Council

02/12/13

**OFFICIAL NOTICE OF MEETING**
**OF THE**
**MAUSTON COMMON COUNCIL**
**6:30PM**
**TUESDAY, FEBRUARY 12, 2013**
**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 January 22, 2013, Meeting**
4. **Citizens Address to the Council**
   When addressing the Council please state your full name and full address
5. **Public Works Committee Report**
   a. **Discussion and Action Regarding Request for Street Light at 909 West State**
   b. **Discussion and Action Regarding Purchase of Pickup Truck**
   c. **Discussion and Action Regarding Mansion Street Project Lighting Plan**
   d. **Discussion and Action Regarding City of Mauston Resolution 2013-02 – Preliminary Resolution Declaring Intent to Exercise Special Assessment Police Powers Under Sec. 66.0703 Wis. Stats. For Public Improvements – Project Name: Mansion Street Improvements Project-2013**
   e. **Director of Public Works Report**
   f. **Any Other Business Properly Brought Before the Council**
6. **Finance and Purchasing Committee Report**
   a. **Discussion and Action Regarding Vouchers**
   b. **Discussion and Action Regarding Post Issuance Compliance Policy**
   c. **Any Other Business Properly Brought Before the Council**
7. **Board of Park Commissioners Report**
8. **Mayor's Report**
9. **City Administrator's Report**
   a. **Ordinance No. 2013-1053 – Ordinance for Annexation of Navis and City Property Into the City of Mauston – Second Reading**
   b. **Discussion and Action Regarding Ordinance 2013-1053**
   c. **Discussion and Action Regarding Offer to Purchase Property**

10. **Closed Session** Pursuant to Wisconsin State Statute 19.85(1)(e) Deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session
    a. **Land Transactions**
    b. **Economic Development**

**11. Reconvene in Open Session**

**12. Possible Discussion and Action As Result of Closed Session Matters**

**13. Adjourn**

**OFFICIAL MINUTES OF MEETING**
**OF THE**
**MAUSTON COMMON COUNCIL**
**JANUARY 22, 2013**

**Call to Order/Roll Call** The Mauston Common Council met in regular session on Tuesday, January 22, 2013, 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, Director of Public Works Rob Nelson, Police Chief Mark Messer, Fire Chief Kim Hale, and Administrative Assistant Diane Kropiwka.

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

**Citizen Address to the Council** None

**Minutes** Noe/McCoy to approve the minutes of the January 8, 2013, meeting. Motion carried by voice vote.

**Proclamation Recognizing Bernard Resch for 38 years of Volunteer Service on and Retirement from the Fire Department** McGuire and Hale presented the proclamation to Bernard "Bernie" Resch and thanked him for his faithful service to the Fire Department and The citizens of Mauston.

**Public Works Committee Report**
**Termination of Sewer Charges** Noe/McCoy to approve termination of sewer charges at 527 East State Street Tax Parcel #29-251-1105. Motion carried by voice vote.
**Petition for County Aid for Highway Road Construction** Noe/McCoy to approve and submit the petition for County Aid for Highway Road Construction. Motion carried unanimously by roll call vote.
**Director of Public Works Report** Nelson reported that the new snow blower has been ordered and should be delivered in approximately two months.

**Finance and Purchasing Committee Report**
**Vouchers** Huebner/May to approve vouchers in the amount of $1,825,110.50. Motion carried unanimously by roll call vote.
**Write-off of Loans in the CDBG Housing Rehabilitation Program** Huebner/Nielsen to write-off loans totaling $67,163.53 for six properties that were either foreclosures or short-sales. Motion carried unanimously by roll call vote.

**Fire Chief's Report** Hale reviewed department activities for 2012.
He requested that the Council consider making necessary improvements to the road adjacent to Highway 12/16 near the City Lagoons so that it can be used as a bypass for emergency vehicles when railroad crossings are blocked. Chief Messer agreed and indicated that law enforcement and ambulance services would also use the bypass. Nelson stated that there has been some work done on the road and it is open for emergency traffic. Additional work will be considered in the spring.

**Police Chief's Report** Chief Messer reviewed department statistics for 2012. He noted that there is an increase in calls for service consistent with the growth and changes of the City.
Various training facilities for the K-9 unit dog are being reviewed.

January is crossing guard recognition month and Messer thanked the crossing guards for their dedication to the youth of the community in all types of weather conditions.

**Plan Commission Report**
**Subdivision of Tax Parcel** May/McCoy to approve the subdivision of tax parcel 29-251-1476.04. Motion carried by voice vote.

**Mayor's Report**
**Library Board Appointment** Messer/Babcock to approve the Mayor's appointment of Barbara Theis to the Library Board. Motion carried by voice vote.

**City Administrator's Report**
**Ordinance 2013-1053 Ordinance for Annexation of Navis and City Property into the City of Mauston**
The first reading was accomplished.
**Parker-Hannifin Land Purchase Agreement** Thiel presented the final draft of the agreement for the City to purchase a portion of vacant property from Parker-Hannifin. The transaction will be completed in approximately one week.

**Closed Session** Noe/Huebner 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** Huebner/McCoy to adjourn. Motion carried by voice vote. With nothing to report in open session, the council adjourned at 8:05pm.

_____ _____
Nathan R. Thiel, City Administrator Date

# PUBLIC WORKS COMMITTEE ITEMS

**KUDICK**
Chevrolet - Buick Inc.
802A N. Union St. / Mauston, WI 53948 / Phone: 608-847-6324 / www.kudick.com

January 24, 2013

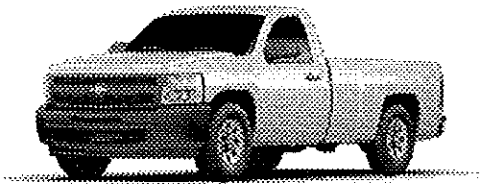
City of Mauston Public Works
Mauston, WI 53948

Thank you for giving me the opportunity to place a bid for vehicle with the city as per your request. The bid on the truck is $23,398.00 + title and license fees.

If you have any questions, please feel free to give me a call at 847-6324.

Sincerely,

Greg Ryczek
Sales Manager
Kudick Chev-Buick-Pont, Inc.
GR/sm



# 2013 Fleet/Non-Retail Chevrolet Silverado 1500 4WD Reg Cab 133.0" Work

## *STANDARD EQUIPMENT*

**STANDARD EQUIPMENT - 2013 Fleet/Non-Retail CK10903 4WD Reg Cab 133.0" Work Truck**

*ENTERTAINMENT*

- Audio system, AM/FM stereo with seek-and-scan and digital clock (Not available with (U2K) SiriusXM Satellite Radio.)
- Audio system feature, 4-speaker system (Requires Regular Cab models.)
- SiriusXM Satellite Radio, delete

*EXTERIOR*

- Wheels, 4 - 17" x 7.5" (43.2 cm x 19.1 cm) steel, 6-lug painted includes painted center caps (spare wheel will not cosmetically match the other 4 wheels)
- Tires, P265/70R17 all-season, blackwall includes a blackwall spare tire (Requires 4WD models.)
- Wheel, 17" (43.2 cm) steel spare (spare wheel will not cosmetically match the other 4 wheels)
- Spare tire lock keyed cylinder lock that utilizes same key as ignition and door
- Tire carrier, outside spare, winch-type mounted under frame at rear
- Bumper, front Black (Includes Black bumper end caps.)
- Bumper, rear chrome, step-style with pad
- Recovery hooks, front, Black (Standard on 4WD Models. On 2WD models, available to order for Fleet or Government types only.)
- Air dam, Black
- Grille, Black surround
- Headlamps, dual halogen composite with automatic exterior lamp control and flash-to-pass feature
- Lamps, dual cargo area lamps
- Mirrors, outside manual, Black, manual-folding
- Glass, Solar-Ray light-tinted, all windows
- Wipers, front intermittent wet-arm with pulse washers
- Door handles, Black
- Pickup box, Fleetside

Report content is based on current data version referenced. Any performance-related calculations are offered solely as guidelines. Actual unit performance will depend on your operating conditions.

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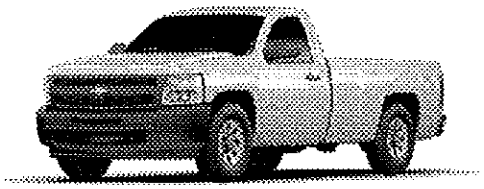

# 2013 Fleet/Non-Retail Chevrolet Silverado 1500 4WD Reg Cab 133.0" Work

## *STANDARD EQUIPMENT*

**STANDARD EQUIPMENT - 2013 Fleet/Non-Retail CK10903 4WD Reg Cab 133.0" Work Truck**

*INTERIOR*

- Seats, front 40/20/40 split-bench, 3-passenger, driver and front passenger manual reclining with outboard head restraints and center fold-down armrest with storage
- Seat Trim, Vinyl (Vinyl seats require (BG9) Black rubberized vinyl floor covering.)
- Floor covering, Black rubberized-vinyl
- Steering column, Tilt-Wheel, adjustable with brake/transmission shift interlock
- Steering wheel, includes theft-deterrent locking feature
- Instrumentation, analog with speedometer, odometer, fuel level, engine temperature, and tachometer
- Driver Information Center with odometer, trip odometer and message center (monitors numerous systems depending on vehicle equipment level including low fuel, turn signal "on", transmission temperature and oil change notification) (Driver Information Center controls are operated through the trip odometer button unless (UK3) steering wheel mounted audio controls is ordered. On 1LT, 1SF and 1LZ, includes 8-point compass and outside temperature.)
- Warning tones headlamp on, key-in-ignition, driver and passenger buckle up reminder and turn signal on
- Cruise control, electronic with set and resume speed, located on steering wheel
- X Air conditioning, single-zone manual front climate control
- Cup holders, front (Also includes rear cupholders on Extended and Crew Cab models.)
- Power outlets, 2 auxiliary instrument panel-mounted with covers, 12-volt
- Mirror, inside rearview manual day/night
- Visors, driver and front passenger, sliding, with clip and passenger side vanity mirror with cover, Opal Gray-colored
- Assist handle, front passenger (Also includes rear assist handles in the headliner on Extended and Crew Cab Models.)
- Coat hooks, rear driver and passenger side
- Lighting, interior with dome and reading lights, illuminated entry feature and backlit instrument panel switches

Report content is based on current data version referenced. Any performance-related calculations are offered solely as guidelines. Actual unit performance will depend on your operating conditions.

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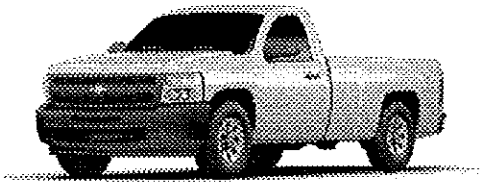

# 2013 Fleet/Non-Retail Chevrolet Silverado 1500 4WD Reg Cab 133.0" Work

## *STANDARD EQUIPMENT*

**STANDARD EQUIPMENT - 2013 Fleet/Non-Retail CK10903 4WD Reg Cab 133.0" Work Truck**

*MECHANICAL*

- Engine, Vortec 4.3L V6 MFI (195 hp [145.4 kW] @ 4600 rpm, 260 lb-ft of torque [351.0 N-m] @ 2800 rpm) (Requires C*10*03 or CC10753 models. Standard with C*10*03 or CC10753 models. Not available with (VYU) Snow Plow Prep Package or (Z82) heavy-duty trailering equipment.)
- Transmission, 4-speed automatic, electronically controlled with overdrive and tow/haul mode (On Crew Cab models, requires (L20) Vortec 4.8L V8 SFI Flex-Fuel engine. Not available on C*10953 models.)
- Rear axle, 3.73 ratio (Refer to Engine/Axle chart for availability.)
- Suspension Package, Solid Smooth Ride includes 35 mm piston twin tube shocks and 36mm front stabilizer bar
- GVWR, 6400 lbs. (2903 kg) (Standard on C*10703, C*10903 and CC10753 models.)
- Transfer case, with floor-mounted shifter (Requires 4WD models.)
- Four wheel drive
- Battery, heavy-duty 600 cold-cranking amps, maintenance-free with rundown protection and retained accessory power
- Alternator, 145 amps
- Frame, fully-boxed, hydroformed front section
- Suspension, front independent, coil over shock
- Suspension, rear 2-stage multi-leaf springs, semi-elliptic
- Steering, power, rack-and-pinion
- Brakes, 4-wheel antilock, front disc/rear drum
- Exhaust, aluminized stainless-steel muffler and tailpipe

Report content is based on current data version referenced. Any performance-related calculations are offered solely as guidelines. Actual unit performance will depend on your operating conditions.

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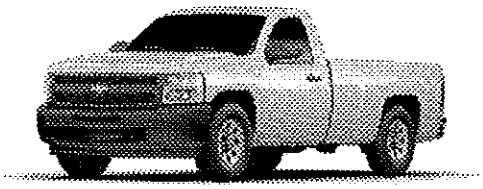

# 2013 Fleet/Non-Retail Chevrolet Silverado 1500 4WD Reg Cab 133.0" Work

## *STANDARD EQUIPMENT*

**STANDARD EQUIPMENT - 2013 Fleet/Non-Retail CK10903 4WD Reg Cab 133.0" Work Truck**

*SAFETY*

- StabiliTrak, stability control system with Proactive Roll Avoidance and traction control includes electronic trailer sway control and hill start assist
- Daytime Running Lamps, with automatic exterior lamp control
- Air bags, frontal, driver and right-front passenger with Passenger Sensing System (Always use safety belts and child restraints. Children are safer when properly secured in a rear seat in the appropriate child restraint. See the Owner's Manual for more information.)
- Air bags, head curtain side-impact, front outboard seating positions with rollover sensor (Always use safety belts and child restraints. Children are safer when properly secured in a rear seat in the appropriate child restraint. See the Owner's Manual for more information.)
- Air bags, seat-mounted side-impact, driver and right-front passenger for thorax and pelvic protection (Always use safety belts and child restraints. Children are safer when properly secured in a rear seat in the appropriate child restraint. See the Owner's Manual for more information.)
- OnStar, delete
- Tire Pressure Monitor System (does not apply to spare tire)

Report content is based on current data version referenced. Any performance-related calculations are offered solely as guidelines. Actual unit performance will depend on your operating conditions.

