



City of Waukesha

City Hall,
201 Delafield Street
Waukesha, WI 53188

Meeting Agenda - Final Finance Committee

Tuesday, May 13, 2014

6:30 PM

Council Chambers, City Hall
Use lower level glass door.

1. Call To Order

2. Approval of Minutes

A. ID#14-0301 April 15, 2014 Minutes

Attachments: fmmn140415

3. Business Items

A. ID#14-0364 Review and act on a request to recommend to the Common Council the distribution of \$7,365 of funds to the Waukesha Bike Alliance held by BID to cover the cost of bike racks in the Central Business District.

Sponsors: Finance

B. ID#14-0354 Review and act on a request to recommend to the Common Council the distribution of \$11,200 to the Waukesha Downtown Business Association (WDBA) in deferred revenue held by BID for the operation of the 2013 Farmers Market.

Sponsors: Finance

C. ID#14-0355 Review and act on a request to recommend to the Common Council the approval of the 2013 Business Improvement District (BID) Audit as presented. This will result in a Final Audit being issued and distributions to property holders made.

The audit will include 3 changes from what was previous presented.

- a) A correction of the Cash Flows on page 5.
- b) A correction of the year collected on page 8.
- c) A change in the amount of the to be allocated based on the WDBA and Bike Alliance distribution.

Sponsors: Finance

Attachments: Draft - Waukesha BID 2013

- D. ID#14-0365 Review and act on a request to recommend to the Common Council the approval of a contract with Community Care, Inc. to act as a billing agent for certain qualified ambulance calls, subject to review by the City Attorney.
- Sponsors: City Administrator and Finance
- Attachments: Community Care proposed contract
- E. ID#14-0357 Review and act on a request to recommend to the Common Council the authorization of potential funds for radio purchase for the County-wide Public Safety Radio Upgrade Project.
- Sponsors: Fire Department
- F. ID#14-0305 Review and act on a request to recommend to the Common Council the transfer of \$374,873 from Health Insurance Fund to cover capital funding shortfall for West Avenue Landfill.
- Sponsors: Finance
- Attachments: West Ave Transfers 050614
- G. ID#14-0366 Review and act on a request to recommend to the Common Council the Amendment of the 2014 CIP to appropriate \$90,000 from the Parking Utility Equity Fund to upgrade the collection system consistent with the new fee structure.
- Sponsors: City Administrator
- H. ID#14-0373 Review and act on a request to recommend to the Common Council to approve the Safe Drinking Water Loan Fund in the Amount of \$450,000 Subject to Approval of Water Utility Commission.
- Sponsors: Water Utility and City Administrator
- Attachments: Safe Drinking Water-Finance Agenda 5 13 14
- I. ID#14-0376 Review and act on a request from the Fire Department to enter into an intergovernmental agreement with the City of New Berlin to provide fire and EMS services to an area adjacent to the City of Waukesha eastern border.
- Sponsors: Fire Department and City Administrator

4. Communications and Referrals:

- A. ID#14-0304 Matter of Report: General Fund carryovers for funds 410, 420 and 430.
- Sponsors: Finance
- Attachments: 2013 Carryovers 410 420 430

- B. ID#14-0368 Matter of Report: Plan to have the City make a second borrowing in August 2014 to provide funds for the Oberlin TIF, Oakdale repairs and storm sewer improvements.

Sponsors: City Administrator

- C. ID#14-0369 Matter of Report: Update Finance Committee on the Clean Water Fund Loan for the Wastewater Treatment Plant upgrade.

Sponsors: City Administrator

5. Adjournment

MINUTES
FINANCE COMMITTEE
April 15, 2014 7:00 p.m.
City Hall Room 207

MEMBERS PRESENT: Chairman Joe Pieper, Ald. Andy Reiland, Ald. Roger Patton, Ald. Aaron Perry

OTHERS PRESENT: City Administrator Ed Henschel, Tim Whitmore and members of the public.

MEETING CALLED TO ORDER: 7:00 P.M.

1. **Minutes:** The first item on the agenda was a review of the March 11, 2014 minutes. A motion was made by Ald. Patton and Seconded by Ald. Reiland to approve the minutes as presented.

Motion passed unanimously.

2. **Subordination Agreement for a property located at 1408 Garfield Avenue:** The next item on the agenda was consideration of a request of Peoples Home Equity Mortgage Lending (PHE) to have the City issue a Subordination Agreement making a Mortgage to the City of Waukesha in the amount of \$3,290.00 subordinate to a new mortgage issued by PHE to refinance a property located at 1408 Garfield Avenue.

Tim Whitmore with the Community Development Department explained that the City provides loans for lead abatement and property maintenance through the CDBG Program. In this case a \$3,290 loan is still outstanding on a property that is being sold. The sale requires the City to approve a subordination agreement. He stated that this action does not mean the loan will not be repaid.

Ald. Reiland asked if we have taken such action on these loans before. Mr. Whitmore stated that this has happened several times in the past and the Committee has always approved these requests.

After further discussion, a motion was made by Chrm. Pieper and seconded by Ald. Patton to approve the Subrogation Agreement as presented.

Motion passed unanimously.

3. **Administrative Approval of subordination agreements for mortgages:** This item on the agenda was to consider a request of the Community Development Department to authorize them to execute subordination agreements administratively. There are no policy issues involved in these matters and they have always been approved in the past.

Ald. Reiland asked if there are a range of amounts for these loans. Mr. Whitmore reported that they can go up to approximately \$35,000. He also noted that often, like the one just approved, the approvals are time sensitive for sales. Ald. Reiland suggested that in order to keep elected officials fully informed, these approvals be a matter of report to the Committee.

After further discussion, a motion was made by Chrm. Pieper and seconded by Ald. Patton to recommend to the City Council that the approval of subrogation agreements be an administrative matter to be handled by the Community Development Department and that such agreements be reported to the Finance Committee.

Motion passed unanimously.

Communications/Referrals:

1. The City Administrator reported that there will be a joint meeting of the Finance and HR Committees on April 22nd to consider the matter of the Joint Employee Health Clinic.

With no other business to come before the committee the meeting adjourned at 7:15 PM.

Respectfully submitted,

Ald. Joe Pieper, Chairman

Prepared by Edmund M. Henschel, City Administrator

Laura Szecsy

From: Rich Abbott
Sent: Tuesday, April 22, 2014 12:15 PM
To: Ed Henschel
Cc: Laura Szecsy; Katie Jelacic; Fred Abadi; Donna Whalen
Subject: West Ave Landfill
Attachments: West Ave Landfill - Transfer to Gen & Health Ins Funds.pdf

Ed,

I contacted the DNR and they believe the full grant for 1.5 mil was executed. I looked in a different account and found a \$600,000 payment which I assume is the missing amount (all the payments didn't go to the same account – State Aid).

What this means is that we would still have a shortfall in the Municipal Project fund 0420. I would be looking to have the Finance Committee and the Council approve a 2013 transfer from the Health Insurance Fund to cover the \$374,873 shortfall in that fund.

The reasoning being that there was money transferred into the Health Insurance Fund back in 2007 (see attached). The Fund Balance within the Health Insurance Fund has not gone below the transferred amount of \$1,150,000 (see schedule below). So, it is safe to say that those funds were not used.

Going forward, we will have to address West Ave Landfill projects in the same manner as any other projects. There is an operating budget in Fund 0100, Org 7120 to address maintenance, but if there are large capital expenditures, then we would use Fund 0420, Org 7190.

