142,736	128,185	139,675	104,747	104,747	6,338	111,085
Public Works	8,885	11,480	5,280	13,800	13,800	(1,800)	12,000
Garbage	139,292	145,503	160,387	154,706	154,706	5,294	160,000
Summer Rec	12,258	12,571	11,765	12,000	12,000	-	12,000
<b>Total Charges for Service</b>	<b>320,073</b>	<b>316,679</b>	<b>336,076</b>	<b>288,753</b>	<b>288,753</b>	<b>6,832</b>	<b>295,585</b>
<i>Fines &amp; Forfeitures</i>							
Court	18,607	17,669	17,585	40,000	30,000	(250)	39,750
Police	9,600	8,690	10,205	10,000	10,000	-	10,000
<b>Total Fines &amp; Forfeitures</b>	<b>28,207</b>	<b>26,359</b>	<b>27,790</b>	<b>50,000</b>	<b>40,000</b>	<b>(250)</b>	<b>49,750</b>
<i>Miscellaneous</i>							
Interest Income	48,559	50,552	49,552	18,500	18,500	7,000	25,500
Rent	13,008	19,905	28,779	25,500	25,500	-	25,500
Other	12,311	25,090	18,105	7,825	7,825	3,575	11,400
Sale of Property	-	1,200	56,673	-	75,000	-	-
<b>Total Miscellaneous</b>	<b>73,877</b>	<b>96,747</b>	<b>153,108</b>	<b>51,825</b>	<b>126,825</b>	<b>10,575</b>	<b>62,400</b>
<b>TOTAL REVENUES</b>	<b>3,891,394</b>	<b>3,982,740</b>	<b>4,169,075</b>	<b>3,833,397</b>	<b>3,898,397</b>	<b>78,834</b>	<b>3,912,231</b>