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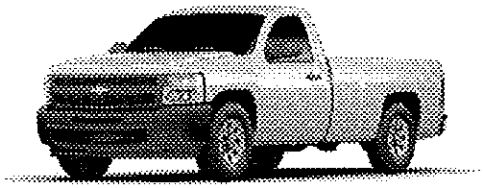
**Prepared By:**
administrator



# 2013 Fleet/Non-Retail Chevrolet Silverado 1500 4WD Reg Cab 133.0" Work

## *WINDOW STICKER*

| | |
|---|---|
| 2013 Chevrolet Silverado 1500 4WD Reg Cab 133.0" Work Truck | Interior: - No color has been selected. |
| * 4.8L/293 CID * Gas/Ethanol V8 | Exterior 1: - No color has been selected. |
| 4-Speed Automatic | Exterior 2: - No color has been selected. |

| CODE | MODEL | MSRP |
|---|---|---|
| CK10903 | 2013 Chevrolet Silverado 1500 4WD Reg Cab 133.0" Work Truck | $27,630.00 |
| | **OPTIONS** | |
| Z85 | SUSPENSION PACKAGE, HANDLING/TRAILERING, HEAVY-DUTY | INC |
| FE9 | EMISSIONS, FEDERAL REQUIREMENTS | $0.00 |
| L20 | ENGINE, VORTEC 4.8L VARIABLE VALVE TIMING V8 SFI FLEXFUEL | $945.00 |
| M30 | TRANSMISSION, 4-SPEED AUTOMATIC, ELECTRONICALLY CONTROLLED | $0.00 |
| C5U | GVWR, 6800 LBS. (3084 KG) | INC |
| GU6 | REAR AXLE, 3.42 RATIO | $0.00 |
| 1WT | WORK TRUCK PREFERRED EQUIPMENT GROUP | $0.00 |
| NX7 | WHEELS, 4 - 17" X 7.5" (43.2 CM X 19.1 CM) STEEL, 6-LUG PAINTED | $0.00 |
| QJP | TIRES, P265/70R17 ON-/OFF-ROAD, BLACKWALL | $75.00 |
| ZY1 | PAINT, SOLID | $0.00 |
| 50U | SUMMIT WHITE | $0.00 |
| AE7 | SEATS, FRONT 40/20/40 SPLIT-BENCH, 3-PASSENGER, DRIVER AND FRONT | $0.00 |
| 88B | DARK TITANIUM, CLOTH SEAT TRIM | $0.00 |
| UM7 | AUDIO SYSTEM, AM/FM STEREO | $0.00 |
| KNP | COOLING, AUXILIARY EXTERNAL TRANSMISSION OIL COOLER, HEAVY-DUT | INC |
| Z82 | TRAILERING PACKAGE, HEAVY-DUTY | $470.00 |
| DL8 | MIRRORS, OUTSIDE HEATED POWER-ADJUSTABLE, BLACK, MANUAL-FOLDI | INC |
| UQ3 | AUDIO SYSTEM FEATURE, SPEAKER SYSTEM | INC |
| AM1 | SEAT ADJUSTER, MANUAL LUMBAR CONTROL ON THE DRIVER-SIDE | INC |
| AU3 | DOOR LOCKS, POWER | INC |

Report content is based on current data version referenced. Any performance-related calculations are offered solely as guidelines. Actual unit performance will depend on your operating conditions.

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Customer File:

# Rudig Jensen AUTO MALL

Where Community Counts

FORD • CHRYSLER • DODGE • JEEP
www.rudigjensen.com

**2/06/2013**

## 2013 Ford F150 4X4 Regular Cab 145" Wheelbase

| Equipment | Description |
|---|---|
| F1E | F150 4X4 Super Cab 145" Wheelbase |
| YZ | Oxford White |
| S | Steel Gray Interior 40/20/40 |
| 101A | XL Equipment Group |
| | XL Plus Package |
| | Power Equipment Group |
| | Cruise Control |
| | My Key |
| | XL Decor Group |
| | Communication Package |
| | Sync System |
| | Select Shift Transmission |
| | CD With Sync Base |
| | 17" Grey Steel Wheel |
| 99F | 5.0L V8 FFV Engine |
| 446 | 6 Speed Automatic Transmission |
| X19 | 3.55 Regular Axle 7250# GVWR/36 Gallon Tank |

3 Years of Free Car Washes
$10 Off Oil Changes for 3 Years
Tires at Cost for 3 Years
3 Annual Safety Inspections
Service Loaner Provided

| | |
|---|---|
| **Retail Price** | **$ 31,965** |
| **Rudig Jensen Discount & Fleet Concession** | **-11,126** |
| **Selling Price plus Tax, Title, License and Fees** | **20,839** |

* This Bid is Good for Acceptance Until 2/18/13

1000 Progress Road, New Lisbon, WI 53950 • (608)562-3100 • Fax: (608)562-3104 • Toll Free: (888)206-2920

Rudig Jensen
Where Community Counts AUTO MALL
FORD • CHRYSLER • DODGE • JEEP
www.rudigjensen.com

City of Mauston
Rob Nelson
1260 North Road
Mauston, WI 53948

February 7, 2013

Dear Rob,

Enclosed is our bid per the attached spec sheet. Please feel free to phone me with any questions you may have.

Regards,

Dan Olson
Sales Consultant

Attachment 3

**2013 Ford F150 4x4 Reg Cab 145" Wheelbase**

| | |
|---|---|
| MSRP | $ 31,965.00 |
| Rudig Jensen Discount & Gov. Concession | $-11,126.00 |
| Total Pre-Tax Adjustments | $ 20,839.00 |

Accepted By _____ Date _____

Quotes Specs as detailed, (see list additional options) tax title and registration fees are extra. Delivery can be anticipated 90-120 days from receipt of your order. Purchase price is predicated upon payment in full at the time we are invoiced for the chassis.

*This bid is based on acceptance by February 18, 2013, subject to Ford Motor Company availability and pricing as stated

1000 Progress Road, New Lisbon, WI 53950 • (608)562-3100 • Fax: (608)562-3104 • Toll Free: (888)206-2920

## PLATINUM MEMBERSHIP

*All new and pre-owned vehicles purchased at Rudig Jensen Ford Chrysler Dodge Jeep are eligible for Platinum level membership in the Mark Rudig Loyalty Rewards program. This is a three year membership issued at no cost. Additionally, all other current household vehicles are eligible for a Household level membership in the Mark Rudig Loyalty Rewards program. See your Rudig Jensen Sales Consultant today for more details.*

## MARK RUDIG LOYALTY REWARDS program PLATINUM member benefits:

**Extreme Car Wash Tokens for 3 Years**
Every three months from your date of purchase, see your Rudig Jensen Sales Consultant to receive six Extreme Car Wash tokens to keep your vehicle looking like new with our state-of-the-art Touchless Laser Car Wash.

**$720 Savings***

**Lube-Oil-Filter Discount**
Receive $10 off the regular price of each oil change and multi-point inspection in our Express Quick Lube. No appointment needed, just present your PLATINUM level membership card upon arrival to receive your discount.

**$180 Savings***

**Tires at Cost**
Purchase your tires at our cost. Tires are available at our Express Quick Lube, Service Department or Parts Counter.

**$120 Savings***

**Annual Vehicle Inspection**
Each year during the anniversary month of your vehicle purchase, schedule your free 45-point inspection with our Service Department. Make sure to mention your PLATINUM level membership in the MARK RUDIG LOYALTY REWARDS program when scheduling.

**$300 Savings***

**Service Car Rental**
Enjoy a free service car rental (up to five total days during your membership period) for local use when your car is in the Rudig Jensen Service Department. This benefit is subject to availability of Rudig Jensen Service Department rental cars and is for local use only; specific insurance requirements and conditions must be met. Please mention your PLATINUM level membership in the MARK RUDIG LOYALTY REWARDS program when scheduling your Service appointment to help ensure availability.

**$250 Savings***

**Emergency Parts Locate**
We will perform an emergency parts locate for no additional charge to get you and your car back on the road promptly.

**Preferred Service Appointments**
Make sure to mention your PLATINUM level membership in the MARK RUDIG LOYALTY REWARDS program when scheduling your appointments.

**$1570 in Estimated Savings!***

*By participating in the Mark Rudig Loyalty Rewards program, you agree to the following terms and conditions:*
*— Platinum level membership of the Mark Rudig Loyalty rewards program is for specific purchased vehicle and is non-transferable.*
*— This is a no cost offer; savings and benefits may be modified or terminated at any time.*

**Savings based on average usage; actual savings will vary based on your usage.*

# Equipment Replacement Fund & Requests Summary

| Annual Contribution | 2012 Budget | 2012 Actual | Vehicle Contribution | Technology Contribution | 2013 Contribution | Chan Contrib |
|---|---|---|---|---|---|---|
| General | 229,297 | 229,297 | 202,650 | 16,993 | 219,643 | (9,654) |
| Water | 14,510 | 14,510 | 14,793 | 4,726 | 19,519 | |
| Sewer | 20,681 | 20,681 | 21,016 | 4,515 | 25,531 | |
| Annual Contribution | 372,518 | 372,518 | 238,459 | 26,234 | 264,693 | |
| Beginning Fund Balance | 914,488 | 914,488 | | | 943,018 | |
| Expenditures | 225,705 | 236,162 | | | 294,798 | |
| **Ending Fund Balance** | **688,783** | **678,326** | **-** | **-** | **648,220** | |

**Expenditure Detail**

| Description | Department | Revenue | One-Time Cost | Recurring Cost | Total Start-up Cost |
|---|---|---|---|---|---|
| ***Replacements*** | | | | | |
| John Deere Tractor | Parks | 2,500 | 23,000 | - | 20,500 |
| Dump Truck | PW | 30,000 | 125,000 | - | 95,000 |
| Pick-up Truck SEWER | PW | 1,500 | 25,000 | - | 23,500 |
| Snow Blower | PW | 5,000 | 100,000 | - | 95,000 |
| Squad Car | Police | - | 25,000 | - | 25,000 |
| Multi-Purpose Room | Police | - | 766 | - | 766 |
| Officer Room Comp1 | Police | - | 766 | - | 766 |
| Officer Room Comp2 | Police | - | 766 | - | 766 |
| PD Server | Police | - | 3,500 | - | 3,500 |
| Sensus Server #2 | PW - Sewer | - | 15,000 | - | 15,000 |
| Sensus Server #1 | PW - Water | - | 15,000 | - | 15,000 |
| Total Replacement | | 39,000 | 333,798 | - | 294,798 |
| **Total Equipment Cost** | | **39,000** | **333,798** | **-** | **294,798** |

## General Fund Budget Impact

2012 Remaining Contingency 35,000

| | |
|---|---|
| 2013 Contribution | 219,643 |
| 2013 Budget Impact | 184,643 |

## Future Outlook

| Year | 2012 | 2013 | 2014 | 2015 | 2016 | 20: |
|---|---|---|---|---|---|---|
| Equipment Expense | 225,705 | 294,798 | 311,234 | 110,734 | 341,734 | 196,23 |
| Starting Fund Balance | 914,488 | 953,476 | 923,370 | 876,829 | 1,030,788 | 953,74 |
| Ending Fund Balance | 688,783 | 658,678 | 612,136 | 766,095 | 689,054 | 757,51 |

# MEMO

**To:** City of Mauston – Public Works Committee

**From:** Nathan Thiel, City Administrator

**Subject:** Mansion Street Lighting & Parking

**Date:** February 8, 2013

Attached is a proposal from MSA to amend our engineering service contract for the Riverside-Mansion Street Project. The bulk of the cost, $7K, is for lighting design. When I originally scoped this project, I neglected to take into account the need for improved lighting. Currently the lighting is inadequate along Mansion St. The adopted downtown revitalization plan also calls for decorative lighting. In addition there is initial discussion with Alliant to go underground. We anticipate the construction cost upgrade will be approximately $300K. Staff would recommend proceeding forward given the current lighting is inadequate, and the improvement will elevate the aesthetics of the entire area. As a part of this plan during the project the city would also install conduit for a future camera system.

The second portion of the bill, $3K, was to address additional parking lot design I requested of MSA. The original scope identified drafting a design for a parking lot going directly from State St to Mansion St. However, the impact to neighboring properties led us to expand the design to accommodate said properties. Ultimately this led to a better design.

MSA PROFESSIONAL SERVICES
More ideas. Better solutions.

# Amendment No. 2

**To:** **City of Mauston**
**Nathan Thiel**
**303 Mansion Street**
**Mauston, WI 53948**

**Date of Issuance:** **2/4/2013**

**MSA Project No.:** **00044031**

This is an amendment to the Agreement dated April 5, 2012 and does acknowledge that MSA Professional Services, Inc. (MSA) is authorized to begin work on the following project amendment:

**Project Name:** Mansion Street/Utility & Riverside Park Improvements

**The project scope has changed due to:**

Additional out of scope services to include:

- Additional topographic survey and design work associated with two (2) additional public parking lots. **Lump Sum = $3,200** (44 staff hrs)
- Addition of decorative lighting design and associated submittal review along the Mansion Street Corridor. **Lump Sum = $7,800** (94 staff hours)

**The scope of the work authorized is:** All items listed above

**The schedule to perform the work is:** Approximate Start: 10/1/2012
Approximate Completion: 2/28/2013

**The lump sum fee for the work is:** **$11,000**

Authorization for the work described above shall amend the Agreement between MSA and OWNER. Any attachments or exhibits referenced in this Amendment are made part of the Agreement. Payment for these services will be on a lump sum basis.