- 2007 – 2,760,822
- 2008 – 3,686,177
- 2009 – 3,306,251
- 2010 – 3,067,233
- 2011 – 4,121,708
- 2012 – 5,331,969

Thanks,

Rich Abbott
Finance Director
City of Waukesha

201 Delafield St - Room 111
Waukesha, WI 53188
Phone: 262.524.3560
Fax: 262-524-3555
www.ci.waukesha.wi.us

MINUTES
FINANCE COMMITTEE
Tuesday, April 10, 2007 7:00 p.m.
Randall Room # 207, Waukesha City Hall

MEMBERS PRESENT: Chairman Randy Radish, Ald. Steve Johnson, Ald. Rick Tortomasi, and Ald. Joan Francoeur

MEMBERS ABSENT: Ald. James Connors

OTHERS PRESENT: Steve Neaman, Jim Payne, Ald. Pieper, Brad Viegut, and Paul Feller

MEETING CALLED TO ORDER: 7:00 PM

The following recommendations are forwarded to the Common Council for approval:

1. **Motion** – a motion was made by Ald. Francoeur and seconded by Ald. Johnson to renew the Intergovernmental Agreement with the Town of Delafield for Technical Rescue Services for the period of March 5, 2007 through March 4, 2008, at a retainer fee of \$3,394.00.

Motion carried unanimously. *West Ave. → 7190 - Fund 420 ← Transfers (orig 7120) ← operating fund 100*

2. **Motion** – a motion was made by Ald. Francoeur and seconded by Ald. Johnson to transfer \$2,531,000 of the West Avenue Landfill settlement proceeds to the City's General Fund Undesignated Fund Balance and transfer \$1,150,000 to the City's Self Insured Health Insurance Fund Balance.

Steve Neaman explained that the City has received settlements from several companies that had used the landfill during the 60's and 70's, as well as large settlements from insurance companies. The total amount received was approximately \$5.2 million. He said the City received in excess of \$3 million more than what they had paid out of funds on hand to correct the problems at the landfill site, so they had to decide what to do with the extra money. After considering several ideas and consulting with the City's financial advisors at Baird, it was determined that some would be used to increase the Undesignated Fund Balance to help with the possible removal of the negative outlook on our bond rating we currently have through Moody's. One of the contributing factors cited by Moody's was the low reserves that the city has. The remainder of the proceeds would be used to increase the Health Insurance fund balance, to be used as a cushion in case of an unusually bad year of health claims. There is no guarantee that Moody's will remove the negative outlook or not lower our bond ratings, but this move will improve our standing with them substantially.

Jim Payne pointed out that this money will not be subject to arbitrage and, by putting \$2.5 million into the General Fund Balance, the City will increase its current revenue by the interest it will generate.

Brad Viegut, from Baird, said they considered if it would be more beneficial to taxpayers to put the money toward paying off a portion of the long-term debt associated with the landfill project, thus relieving the taxpayers from some of its burden, or to use the money to build up the reserves and thus bolster the City's ratings. They decided that, in the long run, the latter would have a more positive impact on taxpayers than paying off part of the landfill debt.

Ald. Francoeur verified that the addition to the City's Self Insured Health Insurance Fund Balance will also generate interest. She said that the interest received from both fund balances will exceed the interest paid on the landfill debt, so it is a cost effective move.

Ald. Pieper suggested using the additional interest on those balances to build up the escrow account for the landfill debt, thus building up the reserves and having money in the escrow account to use for retiring the debt, once the first set of bonds is called.

Brad Viegut said the City could designate a portion of the interest earnings each year toward the payoff of the bonds. He said this can be done without setting up an escrow account, which would provide a cost savings.

Steve Neaman said the earnings in the General Fund will be used to keep down the tax levy. If it is transferred to the debt service, it wouldn't accomplish anything more, because in the General Fund the interest would be used as general revenues and would offset tax levy dollars.

Ald. Tortomasi asked if there will be any effect, positive or negative, on future borrowing, since there is already talk of additional TIFs and another fire station.

Steve said building up the City's reserve funds will improve their bond rating, which will result in lower interest rates on borrowing.

Motion carried unanimously.

3. **Motion** – a motion was made by Ald. Radish and seconded by Ald. Tortomasi to authorize the issuance of general promissory notes in the amount of \$8,330,000.

Steve Neaman explained that included in the notes are the City's general CIP projects, additional monies for TIF 14, architectural fees and planning of Fire Station 5, land purchases for relocating stations 2 and 3, the Phoenix system for the police department, reconstruction projects for federal and state, TIF 12, TIF 11, and additional money for fire station 1 to complete that borrowing. Also included is the total needed for the Johnson Controls project.

Ald. Francoeur asked for an explanation of the difference between promissory notes and general obligation bonds.

Brad Viegut said a promissory note assures payment within 10 years, whereas bond issues go beyond the 10 year term.

Motion carried unanimously.

4. **Motion** – a motion was made by Ald. Johnson and seconded by Ald. Tortomasi to authorize the issuance of general obligation refunding bonds in the amount of \$5,870,000.

Steve Neaman said these are just a continuation of the previous item. The proceeds of this issue will be used to pay off the short term borrowings for TIF 14, Fire Station 1 and TIF 12.

Motion carried unanimously.

5. **Discussion of the City Financial Policies.**

Ald. Francoeur asked if anything had changed in the Policies.

Steve Neaman said the only change is the addition of the IT acquisition policy.

Ald. Francoeur said the organized cyclic wage reviews for various positions within the City, such as aldermen, city administrator, etc. has been done by council resolution, and she questioned whether it should be added to the Financial Policies instead.

Jim Payne said it could be, but he would recommend it be added to HR policies rather than financial policies.

COMMUNICATIONS: None

ADJOURNMENT: **A motion was made by Ald. Tortomasi and seconded by Ald. Radish to adjourn the meeting. Meeting adjourned at 7:39 PM.**

Respectfully submitted,
Ald. Randy Radish, Chairman
Prepared by Laura Szecsy

CITY OF WAUKESHA
BUSINESS IMPROVEMENT DISTRICT
(A Component Unit of the City of Waukesha)
Waukesha, Wisconsin

FINANCIAL STATEMENTS

Including Independent Auditors' Report

As of and for the year ended December 31, 2013

DRAFT

CITY OF WAUKESHA
BUSINESS IMPROVEMENT DISTRICT
(A Component Unit of the City of Waukesha)

TABLE OF CONTENTS
As of and for the year ended December 31, 2013

Independent Auditors' Report	1 – 2
Financial Statements	
Statement of Net Position	3
Statement of Revenues, Expenses, and Changes in Net Position	4
Statement of Cash Flows	5
Notes to Financial Statements	6 – 8
Supplementary Information	
Statement of Revenues, Expenses, and Changes in Net Position – Actual and Budget	9
Independent Auditors' Report on Compliance	10

DRAFT

INDEPENDENT AUDITORS' REPORT

To the Common Council
City of Waukesha Business Improvement District
Waukesha, Wisconsin

Report on the Financial Statements

We have audited the accompanying financial statements of City of Waukesha Business Improvement District, a component unit of the City of Waukesha, Wisconsin, as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the City of Waukesha Business Improvement District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City of Waukesha Business Improvement District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the City of Waukesha Business Improvement District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of City of Waukesha Business Improvement District as of December 31, 2013 and the respective changes in financial position and its cashflows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

DRAFT

To the Common Council
City of Waukesha Business Improvement District

Emphasis of Matter

As discussed in Note 2 to the financial statements, the City of Waukesha Common Council approved the termination of the City of Waukesha Business Improvement District effective April 5, 2013. Our opinion is not modified with respect to this matter.

As discussed in Note 1, the City of Waukesha Business Improvement District adopted the provisions of GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, effective January 1, 2013. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the City of Waukesha Business Improvement District's basic financial statements. The statement of revenues, expenses, and changes in net position - budget and actual as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the statement of revenues, expenses, and changes in net position - budget and actual is fairly stated in all material respects, in relation to the basic financial statements as a whole.

Report on Other Legal and Regulatory Requirements

We have also issued our report dated February 27, 2014 on our tests of the City of Waukesha Business Improvement District's compliance with Wisconsin State Statutes Section 66.1109. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion on compliance.

Milwaukee, Wisconsin
May XX, 2014

DRAFT

CITY OF WAUKESHA BUSINESS IMPROVEMENT DISTRICT

STATEMENT OF NET POSITION
As of December 31, 2013

ASSETS

Cash and investments	\$	-
Accounts receivable		-
TOTAL ASSETS	\$	-

LIABILITIES

Unearned revenue		-
Total liabilities		-

NET POSITION

Unrestricted	\$	-
--------------	----	---

DRAFT
See accompanying notes to financial statements.