**CITY OF MAUSTON  
GENERAL FUND  
SUMMARY SCHEDULE OF REVENUES AND EXPENDITURES**

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY12 Projected	Proposed Change	FY13 Budget
<b>EXPENDITURES</b>							
<i>General Government</i>							
Salary	255,192	229,394	237,544	255,142	255,142	6,894	262,036
Benefit	136,059	153,922	156,335	126,082	126,082	1,393	127,475
Professional Service	99,561	98,214	77,318	69,420	69,420	430	69,850
Contractual Service	45,004	50,786	53,454	47,940	47,940	(5,540)	42,400
Supplies	34,514	34,889	31,233	42,140	42,140	8,180	50,320
<b>Total General Government</b>	<b>570,330</b>	<b>567,204</b>	<b>555,884</b>	<b>540,724</b>	<b>540,724</b>	<b>11,357</b>	<b>552,081</b>
<i>Police</i>							
Salary	461,511	497,024	499,541	503,655	503,655	12,080	515,735
Benefit	243,122	281,344	290,117	240,535	240,535	(1,203)	239,332
Professional Service	10,919	6,723	12,415	11,500	11,500	-	11,500
Contractual Service	16,298	26,392	24,979	25,695	25,695	-	25,695
Supplies	36,851	42,231	46,416	40,643	40,643	3,000	43,643
<b>Total Public Safety - Police</b>	<b>768,701</b>	<b>853,714</b>	<b>873,467</b>	<b>822,028</b>	<b>822,028</b>	<b>13,877</b>	<b>835,905</b>
<i>Fire</i>							
Salary	80,142	67,748	68,354	76,000	76,000	-	76,000
Benefit	9,933	10,107	10,915	11,900	11,900	-	11,900
Professional Service	425	727	30	380	380	(30)	350
Contractual Service	12,450	12,856	15,030	17,250	17,250	(2,050)	15,200
Supplies	32,413	33,994	33,334	34,400	34,400	2,080	36,480
<b>Total Public Safety - Fire</b>	<b>135,363</b>	<b>125,432</b>	<b>127,662</b>	<b>139,930</b>	<b>139,930</b>	<b>-</b>	<b>139,930</b>
<i>Public Works</i>							
Salary	231,431	194,389	250,551	248,379	248,379	4,314	252,693
Benefit	109,864	121,261	147,177	119,587	119,587	(1,461)	118,126
Professional Service	4,591	859	1,648	3,000	3,000	-	3,000
Contractual Service	356,815	360,511	378,673	383,200	383,200	5,025	388,225
Supplies	304,240	154,327	191,770	142,550	142,550	12,700	155,250
<b>Total Public Works</b>	<b>1,006,941</b>	<b>831,347</b>	<b>969,820</b>	<b>896,716</b>	<b>896,716</b>	<b>20,578</b>	<b>917,294</b>
<i>Summer Recreation</i>							
Salary	33,317	31,456	30,164	36,000	28,000	(4,000)	32,000
Benefit	2,549	2,238	2,190	2,754	2,000	(330)	2,424
Contractual Service	5,093	4,378	4,263	6,700	6,700	(1,000)	5,700
Supplies	10,734	10,695	10,442	11,200	11,200	1,000	12,200
<b>Total Summer Recreation</b>	<b>51,692</b>	<b>48,766</b>	<b>47,058</b>	<b>56,654</b>	<b>47,900</b>	<b>(4,330)</b>	<b>52,324</b>
<i>Planning &amp; Zoning</i>							
Salary	31,434	30,693	30,721	31,603	31,603	1,570	33,173
Benefit	25,699	27,790	28,478	21,578	21,578	477	22,055
Professional Service	6,828	5,036	3,891	1,700	1,700	-	1,700
Contractual Service	21,299	24,617	12,173	19,550	19,550	-	19,550
Supplies	1,303	1,772	632	3,160	3,160	-	3,160
<b>Total General Government</b>	<b>86,563</b>	<b>89,908</b>	<b>75,895</b>	<b>77,591</b>	<b>77,591</b>	<b>2,047</b>	<b>79,638</b>
<b>Operating Expenditures</b>	<b>2,619,589</b>	<b>2,516,371</b>	<b>2,649,786</b>	<b>2,533,643</b>	<b>2,524,889</b>	<b>43,529</b>	<b>2,577,172</b>

**CITY OF MAUSTON  
GENERAL FUND  
SUMMARY SCHEDULE OF REVENUES AND EXPENDITURES**

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY12 Projected	Proposed Change	FY13 Budget
<b><i>Non-Operational</i></b>							
Fixed Cost	315,569	310,001	325,140	320,501	320,501	3,910	324,411
Debt Service	318,670	298,795	292,624	274,836	274,836	(7,573)	267,263
Contributions	398,907	388,965	430,050	534,314	534,314	(43,302)	491,012
Contributions to Others	93,931	79,931	76,530	95,010	95,010	(30,000)	65,010
Contingency	21,732	178,276	20,438	75,936	35,000	2,064	78,000
<b>Non-Operating Expenditures</b>	<b>1,148,810</b>	<b>1,255,968</b>	<b>1,144,782</b>	<b>1,300,597</b>	<b>1,259,661</b>	<b>(74,901)</b>	<b>1,225,696</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,768,399</b>	<b>\$ 3,772,340</b>	<b>\$ 3,794,569</b>	<b>\$ 3,834,240</b>	<b>\$ 3,784,550</b>	<b>\$ (31,372)</b>	<b>\$ 3,802,868</b>
<i>Revenues over Expenditures</i>	<i>122,994</i>	<i>210,401</i>	<i>374,206</i>	<i>(843)</i>	<i>113,847</i>	<i>110,206</i>	<i>109,363</i>
Unassigned Fund Balance	494,303	704,704	1,078,910	1,078,067	1,192,757		1,302,120
Ratio - Fund Balance:Expenditures	13%	19%	28%	28%	32%		34%