**Approval:** MSA shall commence work on this project in accordance with your written authorization. This authorization is acknowledged by signature of the authorized representatives of the parties to this Amendment. A copy of this Amendment signed by the authorized representatives shall be returned for our files. If a signed copy of this Authorization is not received by MSA within seven days from the date of issuance, MSA may stop work on the project.

**CITY OF MAUSTON**

_____

Nathan Thiel
Administrator
Date:_____

Attest: City/Township/Village Clerk (WI Only)

_____

Clerk Name:_____
Date:_____

303 Mansion Street
Mauston, WI 53948
Phone: 608-847-6676

**MSA PROFESSIONAL SERVICES, INC.**

_____

John M. Langhans, P.E.
Team Leader
Date: 2/4/2013

1230 South Boulevard
Baraboo, WI 53913
Phone: 608-355-8895

**CITY OF MAUSTON**
**RESOLUTION # 2013-02**
**PRELIMINARY RESOLUTION DECLARING INTENT TO EXERCISE SPECIAL ASSESSMENT POLICE POWERS UNDER SEC. 66.0703 WIS. STATS. FOR PUBLIC IMPROVEMENTS**

**Project Name: Mansion Street Improvements Project-2013**

IT IS **HEREBY RESOLVED,** by the Common Council of the City of Mauston, Wisconsin, as follows:

1. The City of Mauston hereby declares its intention to exercise its police power under Sec. 66.0703 Wis. Stats. to levy special assessments upon the following described real estate located within the City of Mauston:

   All real estates adjacent to the area described as: All of Mansion Street between Beach Street and Union Street

2. The special assessments shall be levied for some or all of the following-described special benefits to be conferred upon the aforesaid property. (Per City Ordinance 15.50)
   a) Curb and Gutter
   b) Sewer Laterals
   c) Water Laterals from the curb stop to the buildings
   d) Sidewalks
   e) Driveway approaches
   f) Retaining walls

3. The total amount assessed against the properties in the defined assessed district shall not exceed 100 percent of the total cost of the improvements. The City of Mauston hereby determines that the improvements constitute an exercise of police power. The City further determines that the property in fact shall be benefited from these improvements, and shall be assessed by a method to be determined by Final Resolution after the Public Hearing.

4. The assessment against any parcel or lot may be paid in full or in annual installments, the number, terms and conditions of which shall be determined by Final Resolution after the Public Hearing on the proposed assessment.

5. The Director of Public Works and the City Administrator shall prepare a report, which shall consist of:

   (a) Preliminary or Final plans and specifications for the improvements
   (b) An estimate of the entire cost of the proposed improvements
   (c) A schedule of the proposed assessments for property within the assessment district.
   (d) A statement that each parcel or lot to be assessed shall, in fact, be benefited by the proposed improvement.

6. When the report is completed, the Director of Public Works and the City Administrator shall file their report in the Administrative Offices, where it will be open and available for public inspection.

7. The City Administrator shall cause notice to be given pursuant to Sec. 66.0703(7)(a) Wis. Stats.

Adopted this _____ day of _____, 20__

APPROVED

_____
Brian T. McGuire, Mayor

ATTEST

_____
Nathan R. Thiel, City Administrator

Vote: __ayes ___nays ___abstentions ___absent

# FINANCE AND PURCHASING COMMITTEE ITEMS

# FINANCE

# 02/12/13

# February 12, 2013

ACH payments & checks # 48224 – 48294

01/23/2013 – 02/01/2013

Total = $99,578.60

(Includes January Tax Settlement Payments)

Plus

Payroll = $40,992.68

**Total to approve $140,571.28**

CITY OF MAUSTON POOLED CASH Accounting Checks

Posted From: 1/23/2013 From Account:
Thru: 2/01/2013 Thru Account:

| Check Nbr | Check Date | Payee | Amount |
|---|---|---|---|
| BMO | 1/28/2013 | BMO CC Processing Center | 340.93 |
| Manual Check | | December charges | |
| BOM | 1/28/2013 | Cardmember Services | 674.35 |
| Prev YR Exp/Manual Check | | December charges | |
| DEF | 1/25/2013 | GREAT WEST DEFFERED COMP | 450.00 |
| Manual Check | | PAYROLL JAN 25,2013 | |
| FED | 1/25/2013 | FEDERAL WITHOLDING TAX ELECTRONIC | 13,300.65 |
| Manual Check | | January 25,2013 | |
| WIS | 1/25/2013 | Wis Tax Withholding | 2,851.85 |
| Manual Check | | PAYROLL 1/25/2013 | |
| ALLI | 2/06/2013 | Alliant 430527-010 | 1,130.53 |
| Manual Check | | Well #3 ELECTRIC | |
| ALLI | 2/06/2013 | Alliant 107380-010 | 14.92 |
| Manual Check | | Flag pole | |
| ALLI | 2/06/2013 | Alliant 610701-001 | 55.32 |
| Manual Check | | Herriot Drive well | |
| ALLI | 2/06/2013 | Alliant 601820-001 | 12.15 |
| Manual Check | | well | |
| ALLI | 2/06/2013 | Alliant 130475-010 | 42.63 |
| Manual Check | | Parks - Ball Field | |
| ALLI | 1/29/2013 | Alliant 619935-001 | 2,224.46 |
| Manual Check | | Hwy 12/16 Blower | |
| ALLI | 2/01/2013 | Alliant 680069-001 | 26.86 |
| Manual Check | | VINE ST | |
| ALLI | 2/01/2013 | Alliant 463405-010 | 38.17 |
| Manual Check | | ELM ST SWG | |
| ALLI | 2/01/2013 | Alliant 559413-001 | 142.27 |
| Manual Check | | TENNIS COURT ON DIVISION | |
| ALLI | 2/01/2013 | Alliant 579989-001 | 1.31 |
| Manual Check | | FIRE SIREN ON WEST AVE | |
| ALLI | 2/01/2013 | Alliant 243398-010 | 61.06 |
| Manual Check | | CTY RD Q SWG | |
| ALLI | 2/01/2013 | Alliant 559382-001 | 545.91 |
| Manual Check | | Street lights | |
| ALLI | 2/01/2013 | Alliant 165556-010 | 350.40 |
| Manual Check | | Jones Park | |
| ALLI | 2/01/2013 | Alliant 202353-010 | 109.50 |
| Manual Check | | Roosevelt Rd SWG | |

CITY OF MAUSTON POOLED CASH Accounting Checks

Posted From: 1/23/2013 From Account:
Thru: 2/01/2013 Thru Account:

| Check Nbr | Check Date | Payee | Amount |
|---|---|---|---|
| ALLI | 2/01/2013 | Alliant 317395-010 | 864.60 |
| | Manual Check | Kennedy St Well #5 | |
| ALLI | 2/01/2013 | Alliant 716623-001 | 442.23 |
| | Manual Check | New Street lights on 82 and Lincoln | |
| ALLI | 2/01/2013 | Alliant 704791-001 | 169.05 |
| | Manual Check | Kiosk Electric | |
| ALLI | 2/01/2013 | Alliant 663316-010 | 46.33 |
| | Manual Check | Street lights on Kennedy | |
| CITY | 2/06/2013 | City of Mauston | 1,914.78 |
| | Manual Check | Water and Sewer | |
| RETI | 2/28/2013 | Wis Retirement Fund (ETF) | 16,321.77 |
| | Manual Check | JANUARY 2013 | |
| 48124 | 1/23/2013 | Vivax Metrotech Corporation | -34.91 |
| | Manual Check | void - paid with credit card | |
| 48169 | 1/17/2013 | US Postmaster - Mauston | 421.68 |
| | | UTILITY BILLS - Jan due in Feb | |
| 48228 | 2/01/2013 | Associated Appraisal | 2,959.97 |
| | | INVOICE 14417 AND 14418 | |
| 48229 | 2/01/2013 | AT&T | 39.81 |
| | | INVOICE 1156100194 | |
| 48230 | 2/01/2013 | AW Direct INC | 50.73 |
| | | INV 1019291720 | |
| 48231 | 2/01/2013 | Best Service, LLC | 88.53 |
| | | invoice 114899 | |
| 48232 | 2/01/2013 | Boberg's Gas & Go | 202.04 |
| | | JAN FUEL FOR PD | |
| 48233 | 2/01/2013 | Capital Newspapers 2518440 | 12.00 |
| | | Elections Invoice 985101 | |
| 48234 | 2/01/2013 | FISCHBACH TRUCKING, INC | 318.75 |
| | | INVOICE 2053 | |
| 48235 | 2/01/2013 | G.J. Miesbauer & Associates, INC | 1,400.00 |
| | | invoic 844 ROW STH 58-82 5020-05-23 | |
| 48236 | 2/01/2013 | G.J. Miesbauer & Associates, INC | 1,200.00 |
| | | Invoice 845 Flood control Acq Project | |
| 48237 | 2/01/2013 | Gray's Electric, LLC | 175.20 |
| | | INVOICE 13189 LAMPS | |
| 48238 | 2/01/2013 | GRAYBAR | 216.80 |
| | | Invoice Light bulbs and balast | |

CITY OF MAUSTON POOLED CASH Accounting Checks

Posted From: 1/23/2013 From Account:
Thru: 2/01/2013 Thru Account:

| Check Nbr | Check Date | Payee | Amount |
|---|---|---|---|
| 48239 | 2/01/2013 | GRAYBAR<br>Invoice 964546442 | 29.16 |
| 48240 | 2/01/2013 | HAWKINS, INC<br>INVOICE 3426377 | ~~33,943.50~~ VOID |
| 48241 | 2/01/2013 | HD Supply Waterworks<br>INVOICE 6058056 | 446.94 |
| 48242 | 2/01/2013 | Holiday Wholesale<br>Invoice 6458276 | 236.45 |
| 48243 | 2/01/2013 | INFRASTRUCTURE TECH INC<br>iNVOICE 1200718 | 224.53 |
| 48244 | 2/01/2013 | JCOMP TECHNOLOGIES INC<br>INV 45445 SYMANTEC PROTECTION | 606.50 |
| 48245 | 2/01/2013 | JCOMP TECHNOLOGIES INC<br>Invoice 45459 | 190.00 |
| 48246 | 2/01/2013 | JCOMP TECHNOLOGIES INC<br>Invoice 45543 | 142.50 |
| 48247 | 2/01/2013 | John Deere Financial<br>iNVOICE 117412 | 75.03 |
| 48248 | 2/01/2013 | Juneau County Clerk of Court<br>RYAN COOKS PAID TO CITY IN ERROR | 250.90 |
| 48249 | 2/01/2013 | Juneau County Highway Department<br>invoice 969 Oct 28-Nov 24, 2012 | 4,448.51 |
| 48250 | 2/01/2013 | Juneau County Highway Department<br>INVOICE 972 FIRE DEPT | 389.33 |
| 48251 | 2/01/2013 | Juneau County Highway Department<br>MATCHING FUNDS | 2,000.00 |
| 48252 | 2/01/2013 | Kohn Law Firm S.C.<br>payroll 1/25/2013 | 264.68 |
| 48253 | 2/01/2013 | LEMONWEIR VALLEY TELEPHONE CO<br>Shop Internet | 87.95 |
| 48254 | 2/01/2013 | LENORUD SERVICES, INC<br>iNV 3609 | 720.00 |
| 48255 | 2/01/2013 | Mauston New Lisbon Airport<br>2013 Funding | 15,000.00 |
| 48256 | 2/01/2013 | MSA Professional Services, Corp.<br>INV 18 R00044027.00 ENSCH ST EXTENTION | 95.70 |
| 48257 | 2/01/2013 | MSA Professional Services, Corp.<br>inv 2 R00044033.0 NO GRANT | 267.75 |

CITY OF MAUSTON POOLED CASH Accounting Checks

Posted From: 1/23/2013 From Account:
Thru: 2/01/2013 Thru Account:

| Check Nbr | Check Date | Payee | Amount |
|---|---|---|---|
| 48258 | 2/01/2013 | MSA Professional Services, Corp.<br>invoice 11 R00044032.0 Pedestrian impr | 1,450.05 |
| 48259 | 2/01/2013 | MSA Professional Services, Corp.<br>inv# 1 proj R00044039.0 Riverwalk Ph II | 1,608.32 |
| 48260 | 2/01/2013 | MSA Professional Services, Corp.<br>inv 9 proj R00044035 | 76.88 |
| 48261 | 2/01/2013 | NEW LIFE PRESS, CORP<br>INVOICE 44179 | 61.70 |
| 48262 | 2/01/2013 | Northside Mobil<br>INVOICE 79620 FOR ROBS TRUCK | 143.95 |
| 48263 | 2/01/2013 | OFFICE DEPOT<br>invoice 640867665001 | 78.17 |
| 48264 | 2/01/2013 | Prop Tax Refund Payable to:<br>refund overpayment of taxes | 93.49 |
| 48265 | 2/01/2013 | Raasch Water Works<br>invoice 9181/10022 | 501.98 |
| 48266 | 2/01/2013 | Ray's Shoes<br>CHUCK TORKELSON BOOTS | 100.00 |
| 48267 | 2/01/2013 | Registration Fee Trust<br>new fire truck | 69.50 |
| 48268 | 2/01/2013 | Registration Fee Trust<br>registration for 2006 rescue truck | 69.50 |
| 48269 | 2/01/2013 | SAFE-FAST, INC<br>INVOICE 122656 SAFETY GLASSES | 68.32 |
| 48270 | 2/01/2013 | SCHUMACHER ELEVATOR COMPANY<br>INVOICE 90304138 | 221.76 |
| 48271 | 2/01/2013 | SHRED-IT WI<br>INV 81150555 | 49.00 |
| 48272 | 2/01/2013 | STATE CHEMICAL MFG CO<br>INVOICE 96064700 | 244.62 |
| 48273 | 2/01/2013 | State of WI Dept of Revenue.<br>FEE FOR ASSESSING MANUF PROPERTY | 1,137.50 |
| 48274 | 2/01/2013 | US Cellular<br>INVOICE 277409980-186 | 4.58 |
| 48275 | 2/01/2013 | Vierbicher Associates INC<br>iNVOICE 29 pROJ 13107381.00 DETENTION | 810.00 |
| 48276 | 2/01/2013 | Wis State Laboratory of Hygiene<br>INVOICE 242453 ACCT 7015568 | 60.00 |