CITY OF WAUKESHA BUSINESS IMPROVEMENT DISTRICT

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

For the Year Ended December 31, 2013

OPERATING REVENUES

Assessments	\$	17,466
Private contributions		1,300
Home Town		16,685
Downtown activities		<u>4,764</u>
Total operating revenues		<u>40,215</u>

OPERATING EXPENSES

Management and administration		23,416
Business recruitment, retention, and promotion		4,264
Downtown promotion		197
Downtown environment		542
Home Town		<u>13,485</u>
Total operating expenses		<u>41,904</u>

Operating loss (1,689)

NONOPERATING REVENUES (EXPENSES)

Distribution to property owners and City		(235,099)
Investment income		130
Interest on assessments		<u>2,807</u>
Total nonoperating revenues (expenses)		<u>(232,162)</u>

Change in Net Position (233,851)

NET POSITION - BEGINNING OF YEAR 233,851

NET POSITION - END OF YEAR \$ -

DRAFT
See accompanying notes to financial statements.

CITY OF WAUKESHA BUSINESS IMPROVEMENT DISTRICT

STATEMENT OF CASH FLOWS For the Year Ended December 31, 2013

CASH FLOWS FROM OPERATING ACTIVITIES

Cash received from customers	\$ 13,169
Cash paid to suppliers for goods and services	(273,092)
Cash payments to employees for services	(3,911)
Net Cash Flow From Operating Activities	<u>(263,834)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Investment income	<u>2,937</u>
-------------------	--------------

Change in Cash and Cash Equivalents (260,897)

CASH AND CASH EQUIVALENTS - Beginning of Year 260,897

CASH AND CASH EQUIVALENTS - END OF YEAR \$ -

RECONCILIATION OF OPERATING LOSS TO NET CASH FLOWS FROM OPERATING ACTIVITIES

Operating loss	\$ (1,689)
Nonoperating revenues and expenses:	
Distribution to property owners and City	(235,099)
Changes in assets and liabilities	
Special assessments receivable	9,011
Unearned revenue	(36,057)
NET CASH FLOWS FROM OPERATING ACTIVITIES	<u>\$ (263,834)</u>

DRAFT
See accompanying notes to financial statements.

**CITY OF WAUKESHA
BUSINESS IMPROVEMENT DISTRICT**

NOTES TO FINANCIAL STATEMENTS
As of and for the year ended December 31, 2013

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the City of Waukesha's Business Improvement District (the "District") conform to accounting principles as applicable to governmental units. The accepted standard-setting body for establishing governmental accounting and financial reporting principles is the Government Auditing Standards Board (GASB).

A. DESCRIPTION OF REPORTING ENTITY

This report contains the financial information of the City of Waukesha's Business Improvement District, which is a component unit of the City of Waukesha, Wisconsin.

The District was created under the provisions of Wisconsin Statute Section 66.1109. It is the purpose of that section to authorize municipalities to create one or more business improvement districts to allow businesses within those districts to develop, manage and promote the districts and to establish an assessment method to fund these activities.

The District was a legal entity separate and distinct from the City of Waukesha, Wisconsin. The District was governed by a 13 member board appointed and approved by the City Council. The members served staggered, two-year terms. A majority of the board members owned or occupied real property in the District.

B. BASIS OF ACCOUNTING/MEASUREMENT FOCUS

In March 2012, the GASB issued Statement No. 65 – *Items Previously Reported as Assets and Liabilities*. This statement establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflow of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. This standard was implemented effective January 1, 2013.

The accounting and financial reporting treatment applied to the district is determined by its measurement focus. The transactions of the district are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets, deferred outflows of resources, liabilities, and deferred inflows of resources associated with the operations are included on the statement of net position. Net position is segregated into "net investment in capital assets"; "restricted"; and "unrestricted" components.

The statement of net position and statement of revenues, expenses, and changes in net position are reported using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Assessments are levied upon all property within the District and are recognized as revenues in the year for which they are levied. Taxes receivable for the following year are recorded as receivables and unearned revenue. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met. Special assessments are recorded as revenue when earned. Unbilled receivables are recorded as revenues when services are provided.

DRAFT

**CITY OF WAUKESHA
BUSINESS IMPROVEMENT DISTRICT**

NOTES TO FINANCIAL STATEMENTS
As of and for the year ended December 31, 2013

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

B. BASIS OF ACCOUNTING/MEASUREMENT FOCUS (cont.)

The District distinguishes *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the District are charges to the District members. Operating expenses for the District include salaries and wages, operation and maintenance, business development and promotions. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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

C. SPECIAL ASSESSMENT METHOD

The District is authorized to levy special assessments to fund its operations. The method of levy is based on assessed valuation of all real property within the district except property used exclusively for residential and manufacturing purposes.

D. EQUITY CLASSIFICATIONS

Equity is classified as net position and displayed in three components:

- a. Net investment in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances (excluding any unspent debt proceeds) of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position – Consists of net position with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or, 2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position – All other net position that do not meet the definition of “restricted” or “net investment in capital assets.”

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

E. CLAIMS AND JUDGMENTS

Claims and judgments are recorded as expenses when the related liabilities are incurred.

F. OPERATING PLAN BUDGET

The budgetary information is derived from the annual operating plan budget and is presented using the same basis of accounting as described in Note 1.B.

DRAFT

**CITY OF WAUKESHA
BUSINESS IMPROVEMENT DISTRICT**

NOTES TO FINANCIAL STATEMENTS
As of and for the year ended December 31, 2013

NOTE 2 – TERMINATION OF DISTRICT

Effective April 5, 2013, the City Common Council and District Board of Directors approved the termination of the District. Upon termination, the District is required to have an audit per Wisconsin State Statute 66.1109 (3) (c). The District is also required to disburse all unspent special assessment monies back to the property owners of the specially assessed properties in the same proportionate share as the last collected special assessment. As of December 31, 2013, the amount of unspent monies remaining in the District was \$235,099. These funds were transferred to the City of Waukesha bank account for distribution. This amount includes not only unspent special assessments monies but also tax levy from the City of Waukesha and excess funds from the various District events that were held throughout the year. It should be noted that all funds were maintained in one bank account.

In accordance with Wisconsin State Statutes and consultation with the City Attorney, City management determined that the unspent monies should be returned to the property owners and the City in the same proportionate share as the last collected special assessment and levy. The last special assessment and levy collected by the District was in 2012.

	<u>Amounts collected in 2012</u>	
Assessment	\$ 118,579	83.79%
City Tax Levy	<u>22,942</u>	16.21%
Collected in 2012	<u>\$ 141,521</u>	
Allocation of Unspent Funds		
Amount of unspent dollar	\$ 235,099	
Less:		
Auditing Fees 2012 (paid by City)	(2,050)	
Auditing Fees 2013 (yet to be paid)	(5,000)	
Payment to WDBA for 2013 Farmers Market (yet to be paid)	(11,200)	
Payment to Bike Alliance for bike racks (yet to be paid)	(7,365)	
Utility Bill (paid by City)	<u>(107)</u>	
Amount to be allocated	209,377	
Returned to Property Owners	(175,435)	83.79%
Returned to City	<u>(33,942)</u>	16.21%
	<u>\$ -</u>	

The refunding of the above unspent monies to the property owners and the City will occur in early 2014.