CITY OF MAUSTON  
LIBRARY FUND  
SUMMARY SCHEDULE OF REVENUES AND EXPENDITURES

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY12 Projected	Proposed Change	FY13 Budget
<b>REVENUES</b>							
County Reimbursement	\$ 170,768	\$ 178,586	\$ 175,887	\$ 173,941	\$ 173,941	\$ 9,607	\$ 183,548
Fines & Forfeitures	21,740	24,813	33,013	21,000	21,000	-	21,000
Donations	39,747	7,175	2,476	900	900	-	900
Winding Rivers Grant	6,110	6,100	13,353	6,110	6,110	(10)	6,100
Interest Income	1,958	3,168	6,585	15,191	4,000	-	15,191
<b>Operating Revenues</b>	<b>240,324</b>	<b>219,843</b>	<b>231,314</b>	<b>217,142</b>	<b>205,951</b>	<b>9,597</b>	<b>226,739</b>
City Contribution	306,600	310,000	310,000	291,400	291,400	-	291,400
<b>TOTAL REVENUES</b>	<b>546,924</b>	<b>529,843</b>	<b>541,314</b>	<b>508,542</b>	<b>497,351</b>	<b>9,597</b>	<b>518,139</b>
<b>EXPENDITURES</b>							
Salary	170,203	168,344	183,746	196,400	196,400	6,600	203,000
Benefit	80,696	87,686	90,428	97,984	97,984	(2,684)	95,300
Contractual Service	130,255	124,815	129,413	114,201	114,201	(5,600)	108,601
Professional Service	360	-	20	-	-	100	100
Supplies	77,380	63,324	70,688	72,834	72,834	245	73,079
<b>Operating Expenditures</b>	<b>458,894</b>	<b>444,169</b>	<b>474,294</b>	<b>481,419</b>	<b>481,419</b>	<b>(1,339)</b>	<b>480,080</b>
Capital Outlay	-	-	-	22,000	22,000	-	22,000
Reserve Funds	11,723	30,753	30,825	-	-	-	-
Fixed Cost	4,916	4,675	5,648	5,272	5,272	263	5,535
<b>Non-Operating Expenditures</b>	<b>4,916</b>	<b>35,428</b>	<b>36,473</b>	<b>27,272</b>	<b>27,272</b>	<b>263</b>	<b>27,535</b>
<b>TOTAL EXPENDITURES</b>	<b>463,810</b>	<b>\$ 479,597</b>	<b>\$ 510,767</b>	<b>\$ 508,691</b>	<b>\$ 508,691</b>	<b>\$ (1,076)</b>	<b>\$ 507,615</b>
<i>Net Revenues over Expenditures</i>	<i>83,113</i>	<i>50,246</i>	<i>29,850</i>	<i>(149)</i>	<i>(11,340)</i>	<i>10,673</i>	<i>10,524</i>
Library Fund Reserve Balanace	315,890	366,136	395,986	395,837	384,498		395,022
Ratio - Fund Balance:Expenditures	69%	82%	83%	82%	80%		82%