CITY OF MAUSTON POOLED CASH Accounting Checks

Posted From: 1/23/2013 From Account:
Thru: 2/01/2013 Thru Account:

| Check Nbr | Check Date | Payee | Amount |
|---|---|---|---|
| 48277 | 2/01/2013 | Wisconsin Supreme Court<br>May 1 - April 30, 2014 | 625.00 |
| 48278 | 2/01/2013 | Best Service, LLC<br>invoice 115230 | 104.54 |
| 48279 | 2/01/2013 | HAWKINS, INC<br>3426377 | 3,394.50 |
| 48280 | 2/01/2013 | HAWKINS, INC<br>INV 3429482 | 422.30 |
| 48281 | 2/01/2013 | TOWN OF LEMONWEIR<br>Taxes for Richard Morris ACH to us error | 1,216.83 |
| 48282 | 2/01/2013 | Wisconsin Department of Transportation<br>license plate renewal 99 Plymouth | 75.00 |
| 48283 | 2/01/2013 | Metco<br>Invoice 13410 | 3,869.00 |
| 48284 | 2/01/2013 | State of WI Department of Natural Resources,<br>Soil Testing at 928 Hanson Street | 200.00 |
| 48285 | 2/01/2013 | Steinig Tal Kennel LLC<br>dog | 6,250.00 |
| 48286 | 2/01/2013 | Bass, Eric<br>Overpayment on Citation | 3.20 |
| 48287 | 2/01/2013 | BP Supermarket<br>105+106.67+74.53= Mikol,16.87=Quigley | 303.07 |
| 48288 | 2/01/2013 | Festival Foods<br>restitution for Charles Torkelson | 100.00 |
| 48289 | 2/01/2013 | Hatch Public Library<br>restitution for Amanda Nowicki | 25.00 |
| 48290 | 2/01/2013 | Juneau County / Muni Fines<br>January court | 105.71 |
| 48291 | 2/01/2013 | Northside Mobil<br>restitution | 81.62 |
| 48292 | 2/01/2013 | Prop Tax Refund Payable to:<br>refund overpayment of taxes | 27.00 |
| 48293 | 2/01/2013 | State of WI - Court Fines & Surcharges<br>January 2013 | 469.82 |
| 48294 | 2/01/2013 | Village of Necedah<br>Janaury fines | 10.00 |
| aflac | 2/01/2013<br>Manual Check | Aflac Insurance<br>January coverage due 2-1-2013 | 673.26 |

CITY OF MAUSTON POOLED CASH Accounting Checks

Posted From: 1/23/2013 From Account:
Thru: 2/01/2013 Thru Account:

| Check Nbr | Check Date | Payee | Amount |
|---|---|---|---|
| 48240VD | 2/01/2013 | HAWKINS, INC | -33,943.50 |
| | Manual Check | SODA,ACID, AZONE | |
| ALLIANT | 2/01/2013 | Alliant 534405-001 | 114.87 |
| | Manual Check | LIFT STATION ON S UNION | |
| | | Grand Total | 99,578.60 |

CITY OF MAUSTON POOLED CASH Accounting Checks

Posted From: 1/23/2013 From Account:
Thru: 2/01/2013 Thru Account:

| | Amount |
|---|---|
| Total Expenditure from Fund # 100 - General Fund | 78,482.31 |
| Total Expenditure from Fund # 250 - Library Fund | 302.59 |
| Total Expenditure from Fund # 270 - Room Tax Fund | 169.05 |
| Total Expenditure from Fund # 280 - Taxi Fund | 1,068.60 |
| Total Expenditure from Fund # 330 - TIF #3 | 18.95 |
| Total Expenditure from Fund # 400 - Capital Projects Fund | 6,908.70 |
| Total Expenditure from Fund # 610 - Water Utility Fund | 7,327.54 |
| Total Expenditure from Fund # 620 - Sewer Utility Fund | 5,300.86 |
| Total Expenditure from all Funds | 99,578.60 |

| Account Number | | 2013 February | 2013 Actual 02/01/2013 | 2013 Budget | Budget Status | % of Budget |
|---|---|---|---|---|---|---|
| 100-00-51110-110-000 | M & C Salary/Wages | 0.00 | 1,446.12 | 19,670.00 | 18,223.88 | 7.35 |
| 100-00-51110-130-000 | M & C FICA/Medicare | 0.00 | 110.72 | 1,438.00 | 1,327.28 | 7.70 |
| 100-00-51110-160-000 | M & C Employee Recog | 0.00 | 25.00 | 2,200.00 | 2,175.00 | 1.14 |
| 100-00-51110-211-000 | M & C Auditing | 0.00 | 0.00 | 13,500.00 | 13,500.00 | 0.00 |
| 100-00-51110-212-000 | M & C Assessing | 4,097.47 | 4,097.47 | 25,000.00 | 20,902.53 | 16.39 |
| 100-00-51110-213-000 | M & C Legal | 0.00 | 0.00 | 2,000.00 | 2,000.00 | 0.00 |
| 100-00-51110-312-000 | M & C Code Maintenance | 0.00 | 0.00 | 200.00 | 200.00 | 0.00 |
| 100-00-51110-313-000 | M & C Elections | 73.70 | 73.70 | 1,500.00 | 1,426.30 | 4.91 |
| 100-00-51110-330-000 | M & C Educ/Trng/Travel | 0.00 | 0.00 | 1,500.00 | 1,500.00 | 0.00 |
| 100-00-51110-390-000 | M & C Miscellaneous | 0.00 | 0.00 | 1,800.00 | 1,800.00 | 0.00 |
| 100-00-51110-591-000 | M & C Deliquent Tax Write off | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Mayor & Council | | 4,171.17 | 5,753.01 | 68,808.00 | 63,054.99 | 8.36 |
| 100-00-51400-110-000 | Admin Salary/Wages | 0.00 | 14,756.52 | 190,424.00 | 175,667.48 | 7.75 |
| 100-00-51400-130-000 | Admin FICA/Medicare | 0.00 | 1,066.37 | 14,613.00 | 13,546.63 | 7.30 |
| 100-00-51400-131-000 | Admin Health Ins | 0.00 | 4,685.26 | 56,224.00 | 51,538.74 | 8.33 |
| 100-00-51400-132-000 | Admin FSA Contribution | 0.00 | 316.88 | 4,200.00 | 3,883.12 | 7.54 |
| 100-00-51400-133-000 | Admin Dental Ins | 0.00 | 612.64 | 4,235.00 | 3,622.36 | 14.47 |
| 100-00-51400-134-000 | Admin Vision Ins | 0.00 | 191.78 | 1,151.00 | 959.22 | 16.66 |
| 100-00-51400-135-000 | Admin WI Retirement | 0.00 | 1,929.38 | 22,158.00 | 20,228.62 | 8.71 |
| 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 | 0.00 | 5,000.00 | 5,000.00 | 0.00 |
| 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 | 0.00 | 0.00 | 11,000.00 | 11,000.00 | 0.00 |
| 100-00-51400-222-000 | Admin Gas/Heat | 0.00 | 0.00 | 3,600.00 | 3,600.00 | 0.00 |
| 100-00-51400-223-000 | Admin Water/Sewer | 580.06 | 580.06 | 8,000.00 | 7,419.94 | 7.25 |
| 100-00-51400-224-000 | Admin Telephone/Fax | 10.95 | 25.47 | 6,500.00 | 6,474.53 | 0.39 |
| 100-00-51400-240-000 | Admin Building Maint | 50.30 | 50.30 | 3,500.00 | 3,449.70 | 1.44 |
| 100-00-51400-290-000 | Admin Contract Services | 270.76 | 270.76 | 1,000.00 | 729.24 | 27.08 |
| 100-00-51400-310-000 | Admin Office Supplies | 59.46 | 1,185.61 | 5,000.00 | 3,814.39 | 23.71 |
| 100-00-51400-311-000 | Admin Postage/Shipping | 0.00 | 498.16 | 3,200.00 | 2,701.84 | 15.57 |
| 100-00-51400-320-000 | Admin Memberships/Dues | 0.00 | 1,584.00 | 1,800.00 | 216.00 | 88.00 |
| 100-00-51400-321-000 | Admin Publications | 0.00 | 0.00 | 4,000.00 | 4,000.00 | 0.00 |
| 100-00-51400-330-000 | Admin Educ/Trng/Travel | 0.00 | 0.00 | 4,000.00 | 4,000.00 | 0.00 |
| 100-00-51400-350-000 | Admin Equip Maint (Non-Office) | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 0.00 |
| 100-00-51400-352-000 | Admin Office Equip Maint | 0.00 | 0.00 | 2,000.00 | 2,000.00 | 0.00 |
| 100-00-51400-353-000 | Admin Info Tech | 141.66 | 1,278.32 | 6,000.00 | 4,721.68 | 21.31 |
| 100-00-51400-390-000 | Admin Miscellaneous | 0.00 | 18.70 | 3,000.00 | 2,981.30 | 0.62 |
| 100-00-51400-510-000 | Admin Ins (Non-Labor) | 0.00 | 92,487.30 | 92,487.30 | 0.00 | 100.00 |
| 100-00-51400-821-000 | Admin Building Improvement | 0.00 | 0.00 | 8,000.00 | 8,000.00 | 0.00 |
| Administration | | 1,113.19 | 121,537.51 | 464,092.30 | 342,554.79 | 26.19 |
| 100-00-51120-213-000 | BBC Legal | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 100-00-51120-330-000 | BBC Educ/Trng/Travel | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 100-00-51120-390-000 | BBC Miscellaneous | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 0.00 |
| 100-00-52300-215-000 | Ambulance Contract Assessment | 0.00 | 0.00 | 28,010.00 | 28,010.00 | 0.00 |
| 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 | 0.00 | 10,000.00 | 10,000.00 | 0.00 |
| Other Non City Groups | | 0.00 | 0.00 | 41,110.00 | 41,110.00 | 0.00 |