DRAFT

**CITY OF WAUKESHA
BUSINESS IMPROVEMENT DISTRICT**

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN
NET POSITION – ACTUAL AND BUDGET
For the Year Ended December 31, 2013

	Actual	Original and Final Budget	Variance
OPERATING REVENUES			
Assessments	\$ 17,466	\$ 139,608	\$ (122,142)
Private contributions	1,300	15,000	(13,700)
Home Town	16,685	-	16,685
Downtown activities	4,764	-	4,764
Total Operating Revenues	<u>40,215</u>	<u>154,608</u>	<u>(114,393)</u>
OPERATING EXPENSES			
Management and administration	23,416	62,500	39,084
Business recruitment, retention and promotion	4,264	63,208	58,944
Downtown promotion	197	16,000	15,803
Downtown environment	542	165,000	164,458
Home town	13,485	-	(13,485)
Total Operating Expenses	<u>41,904</u>	<u>306,708</u>	<u>264,804</u>
Operating Loss	<u>(1,689)</u>	<u>(152,100)</u>	<u>150,411</u>
NONOPERATING REVENUES (EXPENSES)			
Distribution to property owners and City	(235,099)	-	(235,099)
Investment income	130	300	(170)
Interest on assessments	2,807	1,800	1,007
Total Nonoperating Revenues (Expenses)	<u>(232,162)</u>	<u>2,100</u>	<u>(234,262)</u>
CHANGE IN NET POSITION	(233,851)	<u>\$ (150,000)</u>	<u>\$ (83,851)</u>
NET POSITION - Beginning of Year	<u>233,851</u>		
NET POSITION - END OF YEAR	<u>\$ -</u>		

DRAFT

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE

To the City Council
City of Waukesha Business Improvement District
Waukesha, Wisconsin

We have audited the financial statements of the City of Waukesha Business Improvement District (District), a component unit of the City of Waukesha, Wisconsin as of and for the year ended December 31, 2013 and have issued our report thereon dated February 27, 2014. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

Compliance with business improvement district laws and regulations is the responsibility of District management. As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with Wisconsin State Statutes Section 66.1109 and, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no material instances of noncompliance.

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

Milwaukee, Wisconsin
May XX, 2014

DRAFT

MEMO

To: Brian Running, City Attorney
From: Acting Chief Steve Howard
Date: May 5, 2014
Subject: **PROPOSED CONTRACT WITH COMMUNITY CARE, INC.**

Dear Brian:

Thank you for taking the time to meet with me last week to briefly discuss a proposed contract between Community Care, Inc. and the City of Waukesha.

As we discussed, the City of Waukesha Fire Department is a health care provider and has established a fee structure for providing emergency medical services in the community. The billing for these services is overseen by the city's Finance Department with assistance from the Fire Department. Initially, billing services were provided by the Finance Department; however, due to the complexity of medical billing and demand on staff time, billing services have been provided by a third party under contract for approximately 20 years. Currently, the City of Waukesha has contracted with Andres Billing Services for all of our EMS billing. Andres also provides us with data and recommendations regarding billing rates and billing policies. Our contact person at Andres Billing Services is Michael Walsh, (847) 577-8811, Ext. 234.

Several years ago, we received a recommendation from Andres Billing that we enter into an agreement with Community Care, Inc. It is my understanding that Community Care, Inc. provides a version of health insurance services to Medicare/Medicaid patients. When the information was reviewed by your predecessor, it was recommended that we not enter into a contract; however, the Department was unclear as to the reason why. Recently, we again received a recommendation from Andres Billing to enter into an agreement (*please see the attached abbreviated contract*). Andres Billing has calculated that the city has been unable to collect approximately \$18,000 worth of claims. By entering into an agreement, the Department would be able to collect all eligible compensation for future claims and possibly be able to collect some of the outstanding bills.

I have discussed this matter with City Administrator Ed Henschel and we are requesting that you revisit this matter. Based on the information the Department has gathered, along with conversations with Andres Billing and other area Fire Departments, I do not see a logical reason why we would not enter into an agreement.

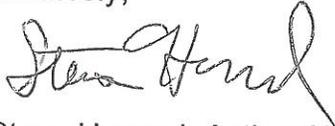
PROPOSED CONTRACT WITH COMMUNITY CARE, INC.

Page 2

May 5, 2014

Thank you for looking into this matter and feel free to contact me at 524-3649 if I can be of further assistance.

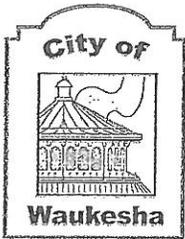
Sincerely,

A handwritten signature in black ink, appearing to read "Steve Howard". The signature is fluid and cursive, with the first name "Steve" and last name "Howard" clearly distinguishable.

Steve Howard, Acting Chief

attachment

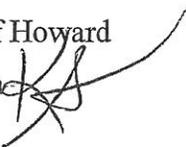
cc: City Administrator Ed Henschel
Rich Abbott – Finance Department



Waukesha Fire Department

Memo



To: Acting Chief Howard
From: Kathy Stefanc 
Date: 4/10/2014
Re: Request for Legal Opinion

In May 2012, we received an email from Community Care, Inc. (a managed care organization providing health insurance services to Medicare/Medicaid patients) requesting that we become a "participating provider". As we typically handle these requests, I forwarded all of the documentation to Andres Medical Billing to review and to assist in the decision as to whether or not it would be beneficial to participate. Ultimately, I received a recommendation that, although they typically do not suggest signing contracts with insurance companies, we should sign an agreement in this situation. We forwarded this information and recommendation to City Attorney Curt Meitz for review and opinion, and in July 2012, we were advised to NOT enter into this agreement with Community Care, Inc.

We have since received additional information from our billing company that Community Care, Inc. has submitted notification that they will no longer be paying claims to us due to the fact that we have not entered into an "agreement". According to our billing company, there is approximately \$18,000 worth of claims (from mid 2013 through present) that have been denied by Community Care, Inc. Signing this agreement would not assure us of 100% collection of these outstanding claims, but portions of the claims would be resolved and paid. In addition, moving forward, we would be able to collect a portion of any future claims submitted to Community Care, Inc.

Since receiving the original request from Community Care, Inc., I have learned that other comparable municipalities/fire departments (City of Brookfield, City of Pewaukee, City of Oconomowoc to name a few) have signed this agreement and are collecting as participating providers. Due to the fact that this has a direct financial impact on proposed revenue, I am requesting another review of this information. I have attached copies of pertinent documentation related to this matter.

If you have any questions, please feel free to contact me.

**ABBREVIATED CONTRACT
BETWEEN
COMMUNITY CARE, INC.
AND
CITY OF WAUKESHA**

Community Care, Inc. ("CC") is a private, non-profit corporation providing health and social services to the frail elderly who are Medicare and Medicaid eligible and who have enrolled in the Community Care program of all-inclusive care. City of Waukesha ("Provider"), Medicare and Medicaid certified and duly licensed by the State of Wisconsin where applicable.

Provider agrees to provide the following services, according to the directives of the Community Care Inter-disciplinary Team, effective the 1st day of May, 2012.

Facility Name/Address	Description of Services	Rates
City of Waukesha 130 West Saint Paul Avenue Waukesha, Wisconsin 53188 Phone: (262) 524-3651 Fax: (262) 524-3670	Emergency Services including ambulance response, transport and emergency treatment	100% of allowable Medicare Fee Schedule

Provider shall submit any claim for the above service (s) to CC within 90 days of the date of service, addressed to the following:

**Community Care, Inc.
c/o Claims Department
P.O. Box 341997
Milwaukee, WI 53234
Fax: (414) 385-6615**

Provider shall submit claim on a form or in a format approved by CC, and shall seek and accept payment only from CC for such services rendered. All claims shall be considered final, unless adjustment is requested in writing by the Provider and approved by CC within 45 days after receipt of the payment by CC. Any services or supplies used by a CC participant which could be billed separately to Medicaid or Medicare under the Provider's Medicaid agreement can be billed to CC.

In the event that Community Care makes only partial payment or denies payment of a Clean Claim, Provider may appeal the decision by sending a letter marked "Appeal Request" to the Claims Department at Community Care. Such letter shall contain the following information: provider's name, date of service, date of billing, date of partial payment or payment denial, and the reason(s) the claim merits reconsideration. The appeal must be submitted to Community Care within sixty (60) calendar days of the date of partial payment or denial. Community Care will reject appeals submitted after the sixty calendar (60) day limit. CC agrees to reimburse Provider for authorized services within 30 days of receipt of a clean claim.

Provider or Community Care may terminate this Contract, without cause by giving a ninety (90) calendar day written notice to the other party.

IN WITNESS WHEREOF, the undersigned have executed this agreement.