**CITY OF MAUSTON  
WATER UTILITY FUND  
SUMMARY SCHEDULE OF REVENUES AND EXPENDITURES**

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY12 Projected	Proposed Change	FY13 Budget
<b>REVENUES</b>							
Residential Meters	\$ 295,828	\$ 294,061	\$ 290,338	\$ 292,000	\$ 292,000	\$ -	\$ 292,000
Commercial Meters	202,502	202,705	209,716	210,000	210,000	-	210,000
Industrial Meters	24,001	26,276	31,897	31,000	31,000	1,000	32,000
Public Authority Meters	60,812	64,991	65,483	60,000	60,000	10,000	70,000
Public Fire Protection	231,924	231,924	231,924	231,000	231,000	924	231,924
Private Fire Protection	24,731	26,419	26,504	17,000	17,000	8,000	25,000
Other Operating Revenues	17,754	15,262	18,235	8,900	8,900	5,500	14,400
Water Tower Rent	10,350	10,350	10,912	10,350	10,350	14,400	24,750
Interest Income	19,718	24,513	22,374	13,000	13,000	(9,000)	4,000
<b>TOTAL REVENUES</b>	<b>887,620</b>	<b>896,501</b>	<b>907,383</b>	<b>873,250</b>	<b>873,250</b>	<b>30,824</b>	<b>904,074</b>
<b>EXPENDITURES</b>							
Administrative	216,562	235,453	238,673	169,977	169,977	44,290	214,267
Treatment	46,065	33,779	53,542	57,038	57,038	(4,044)	52,994
Pumping	33,876	46,679	54,750	54,338	54,338	(3,344)	50,994
Transmission & Distribution	82,244	90,951	19,093	45,138	45,138	(9,394)	35,744
Source	3,803	7,660	12,705	19,788	19,788	(6,044)	13,744
Customer Accounts	2,180	1,291	2,320	10,000	10,000	(5,000)	5,000
<b>Operating Expenditures</b>	<b>384,729</b>	<b>415,814</b>	<b>381,084</b>	<b>356,279</b>	<b>356,279</b>	<b>16,464</b>	<b>372,743</b>
Contributions	-	-	-	14,510	-	5,009	19,519
Debt Service	278,776	245,355	233,542	233,784	233,784	9,462	243,246
Payment in Lieu of Taxes	87,622	87,696	86,851	85,524	85,389	-	85,524
Non-Cash Adjustment (Auditors)	203,441	(173,952)	238,510	-	-	-	-
<b>Non-Operating Expenditures</b>	<b>569,839</b>	<b>159,099</b>	<b>558,903</b>	<b>333,818</b>	<b>319,173</b>	<b>14,471</b>	<b>348,289</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 954,568</b>	<b>\$ 574,913</b>	<b>\$ 939,987</b>	<b>\$ 690,097</b>	<b>\$ 675,452</b>	<b>\$ 30,934</b>	<b>\$ 721,031</b>
<i>Net Revenues over Expenditures</i>	<i>(66,948)</i>	<i>321,588</i>	<i>(32,604)</i>	<i>183,153</i>	<i>197,798</i>	<i>(110)</i>	<i>183,043</i>
Water Fund Reserve Balanace	978,966	1,300,554	1,267,950	1,451,103	1,648,901		1,831,944
Ratio - Fund Balance:Expenditures	254%	313%	333%	407%	463%		491%