| Account Number | | 2013 February | 2013 Actual 02/01/2013 | 2013 Budget | Budget Status | % of Budget |
|---|---|---|---|---|---|---|
| 100-00-51200-110-000 | PEG Salary/Wages | 0.00 | 2,913.00 | 38,780.00 | 35,867.00 | 7.51 |
| 100-00-51200-130-000 | PEG FICA/Medicare | 0.00 | 211.90 | 2,967.00 | 2,755.10 | 7.14 |
| 100-00-51200-131-000 | PEG Health Ins | 0.00 | 1,115.54 | 13,387.00 | 12,271.46 | 8.33 |
| 100-00-51200-132-000 | PEG FSA Contribution | 0.00 | 76.92 | 1,000.00 | 923.08 | 7.69 |
| 100-00-51200-133-000 | PEG Dental Ins | 0.00 | 168.06 | 1,008.00 | 839.94 | 16.67 |
| 100-00-51200-134-000 | PEG Vision Ins | 0.00 | 45.66 | 274.00 | 228.34 | 16.66 |
| 100-00-51200-135-000 | PEG WI Retirement | 0.00 | 387.42 | 4,499.00 | 4,111.58 | 8.61 |
| 100-00-51200-290-000 | Peg Contractual Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 100-00-51200-330-000 | PEG Educ/Trng/Travel | 0.00 | 50.00 | 1,200.00 | 1,150.00 | 4.17 |
| 100-00-51200-353-000 | Peg Info Tech | 0.00 | 2,495.00 | 1,248.00 | -1,247.00 | 199.92 |
| 100-00-51200-390-000 | PEG Miscellaneous | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| Peg - Communications | | 0.00 | 7,463.50 | 64,863.00 | 57,399.50 | 11.51 |
| 100-00-56400-110-000 | Plan & Zoning-Salary/Wages | 0.00 | 2,538.00 | 33,173.00 | 30,635.00 | 7.65 |
| 100-00-56400-130-000 | Bldg & Permits FICA/Medicare | 0.00 | 181.46 | 2,538.00 | 2,356.54 | 7.15 |
| 100-00-56400-131-000 | Bldg & Permits Health Ins | 0.00 | 1,115.54 | 13,387.00 | 12,271.46 | 8.33 |
| 100-00-56400-132-000 | Bldg & Permit FSA Contribution | 0.00 | 76.92 | 1,000.00 | 923.08 | 7.69 |
| 100-00-56400-133-000 | Bldg & Permits Dental Ins | 0.00 | 168.06 | 1,008.00 | 839.94 | 16.67 |
| 100-00-56400-134-000 | Bldg & Permits Vision Ins | 0.00 | 45.66 | 274.00 | 228.34 | 16.66 |
| 100-00-56400-135-000 | Bldg & Permits WI Retirement | 0.00 | 337.56 | 3,848.00 | 3,510.44 | 8.77 |
| 100-00-56400-202-000 | Bldg & Perm Contracted Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 100-00-56400-202-010 | Bldg & Permits Inspections | 0.00 | 0.00 | 12,000.00 | 12,000.00 | 0.00 |
| 100-00-56400-213-000 | Bldg & Permits Legal/Recording | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 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 | 1.52 | 1.52 | 2,000.00 | 1,998.48 | 0.08 |
| 100-00-56400-310-000 | Bldg & Permits Office Supplies | 0.00 | 18.99 | 1,660.00 | 1,641.01 | 1.14 |
| 100-00-56400-321-000 | Bldg & Permits Publications | 0.00 | 21.69 | 500.00 | 478.31 | 4.34 |
| 100-00-56400-330-000 | Bldg&Permits Educ/Trng/Travel | 0.00 | 0.00 | 800.00 | 800.00 | 0.00 |
| 100-00-56400-353-000 | Bldg & Permits InfoTech | 86.64 | 386.64 | 150.00 | -236.64 | 257.76 |
| 100-00-56400-390-000 | Bldg & Permits Miscellaneous | 0.00 | 0.00 | 200.00 | 200.00 | 0.00 |
| Zoning | | 88.16 | 4,892.04 | 74,238.00 | 69,345.96 | 6.59 |
| 100-00-52100-110-000 | PD Salary/Wages | 0.00 | 34,633.37 | 420,245.00 | 385,611.63 | 8.24 |
| 100-00-52100-111-000 | PD Clerical PT Wages | 0.00 | 786.50 | 13,200.00 | 12,413.50 | 5.96 |
| 100-00-52100-112-000 | PD Officer PT Wages | 0.00 | 1,446.25 | 28,600.00 | 27,153.75 | 5.06 |
| 100-00-52100-116-000 | PD Officer OT Wages | 0.00 | 3,067.30 | 33,000.00 | 29,932.70 | 9.29 |
| 100-00-52100-120-000 | PD Parking Enforcement Wages | 0.00 | 384.00 | 800.00 | 416.00 | 48.00 |
| 100-00-52100-121-000 | PD Crossing Guard Wages | 0.00 | 1,665.75 | 20,590.00 | 18,924.25 | 8.09 |
| 100-00-52100-122-000 | PD LEA/Matron Expense | 0.00 | 0.00 | 800.00 | 800.00 | 0.00 |
| 100-00-52100-130-000 | PD FICA/Medicare | 0.00 | 3,174.42 | 32,720.00 | 29,545.58 | 9.70 |
| 100-00-52100-131-000 | PD Health Ins | 0.00 | 9,372.24 | 109,906.00 | 100,533.76 | 8.53 |
| 100-00-52100-132-000 | PD FSA Contribution | 0.00 | 588.26 | 8,500.00 | 7,911.74 | 6.92 |
| 100-00-52100-133-000 | PD Dental Ins | 0.00 | 1,419.34 | 8,517.00 | 7,097.66 | 16.66 |
| 100-00-52100-134-000 | PD Vision Ins | 0.00 | 389.80 | 2,340.00 | 1,950.20 | 16.66 |
| 100-00-52100-135-000 | PD WI Retirement | 0.00 | 6,512.47 | 74,849.00 | 68,336.53 | 8.70 |
| 100-00-52100-190-000 | PD Clothing Allowance | 0.00 | 0.00 | 2,000.00 | 2,000.00 | 0.00 |
| 100-00-52100-191-000 | PD Protective Cloth/Gear | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 100-00-52100-213-000 | PD Legal | 0.00 | 0.00 | 10,000.00 | 10,000.00 | 0.00 |
| 100-00-52100-216-000 | PD Hiring | 0.00 | 161.34 | 1,500.00 | 1,338.66 | 10.76 |
| 100-00-52100-217-000 | PD Investigations | 0.00 | 115.00 | 4,500.00 | 4,385.00 | 2.56 |

| Account Number | | 2013 February | 2013 Actual 02/01/2013 | 2013 Budget | Budget Status | % of Budget |
|---|---|---|---|---|---|---|
| 100-00-52100-217-100 | PD K9 Unit Expenses | 0.00 | 0.00 | 3,000.00 | 3,000.00 | 0.00 |
| 100-00-52100-217-200 | PD Under cover Expenses | 75.00 | 75.00 | 0.00 | -75.00 | 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 | 4.91 | 14.38 | 6,180.00 | 6,165.62 | 0.23 |
| 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 | 700.00 | 700.00 | 0.00 |
| 100-00-52100-310-000 | PD Office Supplies | 0.00 | 0.00 | 4,120.00 | 4,120.00 | 0.00 |
| 100-00-52100-320-000 | PD Membership/Dues | 0.00 | 100.00 | 515.00 | 415.00 | 19.42 |
| 100-00-52100-321-000 | PD Publications | 0.00 | 100.00 | 258.00 | 158.00 | 38.76 |
| 100-00-52100-330-000 | PD Educ/Trng/Travel | 0.00 | 135.00 | 4,120.00 | 3,985.00 | 3.28 |
| 100-00-52100-331-000 | PD Motor Fuel | 202.04 | 202.04 | 18,000.00 | 17,797.96 | 1.12 |
| 100-00-52100-341-000 | PD Prof Equipt/Supplies | 0.00 | 124.78 | 5,390.00 | 5,265.22 | 2.32 |
| 100-00-52100-352-000 | PD Office Equip Maint/Service | 0.00 | 0.00 | 2,650.00 | 2,650.00 | 0.00 |
| 100-00-52100-353-000 | PD Info Tech | 276.64 | 6,900.64 | 13,815.00 | 6,914.36 | 49.95 |
| 100-00-52100-354-000 | PD Equipmnt Maint(Non Office) | 0.00 | 56.19 | 2,575.00 | 2,518.81 | 2.18 |
| 100-00-52100-361-000 | PD Building Maintenance | 17.00 | 17.00 | 515.00 | 498.00 | 3.30 |
| 100-00-52100-390-000 | PD Miscellaneous | 0.00 | 486.80 | 2,500.00 | 2,013.20 | 19.47 |
| 100-00-52100-510-000 | PD Ins (Non-Labor) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Police Department | | 575.59 | 71,927.87 | 837,405.00 | 765,477.13 | 8.59 |
| 100-00-52200-110-000 | FD Salary/Wages | 0.00 | 0.00 | 10,660.00 | 10,660.00 | 0.00 |
| 100-00-52200-120-000 | FD Hourly Wages | 0.00 | -984.00 | 65,340.00 | 66,324.00 | -1.51 |
| 100-00-52200-130-000 | FD FICA/Medicare | 0.00 | 20.20 | 5,900.00 | 5,879.80 | 0.34 |
| 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 | 0.00 | 350.00 | 350.00 | 0.00 |
| 100-00-52200-221-000 | FD Electricity | 1.31 | 1.31 | 8,700.00 | 8,698.69 | 0.02 |
| 100-00-52200-222-000 | FD Heating Gas | 0.00 | 0.00 | 3,000.00 | 3,000.00 | 0.00 |
| 100-00-52200-223-000 | FD Water/Sewer | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 100-00-52200-224-000 | FD Telephone/Fax | 2.04 | 73.80 | 2,200.00 | 2,126.20 | 3.35 |
| 100-00-52200-241-000 | FD Extinguisher Maint/Repair | 0.00 | 0.00 | 300.00 | 300.00 | 0.00 |
| 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 | 0.00 | 750.00 | 750.00 | 0.00 |
| 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 | 0.00 | 2,500.00 | 2,500.00 | 0.00 |
| 100-00-52200-331-000 | FD Motor Fuel | 216.60 | 216.60 | 2,000.00 | 1,783.40 | 10.83 |
| 100-00-52200-352-000 | FD Office Equip Maint/Service | 0.00 | 0.00 | 580.00 | 580.00 | 0.00 |
| 100-00-52200-353-000 | FD Info Tech | 86.64 | 436.64 | 1,000.00 | 563.36 | 43.66 |
| 100-00-52200-354-000 | FD Equipmnt Maint (Non-Office) | 0.00 | 0.00 | 6,500.00 | 6,500.00 | 0.00 |
| 100-00-52200-355-000 | FD Truck Maintenance | 0.00 | 0.00 | 5,500.00 | 5,500.00 | 0.00 |
| 100-00-52200-357-000 | FD Pager Repair | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 0.00 |
| 100-00-52200-361-000 | FD Building Maintenance | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 0.00 |
| 100-00-52200-390-000 | FD Miscellaneous | 0.00 | 0.00 | 2,500.00 | 2,500.00 | 0.00 |
| 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 | 139.00 | 139.00 | 14,000.00 | 13,861.00 | 0.99 |
| 100-00-52200-812-000 | FD Jaws | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 100-00-52200-821-000 | FD Building Improvement | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Fire Department | | 445.59 | -96.45 | 371,854.00 | 371,950.45 | -0.03 |
| 100-00-53100-110-000 | Streets Wage/Salary | 0.00 | 18,624.14 | 223,793.00 | 205,168.86 | 8.32 |
| 100-00-53100-130-000 | Streets FICA/Medicare | 0.00 | 1,350.68 | 16,256.00 | 14,905.32 | 8.31 |

| Account Number | | 2013 February | 2013 Actual 02/01/2013 | 2013 Budget | Budget Status | % of Budget |
|---|---|---|---|---|---|---|
| 100-00-53100-131-000 | Streets Health Ins | 0.00 | 5,355.16 | 59,993.00 | 54,637.84 | 8.93 |
| 100-00-53100-132-000 | Streets FSA Contribution | 0.00 | 364.15 | 4,833.00 | 4,468.85 | 7.53 |
| 100-00-53100-133-000 | Streets Dental Ins | 0.00 | 809.24 | 4,856.00 | 4,046.76 | 16.66 |
| 100-00-53100-134-000 | Streets Vision Ins | 0.00 | 221.24 | 1,328.00 | 1,106.76 | 16.66 |
| 100-00-53100-135-000 | Streets WI Retirement | 0.00 | 2,420.03 | 24,649.00 | 22,228.97 | 9.82 |
| 100-00-53100-191-000 | Streets Protective Clthng/Gear | 100.00 | 100.00 | 2,500.00 | 2,400.00 | 4.00 |
| 100-00-53100-213-000 | Streets Legal | 0.00 | 76.00 | 3,000.00 | 2,924.00 | 2.53 |
| 100-00-53100-215-000 | Streets Hired Services | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 100-00-53100-218-000 | Streets Drug Testing | 0.00 | 0.00 | 275.00 | 275.00 | 0.00 |
| 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 | 0.00 | 640.92 | 9,150.00 | 8,509.08 | 7.00 |
| 100-00-53100-223-000 | Streets Water/Sewer | 459.02 | 459.02 | 6,500.00 | 6,040.98 | 7.06 |
| 100-00-53100-224-000 | Streets Telephone/Fax | 6.16 | 6.78 | 3,000.00 | 2,993.22 | 0.23 |
| 100-00-53100-231-000 | Streets Signage | 0.00 | 0.00 | 3,000.00 | 3,000.00 | 0.00 |
| 100-00-53100-232-000 | Streets Tree/Brush Removal | 0.00 | 0.00 | 5,000.00 | 5,000.00 | 0.00 |
| 100-00-53100-240-000 | Streets Maintenance/Repair | 2,000.00 | 2,030.00 | 110,000.00 | 107,970.00 | 1.85 |
| 100-00-53100-290-000 | Streets Contract Services | 0.00 | 360.00 | 2,000.00 | 1,640.00 | 18.00 |
| 100-00-53100-290-100 | Streets Contract Serv-Mowing | 0.00 | 0.00 | 2,000.00 | 2,000.00 | 0.00 |
| 100-00-53100-290-102 | Streets Contract Serv-Shovel | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 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 | 100.00 | 15.00 | 85.00 |
| 100-00-53100-310-000 | Streets Office Supplies | 67.72 | 67.72 | 500.00 | 432.28 | 13.54 |
| 100-00-53100-320-000 | Streets Memberships/Dues | 0.00 | 0.00 | 100.00 | 100.00 | 0.00 |
| 100-00-53100-321-000 | Streets Publications | 0.00 | 0.00 | 100.00 | 100.00 | 0.00 |
| 100-00-53100-330-000 | Streets Educ/Trng/Travel | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 100-00-53100-331-000 | Streets Motor Fuel | 1,126.57 | 1,126.57 | 18,000.00 | 16,873.43 | 6.26 |
| 100-00-53100-340-000 | Streets Hand Tls,Matals,Spplys | 318.75 | 920.28 | 15,000.00 | 14,079.72 | 6.14 |
| 100-00-53100-352-000 | Streets Office Equip Maint. | 0.00 | 0.00 | 1,300.00 | 1,300.00 | 0.00 |
| 100-00-53100-353-000 | Streets Info Tech | 167.09 | 683.77 | 2,500.00 | 1,816.23 | 27.35 |
| 100-00-53100-354-000 | Streets Equip Maint (Non-Offc) | 143.95 | 792.99 | 32,000.00 | 31,207.01 | 2.48 |
| 100-00-53100-361-000 | Streets Building Maintenance | 36.59 | 716.01 | 1,500.00 | 783.99 | 47.73 |
| 100-00-53100-362-000 | Streets Grounds Maintenance | 501.98 | 501.98 | 1,500.00 | 998.02 | 33.47 |
| 100-00-53100-390-000 | Streets Miscellaneous | 67.81 | 328.64 | 2,000.00 | 1,671.36 | 16.43 |
| 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 | 720.00 | 1,920.00 | 7,000.00 | 5,080.00 | 27.43 |
| 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 | 0.00 | 500.00 | 500.00 | 0.00 |
| 100-00-53320-354-000 | Ice Equipment Maint-Non Office | 75.03 | 330.17 | 4,000.00 | 3,669.83 | 8.25 |
| 100-00-53320-371-000 | Ice Salt/Sand | 0.00 | 0.00 | 25,000.00 | 25,000.00 | 0.00 |
| 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 | 334.54 | 600.00 | 265.46 | 55.76 |
| 100-00-53330-240-000 | Signals Maint/Repair | 0.00 | 0.00 | 2,500.00 | 2,500.00 | 0.00 |
| 100-00-53330-390-000 | Signals Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 100-00-53340-354-000 | Storm Equip Maint-Non Office | 0.00 | 0.00 | 2,500.00 | 2,500.00 | 0.00 |
| 100-00-53340-390-000 | Storm Miscellaneous | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 0.00 |
| 100-00-53420-221-000 | Street Lights Electricity | 1,034.47 | 1,780.51 | 75,000.00 | 73,219.49 | 2.37 |
| 100-00-53420-240-000 | Street Lights Maint/Repair | 0.00 | 193.13 | 4,000.00 | 3,806.87 | 4.83 |
| 100-00-53420-354-000 | Strt Lghts Equip Maint-Non Off | 421.16 | 421.16 | 1,500.00 | 1,078.84 | 28.08 |
| 100-00-53420-373-000 | Street Lights Installation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