Signature

Steven Howard

Print Name

Assistant Chief

Title

Date

City of Waukesha

130 West Saint Paul Avenue

Waukesha, Wisconsin 53188

Tel Number: (262) 524-3651

Fax Number: (262) 524-3670

Email: showard@ci.waukesha.wi.us

Website: www.ci.waukesha.wi.us

Tax ID # or SSN:

39 6005642

Medicaid Number:

413 505 00

Medicare Number:

000085549

NPI Number:

1891745840

Signature

Matthew S. Moen

Print Name

Director of Provider Management

Title

Date

Community Care, Inc.

1801 Dolphin Drive

Waukesha, WI 53186

Tel Number: (866) 937-2783

Fax Number: (262) 446-6707

Email: ContractInquiries@communitycareinc.org

Website: www.communitycareinc.org

Authorizing Administrator: _____

Care Manager: _____



Waukesha Water Utility

SERVING WAUKESHA SINCE 1886

115 DELAFIELD STREET
WAUKESHA, WI 53188-3615

Telephone: (262) 521-5272 • Fax: (262) 521-5265 • E-mail: contactus@waukesha-water.com

MEMORANDUM

DATE: April 28, 2014

TO: Dan Duchniak *DD*
General Manager

FROM: Donna Scholl *DS*
Administrative Services Manager

RE: Reimbursement Resolution for Safe Drinking Water Loan Application

As you know, the construction project on Moreland from Madison to Michigan is eligible to receive money from the Safe Drinking Water Loan Fund. The 2014 Budget assumed the project would be funded in this manner. This is a low interest loan with rates as low as 1.925%.

The timing of this project is such that we will be spending money before we receive the loan. As a result, we are required to secure a Reimbursement Resolution from the City's Common Council. The resolution allows us to spend working capital and then reimburse our general fund with the loan proceeds.

The current estimate for the project is \$423,590. The bid opening is on May 14th. As I will not be in the office from May 1 through May 14, I have drafted the reimbursement resolution to allow us to reimburse the general fund up to \$450,000 (in case the bids exceed the estimate). The actual level of reimbursement will be the lower of the project cost or \$450,000.

I am proposing that the Water Commission endorse the attached resolution so that it can be considered by the City's Finance Committee on May 20th and the City's Common Council on June 2nd.

Motion

... move to approve the attached Reimbursement Resolution for \$450,000 in order to secure funds from the Safe Drinking Water Loan Program.

Agenda Item #7

Resolution # _____

A RESOLUTION DECLARING OFFICIAL INTENT TO REIMBURSE
EXPENDITURES FOR WATER SUPPLY SYSTEM IMPROVEMENTS

WHEREAS, the City of Waukesha, Waukesha County, Wisconsin (the "Municipality") owns and operates a water supply system (the "System") as a public utility; and

WHEREAS, the Municipality plans to construct improvements to the system as described in its Safe Drinking Water Fund Assistance Application and assigned Safe Drinking Water Fund Project No. 4928-07 by the Department of Natural Resources (the "Project"); and

WHEREAS, the Utility plans to construct these improvements with a low interest Safe Drinking Water Loan Program (SDWLP) loan; and

WHEREAS, these improvements may need to proceed with construction prior to receipt of the actual SDWLP loan due to the desire of the City and other users to expedite the project; and

WHEREAS, the City wishes to document its intent to use the SDWLP loan as a refinancing tool for expenditures that may be made before SDWLP loan closing; and

WHEREAS, the Municipality expects to receive a loan (the "Loan") from the State of Wisconsin Safe Drinking Water Loan Program (the "Program") to finance the Project and expects to issue tax-exempt bonds (the "Bonds") to the Program in evidence of the Loan; and

WHEREAS, it is necessary, desirable, and in the best interest of the Municipality to advance monies from its funds on hand on an interim basis until the Loan becomes available and the Bonds can be issued.

NOW, THEREFORE, BE IT RESOLVED by the City of Waukesha, Waukesha County, Wisconsin, that:

Section 1. Expenditure of Funds. The Municipality shall make expenditures as needed from funds on hand to pay the costs of planning, engineering and construction of these improvements until the SDWLP proceeds become available.

Section 2. Declaration of Official Intent. The Municipality hereby officially declares its intent under 26 CFR Section 1.103-18 to reimburse said expenditures with proceeds of the loan, the aggregate principal amount of debt expected not to exceed \$450,000.

Section 3. Unavailability of Long-Term Funds. No funds for payment of the Project from sources other than the Bonds are, or are reasonably expected to be, reserved, allocated on a long term basis, or otherwise set aside by the Municipality pursuant to its budget or financial policies.

Resolution # _____

Section 4. Public Availability of Official Intent Resolution. This Resolution shall be made available for public inspection at the Municipal Clerk's office within thirty days after its approval in compliance with applicable State law governing the availability of records of official acts including subchapter II of Chapter 19, and shall remain available for public inspection until the Loan is issued.

Section 5. Effective Date. This Resolution shall be effective upon its adoption and approval.

Adopted and recorded _____, 2014

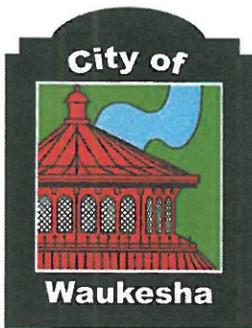
Approved _____, 2014

Shawn N. Reilly, Mayor

(SEAL)

ATTEST:

Gina Kozlik, Clerk/Treasurer



FIRE DEPARTMENT

130 W. ST. PAUL AVENUE
WAUKESHA, WISCONSIN 53188-5172
TELEPHONE: (262) 524-3649 FAX: (262) 524-3670

Steven Howard, Acting Chief

showard@ci.waukesha.wi.us

March 25, 2014

Mr. Ed Henschel, City Administrator
Waukesha City Hall
201 Delafield Street
Waukesha, WI 53188

**SUBJECT: PROPOSED AUTOMATIC AID AGREEMENT
WITH THE CITY OF NEW BERLIN**

Dear Mr. Henschel:

This letter summarizes the ongoing discussions we've had regarding potentially entering into an intergovernmental agreement with the City of New Berlin in providing automatic aid for a small section of their municipality, located in close proximity to City of Waukesha Fire Station #2.

Late in 2013, I was approached by New Berlin Fire Chief Lloyd Bertram, who asked if we would consider entering into an agreement that would assist them in providing better initial response. This particular area of their community is not densely populated and generates approximately 40 runs per year, (5 fire responses and 35 EMS responses).

Over the past few months, I've had conversations with Chief Bertram in an attempt to better understand their needs and explore the feasibility of an agreement that would benefit each of our communities and the citizens we serve.

Background:

The City of New Berlin was formerly a volunteer organization having limited full time staff. Over the past 10-15 years, it has migrated from a private fire company to a municipal fire department with full time staff on duty 24/7. Currently, the New Berlin Fire Department has a daily minimum staffing level of 12 persons supplemented by paid on call part-time personnel. The Department provides their community with fire and EMS services and operates at the paramedic level with four ALS units staffed daily. New Berlin's staffed stations are located at 1711 S. Sunnyslope Road, 16260 W. National Avenue, 5120 S. Racine Avenue and 5185 Sunnyslope Road.

Last year, the City of New Berlin entered into an Automatic Aid Agreement with the City of Brookfield. This agreement has proven very successful in assisting both communities in meeting their response time goals and better serving the public. The agreement centers on the corridor along Greenfield Avenue, where the borders of the two communities meet. Based on the success of this agreement, Chief Bertram approached me regarding the possibility of an agreement for the western portion of their community. Chief Bertram



POTENTIAL AUTOMATIC AID AGREEMENT WITH THE CITY OF NEW BERLIN

Page 2

March 25, 2014

recognizes the circumstances are different than their agreement with the City of Brookfield, and has been very open to creative solutions that will meet the needs of both New Berlin and Waukesha.

Geographical Area To Be Served By The Agreement:

Due to population density, call volume, road configuration and other factors, the City of New Berlin recognizes the area on the northwestern corner of their municipality does not currently have a fire station staffed 24/7 in its immediate vicinity. An analysis conducted by the New Berlin Fire Department revealed that City of Waukesha Fire Department Fire Station #2 is in a better position to respond to emergencies in an area bordered roughly by Greenfield Avenue, Lincoln Avenue to Cleveland Avenue and the attached streets extending east, to approximately where Wehr Road meets Cleveland Avenue, heading north to Lincoln Avenue (*Please refer to attached map for exact locations*).