**CITY OF MAUSTON  
SEWER UTILITY FUND  
SUMMARY SCHEDULE OF REVENUES AND EXPENDITURES**

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY12 Projected	Proposed Change	FY13 Budget
<b>REVENUES</b>							
Residential Meters	\$ 370,468	\$ 380,278	\$ 393,050	\$ 390,000	\$ 390,000	\$ 20,000	\$ 410,000
Commercial Meters	402,505	410,507	431,026	432,000	432,000	(2,000)	430,000
Industrial Meters	46,964	50,635	61,241	59,000	59,000	6,000	65,000
Public Authorities	191,460	199,546	213,408	200,000	200,000	22,000	222,000
Interest Income	96,260	117,703	99,054	-	-	60,900	60,900
Other Operating	34,625	34,401	43,072	34,000	34,000	-	34,000
<b>TOTAL REVENUES</b>	<b>1,142,281</b>	<b>1,193,069</b>	<b>1,240,851</b>	<b>1,115,000</b>	<b>1,115,000</b>	<b>106,900</b>	<b>1,221,900</b>
<b>EXPENDITURES</b>							
Salary	116,100	158,859	129,636	139,184	139,184	(1,024)	138,160
Benefit	73,985	87,453	84,159	86,664	86,664	(20,162)	66,502
Contractual Service	16,230	7,926	12,789	17,375	17,375	(2,375)	15,000
Supplies	277,655	346,291	269,186	253,000	253,000	(6,500)	246,500
<b>Operating Expenditures</b>	<b>483,970</b>	<b>600,530</b>	<b>495,770</b>	<b>496,223</b>	<b>496,223</b>	<b>(30,061)</b>	<b>466,162</b>
Contributions	-	-	-	19,320	19,320	6,211	25,531
Debt Service	780,228	610,274	551,464	572,659	572,659	(24,725)	547,934
Property & Other Insurance	12,481	11,323	14,099	13,208	13,208	810	14,018
Payment in Lieu of Taxes	-	-	-	5,048	5,048	-	5,048
Non-Cash Adjustment (Auditors)	63,522	(432,292)	271,536	-	-	-	-
<b>Non-Operating Expenditures</b>	<b>856,231</b>	<b>189,305</b>	<b>837,099</b>	<b>610,235</b>	<b>610,235</b>	<b>(17,704)</b>	<b>592,531</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,340,201</b>	<b>\$ 789,835</b>	<b>\$ 1,332,869</b>	<b>\$ 1,106,458</b>	<b>\$ 1,106,458</b>	<b>\$ (47,765)</b>	<b>\$ 1,058,693</b>
<i>Net Revenues over Expenditures</i>	<i>(197,919)</i>	<i>403,235</i>	<i>(92,018)</i>	<i>8,542</i>	<i>8,542</i>	<i>154,665</i>	<i>163,207</i>
Sewer Fund Reserve Balanace	2,934,051	3,337,286	3,245,268	3,253,810	3,262,352		3,425,559
Ratio - Fund Balance:Expenditures	606%	556%	655%	656%	657%		735%

**CITY OF MAUSTON  
ROOM TAX FUND  
SUMMARY SCHEDULE OF REVENUES AND EXPENDITURES**

	FY10 Actual	FY11 Actual	FY12 Budget	FY12 Projected	Proposed Change	FY13 Budget
<b>REVENUES</b>						
Taxes - City Share	\$ 23,501	\$ 22,393	\$ 21,000	\$ 21,000	\$ -	\$ 21,000
<b>Administrative Revenues</b>	<b>23,501</b>	<b>22,393</b>	<b>21,000</b>	<b>21,000</b>	<b>-</b>	<b>21,000</b>
Taxes - Committee Share	89,668	89,571	84,000	84,000	-	84,000
Pumpkin Bash Revenue	12,129	10,402	6,000	6,000	-	6,000
Advertising Sales	-	15,000	6,000	6,000	4,000	11,000
Miscellaneous	90	-	-	5,000	-	-
<b>Program Revenues</b>	<b>101,887</b>	<b>114,973</b>	<b>96,000</b>	<b>101,000</b>	<b>4,000</b>	<b>101,000</b>
<b>TOTAL REVENUES</b>	<b>125,388</b>	<b>137,366</b>	<b>117,000</b>	<b>122,000</b>	<b>4,000</b>	<b>122,000</b>
<b>EXPENDITURES</b>						
Personnel Contribution	18,000	20,000	20,000	19,100	(900)	19,100
Capital Contribution	-	-	-	-	-	-
Miscellaneous	7,991	755	6,600	6,600	(4,700)	1,900
<b>Administrative Expenditures</b>	<b>25,991</b>	<b>20,755</b>	<b>26,600</b>	<b>25,700</b>	<b>(5,600)</b>	<b>21,000</b>
Marketing	31,105	69,023	60,064	60,064	(1,400)	58,664
Pumpkin Bash	61,297	51,485	26,627	26,627	(627)	26,000
Event Support	9,742	8,548	10,000	10,000	-	10,000
Capital	76,615	24,053	11,750	11,750	(6,123)	5,627
Miscellaneous	3,199	135	200	200	509	709
<b>Program Expenditures</b>	<b>181,958</b>	<b>153,244</b>	<b>108,641</b>	<b>108,641</b>	<b>(7,641)</b>	<b>101,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 207,949</b>	<b>\$ 174,000</b>	<b>\$ 135,241</b>	<b>\$ 134,341</b>	<b>\$ (13,241)</b>	<b>\$ 122,000</b>
<i>Net Revenues over Expenditures</i>	<i>(82,561)</i>	<i>(36,634)</i>	<i>(18,241)</i>	<i>(12,341)</i>	<i>17,241</i>	<i>-</i>
Room Tax Fund Reserve Balanace	73,686	37,052	18,811	24,711		24,711
Ratio - Fund Balance:Expenditures	40%	24%	17%	23%		24%