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|---|---|---|---|---|---|---|
| 100-00-53420-390-000 | Street Lights Miscellaneous | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 0.00 |
| Streets | | 7,246.30 | 43,019.83 | 692,583.00 | 649,563.17 | 6.21 |
| 610-00-57510-000-600 | Source Salary/Wages | 0.00 | 747.08 | 8,994.00 | 8,246.92 | 8.31 |
| 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 | 67.72 | 855.22 | 1,500.00 | 644.78 | 57.01 |
| 610-00-57510-000-605 | Source Building Maintenance | 36.59 | 56.58 | 3,250.00 | 3,193.42 | 1.74 |
| 610-00-57520-000-620 | Pumping Wage/Salary | 0.00 | 747.08 | 8,994.00 | 8,246.92 | 8.31 |
| 610-00-57520-000-621 | Pumping-Fuel for Power Prod | 1,198.00 | 1,198.00 | 3,500.00 | 2,302.00 | 34.23 |
| 610-00-57520-000-622 | Pumpg-Fuel/Pwr Prchsd for Pump | 864.60 | 2,408.39 | 35,000.00 | 32,591.61 | 6.88 |
| 610-00-57520-000-623 | Pumping Operation Supplies/Exp | 17.08 | 17.08 | 3,000.00 | 2,982.92 | 0.57 |
| 610-00-57520-000-625 | Pumping Maint of Plant | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 610-00-57530-000-630 | Treatment Salary/Wages | 0.00 | 747.08 | 8,994.00 | 8,246.92 | 8.31 |
| 610-00-57530-000-631 | Treatment Chemicals | 3,816.80 | 3,816.80 | 44,000.00 | 40,183.20 | 8.67 |
| 610-00-57530-000-632 | Treatment Operation Supp/Exp | 0.00 | 0.00 | 0.00 | 0.00 | 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 | 0.00 | 747.08 | 8,994.00 | 8,246.92 | 8.31 |
| 610-00-57540-000-641 | T&D Operation Supplies/Expense | 0.00 | 0.00 | 750.00 | 750.00 | 0.00 |
| 610-00-57540-000-650 | T&D Maintenance Pipes/Reservoi | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 610-00-57540-000-651 | T&D Maintenance Mains | 0.00 | 0.00 | 15,000.00 | 15,000.00 | 0.00 |
| 610-00-57540-000-652 | T&D Maintenance of Services | -297.06 | 326.16 | 6,000.00 | 5,673.84 | 5.44 |
| 610-00-57540-000-653 | T&D Meter Purchases/Maint | 0.00 | 827.30 | 1,500.00 | 672.70 | 55.15 |
| 610-00-57540-000-654 | T&D Hydrant Maintenance | 0.00 | 0.00 | 2,500.00 | 2,500.00 | 0.00 |
| 610-00-57540-000-655 | T&D Maintenance of Other Plant | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 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 | 0.00 | 12.55 | 5,000.00 | 4,987.45 | 0.25 |
| 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 | 0.00 | 7,452.79 | 101,452.00 | 93,999.21 | 7.35 |
| 610-00-57570-000-921 | Water Office Supplies | 370.98 | 1,074.10 | 20,000.00 | 18,925.90 | 5.37 |
| 610-00-57570-000-923 | Outside Services Contracted | 60.00 | 563.15 | 10,000.00 | 9,436.85 | 5.63 |
| 610-00-57570-000-924 | Water Ins-Property | 0.00 | 14,017.97 | 14,017.97 | 0.00 | 100.00 |
| 610-00-57570-000-926 | Water FICA/Medicare | 0.00 | 766.79 | 10,265.00 | 9,498.21 | 7.47 |
| 610-00-57570-000-928 | Regulatory Commission Exp | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 610-00-57570-000-930 | Water Miscellaneous | 0.00 | 120.00 | 500.00 | 380.00 | 24.00 |
| 610-00-57570-000-931 | Water Telephone/Fax | 6.00 | 6.62 | 800.00 | 793.38 | 0.83 |
| 610-00-57570-000-933 | Water Transportation | 1,126.67 | 1,126.67 | 10,000.00 | 8,873.33 | 11.27 |
| 610-00-57570-000-935 | Water Maintenance of Plant | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 610-00-57570-001-926 | Health Ins | 0.00 | 3,012.53 | 34,443.00 | 31,430.47 | 8.75 |
| 610-00-57570-002-926 | FSA Contribution | 0.00 | 207.74 | 2,733.00 | 2,525.26 | 7.60 |
| 610-00-57570-003-926 | Dental Insurance | 0.00 | 456.32 | 2,738.00 | 2,281.68 | 16.67 |
| 610-00-57570-004-926 | Vision Insurance | 0.00 | 125.38 | 753.00 | 627.62 | 16.65 |
| 610-00-57570-005-926 | WIS Retirement | 0.00 | 1,388.67 | 15,565.00 | 14,176.33 | 8.92 |
| 610-00-57570-006-926 | Training, Travel | 0.00 | 95.00 | 0.00 | -95.00 | 0.00 |
| Water | | 7,267.38 | 42,920.13 | 382,742.97 | 339,822.84 | 11.21 |
| 620-00-57310-000-820 | Supervision & Labor | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 620-00-57310-000-821 | Power & Fuel for Pumping | 482.83 | 8,475.21 | 98,500.00 | 90,024.79 | 8.60 |

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|---|---|---|---|---|---|---|
| 620-00-57310-000-822 | Power & Fuel for Aeration Equ | 0.00 | 0.00 | 0.00 | 0.00 | 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 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | 67.72 | 67.72 | 12,000.00 | 11,932.28 | 0.56 |
| 620-00-57310-000-828 | Transportation | 1,126.67 | 1,126.67 | 10,500.00 | 9,373.33 | 10.73 |
| 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 | 985.61 | 3,791.23 | 85,000.00 | 81,208.77 | 4.46 |
| 620-00-57320-000-832 | Maint Collection Pumping Equip | 0.00 | 0.00 | 5,000.00 | 5,000.00 | 0.00 |
| 620-00-57320-000-833 | Maint of T&D Plant Equip | 0.00 | 0.00 | 5,000.00 | 5,000.00 | 0.00 |
| 620-00-57320-000-834 | Maint Of Plant,Structures,Equi | 36.59 | 36.59 | 7,500.00 | 7,463.41 | 0.49 |
| 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 | 1,000.00 | 1,000.00 | 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 | 0.00 | 12,636.67 | 138,160.00 | 125,523.33 | 9.15 |
| 620-00-57340-000-851 | Office Supplies/Expenses | 370.98 | 2,028.26 | 30,000.00 | 27,971.74 | 6.76 |
| 620-00-57340-000-852 | Hired/Contractual Services | 0.00 | 503.15 | 10,000.00 | 9,496.85 | 5.03 |
| 620-00-57340-000-853 | Insurance-Property & Liability | 0.00 | 14,018.00 | 14,018.00 | 0.00 | 100.00 |
| 620-00-57340-000-854 | Sewer FICA/Medicare | 0.00 | 933.67 | 10,267.00 | 9,333.33 | 9.09 |
| 620-00-57340-000-855 | Sewer Regulatory Commission | 0.00 | 0.00 | 5,000.00 | 5,000.00 | 0.00 |
| 620-00-57340-000-856 | Sewer Miscellaneous | 0.00 | 4.57 | 2,000.00 | 1,995.43 | 0.23 |
| 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 | 6.00 | 6.63 | 500.00 | 493.37 | 1.33 |
| 620-00-57340-001-854 | Health Ins | 0.00 | 3,012.53 | 34,443.00 | 31,430.47 | 8.75 |
| 620-00-57340-002-854 | FSA Contribution | 0.00 | 215.21 | 2,733.00 | 2,517.79 | 7.87 |
| 620-00-57340-003-854 | Dental Ins | 0.00 | 456.30 | 2,738.00 | 2,281.70 | 16.67 |
| 620-00-57340-004-854 | Vision Ins | 0.00 | 125.36 | 753.00 | 627.64 | 16.65 |
| 620-00-57340-005-854 | WIS Retirement | 0.00 | 1,680.68 | 15,568.00 | 13,887.32 | 10.80 |
| 620-00-57340-006-854 | Training, Travel, Education | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 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 | Payment in Lieu of Taxes | 0.00 | 0.00 | 5,048.00 | 5,048.00 | 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 | 0.00 | 0.00 | 292,467.06 | 292,467.06 | 0.00 |
| 620-00-58200-000-428 | Amorti of Debt Disct & 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 Contruction-Cr | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Sewer | | 3,076.40 | 49,118.45 | 789,195.06 | 740,076.61 | 6.22 |
| 100-00-55300-110-000 | Sum Rec Salary/Wages | 0.00 | 0.00 | 32,000.00 | 32,000.00 | 0.00 |
| 100-00-55300-130-000 | Sum Rec FICA/Medicare | 0.00 | 0.00 | 2,424.00 | 2,424.00 | 0.00 |
| 100-00-55300-220-000 | Sum Rec Transportation | 0.00 | 0.00 | 5,700.00 | 5,700.00 | 0.00 |

| Account Number | | 2013 February | 2013 Actual 02/01/2013 | 2013 Budget | Budget Status | % of Budget |
|---|---|---|---|---|---|---|
| 100-00-55300-224-000 | Sum Rec Telephone/Fax | 0.51 | 0.51 | 200.00 | 199.49 | 0.26 |
| 100-00-55300-310-000 | Sum Rec Office Supplies | 0.00 | 0.00 | 550.00 | 550.00 | 0.00 |
| 100-00-55300-330-000 | Sum Rec Educ/Trng/Travel | 0.00 | 0.00 | 1,150.00 | 1,150.00 | 0.00 |
| 100-00-55300-390-000 | Sum Rec Miscellaneous | 0.00 | 0.00 | 2,000.00 | 2,000.00 | 0.00 |
| 100-00-55300-395-000 | Sum Rec Arts/Crafts | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 100-00-55300-396-000 | Sum Rec Softball/Baseball | 0.00 | 0.00 | 750.00 | 750.00 | 0.00 |
| 100-00-55300-397-000 | Sum Rec Tennis | 0.00 | 0.00 | 400.00 | 400.00 | 0.00 |
| 100-00-55300-398-000 | Sum Rec Golf | 0.00 | 0.00 | 850.00 | 850.00 | 0.00 |
| 100-00-55300-399-000 | Sum Rec Special Events | 0.00 | 0.00 | 1,500.00 | 1,500.00 | 0.00 |
| 100-00-55300-814-000 | Sum Rec Baseball Equip/Uniform | 0.00 | 0.00 | 4,300.00 | 4,300.00 | 0.00 |
| Summer Rec | | 0.51 | 0.51 | 52,324.00 | 52,323.49 | 0.00 |
| Total Expenses | | 23,984.29 | 346,536.40 | 3,839,215.33 | 3,492,678.93 | 9.03 |
| **Net Totals** | | -23,984.29 | -346,536.40 | -3,839,215.33 | -3,492,678.93 | 9.03 |

| Account Number | | 2013 February | 2013 Actual 02/01/2013 | 2013 Budget | Budget Status | % of Budget |
|---|---|---|---|---|---|---|
| 100-00-52200-110-000 | FD Salary/Wages | 0.00 | 0.00 | 10,660.00 | 10,660.00 | 0.00 |
| 100-00-52200-120-000 | FD Hourly Wages | 0.00 | -984.00 | 65,340.00 | 66,324.00 | -1.51 |
| 100-00-52200-130-000 | FD FICA/Medicare | 0.00 | 20.20 | 5,900.00 | 5,879.80 | 0.34 |
| 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 | 0.00 | 350.00 | 350.00 | 0.00 |
| 100-00-52200-221-000 | FD Electricity | 1.31 | 1.31 | 8,700.00 | 8,698.69 | 0.02 |
| 100-00-52200-222-000 | FD Heating Gas | 0.00 | 0.00 | 3,000.00 | 3,000.00 | 0.00 |
| 100-00-52200-223-000 | FD Water/Sewer | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 100-00-52200-224-000 | FD Telephone/Fax | 2.04 | 73.80 | 2,200.00 | 2,126.20 | 3.35 |
| 100-00-52200-241-000 | FD Extinguisher Maint/Repair | 0.00 | 0.00 | 300.00 | 300.00 | 0.00 |
| 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 | 0.00 | 750.00 | 750.00 | 0.00 |
| 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 | 0.00 | 2,500.00 | 2,500.00 | 0.00 |
| 100-00-52200-331-000 | FD Motor Fuel | 216.60 | 216.60 | 2,000.00 | 1,783.40 | 10.83 |
| 100-00-52200-352-000 | FD Office Equip Maint/Service | 0.00 | 0.00 | 580.00 | 580.00 | 0.00 |
| 100-00-52200-353-000 | FD Info Tech | 86.64 | 436.64 | 1,000.00 | 563.36 | 43.66 |
| 100-00-52200-354-000 | FD Equipmnt Maint (Non-Office) | 0.00 | 0.00 | 6,500.00 | 6,500.00 | 0.00 |
| 100-00-52200-355-000 | FD Truck Maintenance | 0.00 | 0.00 | 5,500.00 | 5,500.00 | 0.00 |
| 100-00-52200-357-000 | FD Pager Repair | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 0.00 |
| 100-00-52200-361-000 | FD Building Maintenance | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 0.00 |
| 100-00-52200-390-000 | FD Miscellaneous | 0.00 | 0.00 | 2,500.00 | 2,500.00 | 0.00 |
| 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 | 139.00 | 139.00 | 14,000.00 | 13,861.00 | 0.99 |
| 100-00-52200-812-000 | FD Jaws | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 100-00-52200-821-000 | FD Building Improvement | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Fire Department | | 445.59 | -96.45 | 371,854.00 | 371,950.45 | -0.03 |
| Total Expenses | | 445.59 | -96.45 | 371,854.00 | 371,950.45 | -0.03 |
| Net Totals | | -445.59 | 96.45 | -371,854.00 | -371,950.45 | -0.03 |