In reviewing past run data and responses, the New Berlin Fire Department has found they have had an average of approximately 40 fire and EMS responses per year to this area. A large portion of the EMS calls are associated with a community based residential facility (CBRF) located on Cleveland Avenue near the border with the City of Waukesha.

Fire Department Response Data:

In 2013, the City of Waukesha Fire Department responded to 6,250 calls for service within our community. Of those calls, 5,107 were classified as emergency medical responses and 40 calls were classified as working structure fires. The remainder of the calls were for the activation of alarm systems, fires outside of structures, hazardous material responses, mutual aid and other types of calls (*Please refer to attached NFPA Analysis Report for detailed information*).

When looking at the 6,250 calls for service, we find that these calls generated 12,857 total responses when the data is analyzed per vehicle. In 2013, units assigned to Fire Station #2 (Ambulance 1552 and Ladder 1572) generated 1,184 total responses (*Please refer to attached 2013 Response per Vehicle chart*). Based on call volume and response data, Fire Station #2 has the capability of handling the anticipated increase of 40 calls per year.

Outline of Possible Agreement:

During conversations and meetings with Chief Bertram, many ideas were exchanged. The City of New Berlin is only seeking an agreement that would have Fire Station #2 responding to this area of their community when they are available and in quarters. It would not require other stations, such as Fire Station #1, to respond to this area as part of the agreement. Ideally, the agreement would have the City of Waukesha Fire Department responding to fire responses in this area with equipment (ladder and ambulance from Fire Station #2), along with fire resources from the City of New Berlin and, depending upon location, possibly the City of Brookfield or Town of Brookfield. The responsibility for the incident would fully belong to the City of New Berlin, with the City of Waukesha providing only one company as part of the response. This is very similar to how mutual aid or MABAS boxes are currently handled, with the exception that we would be simultaneously dispatched with New Berlin units. For EMS responses, the City of Waukesha would respond with an ambulance and initiate patient care. If needed, City of Waukesha units would be supplemented by City of New Berlin resources. If the City of Waukesha transported the patient, the City of Waukesha would bill the patient for the transport as is the current practice with any mutual aid response outside of our community.



**POTENTIAL AUTOMATIC AID AGREEMENT
WITH THE CITY OF NEW BERLIN**

Page 3

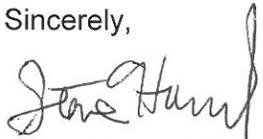
March 25, 2014

In return for our response to the calls in this area, the City of New Berlin would provide the City of Waukesha with one ALS unit to back fill Fire Station #2 when we have a working structure fire or when all of our ALS units are unavailable for an extended period of time. In reviewing our records, we anticipate this would occur approximately 25-30 times per year. This would help supplement our emergency callback process and reduce response times for EMS emergencies within our community, when a majority of the city's fire and EMS resources are working a structure fire or other emergencies. Due to the fact the two departments are dispatched by different dispatch centers, the City of New Berlin is willing to pay for supplemental communications equipment, such as pagers and tablet style computers. This equipment would be installed in Fire Station #2 apparatus and used to let WCC know if our units are available on their computer aided dispatch system.

It is my belief that further exploring an agreement would be beneficial to both communities and create additional opportunities for possible partnerships with our neighbors. I envision this agreement as being very limited in scope, due to the relatively small geographical area, limited development and limited population density. The City of Waukesha Fire Department has always enjoyed a very positive working relationship with the New Berlin Fire Department and would like to further enhance this relationship by entering into an Automatic Aid Agreement.

If you have any further questions, feel free to contact me at (262) 524-3649.

Sincerely,



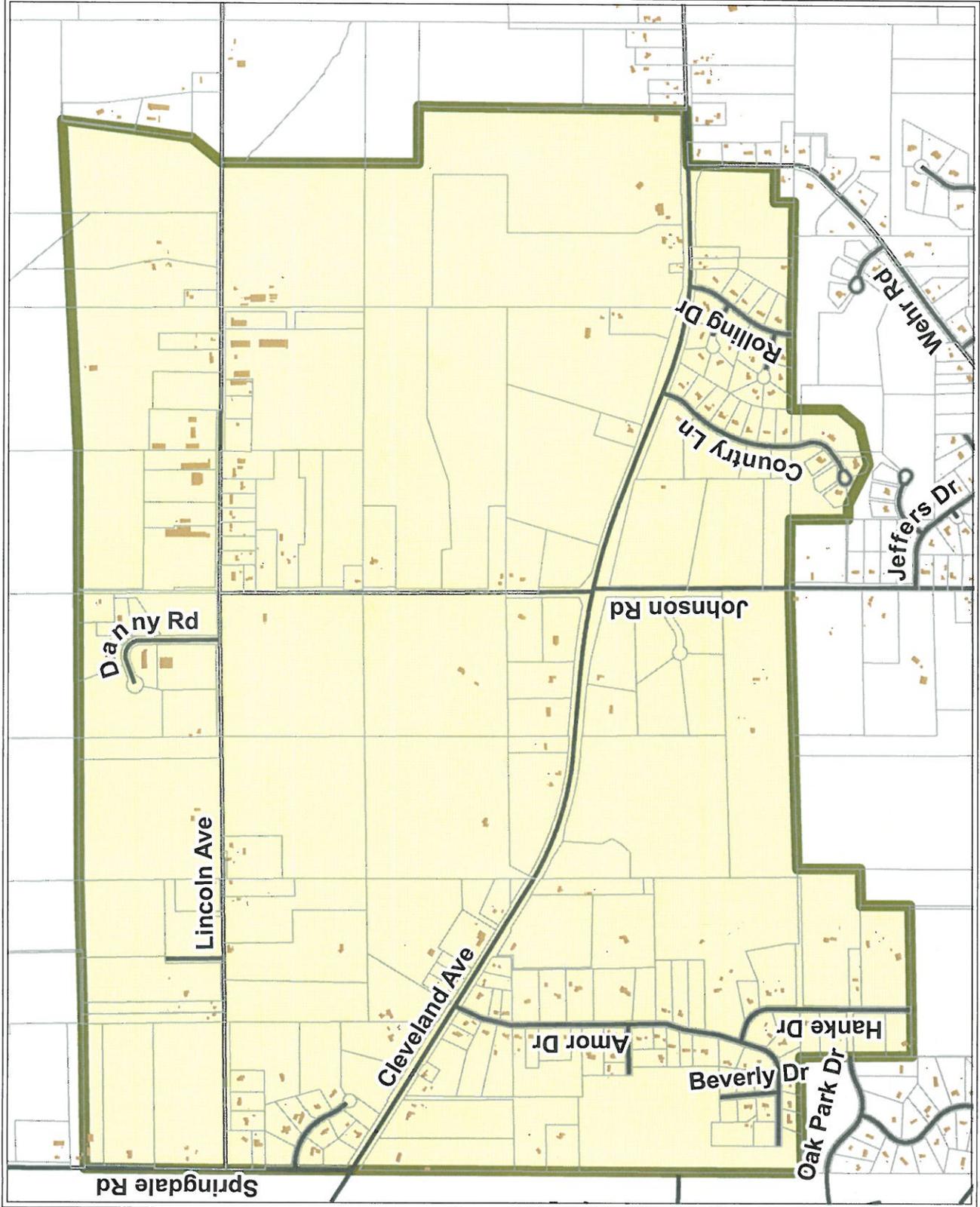
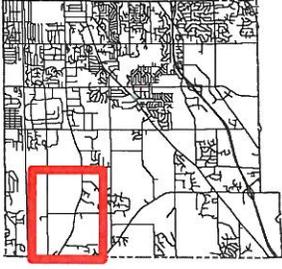
Steve Howard, Acting Chief

attachments



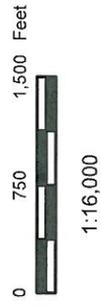
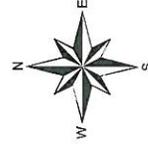
Conceptual Service Area

Overview Map



Legend

- Conceptual Service Area
- Building
- Parcel
- Road Centerline



The information and depictions herein have been produced using data available through photogrammetric means by the City of New Berlin. The information and depictions herein are for informational purposes and the City of New Berlin specifically disclaims accuracy in this reproduction and specifically admonishes and advises that any and all depiction, measurements, distances depicted herein and as to which specific or precise accuracy is required should be determined by procurement of certified maps, surveys, plats, Flood Insurance Studies, or other official means. Conceptual service area follows parcel lines where possible and is subject to change.