## CEMETERY FUND

## SUMMARY SCHEDULE OF REVENUES AND EXPENDITURES

	FY12 Budget	FY12 Projected	FY12-13 Proposed Change	FY13 Budget
<b>REVENUES</b>				
Lot Sales	\$ 3,000	\$ 4,165	\$ 1,080	\$ 4,080
Internment	1,000	4,600	3,500	4,500
Other Revenue	-	1,024	500	500
Interest Income	2,000	3,974	(500)	1,500
<b>Operating Revenues</b>	<b>6,000</b>	<b>13,763</b>	<b>4,580</b>	<b>10,580</b>
City Contribution	22,000	22,000	-	22,000
<b>TOTAL REVENUES</b>	<b>28,000</b>	<b>35,763</b>	<b>4,580</b>	<b>32,580</b>
<b>EXPENDITURES</b>				
Salary	24,000	12,000	(5,000)	19,000
Benefit	2,000	900	(500)	1,500
Contractual Service	-	1,750	1,850	1,850
Professional Service	1,200	40	(1,100)	100
Supplies	4,300	12,464	2,200	6,500
<b>Operating Expenditures</b>	<b>31,500</b>	<b>27,154</b>	<b>(2,550)</b>	<b>28,950</b>
Capital Outlay	-	-	3,280	3,280
Fixed Cost	500	347	(150)	350
<b>Non-Operating Expenditures</b>	<b>500</b>	<b>347</b>	<b>3,130</b>	<b>3,630</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 32,000</b>	<b>\$ 27,501</b>	<b>\$ 580</b>	<b>\$ 32,580</b>
<i>Net Revenues over Expenditures</i>	<i>(4,000)</i>	<i>8,262</i>	<i>4,000</i>	<i>-</i>
Cemetery Fund Reserve Balance	970	9,232		9,232
Ratio - Fund Balance:Expenditures		34%		32%

**CITY OF MAUSTON  
TAXI FUND  
SUMMARY SCHEDULE OF REVENUES AND EXPENDITURES**

	FY10 Actual	FY11 Actual	FY12 Budget	FY12 Projected	Proposed Change	FY13 Budget
<b>REVENUES</b>						
Federal & State Aid	\$ 125,937	\$ 140,964	\$ 126,130	\$ 126,130	20,288	\$ 146,418
City Contribution	8,701	15,150	13,617	13,617	1,352	14,969
Equipment Sales	-	10,550	-	-	-	-
<b>TOTAL REVENUES</b>	<b>134,638</b>	<b>166,664</b>	<b>139,747</b>	<b>139,747</b>	<b>21,640</b>	<b>161,387</b>
<b>EXPENDITURES</b>						
Operating Expenditures	122,295	120,381	152,090	152,090	(22,755)	129,335
Capital	-	35,733	-	-	38,340	38,340
<b>TOTAL EXPENDITURES</b>	<b>122,295</b>	<b>156,114</b>	<b>152,090</b>	<b>152,090</b>	<b>15,585</b>	<b>167,675</b>
<i>Net Revenues over Expenditures</i>	<i>12,343</i>	<i>10,550</i>	<i>(12,343)</i>	<i>(12,343)</i>	<i>6,055</i>	<i>(6,288)</i>
Taxi Fund Reserve Balance	12,343	22,893	10,550	10,550		4,262
Ratio - Fund Balance:Expenditures	10%	15%	15%	7%		3%