# Post-Issuance Compliance Policy

## *Section I. Purpose:*

This policy is designed to monitor post-issuance compliance:

A. with applicable provisions of the Internal Revenue Code of 1986, as amended (the "Code"), and regulations promulgated thereunder ("Treasury Regulations") for obligations issued by the Issuer on tax-exempt or tax-advantaged basis ("Obligations"); and

B. with applicable requirements set forth in certificates and agreement(s) ("Continuing Disclosure Agreements") providing for ongoing disclosure in connection with the offering of obligations to investors ("Offerings"), for obligations (whether or not tax-exempt / tax-advantaged) subject to the continuing disclosure requirements of Rule 15c2-12(b)(5) (the "Rule") promulgated by the Securities and Exchange Commission ("SEC") under the Securities Exchange Act of 1934.

This Policy documents practices and describes various procedures and systems designed to identify on a timely basis facts relevant to demonstrating compliance with the requirements that must be satisfied subsequent to the issuance of Obligations in order that the interest on such Obligations continue to be eligible to be excluded from gross income for federal income tax purposes or that the Obligations continue to receive tax-advantaged treatment. The federal tax law requirements applicable to each particular issue of Obligations will be detailed in the arbitrage or tax certificate prepared by bond counsel and signed by officials of the Issuer and the post-closing compliance checklist provided by bond counsel with respect to that issue. This Policy establishes a permanent, ongoing structure of practices and procedures that will facilitate compliance with the requirements for individual borrowings.

This Policy similarly documents practices and describes various procedures and systems designed to ensure compliance with Continuing Disclosure Agreements, by preparing and disseminated related reports and information and reporting "material events" for the benefit of the holders of the Issuer's obligations and to assist the Participating Underwriters (within the meaning of the Rule) in complying with the Rule.

The Issuer recognizes that compliance with pertinent law is an on-going process, necessary during the entire term of the obligations, and is an integral component of the Issuer's debt management. Accordingly, the analysis of those facts and implementation of the Policy will require on-going monitoring and consultation with bond counsel and the Issuer's accountants and advisors.

## *Section II. General Policies and Procedures*

A. The Deputy Treasurer (hereinafter “Compliance Officer”) shall be responsible for monitoring post-issuance compliance issues.

B. The Compliance Officer will coordinate procedures for record retention and review of such records.

C. All documents and other records relating to Obligations issued by the Issuer shall be maintained by or at the direction of the Compliance Officer. In maintaining such documents and records, the Compliance Officer will comply with applicable Internal Revenue Service ("IRS") requirements, such as those contained in Revenue Procedure 97-22.

D. The Compliance Officer shall be aware of options for voluntary corrections for failure to comply with post-issuance compliance requirements (such as remedial actions under Section 1.141-12 of the Regulations and the Treasury's Tax-Exempt Bonds Voluntary Closing Agreement Program) and take such corrective action when necessary and appropriate.

E. The Compliance Officer will review post-issuance compliance procedures and systems on a periodic basis, but not less than annually.

## *Section III. Issuance of Obligations - Documents and Records*

With respect to each issue of Obligations, the Compliance Officer will:

A. Obtain and store a closing binder and/or CD or other electronic copy of the relevant and customary transaction documents (the "Transcript").

B. Confirm that bond counsel has filed the applicable information report (e.g., Form 8038, Form 8038-G, Form 8038-CP) for such issue with the IRS on a timely basis.

C. Coordinate receipt and retention of relevant books and records with respect to the investment and expenditure of the proceeds of such Obligations with other applicable staff members of the Issuer.

## *Section IV. Arbitrage*

The Compliance Officer will:

A. Confirm that a certification of the initial offering prices of the Obligations with such supporting data, if any, required by bond counsel, is included in the Transcript.

B. Confirm that a computation of the yield on such issue from the Issuer's financial advisor or bond counsel (or an outside arbitrage rebate specialist) is contained in the Transcript.

C. Maintain a system for tracking investment earnings on the proceeds of the Obligations.

D. Coordinate the tracking of expenditures, including the expenditure of any investment earnings. If the project(s) to be financed with the proceeds of the Obligations will be funded with multiple sources of funds, confirm that the Issuer has adopted an accounting methodology that maintains each source of financing separately and monitors the actual expenditure of proceeds of the Obligations.

E. Maintain a procedure for the allocation of proceeds of the issue and investment earnings to expenditures, including the reimbursement of pre-issuance expenditures. This procedure shall include an examination of the expenditures made with proceeds of the Obligations within 18 months after each project financed by the Obligations is placed in service and, if necessary, a reallocation of expenditures in accordance with Section 1.148-6(d) of the Treasury Regulations.

F. Monitor compliance with the applicable "temporary period" (as defined in the Code and Treasury Regulations) exceptions for the expenditure of proceeds of the issue, and provide for yield restriction on the investment of such proceeds if such exceptions are not satisfied.

G. Ensure that investments acquired with proceeds of such issue are purchased at fair market value. In determining whether an investment is purchased at fair market value, any applicable Treasury Regulation safe harbor may be used.

H. Avoid formal or informal creation of funds reasonably expected to be used to pay debt service on such issue without determining in advance whether such funds must be invested at a restricted yield.

I. Consult with bond counsel prior to engaging in any post-issuance credit enhancement transactions or investments in guaranteed investment contracts.

J. Identify situations in which compliance with applicable yield restrictions depends upon later investments and monitor implementation of any such restrictions.

K. Monitor compliance with six-month, 18-month or 2-year spending exceptions to the rebate requirement, as applicable.

L. Procure a timely computation of any rebate liability and, if rebate is due, to file a Form 8038-T and to arrange for payment of such rebate liability.

M. Arrange for timely computation and payment of "yield reduction payments" (as such term is defined in the Code and Treasury Regulations), if applicable.

## *Section V. Private Activity Concerns*

The following polices relate to the monitoring and tracking of private uses and private payments with respect to facilities financed with the obligations. The Compliance Officer will:

A. Maintain records determining and tracking facilities financed with specific Obligations and the amount of proceeds spent on each facility.

B. Maintain records, which should be consistent with those used for arbitrage purposes, to allocate the proceeds of an issue and investment earnings to expenditures, including the reimbursement of pre-issuance expenditures.

C. Maintain records allocating to a project financed with Obligations any funds from other sources that will be used for otherwise non-qualifying costs.

D. Monitor the expenditure of proceeds of an issue and investment earnings for qualifying costs.

E. Monitor private use of financed facilities to ensure compliance with applicable limitations on such use. Examples of potential private use include:

   a. Sale of the facilities, including sale of capacity rights;

   b. Lease or sub-lease of the facilities (including leases, easements or use arrangements for areas outside the four walls, e.g., hosting of cell phone towers) or leasehold improvement contracts;

c. Management contracts (in which the Issuer authorizes a third party to operate a facility, e.g., cafeteria) and research contracts;

d. Preference arrangements (in which the Issuer permits a third party preference, such as parking in a public parking lot);

e. Joint-ventures, limited liability companies or partnership arrangements;

f. Output contracts or other contracts for use of utility facilities (including contracts with large utility users);

g. Development agreements which provide for guaranteed payments or property values from a developer;

h. Grants or loans made to private entities, including special assessment agreements; and

i. Naming rights arrangements.

Monitoring of private use should include the following:

A. Procedures to review the amount of existing private use on a periodic basis; and

B. Procedures for identifying in advance any new sale, lease or license, management contract, sponsored research arrangement, output or utility contract, development agreement or other arrangement involving private use of financed facilities and for obtaining copies of any sale agreement, lease, license, management contract, research arrangement or other arrangement for review by bond counsel.

If the Compliance Officer identifies private use of facilities financed with tax-exempt or tax-advantaged debt, the Compliance Officer will consult with the Issuer's bond counsel to determine whether private use will adversely affect the tax status of the issue and if so, what remedial action is appropriate. The Compliance Officer should retain all documents related to any of the above potential private uses.

### *Section VI. Federal Subsidy Payments:*

The Compliance Officer shall be responsible for the calculation of the amount of any federal subsidy payments and the timely preparation and submission of the applicable tax form and application for federal subsidy payments for tax-advantaged obligations such as Build America Bonds, New Clean Renewable Energy Bonds and Qualified School Construction Bonds.

### *Section VII. Reissuance:*

The following policies relate to compliance with rules and regulations regarding the reissuance of Obligations for federal law purposes.

The Compliance Officer will identify and consult with bond counsel regarding any post-issuance change to any terms of an issue of Obligations which could potentially be treated as a reissuance for federal tax purposes.

## *Section VIII. Record Retention:*

The following polices relate to retention of records relating to the Obligations issued. The Compliance Officer will:

A. Coordinate with staff regarding the records to be maintained by the Issuer to establish and ensure that an issue remains in compliance with applicable federal tax requirements for the life of such issue.

B. Coordinate with staff to comply with provisions imposing specific recordkeeping requirements and cause compliance with such provisions, where applicable.

C. Coordinate with staff to generally maintain the following:

   a. The Transcript relating to the transaction (including any arbitrage or other tax certificate and the bond counsel opinion);

   b. Documentation evidencing expenditure of proceeds of the issue;

   c. Documentation regarding the types of facilities financed with the proceeds of an issue, including, but not limited to, whether such facilities are land, buildings or equipment, economic life calculations and information regarding depreciation.

   d. Documentation evidencing use of financed property by public and private entities (e.g., copies of leases, management contracts, utility user agreements, developer agreements and research agreements);

   e. Documentation evidencing all sources of payment or security for the issue; and

   f. Documentation pertaining to any investment of proceeds of the issue (including the purchase and sale of securities, SLGs subscriptions, yield calculations for each class of investments, actual investment income received by the investment of proceeds, guaranteed investment contracts, and rebate calculations).

D. Coordinate the retention of all records in a manner that ensures their complete access to the IRS.

E. Keep all material records for so long as the issue is outstanding (including any refunding), plus seven years.

## *Section IX. Continuing Disclosure*

Under the provisions of SEC Rule 15c2-12 (the "Rule"), Participating Underwriters (as defined in the Rule) are required to determine that issuers (such as the Issuer) have entered into written Continuing Disclosure Agreements to make ongoing disclosure in connection with Offerings subject to the Rule. Unless the Issuer is exempt from compliance with the Rule or the continuing disclosure provisions of the

Rule as a result of certain permitted exemptions, the Transcript for each issue of related obligations will include a Continuing Disclosure Agreement executed by the Issuer.

In order to monitor compliance by the Issuer with its Continuing Disclosure Agreements, the Compliance Officer will, if and as required by such Continuing Disclosure Agreements:

A. Assist in the preparation or review of annual reports ("Annual Reports") in the form required by the related Continuing Disclosure Agreements.

B. Maintain a calendar, with appropriate reminder notifications, listing the filing due dates relating to dissemination of Annual Reports, which annual due date is generally expressed as a date within a certain number of days (e.g., 180 days) following the end of the Issuer's fiscal year (the "Annual Report Due Date"), as provided in the related Continuing Disclosure Agreements.

C. Ensure timely dissemination of the Annual Report by the Annual Report Due Date, in the format and manner provided in the related Continuing Disclosure Agreements, which may include transmitting such filing to the Municipal Securities Rulemaking Board ("MSRB") through the Electronic Municipal Market Access ("EMMA") System at www.emma.msrb.org in the format prescribed by the MSRB.

D. Monitor the occurrence of any "Material Event" (as defined in the Continuing Disclosure Agreements) and timely file notice of the occurrence of any such Material Event in the manner provided under the Continuing Disclosure Agreements. To be timely filed, such notice must transmitted within 10 days (or such other time period as set forth in the Continuing Disclosure Agreements) of the occurrence of such Material Event.

E. Ensure timely dissemination of notice of any failure to perform under a Continuing Disclosure Agreement, if and as required by the Continuing Disclosure Agreement.