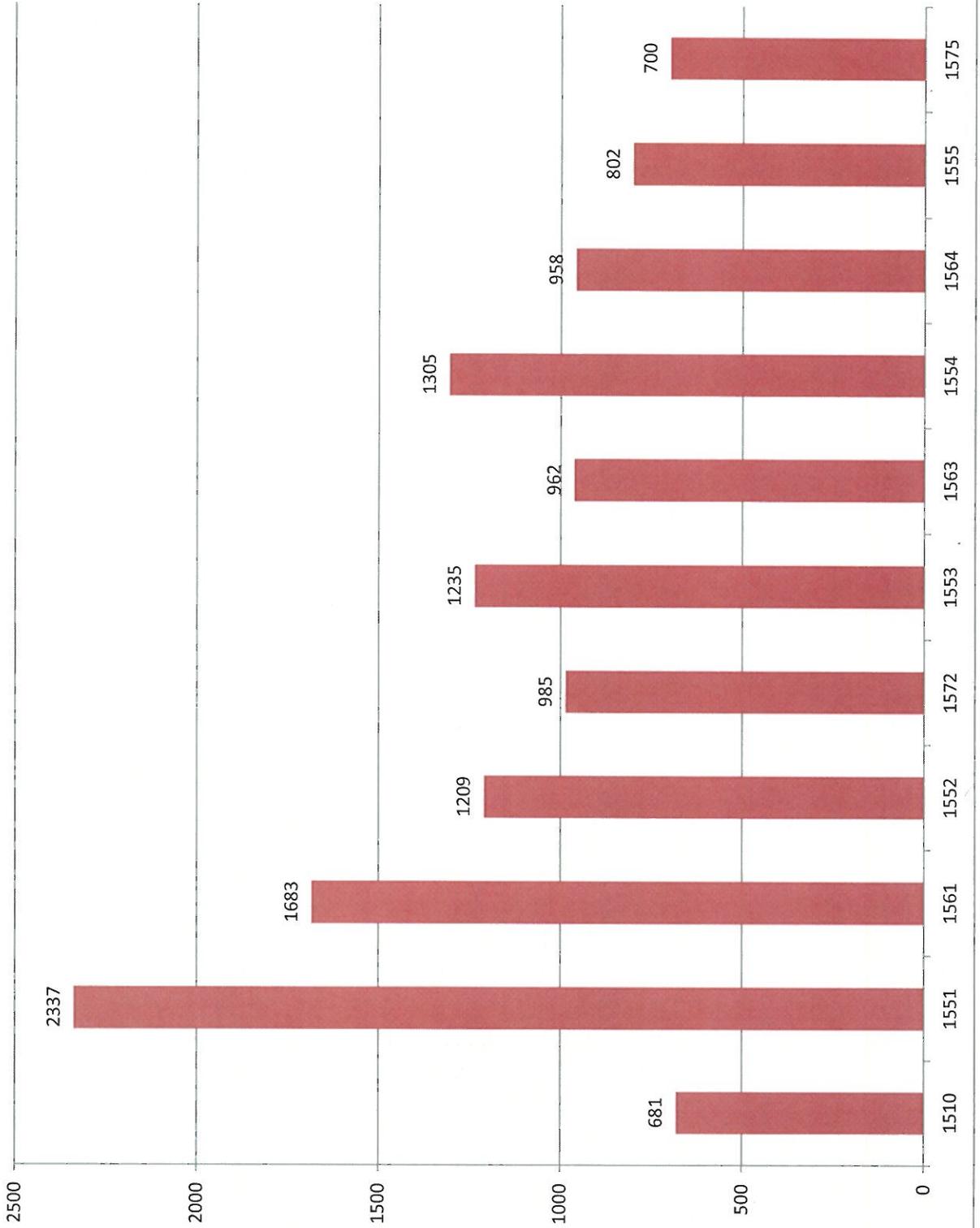
NFPA Analysis Report

Date Range: From 1/1/2013 to 12/31/2013

City of Waukesha Fire Department

FIRE IN STRUCTURES BY FIXED PROPERTY USE (OCCUPANCY) (All in Section A Incident Type 110-129)	Number of Fires	Number of Civilian Fire Casualties. If none, write 0.		Estimated Property Damage from Fire. If no loss, write 0.
		Deaths	Injuries	
1. Private Dwellings (1 or 2 family), Including mobile homes (FPU 400-419)	10	0	2	\$355,000
2. Apartments (3 or more families) FPU 429 or FPU 439)	18	0	0	\$310,000
3. Hotels and Motels (FPU 449)	0	0	0	\$0
4. All other residential (dormitories, boarding houses, tents, etc.) (FPU 459-499)	2	0	0	\$0
5. TOTAL OTHER RESIDENTIAL FIRES (SHOULD BE SUM OF LINES 1 THROUGH 4)	30	0	2	\$665,000
6. Public Assembly (church, restaurant, clubs, etc.) (FPU 100-199)	0	0	0	\$0
7. Schools and Colleges (FPU 200-299)	2	0	0	\$3,500,000
8. Health Care and Penal Institutions (hospitals, nursing homes, prisons, etc.) (FPU 300-399)	2	0	0	\$0
9. Stores and Offices (FPU 500-599)	2	0	0	\$20,000
10. Industry, Utility, Defense, Laboratories, Manufacturing (FPU 600-799)	2	0	0	\$0
11. Storage in Structures (barns, vehicle storage garages, general storage, etc.) (FPU 800-899)	2	0	0	\$30,000
12. Other Structures** (outbuildings, bridges, etc.) (FPU 900-999)	0	0	0	\$0
13. TOTALS FOR STRUCTURE FIRES (SHOULD BE SUM OF LINES 5 THROUGH 12)	40	0	2	\$4,215,000
B. OTHER FIRE AND INCIDENTS				
14a. Fires in Highway Vehicles (autos, trucks, buses, etc.) (IT 131-132, 136-137)	17	0	0	\$25,000
14b. Fires in Other Vehicles (planes, trains, ships, construction or farm vehicles, etc.) (IT 130, 133-135, 138)	1	0	0	\$0
15. Fires outside of Structures with Value Involved, but Not Vehicles (outside storage, crops, timber, etc. (IT 140, 141, 161, 162, 164, 170-173)	5	0	0	\$0
16. Fires in Brush, Grass, Wildland (excluding crops and timber) with no value involved. (IT 142-143)	4	0	0	
17. Fires in Rubbish, Including Dumpsters (outside of structures), with no value involved. (IT 150-155)	19	0	0	
18. All Other Fires. (IT 100, 160, 163)	8	0	0	\$0
19. TOTAL FOR FIRES (SHOULD BE SUM OF LINES 13 THROUGH 18)	94	0	2	\$4,240,000
20. Rescue, Emergency Medical Responses (ambulance, EMS, rescue) (IT 300-381)	5,107			
21. False Alarm Responses (malicious or unintentional false calls, system malfunctions, bomb scares) (IT 700-746)	505			
22. Mutual Aid or Assistance Responses Given	29			
23a. Hazardous Materials Responses (spills, leaks, etc.) (IT 410-431)	73			
23b. Other Hazardous Conditions (arcing wires, bomb removal, power line down, etc.) (IT 440-482, 400)	52			
24. All Other Responses (smoke scares, lock-outs, animal rescues, etc.) (IT 200-251, 500-699, 800-911)	390			
25. TOTAL FOR ALL INCIDENTS (SHOULD BE SUM OF LINES 19 THROUGH 24)	6,250			
Based on what is reported in lines 5 and 13 for number of fire above, please report separately: <i>Confined fires (e.g., cooking fires confined to cooking vessel, or chimney fire that did not spread beyond chimney, or confined trash fires) IIT 113 - 118), and Nonconfined fires (IT 110 - 112, 120 - 123).</i>				
		Number of Confined Fires	Number of Nonconfined Fires	
5. Residential Fires (line 5 above)		15	15	
13. Structure Fires (line 13 above)		19	21	
BREAKDOWN OF FALSE ALARM RESPONSES				
1. Malicious, Mischievous False Call (IT 710-715)		13		
2. System Malfunction (IT 700-739)		130		
3. Unintentional (tripping on interior device accidentally etc.) (IT 740-749)		240		
4. Other False Alarms (bomb scares, etc.) (IT 721, 700)		122		