**CITY OF MAUSTON  
TID 2 FUND  
SUMMARY SCHEDULE OF REVENUES AND EXPENDITURES**

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	Proposed Change	FY13 Budget
<b>REVENUES</b>						
Property Tax	\$ 351,447	\$ 442,848	\$ 488,343	\$ 507,241	\$ -	\$ 507,241
Special Assesments	70,367	204,891	104,054	-	-	-
Interest Income	27,020	23,681	8,091	10,000	-	10,000
Other State Aid	1,308	5,533	2,516	1,246,500	(1,246,500)	-
Transfer in	-	202,285	208,010	-	-	-
<b>TOTAL REVENUES</b>	<b>450,141</b>	<b>879,237</b>	<b>811,014</b>	<b>1,763,741</b>	<b>(1,246,500)</b>	<b>517,241</b>
<b>EXPENDITURES</b>						
Debt Service	159,520	282,865	280,690	264,688	(15,702)	262,983
Infrastructure	92,875	230,586	1,190,649	1,072,227	-	-
Administration	26,635	6,560	2,155	6,000	-	6,000
Incentives	-	-	111,743	20,000	-	20,000
Transfer out	-	-	-	150,000	-	150,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 279,030</b>	<b>\$ 520,011</b>	<b>\$ 1,585,237</b>	<b>\$ 1,512,915</b>	<b>\$ (15,702)</b>	<b>\$ 438,983</b>
<i>Net Revenues over Expenditures</i>	<i>171,111</i>	<i>359,226</i>	<i>(774,223)</i>	<i>250,826</i>	<i>(1,230,798)</i>	<i>78,258</i>
<i>Audit Adjustment</i>			<i>106,410</i>			
TID 2 Fund Cash Equivalents	198,721	557,947	(109,866)	140,960		219,218
Ratio - Fund Balance:Expenditures	71%	107%	-7%	9%	0%	50%

CITY OF MAUSTON  
TID 3 FUND  
SUMMARY SCHEDULE OF REVENUES AND EXPENDITURES

	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	Proposed Change	FY13 Budget
<b>REVENUES</b>							
Property Tax	\$ 483,577	\$ 564,017	\$ 559,070	\$ 733,737	\$ 677,348	\$ -	\$ 677,348
Special Assessments	1,894	-	-	-	-	-	-
Interest Income	583	5,002	27,234	13,014	10,000	-	10,000
Other State Aid	2,392	1,895	4,907	6,094	-	983,500	983,500
Transfer in	-	-	-	-	3,200,000	-	3,200,000
<b>TOTAL REVENUES</b>	<b>488,446</b>	<b>570,914</b>	<b>591,211</b>	<b>752,845</b>	<b>3,887,348</b>	<b>983,500</b>	<b>4,870,848</b>
<b>EXPENDITURES</b>							
Debt Service	294,940	415,513	349,768	726,886	226,720	356,250	582,970
Infrastructure	2,273	-	-	293,445	1,162,979	1,447,021	2,610,000
Administration	5,797	11,326	3,773	1,825	6,000	-	6,000
Incentives	-	-	-	-	20,000	-	-
Transfer out	-	-	202,285	208,010	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 303,009</b>	<b>\$ 426,839</b>	<b>\$ 555,826</b>	<b>\$ 1,230,166</b>	<b>\$ 1,415,699</b>	<b>\$ 1,803,271</b>	<b>\$ 3,198,970</b>
<i>Net Revenues over Expenditures</i>	<i>185,437</i>	<i>144,075</i>	<i>35,385</i>	<i>(477,321)</i>	<i>2,471,649</i>	<i>(819,771)</i>	<i>1,671,878</i>
<i>Audit Adjustment</i>			<i>66,202</i>	<i>(214,948)</i>			
TID 3 Fund Cash Equivalents	1,169,773	1,313,848	1,415,435	723,166	3,194,815		4,866,693
Ratio - Fund Balance:Expenditures	386%	308%	255%	59%	226%	0%	152%