F. Respond to requests, or ensure that the Issuer Contact (as defined in the Continuing Disclosure Agreement) responds to requests, for information under the Rule, as provided in the Continuing Disclosure Agreements.

G. Monitor the performance of any dissemination agent(s) engaged by the Issuer to assist in the performance of any obligation under the Continuing Disclosure Agreements.

## *Section X. Conduit Bond Financings:*

In conduit bond financings, such as industrial revenue bonds or Midwestern Disaster Area Bonds, the Issuer is not in a position to directly monitor compliance with arbitrage requirements and qualified use requirements because information concerning and control of those activities lies with the private borrower. The Issuer's policy in connection with conduit financings is to require that the bond documents in such financings impose on the borrower (and trustee or other applicable party) responsibility to monitor compliance with qualified use rules and arbitrage and other federal tax requirements and to take necessary action if remediation of nonqualified bonds is required.

# MEMO

**To:** City of Mauston – Finance Committee

**From:** Nathan Thiel, City Administrator

**Subject:** Fund Balance Policy

**Date:** February 7, 2012

Attached are two documents the first is our current fund balance policy the second is a draft policy presented by our auditors. Our current policy is somewhat obsolete given the new standards brought forward by GASB, and also with the implementation of an equipment replacement program. The sample policy is very broad and certain standards in our current policy could be applied. For instance:

- Does the City want to establish a threshold for maintenance of the fund balance
- What type of funds would count towards that threshold
- What should be done when funds exceed the threshold
- Are there other reserve funds or programs the City is interested in maintaining or establishing

# Fund Balance Policy

## *Section I. Purpose:*

The establishment of a formal fund balance policy is an important component of the City's financial management policy. Maintaining appropriate levels of fund balance is a key element of the City's overall financial health. This policy is intended to set targets for the desired level of fund balances, identify the approach to maintain these levels, and to provide guidelines for the use of fund balance.

## *Section II. Objectives:*

A. To insulate the City from large, unanticipated one-time expenditures or revenue reductions resulting from external changes or events.

B. To provide funds to allow the City to respond to unforeseen emergencies.

C. To help stabilize the City's tax levy due to a temporary reduction in non-property tax revenue.

D. To provide sufficient working capital to eliminate the need for short-term borrowing due to the timing of the receipt of short-term receivables and the remittance of short-term payables.

E. To strive to maintain at least a general fund balance equal or above 30% of budgeted general fund appropriations. In determining the acceptable range of general fund balance, the City considered the following factors:

F. Historical stability of the City's revenues, expenditures and mill rate.

- Timing of revenue collections in relation to payments made for operational expenditures.
- Anticipated growth in the City's valuation and/or services to be provided City residents.
- Apply any operational surplus at the end of any fiscal year to the reserve for working capital if necessary to meet policy minimums.

G. Eliminate the budgeted use of fund balance if its use would reduce the available balance below policy minimums. Fund balance should be utilized only in extreme cases and as approved by the City Council.

## *Section III. Balance Requirements:*

The City recognizes that fund balances are targeted objectives to ensure the long-term stability of the City's finances. From time to time, upon City Council authorization, the funds may not contain the stated goal. This is done with the understanding that it is in the best interests of the taxpayers and most cost effective manner to utilize the reserve funds.

**A. General Fund**

The fund balance shall not be less than 30% of the budgeted general fund appropriations and any excess shall be allocated according to the percentages outlined below, and approved by the City Council upon completion of the annual audit of City financials.

Amounts over the 30% will be allocated to the following:

- 30% to Levy Stabilization Fund
- 40% to Remain in General Fund Balance
- 10% to DPW Equipment Reserve
- 10% to Road Reserve Fund
- 10% to Future Building Maintenance Fund

**B. Sewer Reserve Fund**

The fund balance range for the Sewer Reserve Fund shall not be less than 60% and not more than 100% of the annual billings of the Sewer Enterprise Fund operation, so as to meet Clean Water Fund Loan requirements; and equate to 1% of the value of overall sewer system

**C. Sewer Equipment Fund**

The fund balance range for the Sewer Equipment Fund shall be not less than the cost associated with the annual depreciation schedule for sewer equipment, or to meet the requirements of the CWFL program.

**D. Road Reserve Fund**

The fund balance range for the Road Reserve Fund shall be based on the annual depreciation schedule for roads, and used only for the improvement of City streets or maintenance of right of way, unless authorized by the City Council.

CITY OF BLANK
COUNCIL POLICY STATEMENT

Policy No. 7 CITY
Supersedes No. _____

Date Issued 12/19/11 Effective Date 12/19/11 Cancellation Date _____

General Subject: Fiscal Management

Specific Subject: Fund Balance Policy

PURPOSE

Provide a policy to be adopted by the City of Blank ("City") in order to address the implications of Governmental Accounting Standards Board ("GASB") Statement No. 54, Fund Balance Reporting and Governmental Fund Definitions.

BACKGROUND

This policy is created in consideration of unanticipated events that could adversely affect the financial condition of the City and jeopardize the continuation of necessary public services. This policy will ensure that the City maintains adequate fund balances and reserves in order to:

a. Provide sufficient cash flow for daily financial needs,
b. Offset significant economic downturns and revenue shortfalls, and
c. Provide funds for unforeseen expenditures related to emergencies.

STATEMENT OF POLICY

This document summarizes policies and procedures to prepare financial statements which accurately categorize and maintain a fund balance.

**Fund balance reporting in governmental funds.** Fund balance will be reported in governmental funds under the following categories using the definitions provided by GASB Statement No. 54:

Nonspendable fund balance

Definition-includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained in-tact.

Classification-Nonspendable amounts will be determined before all other classifications. It is the responsibility of the City Clerk/Treasurer to report all Nonspendable Funds appropriately in the City's financial statements.

Examples of Nonspendable Fund balance are: Inventory and prepaid expenditures.

Restricted fund balance

Definition- Fund balance should be classified as restricted when constraints are placed on the use of resources are either:

Externally imposed by creditors (such as through debt covenants), grantors, contributors or laws or regulations of other governments; or

Imposed by law though constitutional provisions or enabling legislation.

Committed fund balance

Definition-includes amounts that can be used only for specific purposes determined by a formal action of the City's highest level of decision-making authority (i.e. City Council).

Authority to Commit-Commitments will only be used for specific purposes pursuant to a formal action of the City Council. A majority vote is required to approve a commitment and must take place within the fiscal reporting period, no later than December 31st; however, the amount can be determined subsequent to the release of the financial statements. A majority vote will be required to remove or change the specific use of a commitment.

Assigned fund balance

Definition-includes amounts intended to be used the City for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed.

Authority to Assign-The City Council delegates the City Clerk/Treasurer to assign amounts to be used for specific purposes. Such assignments cannot exceed the available (spendable, unrestricted, uncommitted) fund balance in any particular fund.

Unassigned fund balance

Definition-includes the residual classification for the City's general fund and includes all spendable amounts not contained in the other classifications. In other funds, the unassigned classification should be used only to report a deficit balance from overspending for specific purposes from which amounts had been restricted, committed, or assigned.

**Operational guidelines.** The following guidelines address the classification and use of fund balance in governmental funds:

Classifying fund balance amounts-Fund balance classifications depict the nature of the net resources that are reported in a governmental fund. An individual governmental

fund may include nonspendable resources and amounts that are restricted, committed, or assigned, or any combination of those classifications. The general fund may also include an unassigned amount.

Prioritization of fund balance use-When an expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) amounts are available, it shall be the policy of the City to consider restricted amounts to have been reduced first. When an expenditure is incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, it shall be the policy of the City that committed amounts would be reduced first, followed by assigned amounts and then unassigned amounts.

Minimum unassigned fund balance-The City will maintain a minimum unassigned fund balance in its General Fund ranging from 15 percent to 25 percent of the subsequent year's budgeted expenditures (including other financing uses). This minimum fund balance is to protect against cash flow shortfalls related to timing of projected revenue receipts and to maintain a budget stabilization commitment.

Replenishing deficiencies-When fund balance falls below the minimum 15 percent range, the City Administration will develop a budgetary plan to replenish the fund balance to the established minimum level within five years.

**Implementation and review.** Upon adoption of this policy the City Council authorizes City Administration to establish any standards and procedures which may be necessary for its implementation. The City Administration shall review this policy at least annually and make any recommendations for changes to the City Council

# ADMINISTRATOR'S ITEMS

Proposed Timeline:
1st reading: 1/22/13
2nd read & adopt: 2/12/12

**Ordinance No. 2013-1053**

# ORDINANCE FOR ANNEXATION OF NAVIS AND CITY PROPERTY INTO THE CITY OF MAUSTON

**WHEREAS**, in accordance with sec. 66.0217 of the Wisconsin Statutes and the petition for direct annexation filed with the city clerk on the 26th day of December, 2012, signed by all of the electors residing in the territory to be annexed and signed by all of the owners of land in such territory, the following described territory in the town of Lemonweir, Juneau County, Wisconsin, is annexed to the City of Mauston, Wisconsin;

PARCEL C: 14.99 acres of land located in a part of NW¼ SW¼ of Section Eight (8), Township Fifteen (15) North, Range Four (4) East located in the Town of Lemonweir, County of Juneau, State of Wisconsin, lying South and East of the Following described line: Commencing at the intersection at the West line of said Section Eight (8) and the centerline of State Highway 82 (said point is located 14.50 feet North of the west Quarter Corner of Said Section Eight (8); thence South 89 degrees 31 minutes East, 251.20 feet; thence South 00 degrees 29 minutes West, 65 feet to the South line of State Highway 82; thence South 44 degrees 17 minutes West, along the right of way of Highway I90-94, a distance of 213.00 feet; thence South 13 degrees 35 minutes East along said right of way 409.70 feet; thence South 33 degrees 38 minutes East along said right of way 872.10 feet to the South line of said forty; thence South 89 degrees 33 minutes East, 120.00 feet to the point of beginning; Thence North 01 degrees 09 minutes West, 448.78 feet; thence South 89 degrees 33 minutes East, 228.78 feet; thence North 01 degrees 09 minutes West, to the South line of State Highway 82.

PARCEL D: Also, That part of the South ½ of the Northwest ¼ of the Southwest ¼ of Section 8, Township 15 North, Range 4 East, Town of Lemonweir, Juneau County, Wisconsin, described as: Beginning at the Southeast corner of Lot 33, Assessor's Plat No. 4, City of Mauston; thence West along the South line of said Lot 33, 779.31 feet to the Easterly right-of-way line of Interstate Highway "90-94"; thence Southwesterly along said right-of-way line 800.84 feet, more or less, to the South line of said forty; thence East along the South line 120 feet; thence North 1 degree 09' West 488.78 feet; thence East 228.78 feet; and thence North 1 degree 38' West 176.90 feet to the point of beginning.

PARCEL E: Commencing at a pint four (4) rods West of the Northeast corner of the Northwest Quarter of the Southwest Quarter (NW¼ SW¼) of Section Eight (8), Township Fifteen (15) North, Range Four (4) East; thence South a distance of 175 feet; thence West a distance of 180 feet; thence North 175 feet; thence East a distance of 180 feet to the point of beginning located in the Town of Lemonweir, Juneau County, Wisconsin.

LOT 1: A part of the Northwest Quarter of the Southwest Quarter (NW¼ SW¼) and a part of the Northeast Quarter of the Southwest Quarter (NE¼ SW¼), all in Section Eight (8), Township Fifteen (15) North, Range Four (4) East, Town of Lemonweir, Juneau county, Wisconsin, more particularly described as follows: Lot One (1) of Juneau County Certified Survey Map No. 2212, recorded in Volume 8 of C.S.M. at page 179.

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BLUFF PARCEL: A part of the North half of the South West Quarter of Section Eighteen (18) Township Fifteen (15) North Range Four (4) East described as follows: Commencing at the North West corner of said SW¼ of said Section 18; thence east on said North line of said Quarter Section to East brink of Bluff known as Mile Bluff, thence southwesterly along the east brink of said fluff to Section line between said Section 18-15-4 and Section 13-15-3; thence north on Section, about 30 rods to place of beginning.

**WHEREAS**, from and after the date of this ordinance the territory described in section 1 shall be a part of the City of Mauston for any and all purposes provided by law and all persons coming or residing within such territory shall be subject to all ordinances, rules and regulations governing the city of Mauston;

**WHEREAS**, the territory annexed to the city of Mauston by this ordinance is currently, and shall remain, zoned Planned Business (PB);

**WHEREAS**, Pursuant to Wis. Stat. sec. 66.0217(14) and the Cooperative Plan Agreement, the Common Council agrees to pay to the Town of Lemonweir, a lump sum, an amount equal to the amount of property taxes that the town levied on the annexed territory, as shown by the tax roll under Wis. Stat. sec. 70.65 in 2013.

**WHEREAS**, if any provision of this ordinance is invalid or unconstitutional, or if the application of this ordinance to any person or circumstances is invalid or unconstitutional, such invalidity or unconstitutional shall not affect the other provisions or applications of this ordinance which can be given effect without the invalid or unconditional provision or application;

**WHEREAS**, this new territory labeled parcel C, D, E and Lot 1 are hereby added to Aldermanic District Two of the City of Mauston. The new territory labeled Bluff Parcel is hereby added to Aldermanic District Three of the City of Mauston.

**NOW THEREFORE**, this ordinance shall take effect upon passage and publication as provided by law.

ATTEST:

_____ _____

Brian T. McGuire, Mayor Nathan Thiel, City Administrator

Date of Readings: _____ and _____
Date of Adoption: _____
Votes: _____ ayes _____ nays _____ abstentions
Date of Publication: _____

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