**Responses in 2013 per Vehicle
(6,250 total calls for service with 12,857 total responses)**



City of Waukesha Fire Department, City of New Berlin Fire Department Automatic Aid Agreement Proposal



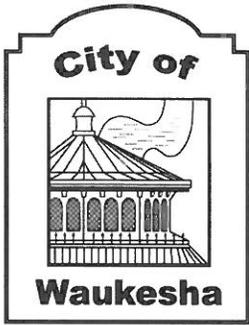
April 23, 2014

(Appendix A). In return, the Nbfd would provide an ALS ambulance to stand by in the CWFD Station #2 when the CWFD is experiencing a significant event or multiple events resulting in the east side of Waukesha not being protected for an extended period of time. According to Acting Chief Howard, this occurs approximately 25-30 times per year. The agreement would be similar to that of the agreement between the City of Brookfield and New Berlin. Each community would be responsible for their own employees while responding and neither community would hold the other liable if they were not able to respond. This agreement would be reviewed and adjusted to the specific circumstances by the respective attorneys and provided to you for review if this proposal is accepted by both cities.

As always if you have any questions or concerns please feel free to contact me at any time by e-mail at lbertram@newberlin.org or by phone at (262) 613-2160. I have attached a map indicating the area of New Berlin that the CWFD Station #2 would first respond. If this area is within your aldermanic district and you would like to have a town hall meeting I would be happy to facilitate and attend this meeting.

Respectfully,

Lloyd Bertram
Fire Chief,
City of New Berlin



FINANCE DEPARTMENT

201 DELAFIELD STREET
 WAUKESHA, WISCONSIN 53188-3633
 TELEPHONE 262/524-3560 FAX 262/524-3555

Richard Abbott, Finance Director
 rabbott@ci.waukesha.wi.us

To: City Administrator – Ed Henschel
 Copy: Finance Committee & Department Directors
 Subject: 2013 Carryovers relating to Funds 410, 420 & 430
 Date: May 8, 2014

This memo and attached spreadsheets are to support the amounts available for spending in these accounts. I have reviewed the accounts back to 2010. I have only carried forward the expenditure budgets for which we have available funds to cover. This would mean that I did not carry forward any approved projects that debt was not issued for. It is my understanding that this may have been the practice in the past and I will work with departments that may be affected by this change.

Bringing forward authorized but unborrowed funds would leave the City susceptible to overspending and potential cash flow issues. In 2014, we borrowed for all projects that were likely to happen in 2014. We removed three projects from the 2014 CIP (the Fire Station and 2 parks projects). These projects may show up in 2015 CIP. The ultimate goal here is for the borrowing amount each year to match the approved projects in each given year as identified in the bond documents.

My hope and intention would be that the Finance Committee and the Council would be flexible on the previously approved projects in the following years CIP plan.

If you have any questions or concerns, please contact me.

Thank you,

Rich



2013 to 2014 Carryovers in Fund 0420 - Municipal Improvements

Org	Description	2013	Available Carryover	Status	Interest	Proceeds	Fund Bal	Summary of Sources
1815	City Hall CIP	(91,246.00)	(91,246.00)	Ongoing	-	(67,500.00)	(23,746.00)	(91,246.00)
1914	IT	(217,207.00)	(217,207.00)	Ongoing	-	(217,207.00)	-	(217,207.00)
2163	Pistol Range	(266.00)	(266.00)	Complete	-	-	(266.00)	(266.00)
2242	Fire CIP	(9,041.00)	(9,041.00)	Ongoing	-	-	(9,041.00)	(9,041.00)
2244	Station 2 & 3 Relocation	(11,062.00)	(11,062.00)	Ongoing	-	(5,910.00)	(5,152.00)	(11,062.00)
2416	6/9/08 Flood	(8,077.00)	(8,077.00)	Complete	-	-	(8,077.00)	(8,077.00)
3124	Garage	(65,307.00)	(65,307.00)	Ongoing	-	(68,970.89)	3,663.89	(65,307.00)
3292	Engineering CIP	(12,648.00)	(12,648.00)	Ongoing	-	-	(12,648.00)	(12,648.00)
3394	Public Works CIP	(85,000.00)	(85,000.00)	Ongoing	-	(85,000.00)	-	(85,000.00)
5521	Accumulated Interest	(84,699.00)	(84,699.00)	Accum Interest	(461.97)	-	(84,237.03)	(84,699.00)
5533	Fox River/Citywide Bike Trail	(206,246.00)	(206,246.00)	Ongoing	-	(206,222.00)	(24.00)	(206,246.00)
5551	Park Master Plan	(37,626.00)	(37,626.00)	Ongoing	-	-	(37,626.00)	(37,626.00)
5564	Rivercrossing	(38,975.00)	(38,975.00)	Ongoing	-	-	(38,975.00)	(38,975.00)
5565	River Hills	(310,000.00)	(310,000.00)	Ongoing	-	(310,000.00)	-	(310,000.00)
5567	Woodfilled Park CIP	(8,698.00)	(8,698.00)	Ongoing	-	-	(8,698.00)	(8,698.00)

	Source
	Unspent
	49110 49990
12/31/12 Fund Bal	(176,900.54)
Actual Rev	(2,077,074.84)
Actual Exp	1,442,751.34
Org 7190	(811,224.04)
Should agree to C/O	(374,873.19)
	(1,186,097.23)
	0.77

	Per Steve N - 2011-12 C/O
	West Ave Landfill
	349,328.19
	25,545.00
	374,873.19
Amount needed	374,873.19
	-

2013 to 2014 Carryover for Fund 0430 - Fleet Replacement Fund

Fund Balance		Available Carryover		Source		Summary of Sources	
Org	Description	2013	Carryover	Sale of City Property	Proceeds	Fund Bal	Sources
4320	Fire - Heavy Equip	(42,880.00)	(42,880.00)	-	(42,880.00)	-	(42,880.00)
4323	Building - Auto	(15,000.00)	(15,000.00)	-	(15,000.00)	-	(15,000.00)
4332	Engineering - Auto	(2,842.00)	(2,842.00)	-	(2,842.00)	-	(2,842.00)
4333	Garage - Heavy Equip	(122,530.00)	(122,530.00)	-	(122,530.00)	-	(122,530.00)
4355	Parks - Heavy Equip	(27,196.00)	(27,196.00)	-	(27,196.00)	-	(27,196.00)
4305	Sale of City property	(65,577.00)	(65,577.00)	(65,577.00)	-	-	(65,577.00)
4305	2010 Gen Fund Trsf	(298,507.00)	(298,507.00)	-	-	(298,507.00)	(298,507.00)
	Amounts borrowed twice	(85,000.00)	(85,000.00)	-	(85,000.00)	-	(85,000.00)
	Total	<u>(659,532.00)</u>	<u>(659,532.00)</u>				

12/31/12 FB	(381,894.45)
Total Rev	(1,748,926.42)
Total Exp	1,471,289.74
Total Avail	<u>(659,531.13)</u>
	0.87

The funds in 0430 are commingled and difficult to distinguish. Steve N. had only "carried over" the amount for Garage in 2012 for 214,759. I am assuming that the remaining funds were not borrowed. The amount from 2012-2013 carry over was 60,000 for parks.